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# MADRAS RECORD OFFICE.

## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 881 — Press / Mis.

Dated 30 - 7 - 1885.

***Not to be folded or roughly handled***

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 taluks 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 taluks 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-five rates, varying from Rs. 12 to Re. 1, had been adopted for wet lands, and twenty-eight, varying from Rs. 20 to As. 4, for dry.

6. These will be discussed separately, and first of the —

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

| No. | Rate. | Adopted in | | No. | Rate. | Adopted in | | No. | Rate. | Adopted in | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Number of Settlements. | Number of Districts. | | | Number of Settlements. | Number of Districts. | | | Number of Settlements. | 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 | 13 |
| 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 | | No. | Rate. | Adopted in | |
|---|---|---|---|---|---|---|---|
| | | Number of Settlements. | Number of Districts. | | | Number of Settlements. | 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 | 1 | 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 | 15 | 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 | 5 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. Regúr 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 |
| | | 5 | 5. Arenaceous. | XII. (Loam) ... | 1 |
| | V. (Sand) ... | 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, charge 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 | 2 | 10 8 0 | 3 | 9 0 0 | 4 | 8 0 0 | 5 | 7 0 0 | 6 | 6 0 0 |
| IV .. .. | 2 | | | | | | | | | | |
| VII .. .. | 1 | | | | | | | | | | |
| III .. .. | 2 | 3 | 9 0 0 | 4 | 8 0 0 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 |
| IV .. .. | 3 | | | | | | | | | | |
| V .. .. | 1 | | | | | | | | | | |
| VI .. .. | 1 | | | | | | | | | | |
| VII .. .. | 2 | | | | | | | | | | |
| VIII .. .. | 1 | | | | | | | | | | |
| XII .. .. | 1 | | | | | | | | | | |
| III .. .. | 3 | 4 | 8 0 0 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 |
| IV .. .. | 4 | | | | | | | | | | |
| V .. .. | 2 | | | | | | | | | | |
| VI .. .. | 2 | | | | | | | | | | |
| VII .. .. | 3 | | | | | | | | | | |
| VIII .. .. | 2 | | | | | | | | | | |
| XII .. .. | 2 | | | | | | | | | | |
| XIII .. .. | 1 | | | | | | | | | | |
| III .. .. | 4 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 |
| IV .. .. | 5 | | | | | | | | | | |
| V .. .. | 3 | | | | | | | | | | |
| VI .. .. | 3 | | | | | | | | | | |
| VII .. .. | 4 | | | | | | | | | | |
| VIII .. .. | 3 | | | | | | | | | | |
| XII .. .. | 3 | | | | | | | | | | |
| XIII .. .. | 2 | | | | | | | | | | |
| XIV .. .. | 1 | | | | | | | | | | |
| III .. .. | 5 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 |
| V .. .. | 4 | | | | | | | | | | |
| VI .. .. | 4 | | | | | | | | | | |
| VII .. .. | 5 | | | | | | | | | | |
| VIII .. .. | 4 | | | | | | | | | | |
| XII .. .. | 4 | | | | | | | | | | |
| XIII .. .. | 3 | | | | | | | | | | |
| XIV .. .. | 2 | | | | | | | | | | |
| V .. .. | 5 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 | 11 | 3 0 0 |
| VI .. .. | 5 | | | | | | | | | | |
| VIII .. .. | 5 | | | | | | | | | | |
| XII .. .. | 5 | | | | | | | | | | |
| XIII .. .. | 4 | | | | | | | | | | |
| XIV .. .. | 3 | | | | | | | | | | |
| XIII .. .. | 5 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 | 11 | 3 0 0 | 12 | 2 8 0 |
| XIV .. .. | 4 | | | | | | | | | | |
| 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. Class. | Sort. | Rate per Acre. 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 8 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 8 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 | | | | | | | | | | |
| VII .. .. | 2 | 5 | 2 8 0 | 6 | 2 0 0 | 7 | 1 8 0 | 8 | 1 4 0 | 9 | 1 0 0 |
| VIII .. .. | 1 | | | | | | | | | | |
| XII .. .. | 1 | | | | | | | | | | |
| III .. .. | 1 | | | | | | | | | | |
| IV .. .. | 5 | | | | | | | | | | |
| V .. .. | 4 | | | | | | | | | | |
| VI .. .. | 2 | | | | | | | | | | |
| VII .. .. | 2 | | | | | | | | | | |
| VIII .. .. | 3 | 6 | 2 0 0 | 7 | 1 8 0 | 8 | 1 4 0 | 9 | 1 0 0 | 10 | 0 12 0 |
| XII .. .. | 2 | | | | | | | | | | |
| XIII .. .. | 2 | | | | | | | | | | |
| XIII .. .. | 1 | | | | | | | | | | |
| IV .. .. | 5 | | | | | | | | | | |
| V .. .. | 3 | | | | | | | | | | |
| VI .. .. | 3 | | | | | | | | | | |
| 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 .. .. | 3 | | | | | | | | | | |
| XIII .. .. | 2 | | | | | | | | | | |
| XIV .. .. | 1 | | | | | | | | | | |
| V .. .. | 4 | | | | | | | | | | |
| VI .. .. | 4 | | | | | | | | | | |
| VII .. .. | 5 | | | | | | | | | | |
| VIII .. .. | 4 | | | | | | | | | | |
| XII .. .. | 4 | 8 | 1 4 0 | 9 | 1 0 0 | 10 | 0 12 0 | 11 | 0 8 0 | 12 | 0 6 0 |
| XIII .. .. | 3 | | | | | | | | | | |
| XIV .. .. | 2 | | | | | | | | | | |
| V .. .. | 5 | | | | | | | | | | |
| VI .. .. | 5 | | | | | | | | | | |
| VIII .. .. | 6 | | | | | | | | | | |
| XII .. .. | 6 | | | | | | | | | | |
| XIII .. .. | 5 | 9 | 1 0 0 | 10 | 0 12 0 | 11 | 0 8 0 | 12 | 0 6 0 | 13 | 0 4 0 |
| XIV .. .. | 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. :—



West.

| Class of Soil. | | Palni. Area. | Palni. Percentage. | Periyakulam. Area. | Periyakulam. Percentage. | Dindigul. Area. | Dindigul. Percentage. | Melúr. Area. | Melúr. Percentage. | Madura. Area. | Madura. Percentage. | Total. Area. | Total. Percentage. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | |
| Black Regúr | III Clay 1 | | | | | 49 | 0·2 | | | 168 | 0·3 | 217 | 0·1 |
| | 2 | | | | | 132 | 0·7 | | | 611 | 1·2 | 743 | 0·5 |
| | 3 | | | | | 2 | | | | 675 | 1·4 | 677 | 0·5 |
| | 4 | | | | | 86 | 0·4 | | | 17 | | 103 | 0·1 |
| | 5 | | | | | 3 | | | | | | 3 | |
| | IV Loam 1 | 1,014 | 8·0 | 257 | 1·2 | 299 | 1·5 | 176 | 0·4 | 2,278 | 4·5 | 3,848 | 2·6 |
| | 2 | 1,159 | 9·2 | 268 | 1·3 | 295 | 1·5 | 726 | 1·6 | 4,981 | 9·9 | 6,879 | 4·6 |
| | 3 | 457 | 3·6 | 2,502 | 11·7 | 1,077 | 5·2 | 971 | 2·1 | 5,089 | 10·1 | 9,851 | 6·6 |
| | 4 | 674 | 5·4 | 3,525 | 16·6 | 1,363 | 6·6 | 849 | 1·9 | 3,224 | 6·4 | 9,757 | 6·4 |
| | 5 | 1,332 | 10·6 | 2,735 | 12·8 | 1,883 | 9·1 | | | 782 | 1·6 | 7,581 | 5·0 |
| | V Sand 1 | | | | | | | | | 22 | | 22 | |
| | 2 | | | | | | | | | | | | |
| | 3 | | | | | | | | | | | | |
| | 4 | | | | | | | | | | | | |
| | 5 | | | | | | | | | | | | |
| | VII Loam 1 | 1,116 | 8·9 | 203 | 0·9 | 33 | 0·2 | 613 | 1·3 | 4,484 | 9·0 | 7,131 | 4·8 |
| | 2 | 1,064 | 8·4 | 1,129 | 5·3 | 715 | 3·5 | 3,811 | 8·3 | 7,502 | 15·0 | 15,032 | 10·0 |
| | 3 | 1,387 | 11·0 | 3,630 | 17·0 | 1,626 | 7·4 | 13,009 | 28·3 | 9,211 | 18·4 | 30,143 | 20·0 |
| | 4 | 1,888 | 15·0 | 5,099 | 23·8 | 2,906 | 14·1 | 16,325 | 35·6 | 8,188 | 16·3 | 36,738 | 24·4 |
| | 5 | 2,317 | 18·3 | 1,862 | 8·7 | 5,238 | 25·4 | 7,717 | 16·8 | 2,356 | 4·7 | 18,773 | 12·5 |
| | VIII Sand 1 | 2 | 0·0 | 20 | 0·1 | 4,521 | 22·0 | 130 | 0·3 | 55 | 0·1 | 208 | 0·1 |
| | 2 | 34 | 0·3 | 24 | 0·1 | 1 | 0·5 | 565 | 1·2 | 361 | 0·7 | 1,097 | 0·7 |
| | 3 | 51 | 0·4 | 142 | 0·6 | 113 | 0·5 | 456 | 1·0 | 156 | 0·3 | 910 | 0·6 |
| | 4 | 109 | 0·9 | 2 | 0·0 | 105 | 0·5 | 529 | 1·2 | 69 | 0·1 | 921 | ·06 |
| | 5 | | | | | 212 | 1·0 | | | 1 | | 35 | |
| Total .. | | 12,604 | 100 | 21,398 | 100 | 20,593 | 100 | 45,877 | 100 | 60,230 | 100 | 150,702 | 100 |

| Class of Soil. | | Dry. | | | | | | | | | | Total Wet and Dry. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Palni. | | Periyakulam. | | Dindigul. | | Melúr. | | Madura. | | Total. | | | |
| | | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. |
| | | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | |
| Black Regúr .. | III Clay .. 1 | 916 | 0·5 | 460 | 0·2 | .. | .. | .. | .. | .. | .. | 1,377 | 0·2 | 1,554 | 0·2 |
| | 2 | 162 | 0·1 | 72 | .. | .. | .. | .. | .. | .. | .. | 612 | 0·1 | 1,255 | 0·1 |
| | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 475 | .. | 1,153 | 0·1 |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 103 | .. |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 3 | .. |
| | IV Loam .. 1 | 1,518 | 0·9 | 338 | 0·2 | 498 | 0·1 | .. | .. | 206 | 0·3 | 2,560 | 0·3 | 6,408 | 0·4 |
| | 2 | 2,680 | 1·6 | 4,613 | 2·6 | 3,475 | 1·1 | 63 | 0·1 | 889 | 1·2 | 11,520 | 1·4 | 18,399 | 1·4 |
| | 3 | 1,627 | 0·9 | 1,487 | 0·8 | 1,198 | 0·4 | 64 | .. | 529 | 0·7 | 4,795 | 0·6 | 14,646 | 1·5 |
| | 4 | 1,456 | 0·9 | 1,167 | 0·7 | 844 | 0·1 | 11 | .. | 304 | 0·4 | 3,782 | 0·5 | 13,539 | 1·4 |
| | 5 | 8 | .. | 64 | 0·1 | 42 | .. | 1 | .. | 23 | .. | 138 | .. | 7,719 | 0·8 |
| | V Sand .. 1 | .. | .. | 165 | 0·1 | 44 | .. | .. | .. | .. | .. | 209 | .. | 231 | .. |
| | 2 | .. | .. | 1 | .. | 39 | .. | .. | .. | .. | .. | 40 | .. | 40 | .. |
| | 3 | .. | .. | .. | .. | 19 | .. | .. | .. | .. | .. | 19 | .. | 19 | .. |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 33 | .. |
| Red Ferruginous. | VII Loam .. 1 | 33,899 | 20·4 | 40,802 | 22·7 | 46,994 | 13·4 | 16,243 | 13·9 | 17,973 | 24·8 | 157,911 | 18·3 | 165,042 | 16·3 |
| | 2 | 6,267 | 3·2 | 13,656 | 7·6 | 8,325 | 2·6 | 3,059 | 2·6 | 3,331 | 4·6 | 33,638 | 3·9 | 48,570 | 4·8 |
| | 3 | 3,618 | 2·2 | 8,184 | 4·6 | 3,966 | 1·2 | 1,811 | 1·6 | 2,209 | 3·1 | 19,788 | 2·3 | 49,931 | 4·9 |
| | 4 | 2,966 | 1·8 | 2,380 | 1·3 | 1,008 | 0·3 | 671 | 0·6 | 1,937 | 2·7 | 8,858 | 1·0 | 45,596 | 4·6 |
| | 5 | 83 | .. | 263 | 0·2 | 24 | .. | 169 | 0·1 | 241 | ·3 | 780 | .. | 19,553 | 1·9 |
| | VIII Sand .. 1 | 33,720 | 20·2 | 44,954 | 25·0 | 149,085 | 45·8 | 70,067 | 59·8 | 25,165 | 34·8 | 322,991 | 37·5 | 323,199 | 31·9 |
| | 2 | 28,898 | 17·3 | 23,838 | 13·3 | 53,928 | 16·5 | 17,445 | 14·9 | 11,106 | 15·4 | 135,265 | 15·7 | 136,362 | 13·5 |
| | 3 | 29,037 | 17·4 | 20,204 | 11·3 | 37,494 | 11·5 | 4,661 | 3·9 | 7,051 | 9·7 | 98,451 | 11·4 | 99,361 | 9·8 |
| | 4 | 17,656 | 10·6 | 15,049 | 8·4 | 15,348 | 4·7 | 3,019 | 2·6 | 915 | 1·3 | 61,887 | 6·0 | 62,808 | 6·2 |
| | 5 | 3,489 | 2·1 | 2,268 | 1·2 | 633 | 0·2 | .. | .. | 489 | 0·7 | 6,569 | 0·8 | 6,904 | 0·7 |
| Total .. | | 166,700 | 100 | 179,805 | 100 | 325,718 | 100 | 117,174 | 100 | 72,368 | 100 | 861,765 | 100 | 1,012,467 | 100 |



38. The assessed area of the tract is Acres 1,012,467, of which Acres 861,765, or 85 per cent., are dry, and Acres 150,702, or 15 per cent. are wet.

39. *Verification of Wet Scale.*—Of the wet area, Acres 39,714, or 26 per cent., belong to the Regúr series and Acres 110,988, or 74 per cent., to the red ferruginous.

40. Of the largely preponderating red ferruginous order of soils, the greater portion, viz., 72 per cent. of the whole wet area, belong to the class of red loam technically known as Class VII, and nearly 37 per cent. of them belong to the two lowest sorts of the class.

41. In the Regúr soils, the black loams known as Class IV represent 25 per cent. of the total wet area.

42. As pointed out in the memorandum that accompanied this office No. 1137-17, dated 12th May 1882, recorded in G.O., dated 6th September 1882, No. 944, it is not necessary on the method of the standard scale to determine more than *one* rate as a single rate suffices to indicate the group in the standard scale that is to be selected in any particular case. *Any* soil may be taken for this purpose. In the above quoted memorandum, the soil iv—1, which on the experience of every settlement yet made is undoubtedly the best for irrigation, was selected. This soil represents, however, little more than 1 per cent. of the total wet area, and the soil vii—4, which represents 24 per cent. of the whole and is more generally distributed than any other soil, will be now chosen.

43. The best irrigation in the Madura district is from the Vaigai river and its tributaries, the Surili, the Varahanadi, &c., in the Periyakulum taluk, and from the Shanmukhanadi, the Nanganji and the Amravathy rivers in the Palni taluk. These rivers cannot for certainty be compared with the Cauvery in Trichinopoly, the Bhaváni in Coimbatore or the Támbraparni in Tinnevelly. Sometimes, as in the present year for instance, they get no supply in the south-west monsoon, but the irrigation under them may, I think, be regarded as equal to the second best irrigation in Coimbatore and Tinnevelly and to that of the "standard" group of the Trichinopoly settlement.

44. *Grain Values.*—The grain values of the second group wet lands of Coimbatore and Tinnevelly and of the "standard" group of wet lands of Trichinopoly may, therefore, be taken as the basis for the determination of the grain values to be adopted for the first group wet lands of Madura.

45. In the calculations connected with the verification of the standard scale as applied to Madura, I propose, however, to omit altogether the figures of the Trichinopoly settlement for the reason that the soils of that district were classified in three sorts only, while those of Coimbatore and Tinnevelly were, as in the proposals for Madura, classified in five: it is obviously necessary in a verification of this kind that like things should be compared only with like.

46. From the statement noted on the margin, it will be observed that the gradation of the grain values in Tinnevelly and Coimbatore is not the same, and that in the latter district it is not uniform. In Tinnevelly the gradation is by an uniform difference of 120 Madras measures.

| Class and Sort. | Grain Value. | | Class and Sort. | Grain Value. | |
|---|---|---|---|---|---|
| | Coimbatore. | Tinnevelly. | | Coimbatore. | Tinnevelly. |
| III 1 | 900 | 840 | VII 1 | 900 | 960 |
| 2 | 800 | 720 | 2 | 800 | 840 |
| 3 | 700 | 600 | 3 | 700 | 720 |
| 4 | 500 | 480 | 4 | 500 | 600 |
| 5 | 400 | Not given. | 5 | 400 | 480 |
| IV 1 | 1,000 | 1,080 | VIII 1 | 800 | 840 |
| 2 | 900 | 960 | 2 | 700 | 720 |
| 3 | 800 | 840 | 3 | 500 | 600 |
| 4 | 700 | 720 | 4 | 400 | 480 |
| 5 | 500 | 600 | 5 | 300 | Not given. |
| V 1 | 800 | 840 | | | |
| 2 | 700 | 720 | | | |
| 3 | 500 | 600 | | | |
| 4 | 400 | 480 | | | |
| 5 | 300 | Not given. | | | |

47. In Coimbatore the gradation for all values from 700 measures upwards is by 100 measures at a time; the next value taken below 700 measures is 500, and from this downwards the gradation is again by 100 measures at a time.

48. No explanation of the change in the gradation is given in the Coimbatore report, but the explanation is, I think, to be found in the

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. | Ragi. |
|---|---|---|---|---|---|---|
| | | 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 | 79 | 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 | 116 | 109 | 89 | 104 | 106 |
| 1857-58 .. .. .. .. .. .. | 1267 | 170 | 159 | 157 | 156 | 162 |
| 1858-59 .. .. .. .. .. .. | 1268 | 194 | 168 | 186 | 172 | 183 |
| 1859-60 .. .. .. .. .. .. | 1269 | 143 | 153 | 129 | 129 | 144 |
| 1860-61 .. .. .. .. .. .. | 1270 | 163 | 158 | 134 | 153 | 159 |
| 1861-62 .. .. .. .. .. .. | 1271 | 228 | 176 | 205 | 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., whigh 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*). | Value at Rs. 117 per Garce. | Deduction. | | | 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. |
| vii—4.. .. | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 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.

| Soil. | Outturn. Coimbatore. | Outturn. Tinnevelly. | Outturn. Taken for Mahadura. | Value at Rs. 117 per Garce. | Deduction. One-fifth for vicissitudes of Season. | Deduction. Cultivation Expenses (average of Coimbatore and Tinnevelly). | Total. | Net. | Half Net. | Independent Scale deduced from Half Net Values. | Standard Scale (Group No. 4) as originally proposed on Data for Soil iv—1. | Standard Scale (Group No. 5) as now indicated by the Results of Calculations for Soil vii—4. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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. | Rs. A. P. | Rs. A. P. |
| iii. | 1,000 | 1,080 | 1,000 | 36 9 0 | 7 5 0 | 13 3 5 | 20 8 5 | 16 0 7 | 8 0 3 | 8 0 0 | 8 0 0 | 7 0 0 |
| iv. 1 | 900 | 960 | 900 | 32 14 6 | 6 9 4 | 12 11 5 | 19 4 9 | 13 9 9 | 6 12 11 | 6 8 0 | 7 0 0 | 6 0 0 |
| iv. 2 | 800 | 840 | 800 | 29 4 0 | 5 13 7 | 11 11 5 | 17 9 0 | 11 11 0 | 5 13 6 | 5 8 0 | 6 0 0 | 5 0 0 |
| v. 1 | 700 | 720 | 700 | 25 9 6 | 5 1 11 | 10 10 5 | 15 12 4 | 9 13 2 | 4 14 7 | 4 8 0 | 5 0 0 | 4 8 0 |
| v. 2 | 600 | 600 | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 4 0 0 | 4 8 0 | 4 0 0 |
| v. 3 | 500 | 480 | 500 | 18 4 6 | 3 10 6 | 8 4 6 | 11 14 11 | 6 6 7 | 3 2 10 | 3 0 0 | 4 0 0 | 3 8 0 |
| v. 4 | 400 | Not given. | 400 | 14 10 0 | 2 14 10 | 6 8 5 | 9 7 3 | 5 2 9 | 2 9 4 | 2 8 0 | 3 8 0 | 3 0 0 |
| vii. 1 | 1,000 | 1,080 | 1,000 | 36 9 0 | 7 5 0 | 13 3 5 | 20 8 5 | 16 0 7 | 8 0 3 | 8 0 0 | 8 0 0 | 7 0 0 |
| vii. 2 | 900 | 960 | 900 | 32 14 6 | 6 9 4 | 12 11 5 | 19 4 9 | 13 9 9 | 6 12 11 | 6 8 0 | 7 0 0 | 6 0 0 |
| vii. 3 | 800 | 840 | 800 | 29 4 0 | 5 13 7 | 11 11 5 | 17 9 0 | 11 11 0 | 5 13 6 | 5 8 0 | 6 0 0 | 5 0 0 |
| vii. 4 | 700 | 720 | 700 | 25 9 6 | 5 1 11 | 10 10 5 | 15 12 4 | 9 13 2 | 4 14 7 | 4 8 0 | 5 0 0 | 4 8 0 |
| vii. 5 | 600 | 600 | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 4 0 0 | 4 8 0 | 4 0 0 |
| viii. 1 | 1,000 | 1,080 | 1,000 | 36 9 0 | 7 5 0 | 13 3 5 | 20 8 5 | 16 0 7 | 8 0 3 | 8 0 0 | 8 0 0 | 7 0 0 |
| viii. 2 | 900 | 960 | 900 | 32 14 6 | 6 9 4 | 12 11 5 | 19 4 9 | 13 9 9 | 6 12 11 | 6 8 0 | 7 0 0 | 6 0 0 |
| viii. 3 | 800 | 840 | 800 | 29 4 0 | 5 13 7 | 11 11 5 | 17 9 0 | 11 11 0 | 5 13 6 | 5 8 0 | 6 0 0 | 5 0 0 |
| viii. 4 | 700 | 720 | 700 | 25 9 6 | 5 1 11 | 10 10 5 | 15 12 4 | 9 13 2 | 4 14 7 | 4 8 0 | 5 0 0 | 4 8 0 |
| viii. 5 | 600 | 600 | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 4 0 0 | 4 8 0 | 4 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. |
|---|
| 8 0 0 |
| 6 12 0 |
| 5 12 0 |

| RS. A. P. |
|---|
| 4 12 0 |
| 4 0 0 |
| 3 0 0 |

| RS. A. P. |
|---|
| 2 8 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. |
|---|
| 8 0 0 |
| 6 8 0 |
| 5 8 0 |

| RS. A. P. |
|---|
| 4 8 0 |
| 4 0 0 |
| 3 0 0 |

| RS. A. P. |
|---|
| 2 8 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 ... ... ... ... ... ... ... | 54,738 | 7 |
| Special crops ... ... ... ... ... ... ... | 49,876 | 6 |
| Seeds ... ... ... ... ... ... ... | 36,335 | 4 |



| Crops. | Area. Acs. | Percentage. |
|---|---|---|
| Other food crops ... ... ... ... ... ... | 20,813 | 3 |
| Korralu ... ... ... ... ... ... ... | 8,982 | 1 |
| Tobacco ... ... ... ... ... ... ... | 5,099 | 1 |
| Topes ... ... ... ... ... ... ... | 4,859 | |
| Other green and garden crops ... ... ... ... | 3,477 | 1 |
| Chillies ... ... ... ... ... ... | 2,557 | |
| 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. | Deduction. | | | 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. | Deduction. | | | Net. | Half Net. | Independent Scale deduced from Half Net Values. | Standard Scale (Group Number 4) as originally proposed on Data for Soil iii—1. | Standard Scale, Group Number 5, now indicated by the Results of Calculation for Soil viii—1. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| iii. | iv. | v. | vii. | viii. | | | 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. | Rs. A. P. | Rs. A. P. |
| 1 | .. | .. | .. | .. | 275 | 9 10 0 | 1 14 9 | 3 6 | 5 5 1 | 4 4 11 | 2 2 6 | 2 0 0 | 2 8 0 | 2 0 0 |
| 2 | 1 | .. | .. | .. | 250 | 8 12 0 | 1 12 0 | 3 6 4 | 5 2 4 | 3 9 8 | 1 12 10 | 1 12 0 | 2 0 0 | 1 8 0 |
| 3 | 2 | .. | .. | .. | 225 | 7 14 0 | 1 9 2 | 3 6 4 | 4 15 6 | 2 14 6 | 1 7 3 | 1 8 0 | 1 8 0 | 1 4 0 |
| 4 | 3 | 1 | 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 | 2 | 1 | 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 | 3 | 2 | 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 | 4 | 3 | 125 | 4 6 0 | 0 14 0 | 2 10 4 | 3 8 4 | 0 13 8 | 0 6 10 | 0 6 0 | 0 6 0 | 0 6 0 |
| .. | .. | 5 | .. | 4 | 100 | 3 8 0 | 0 11 2 | 2 3 4 | 2 14 6 | 0 9 6 | 0 4 9 | 0 4 0 | 0 4 0 | 0 4 0 |
| | | | | 5 | | | | | | | | | | |



*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. |
| Palni .. .. .. | 10 | ACS. 3,522 | 10 | ACS. 7,691 | 10 | ACS. 853 | 4 | ACS. 347 |
| Periyakulam .. .. .. | 21 | 15,907 | 12 | 4,721 | 7 | 666 | .. | .. |
| Dindigul .. .. .. | .. | .. | 19 | 5,508 | 19 | 5,770 | 107 | 8,112 |
| Melúr .. .. .. | .. | .. | 12 | 1,671 | 28 | 18,788 | 52 | 21,622 |
| Madura .. .. .. | 12 | 6,688 | 52 | 20,546 | 41 | 4,950 | 68 | 13,389 |
| Total .. | 43 | 26,117 | 105 | 40,137 | 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. | Wet or Dry. | Occupied. As per Revenue Accounts. Area. | Occupied. As per Revenue Accounts. Assessment. | Occupied. As per Settlement Account. Average Rate per Acre. | Occupied. As per Settlement Account. Area. | Occupied. As per Settlement Account. Assessment. | Average Rate per Acre. | Difference. Area. | Difference. Percentage. | Difference. Assessment. | Difference. Percentage. | Unoccupied. As per Settlement. Area. | Unoccupied. As per Settlement. Assessment. | Unoccupied. Area as per Revenue Account. | Total of Survey Area of Columns 6 and 12. | Percentage of unoccupied Area of Column 12 on the Total Area of Column 14. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | 12 | 13 | 11 | 14 | 15 |
| | | ACS. | RS. | RS. A. P. | ACS. | RS. | RS. A. P. | ACS. | | RS. | | ACS. | RS. | ACS. | ACS. | |
| Palni .. | Wet | 11,835 | 49,092 | 4 2 5 | 12,413 | 52,206 | 4 3 4 | 578 | + 5 | + 3,114 | + 6 | 191 | 706 | 205 | 12,604 | 2 |
| | Dry | 92,594 | 1,10,109 | 1 3 0 | 99,422 | 99,422 | 1 0 0 | + 6,838 | + 7 | — 10,687 | — 10 | 67,268 | 40,013 | 67,712 | 166,700 | 40 |
| | Total .. | 104,429 | 1,59,201 | 1 8 5 | 111,845 | 1,51,628 | 1 5 8 | + 7,416 | + 7 | — 7,573 | — 5 | 67,459 | 40,719 | 67,917 | 179,304 | 38 |
| Periyakulam .. | Wet | 20,650 | 76,374 | 3 11 2 | 21,294 | 90,062 | 4 3 8 | 644 | + 3 | + 13,688 | + 18 | 104 | 370 | 108 | 21,398 | .. |
| | Dry | 105,999 | 1,30,243 | 1 3 8 | 112,886 | 1,19,033 | 1 0 10 | + 6,977 | + 7 | — 11,210 | — 9 | 66,919 | 41,869 | 63,291 | 179,805 | 37 |
| | Total .. | 126,559 | 2,06,617 | 1 10 1 | 134,180 | 2,09,095 | 1 8 11 | + 7,621 | + 6 | + 2,478 | + 1 | 67,023 | 42,239 | 63,399 | 201,203 | 33 |
| Dindigul .. | Wet | 17,541 | 55,464 | 3 2 9 | 19,390 | 61,896 | 3 3 1 | + 1,849 | + 11 | + 6,432 | + 12 | 1,203 | 3,284 | 1,175 | 20,593 | 6 |
| | Dry | 183,629 | 2,21,309 | 1 3 3 | 202,610 | 2,08,475 | 1 0 6 | + 18,981 | + 10 | — 12,834 | — 6 | 123,108 | 66,810 | 116,665 | 323,718 | 38 |
| | Total .. | 201,170 | 2,76,773 | 1 6 0 | 222,000 | 2,70,371 | 1 3 6 | + 20,830 | + 10 | — 6,402 | — 2 | 124,311 | 90,094 | 117,840 | 346,311 | 36 |
| Melúr .. | Wet | 36,621 | 1,15,844 | 3 2 9 | 42,081 | 1,26,790 | 3 0 3 | + 5,650 | + 15 | + 10,946 | + 9 | 3,796 | 8,739 | 3,587 | 45,877 | 8 |
| | Dry | 70,661 | 1,04,754 | 1 7 9 | 78,749 | 81,787 | 1 0 7 | + 8,088 | + 11 | — 22,967 | — 22 | 38,425 | 30,036 | 35,660 | 117,174 | 33 |
| | Total .. | 107,182 | 2,20,598 | 2 0 11 | 120,830 | 2,08,577 | 1 8 11 | + 13,648 | + 13 | — 12,021 | — 5 | 42,221 | 38,775 | 39,247 | 163,051 | 26 |
| Madura .. | Wet | 41,820 | 1,86,922 | 4 7 2 | 45,573 | 1,85,974 | 4 1 4 | + 3,753 | + 9 | + 52 | .. | 4,657 | 14,288 | 4,833 | 50,230 | 9 |
| | Dry | 42,986 | 59,678 | 1 6 2 | 45,511 | 49,425 | 1 1 5 | + 2,525 | + 6 | — 10,153 | — 17 | 26,857 | 18,763 | 23,327 | 72,368 | 37 |
| | Total .. | 84,806 | 2,45,500 | 2 14 4 | 91,084 | 2,35,399 | 2 9 5 | + 6,278 | + 7 | — 10,101 | — 4 | 31,514 | 33,051 | 33,160 | 122,598 | 27 |
| Total of 5 Taluks. | Wet | 128,367 | 4,82,696 | 3 12 2 | 140,751 | 5,16,928 | 3 10 9 | + 12,384 | + 10 | + 34,232 | + 7 | 9,951 | 27,387 | 9,908 | 150,702 | 7 |
| | Dry | 495,779 | 6,25,993 | 1 4 3 | 539,188 | 6,58,142 | 1 0 7 | + 43,409 | + 9 | — 67,851 | — 11 | 322,577 | 2,17,491 | 311,655 | 861,765 | 37 |
| | Total .. | 624,146 | 11,08,689 | 1 12 5 | 679,939 | 10,75,070 | 1 9 4 | + 55,793 | + 9 | — 33,629 | — 3 | 332,528 | 2,44,878 | 321,563 | 1,012,467 | 33 |

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. | PALNI. | | PERIYAKULAM. | | DINDIGUL. | | MELUR | | MADURA | | 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 | 8,476 | 449 | 2,918 | 299 | 1,943 | .. | .. | 3,653 | 23,745 | 5,705 | 37,082 |
| | 5 8 0 | 1,666 | 9,162 | 2,368 | 13,025 | 1,033 | 5,682 | 5 | 28 | 8,539 | 46,965 | 13,611 | 74 862 |
| | 4 8 0 | 1,471 | 6,620 | 6,717 | 30,227 | 1,450 | 6,525 | 672 | 3,025 | 8,950 | 40,276 | 19,260 | 86,673 |
| | 4 0 0 | 2,622 | 10,488 | 7,908 | 31,632 | 2,366 | 9,464 | 3,460 | 13,840 | 7,690 | 30,760 | 24,046 | 96,184 |
| | 3 0 0 | 2,782 | 8,346 | 3,075 | 9,225 | 2,633 | 7,899 | 9,454 | 28,362 | 5,348 | 16,044 | 23,292 | 69,876 |
| | 2 8 0 | 2,180 | 6,450 | 516 | 1,290 | 3,698 | 9,245 | 14,511 | 36,278 | 6,886 | 17,215 | 27,791 | 69,478 |
| | 2 0 0 | 11 | 22 | 104 | 208 | 7,911 | 15,822 | 13,979 | 27,958 | 4.507 | 9,014 | 26,512 | 53,024 |
| Total .. | .. | 12,413 | 51,580 | 21,294 | 89,781 | 19,390 | 56,580 | 42,081 | 1,09,491 | 45,573 | 1,84 019 | 140,751 | 4,91,451 |
| Dry | 2 0 0 | 906 | 1,812 | 459 | 918 | 1 | 2 | .. | .. | .. | .. | 1,366 | 2,732 |
| | 1 12 0 | 1,658 | 2,902 | 389 | 681 | 721 | 1,262 | .. | .. | 163 | 285 | 2,931 | 5,130 |
| | 1 8 0 | 34,762 | 52,143 | 42,935 | 64,402 | 49,103 | 73,655 | 13,447 | 23,170 | 18,107 | 27,161 | 160,354 | 2,40,531 |
| | 1 0 0 | 33,646 | 33,646 | 51,085 | 51,085 | 129,648 | 1,29,648 | 60,278 | 60,278 | 24,770 | 24,770 | 299,427 | 2,99,427 |
| | 0 12 0 | 16,541 | 12,405 | 15,260 | 11,445 | 19,324 | 14,492 | 2,758 | 2,068 | 2,182 | 1,637 | 66,065 | 42,047 |
| | 0 8 0 | 9,200 | 4,600 | 2,390 | 1,195 | 3,626 | 1,763 | 266 | 133 | 241 | 121 | 15,623 | 7,812 |
| | 0 6 0 | 2,719 | 1,020 | 368 | 138 | 287 | 108 | .. | .. | 48 | 18 | 3,422 | 1,284 |
| | 0 4 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total .. | .. | 99,432 | 1,08,528 | 112,686 | 1,29,864 | 202,610 | 2,20,930 | 78,749 | 85,649 | 45,511 | 53,902 | 539,188 | 5,98,963 |
| Total Wet and Dry .. | .. | 111,845 | 1,60,108 | 134,180 | 2,19,645 | 222,000 | 2,77,510 | 120,830 | 1,93,140 | 91,084 | 2,38,011 | 679,939 | 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.

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ENCLOSURES NOS. 1 TO 3.—Statements.

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*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. 2147-47, 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 101 to 106).—The survey has shown an increase in the registered wet and dry areas of 12,384 and 13,409 acres, or 10 and 9 per cent., respectively, while the application of the standard rates shows an increase of wet assessment of Rs. 31,232 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*) *Comparism 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. 25,177 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 $1\frac{1}{2}$ 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.

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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 fasls 1248 to 1293.

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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.

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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 | — $1\frac{1}{2}$ |

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 s…alc, is due to the low commutation rate of Rs. 117 per garce adopted with reference to …the orders noted on the margin and based o… the prices of the twenty years, 1845-46 t… 1864-65.

G.O., 20th May 1868, No. 1427.
" 28th Sept., 1869, " 2689.

The Right Honorable the Governor in Council is of opinion that the time has now arrived for a reconsidera…n 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. 141·675 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 |
| .. | 1 | .. | .. | .. | 1,000 | Rs. A. P. 38 9 6 | Rs. A. P. 7 11 6 | Rs. A. P. 13 3 5 | Rs. A. 20 11 |
| 1 | 2 | .. | .. | .. | 900 | 34 11 9 | 6 15 2 | 12 11 5 | 19 10 |
| 2 | 3 | .. | 1 | .. | 800 | 30 11 0 | 6 2 10 | 11 11 5 | 17 14 |
| 3 | 4 | 1 | 2 | 1 | 700 | 27 0 3 | 5 6 5 | 10 10 5 | 16 0 1 |
| 4 | 5 | 2 | 3 | 2 | 600 | 23 2 6 | 4 10 1 | 9 2 5 | 13 12 |
| 5 | .. | 3 | 4 | 3 | 500 | 19 4 9 | 3 14 9 | 8 4 5 | 12 2 |
| .. | .. | 4 | 5 | 4 | 400 | 15 7 0 | 3 1 5 | 6 8 5 | 9 9 1 |
| .. | .. | 5 | .. | 5 | .. | .. | .. | .. | .. |



| Net. | Half Net. | Proposed Scale. | Area (Paragraph 116 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 15 5 | 5 7 8 | 5 8 0 | 19,260 | 1,05,930 0 0 | .. | .. | .. |
| 9 6 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. | Deduction. | | |
|---|---|---|---|---|---|---|---|---|---|
| III. | IV. | V. | VII. | VIII. | | | One-fifth for Season. | Cultivation Expenses. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| .. | .. | .. | .. | .. | 275 | Rs. A. P. 9 5 2 | Rs. A. P. 1 13 10 | Rs. A. P. 3 6 4 | Rs. A. P. 5 4 2 |
| 1 | .. | .. | .. | .. | 250 | 8 7 7 | 1 11 1 | 3 6 4 | 5 1 5 |
| 2 | 1 | .. | .. | .. | 225 | 7 10 1 | 1 8 5 | 3 6 4 | 4 14 9 |
| 3 | 2 | .. | 1 | .. | 200 | 6 12 6 | 1 5 8 | 3 6 4 | 4 12 0 |
| 4 | 3 | 1 | 2 | 1 | 175 | 5 14 11 | 1 3 0 | 3 2 4 | 4 5 4 |
| 5 | 4 | 2 | 3 | 2 | 150 | 5 1 4 | 1 0 3 | 2 14 4 | 3 14 7 |
| .. | 5 | 3 | 4 | 3 | 125 | 4 3 10 | 0 13 7 | 2 10 4 | 3 7 11 |
| .. | .. | 4 | 5 | 4 | 100 | 3 6 3 | 0 10 10 | 2 3 4 | 2 14 2 |
| .. | .. | 5 | .. | 5 | | | | | |

| Net. | Half Net. | Proposed Scale. | Area (Paragraph 116 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 | 1,366 | 2,732 0 0 | .. | .. | .. |
| 3 6 2 | 1 11 1 | 1 8 0 | 2,931 | 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 0 | 56,065 | 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 [illegible] per cent. on the present total land-revenue.

11. The Government agree with the Direc
of the Periyár project, all irrigation affected th
group, and that notice should be given according

hat, on the completion
included in the first
tion 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.

Exd. W. H. French.



## PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from W. WILSON, Esq., Director of Revenue Settlement and Agriculture, to the Secretary to the Board of Revenue, dated Madras, 13th December 1883, No. 3223-78 :—

I have the honor, in reference to G.O., No. 944, dated 6th September 1882, to submit a memorandum showing the results of the application of the standard scales to the revision of assessments in the Palni and Periyakulam Taluks of the Madura District.

ENCLOSURE No. 1.

### MEMORANDUM.

In the memorandum which accompanied this office, No. 1137-17, dated 12th May 1882, the method of applying in practice the standard scale to the settlement of a district was explained and illustrated by reference to the case of Madura, which was then about to be brought under settlement.

2. It was shown that on consideration of the general conditions of Madura and the rates adopted in the settlement of its neighbour districts--Salem, Trichinopoly, Coimbatore and Tinnevelly—a wet scale ranging from Rs. 8 to 2-8-0 an acre, that is, No. IV of the standard wet scale, would meet its requirements. The present revenue wet rates range from Rs. 10-13-7 to Annas 6-9 an acre, the average being Rs. 3-13-9. Government accepted the principle of the standard scale tentatively, and directed the results of its application to be reported after two or more taluks had been completed.

3. In the same way as the wet scale had been determined the dry scale proper to Madura was arrived at. The process was this.

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. | Percentage. |
|---|---|---|
| Cholum ... ... ... ... ... ... ... | 202,419 | 26 |
| Cumbu ... ... ... ... ... ... ... | 106,563 | 14 |
| Ragi ... ... ... ... ... ... ... | 102,135 | 13 |
| Samai ... ... ... ... ... ... ... | 93,249 | 12 |
| Varagu ... ... ... ... ... ... ... | 90,586 | 12 |
| Horse-gram ... ... ... ... ... ... ... | 54,738 | 7 |
| Special crops ... ... ... ... ... ... ... | 49,876 | 6 |
| Seeds ... ... ... ... ... ... ... | 36,335 | 4 |
| Other food-crops ... ... ... ... ... ... ... | 20,813 | 3 |
| Korralu ... ... ... ... ... ... ... | 8,982 | 1 |
| Tobacco ... ... ... ... ... ... ... | 5,099 | 1 |
| Topes ... ... ... ... ... ... ... | 4,859 | |
| Other green and garden crops ... ... ... ... ... ... | 3,477 | |
| Chillies ... ... ... ... ... ... ... | 2,557 | 1 |
| Rice, unirrigated ... ... ... ... ... ... ... | 2,060 | |
| Total ... | 783,748 | 100 |

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

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

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.

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.

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

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

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; in preferring, therefore, in the interest of the ryot the higher-priced grain, we are left with cumbu to represent half the crop.

Cholum and cumbu are taken therefore as the dry standard grains, each in the proportion of a half. Deducting, as is now usual, 15 per cent. from the average market prices of these grains for merchants' profits, we have as the commutation prices of cholum and cumbu Rs. 108 and Rs. 105 respectively.

On these *data* we have the following calculation for the soil III—1, black-clay, which for dry cultivation is accounted the best:—

| Crops. | Area taken up | Average outturn. | Average rate per Garce. | Value of outturn. | Deductions | | | Net value. | Half net. | Proposed rate. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | One-fifth value of stubs of season. | Cultivation expenses. | Total. | | | |
| | A. C. | M M | RS | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | A. P. |
| Cholum .. .. | 0 50 | 161 | 108 | 5 6 11 | 1 1 4 | 1 13 7 | 2 14 11 | .. | .. | .. |
| Cumbu .. .. | 0 50 | 164 | 105 | 5 6 1 | 1 1 3 | 1 15 4 | 3 0 7 | .. | .. | .. |
| Total .. | 1 0 | 325 | .. | 10 13 0 | 2 2 7 | 3 12 11 | 5 15 6 | 4 13 6 | 2 6 9 | 2 8 0 |

Half the net value of the crop of an acre of III—1 land would on these data be Rs. 2-8-9. But the deductions are liberal and the rate per acre may, without any risk of injuring the ryot, be taken at Rs. 2-8-0 an acre for this class and sort of soil. If, instead of allowing 15 per cent. for merchants' profits, we allowed, as we well might considering the existence of one railway in the district and the prospect of more, the generally good roads and the frequent markets afforded by numerous fairs, only 10 per cent., we should have the following calculation:—

| Crops. | Area taken up | Average outturn. | Average rate per Garce. | Value of outturn. | Deductions | | | Net value. | Half net. | Proposed rate. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | One-fifth value of stubs of season. | Cultivation expenses. | Total. | | | |
| | A. C. | M M | RS | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. |
| Cholum .. .. | 0 50 | 161 | 114 | 5 11 9 | 1 2 4 | 1 13 7 | 2 15 11 | .. | .. | .. |
| Cumbu .. .. | 0 50 | 164 | 111 | 5 11 0 | 1 2 2 | 1 15 4 | 3 1 6 | .. | .. | .. |
| Total .. | 1 0 | 325 | .. | 11 6 9 | 2 4 6 | 3 12 11 | 6 1 5 | 5 5 4 | 2 10 8 | 2 8 0 |

which brings out the half net at a little over the proposed rate of Rs. 2-8-0 for III—1 soils.

4. A further justification of the rate is the fact that the application of the scale No. IV of the dry standard which this rate for III—1 indicates as the proper one results for the taluks of Palni and Periyakulam, the settlement of which is the subject of this memorandum, in a considerable decrease of dry revenue. The reduction is, however, demanded by the conditions of the district; the dry lands are for the most part naturally poor and are now often very highly assessed.



The rates vary from Rs. 5-15-5 to Annas 5-9 an acre, the average being Rs. 1-3-5 an acre. The high rates represent the old garden assessments which are still levied on garden produce.

5. The Collector, Mr. Crole, told me moreover that, speaking generally, the assessments of dry lands required reduction, while those of wet lands could well be increased. The results of the application of the standard scales had not been fully worked out when I discussed the matter with Mr. Crole, but the results now arrived at for the taluks of Palni and Periyakulam entirely coincide with his opinions. The wet assessments have been considerably increased, while the dry have been considerably reduced.

6. That the dry assessments of Madura require reduction may further be inferred from the fact that in the two taluks of Palni and Periyakulam Acres 134,187 or 38 per cent of the arable dry land is not occupied; the proportions for the two taluks are 40 and 37 per cent. respectively. Of the wet ayacut of Acres 33,999, on the other hand there are only 294 acres unoccupied.

7. *Soils.*—The prevalent soils of the tract are of the red ferruginous order; they represent 89 per cent. of the whole, the remaining lands falling under the black clay (regada) series.

8. *Grouping of Villages*—(*a*) *Dry Grouping*.—Villages so far as their dry lands are concerned have been classed in two groups, the first embracing all villages within five miles of a railway or three miles of a high road with the attendant advantage of accessibility to markets.

The second group is the normal dry group of the district, and includes all villages not included in the first.

(*b*) *Wet Grouping.*—For irrigation the villages have been classed in four groups.

The first embraces villages irrigated from the best rivers in the district or from tanks directly supplied by them.

The rivers in this group comprise the Vaigai and its tributaries, the Surili and other rivers in the Periyakulam Taluk; the Shunmooga Nadi, the Nanganji, the Amarávati and other rivers in the Palni Taluk.

The second group includes irrigation from the minor rivers, tanks directly fed by minor rivers, and tanks indirectly fed from the rivers of the first class.

The third group includes tanks indifferently fed from the rivers of the second class, minor streams, spring channels and tanks fed by them.

The fourth group includes rain-fed tanks.

The result of the grouping wet and dry is shown below:—

| Taluks. | Number of Villages. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Dry grouping. | | | Wet grouping. | | | | | |
| | First. | Second. | Total. | First. | Second. | Third. | Fourth. | Villages without any wet. | Total. |
| Palni .. .. .. | 48 | 20 | 68 | .. | 10 | 16 | 8 | 34 | 68 |
| Periyakulam .. .. | 41 | 4 | 45 | 22 | 11 | 7 | .. | 5 | 45 |
| Total .. | 89 | 24 | 113 | 22 | 21 | 23 | 8 | 39 | 113 |

9. There are in the two taluks 123 villages, of which 113 are Government and 10 Inam and Zemindari. Of the Government villages, 68 are in Palni and 45 in Periyakulam. Their population according to the last census was 256,888.

10. According to the revenue accounts of Fasli 1291 (1881-82) the area occupied in the two taluks was Acres 230,986, assessed at Rs. 3,65,819, being on the average Rs. 1-9-4 an acre.

By survey this area is increased to Acres 246,023 or by 7 per cent. The assessment of this area by the settlements now proposed amounts to Rs. 3,48,125, being a decrease of Rs. 17,694 or 5 per cent.

Of the survey area 33,705 acres, assessed at Rs. 1,59,545, are wet, and Acres 212,318, assessed at Rs. 1,88,580, are dry.

The survey wet area is in excess of the revenue wet area by Acres 1,222 or 4 per cent., while its assessment by settlement is Rs. 34,078, or 27 per cent. in excess of its present assessment.

The survey dry area is Acres 13,815 or 7 per cent. in excess of the revenue area, while its assessment by settlement is Rs. 51,772 or 22 per cent. below its present assessment.

11. The increase in the assessment in wet is large considering the percentage of increase in area, but it is fully justified by the conditions of the soil and irrigation. Of this I satisfied myself personally during my recent tour in the Vaigai and Surili valleys. I was astonished at the low rates that prevailed for wet lands. In one village Gokulapuram, for instance, on the

south bank of the Surili in the immediate neighbourhood of Periyakulam Town, a large village on the high road from Periyakulam to Cumbum and Gudalur, I found some of the best lands in the taluk, whether judged by soil or irrigation, assessed at some Rs. 2 an acre. In selected plots and in other parts of the same district similar lands may be found assessed even now at very much higher rates. In such cases a large increase on revision is unavoidable, if justice is to be done to the cultivators of other lands and of other districts. The present average wet assessment of the Periyakulam Taluk is Rs. 3-11-2 an acre, while that of Palni is Rs. 4-2-4, though the irrigation of Periyakulam is the best in the district.

The settlement average per acre for wet is Rs. 4-12-8 in Periyakulam and Rs. 4-10-4 in Palni.

12. For dry the settlement average is in Periyakulam Annas 15-5 as compared with present rate of Rs. 1-3-8, and in Palni Annas 12-10 as compared with Rs. 1-3-0. The present dry rates of these talukas are on the whole decidedly too high, while their present wet assessments are as decidedly too low.

13. A considerable increase in the wet assessments is unavoidable considering how small low the present assessments are, while a large decrease in the dry assessments is demanded if capital is to be accumulated, wells and other improvements made possible and cultivation extended.

14. The incidence of assessment under the proposed settlement is as follows

In wet, the rates of which vary from Rs. 8 to 3, only Acres 5,998 or 17 per cent. are assessed above Rs. 5; Acres 24,466 or 73 per cent. are assessed at rates varying from Rs. 4 to 3. The greatest percentage 31 of area representing Acres 10,273 falls under the Rs. 4-8-0 rate while 29 per cent or Acres 9,672 are assessed at rates varying from Rs. 2-8-0 to Annas 4, the highest percentage 30 of area representing Acres 64,438 is assessed at Re. 1 an acre.

In dry, the rates of which vary from Rs. 2-8-0 to Annas 4, the highest percentage 30 of area Acres 54,825 are assessed at Annas 12 an acre and Acres 83,035 or 42 per cent. are assessed at rates varying from Annas 8 to 12.

Only Acres 38,434 or 18 per cent. are assessed at more than a rupee an acre; 26 per cent. or

15. There can be no question regarding the moderation of the dry assessments while those of the wet are considering the conditions of soil and irrigation certainly not high, and I have no hesitation in commending the proposals to the acceptance of the Government.

16. For future revenue there are in the two taluks Acres 294 of wet waste, assessed at Rs. 1,285, and Acres 134,187 of dry waste, assessed at Rs. 78,047. The average assessment of the waste is for wet Rs. 4-5-11 and for dry Annas 9-4 an acre.

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ENCLOSURE No. 2.

STATEMENT showing the Acreage falling under each description of soil according to the classification for the Palni and Periyakulam Taluks of the Madura District.

| Wet or Dry. | Class of Soil. | | | Palni | Percentage. | Periyakulam. | Percentage. | Total. | Percentage. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | | | 3 | | 4 | | 5 | |
| | | | | ACS. | | ACS. | | ACS. | |
| Wet | Black or Regar .. | Loamy .. .. | IV | 4,603 | 37 | 9,262 | 41 | 13,865 | 41 |
| | Red or Ferruginous .. | Do. .. .. | VII | 7,638 | 62 | 11,847 | 55 | 19,485 | 58 |
| | | Sandy .. .. | VIII | 171 | 1 | 184 | 1 | 355 | 1 |
| | | | Total .. | 12,412 | 100 | 21,293 | 100 | 33,705 | 100 |
| Dry. | Black or Regar .. | Clay .. .. | III | 1,067 | 1 | 519 | .. | 1,586 | 1 |
| | | Loamy .. .. | IV | 4,864 | 5 | 5,803 | 5 | 10,667 | 5 |
| | | Sandy .. .. | V | .. | .. | 155 | .. | 155 | .. |
| | Red or Ferruginous .. | Loamy .. .. | VII | 38,451 | 39 | 51,216 | 46 | 89,667 | 42 |
| | | Sandy .. .. | VIII | 55,050 | 55 | 55,194 | 49 | 110,243 | 52 |
| | | | Total .. | 99,432 | 100 | 112,886 | 100 | 212,318 | 100 |
| Total Wet and Dry. | Black or Regar .. | Clay .. .. | III | 1,067 | 1 | 519 | .. | 1,586 | 1 |
| | | Loamy .. .. | IV | 9,467 | 8 | 15,065 | 14 | 24,532 | 10 |
| | | Sandy .. .. | V | .. | .. | 155 | .. | 155 | .. |
| | Red or Ferruginous .. | Loamy .. .. | VII | 46,089 | 42 | 63,063 | 57 | 109,152 | 44 |
| | | Sandy .. .. | VIII | 55,221 | 49 | 55,377 | 43 | 110,598 | 45 |
| | | | Total .. | 111,844 | 100 | 134,179 | 100 | 246,023 | 100 |



35

ENCLOSURE No. 3.

STATEMENT showing the Financial Results of the proposed Settlement in the Palni and Periyakulam Taluks, Madura District.

| Taluk. | Wet or Dry. | Occupied. As per Revenue Account of Fasli 1291. Area. | Assessment. | Average per Acre. | As per Settlement. Area. | Assessment. | Average per Acre. | Difference. Area. | Percentage. |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| | | ACS. | RS. | RS. A. P. | ACS. | RS. | RS. A. P. | ACS. | |
| Palni .. .. | Wet .. .. | 11,835 | 49,092 | 4 2 4 | 12,412 | 57,781 | 4 10 1 | + 577 | + 5 |
| | Dry .. .. | 92,594 | 1,10,109 | 1 3 0 | 99,432 | 79,518 | 0 12 10 | + 6,838 | + 7 |
| | Total .. | 104,429 | 1,59,201 | 1 8 5 | 111,844 | 1,36,999 | 1 3 7 | + 7,415 | + 7 |
| Periyakulam .. | Wet .. .. | 20,648 | 76,375 | 3 11 2 | 21,293 | 1,02,064 | 4 12 8 | + 645 | + 3 |
| | Dry .. .. | 105,909 | 1,30,243 | 1 3 8 | 112,886 | 1,09,062 | 0 15 5 | + 6,977 | + 7 |
| | Total .. | 126,557 | 2,06,618 | 1 10 1 | 134,179 | 2,11,126 | 1 9 2 | + 7,622 | + 6 |
| Total .. | Wet .. .. | 32,483 | 1,25,467 | 3 13 9 | 33,705 | 1,59,545 | 4 11 9 | + 1,222 | + 4 |
| | Dry .. .. | 198,503 | 2,40,352 | 1 3 5 | 212,318 | 1,88,580 | 0 14 3 | +13,815 | + 7 |
| | Total .. | 230,986 | 3,65,819 | 1 9 4 | 246,023 | 3,48,125 | 1 6 8 | +15,037 | + 7 |

| Taluk. | Wet or Dry. | Occupied—(Contd.) Difference—(Contd.) Assessment. | Percentage. | Unoccupied. Area as per Revenue Account. | As per Settlement. Area. | Assessment. | Total Survey Area of Columns 6 and 12. | Percentage of Unoccupied Area of Column 12 on the Total Area of Column 14. |
|---|---|---|---|---|---|---|---|---|
| | | 10 | | 11 | 12 | 13 | 14 | 15 |
| | | RS. | | ACS. | ACS. | RS. | ACS. | |
| Palni .. .. | Wet .. .. | + 8,389 | + 17 | 205 | 191 | 805 | 12,603 | 1 |
| | Dry .. .. | — 30,591 | — 28 | 67,710 | 67,268 | 36,555 | 166,700 | 40 |
| | Total .. | — 22,202 | — 14 | 67,915 | 67,459 | 37,360 | 179,303 | 38 |
| Periyakulam .. | Wet .. .. | + 25,689 | + 31 | 105 | 103 | 480 | 21,396 | .. |
| | Dry .. .. | — 21,181 | — 16 | 63,290 | 66,919 | 41,492 | 179,805 | 37 |
| | Total .. | + 4,508 | + 2 | 63,395 | 67,022 | 41,972 | 201,201 | 33 |
| Total .. | Wet .. .. | + 34,078 | + 27 | 310 | 294 | 1,285 | 33,999 | 1 |
| | Dry .. .. | — 51,772 | — 22 | 131,000 | 134,187 | 78,047 | 346,505 | 38 |
| | Total .. | — 17,694 | — 5 | 131,310 | 134,481 | 79,332 | 380,504 | 35 |

ENCLOSURE No. 4.

*STATEMENT showing the Area and Assessment of Wet and Dry Lands falling under each Money-rate in the Taluks of Palni and Periyakulam, Madura District.*

| Wet or Dry. | Rate per Acre as per new Settlement. | PALNI. As per Revenue. Extent. | Assessment. | Average per Acre. | PALNI. As per Settlement. Extent. | Assessment. | Percentage of Area under each Rate. | PERIYAKULAM. As per Revenue. Extent. | Assessment. | Average per Acre. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. A. P. | ACS. | Rs. A. P. | Rs. A. P. | ACS. | Rs. A. P. | ACS. | ACS. | Rs. A. P. | Rs. A. P. |
| | 8 0 0 | .. | .. | .. | .. | .. | .. | 145 | 1,249 0 0 | 8 9 10 |
| | 7 0 0 | 937 | 7,845 0 0 | 7 14 6 | 933 | 6,967 0 0 | 8 | 414 | 2,893 0 0 | 6 15 10 |
| | 6 0 0 | 1,977 | 11,793 0 0 | 5 15 4 | 1,972 | 11,816 0 0 | 16 | 2,251 | 11,067 0 0 | 4 14 8 |
| | 5 0 0 | 1,132 | 5,660 0 0 | 5 0 9 | 1,121 | 5,608 0 0 | 9 | 6,589 | 27,183 0 0 | 4 2 10 |
| | 4 8 0 | 2,207 | 8,596 0 0 | 3 14 4 | 2,312 | 10,319 0 0 | 19 | 7,779 | 27,411 0 0 | 3 4 3 |
| | 4 0 0 | 3,240 | 9,578 0 0 | 2 14 10 | 3,464 | 13,852 0 0 | 28 | 2,824 | 6,938 0 0 | 2 7 4 |
| | 3 8 0 | 2,455 | 8 651 0 0 | 2 7 11 | 2,539 | 8,886 0 0 | 20 | 425 | 1,449 0 0 | 2 5 1 |
| | 3 0 0 | 7 | 19 0 0 | 2 11 5 | 11 | 33 0 0 | .. | 191 | 185 0 0 | .. |
| Total Wet .. | .. | 11,855 | 49,092 0 0 | 4 2 4 | 12,412 | 57,481 0 0 | 100 | 20,646 | 76,375 0 0 | 3 11 2 |
| | 2 8 0 | .. | .. | .. | .. | .. | .. | 429 | 630 0 0 | 1 7 6 |
| | 2 0 0 | 1,163 | 2,219 0 0 | 2 0 2 | 1,149 | 2,256 0 0 | 1 | 348 | 611 0 0 | 1 12 1 |
| | 1 8 0 | 9,498 | 15,221 0 0 | 1 15 0 | 10,211 | 15,316 0 0 | 10 | 25,018 | 39,610 0 0 | 1 9 11 |
| | 1 0 0 | 25,509 | 41,049 0 0 | 1 10 1 | 27,737 | 27,737 0 0 | 28 | 34,492 | 45,895 0 0 | 1 5 2 |
| | 0 12 0 | 24,041 | 25,152 0 0 | 1 1 5 | 25,891 | 19,418 0 0 | 20 | 27,189 | 28,905 0 0 | 1 1 1 |
| | 0 8 0 | 17,735 | 13,575 0 0 | 0 12 6 | 18,743 | 9,372 0 0 | 19 | 14,119 | 12,952 0 0 | 0 13 8 |
| | 0 6 0 | 11,072 | 6,204 0 0 | 0 9 8 | 11,628 | 4,360 0 0 | 12 | 3,534 | 2,742 0 0 | 0 12 0 |
| | 0 4 0 | 4,395 | 1,723 0 0 | 0 6 11 | 4,074 | 1,019 0 0 | 4 | 656 | 459 0 0 | 0 11 5 |
| Total Dry .. | .. | 93,594 | 1,10,109 0 0 | 1 3 0 | 99,432 | 79,518 0 0 | 100 | 165,599 | 1,30,443 0 0 | 1 3 5 |
| Total Wet and Dry .. | .. | 105,449 | 1,59,201 0 0 | 1 8 5 | 111,844 | 1,36,999 0 0 | 100 | 186,245 | 2,06,818 0 0 | 1 10 1 |



Statement showing the Area and Assessment of Wet and Dry Lands falling under each Money-rate in the Taluks of Palni and Periyakulam, Madura District—(*Continued*).

| Wet or Dry. | PERIYAKULAM—(*Continued*). As per Settlement. Extent. | Assessment. | Percentage of Area under each Rate. | TOTAL. As per Revenue. Extent. | Assessment. | Average per Acre. | As per Settlement. Extent. | Assessment. | Percentage of Area under each Rate. |
|---|---|---|---|---|---|---|---|---|---|
| | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| | ACS. | Rs. A. P. | ACS. | ACS. | Rs. A. P. | Rs. A. P. | ACS. | Rs. A. P. | ACS. |
| | 157 | 1,255 0 0 | 1 | 145 | 1,249 0 0 | 8 9 10 | 157 | 1,255 0 0 | .. |
| | 428 | 2,997 0 0 | 2 | 1,411 | 10,778 0 0 | 7 10 3 | 1,421 | 9,964 0 0 | 4 |
| | 2,358 | 14,147 0 0 | 11 | 4,228 | 22,850 0 0 | 5 6 5 | 4,330 | 25,963 0 0 | 13 |
| | 6,731 | 33,657 0 0 | 32 | 7,611 | 32,743 0 0 | 4 4 10 | 7,852 | 39,265 0 0 | 23 |
| | 7,961 | 35,825 0 0 | 37 | 9,986 | 34,007 0 0 | 3 6 6 | 10,273 | 46,144 0 0 | 31 |
| | 2,877 | 11,507 0 0 | 13 | 6,104 | 16,536 0 0 | 2 11 4 | 6,341 | 25,359 0 0 | 19 |
| | 670 | 2,345 0 0 | 3 | 2,890 | 7,100 0 0 | 2 7 4 | 3,209 | 11,231 0 0 | 10 |
| | 111 | 331 0 0 | 1 | 108 | 204 0 0 | 1 14 3 | 122 | 364 0 0 | .. |
| Total Wet .. | 21,293 | 1,02,064 0 0 | 100 | 32,483 | 1,25,467 0 0 | 3 13 9 | 33,705 | 1,59,545 0 0 | 100 |
| | 459 | 1,147 0 0 | .. | 429 | 630 0 0 | 1 7 6 | 459 | 1,147 0 0 | .. |
| | 389 | 778 0 0 | .. | 1,453 | 2,830 0 0 | 1 15 2 | 1,537 | 3,074 0 0 | 1 |
| | 26,227 | 39,341 0 0 | 23 | 34,454 | 57,301 0 0 | 1 10 7 | 36,438 | 54,657 0 0 | 17 |
| | 36,701 | 36,701 0 0 | 33 | 59,901 | 86,994 0 0 | 1 7 3 | 64,438 | 64,438 0 0 | 30 |
| | 28,934 | 21,701 0 0 | 26 | 51,183 | 55,157 0 0 | 1 1 3 | 54,825 | 41,119 0 0 | 26 |
| | 15,467 | 7,734 0 0 | 14 | 31,845 | 25,907 0 0 | 0 13 0 | 34,210 | 17,106 0 0 | 16 |
| | 3,858 | 1,447 0 0 | 3 | 14,596 | 9,346 0 0 | 0 10 3 | 15,486 | 5,807 0 0 | 8 |
| | 851 | 213 0 0 | 1 | 4,642 | 2,187 0 0 | 0 7 6 | 4,925 | 1,232 0 0 | 2 |
| Total Dry .. | 112,886 | 1,09,062 0 0 | 100 | 198,503 | 2,40,352 0 0 | 1 3 5 | 212,318 | 1,88,580 0 0 | 100 |
| Total Wet and Dry .. | 134,179 | 2,11,126 0 0 | 100 | 2,30,986 | 3,65,819 0 0 | 1 9 4 | 246,023 | 3,48,125 0 0 | 100 |

RESOLUTION—dated 19th February 1884, No. 563.

Submitted to Government with reference to paragraph 6, G.O., dated 6th September 1882, No. 944.

2. The Director's proposals for the application of the standard settlement scale to the taluks of Periyakulam and Palni have been formulated after personal inquiry on the spot. He recommends that for wet lands the fourth group of the standard scale of rates, ranging that is from Rs. 8 downwards be adopted; and proposes for dry lands the fourth group of rates given in his letter printed with Board's Proceedings, dated 16th January 1884, No. 126. The application of this scale would give for the dry lands of these taluks rates ranging from Rs. 2-8-0 an acre downwards, there being no land classed under the highest (Rs. 3) rate of the scale.

3. As regards the dry rates proposed, the Board have no objection to offer. The effect will be a general reduction of acreage assessment on dry lands, and this is called for, the existing assessments being too high.

4. Regarding the wet rates in Periyakulam Taluk which the Director admits to be at present too low, the Board observe that the application of the scale proposed—Rs. 8 being the highest rate of assessment—will result in a reduction of assessment upon a small area of the best wet land. As it is not considered necessary that the wet assessment in this taluk should be lowered, the Board were disposed to advise that the next higher group (from Rs. 9 downwards) should be applied, but as they have ascertained that the result would necessitate a raising of all the assessments now proposed on the poorer classes of wet lands as well, and thus result in a very large increase of wet assessments as a whole, they accept Mr. Wilson's proposals and recommend their adoption.

5. For determining the cost of cultivation, the Director has taken the average of the three adjoining districts—Trichinopoly, Coimbatore and Tinnevelly. The cultivation expenses of these districts give an average of Rs. 11-4-11 per acre (wet) against Rs. 11-14-1, the average of all settled districts; but looking at the well known difficulty of calculating with approximate accuracy the cost of cultivation, as pointed out by Mr. Puckle,* the Board accept Mr. Wilson's estimate as sufficiently correct.

(True Copies and Extract.)

(Signed) E. GIBSON,
Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of Madura.
" " Director of Revenue Settlement and Agriculture.

Exd. J. Henricus.

* Report on Trichinopoly, dated 28th October 1860, p. 85.

REVENUE DEPARTMENT.

1884.

# Board of Revenue,

MADRAS

*Printed March 4th.*

*Proceedings, 19th February 1884. No. 563.*

Submitting to Government, with remarks, letter from the Director of Revenue Settlement and Agriculture regarding *settlement of Palni and Periyakulam Taluks* in Madura District by standard scale.



41

## PROCEEDINGS OF THE BOARD OF REVENUE.

READ— the following letter from W. WILSON, Esq., Director of Revenue Settlement and Agriculture, to the Secretary to the Board of Revenue, Madras, 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 Taluks 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 taluks 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-five rates, varying from Rs. 12 to Re. 1, had been adopted for wet lands, and twenty-eight, varying from Rs. 20 to As. 4, for dry.

6. These will be discussed separately, and first 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 | 13 |
| 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 | 6 |
| 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. 2417-47, 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 | 1 | 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 | 15 | 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 | 5 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 method 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 sub divided 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. Regúr 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 |
| | | 5 | 5. Arenaceous. | XII. (Loam) ... | 1 |
| | V. (Sand) ... | 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 than 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 as 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, charge 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 | |
| | | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. |
| IV | 1 | 1 | 12 0 0 | 2 | 10 8 0 | 3 | 9 0 0 | 4 | 8 0 0 | 5 | 7 0 0 |
| III, IV, VII | 1, 2, 1 | 2 | 10 8 0 | 3 | 9 0 0 | 4 | 8 0 0 | 5 | 7 0 0 | 6 | 6 0 0 |
| III, IV, V, VI, VII, VIII, XII | 2, 3, 1, 1, 2, 1, 1 | 3 | 9 0 0 | 4 | 8 0 0 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 |
| III, IV, V, VI, VII, VIII, XII, XIII | 3, 4, 2, 2, 3, 2, 2, 1 | 4 | 8 0 0 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 |
| III, IV, V, VI, VII, VIII, XII, XIII, XIV | 4, 5, 3, 3, 4, 3, 3, 2, 1 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 |
| III, V, VI, VII, VIII, XII, XIII, XIV | 5, 4, 4, 5, 4, 4, 3, 2 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 |
| V, VI, VIII, XII, XIII, XIV | 5, 5, 5, 5, 4, 3 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 | 11 | 3 0 0 |
| XIII, XIV | 5, 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. 2 | P. 0 | | | |
| II .. .. | | 2 | 2 | 4 0 0 | 3 | 3 8 0 | 4 | 3 0 0 | 5 | 2 8 0 | 6 | 2 | 0 | | | |
| III .. .. | | 1 | | | | | | | | | | | | | | |
| III .. .. | | 2 | 3 | 3 8 0 | 4 | 3 0 0 | 5 | 2 8 0 | 6 | 2 0 0 | 7 | 1 | 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 | 0 | | | |
| VII .. .. | | 1 | | | | | | | | | | | | | | |
| III .. .. | | 4 | | | | | | | | | | | | | | |
| IV .. .. | | 3 | | | | | | | | | | | | | | |
| V .. .. | | 1 | | | | | | | | | | | | | | |
| VI .. .. | | 1 | | | | | | | | | | | | | | |
| VII .. .. | | 2 | 5 | 2 8 0 | 6 | 2 0 0 | 7 | 1 8 0 | 8 | 1 4 0 | 9 | 1 | 0 | | | |
| 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 .. .. | | 3 | | | | | | | | | | | | | | |
| VII .. .. | | 4 | | | | | | | | | | | | | | |
| VIII .. .. | | 3 | 7 | 1 8 0 | 8 | 1 4 0 | 9 | 1 0 0 | 10 | 0 12 0 | 11 | 0 | 8 | | | |
| XII .. .. | | 3 | | | | | | | | | | | | | | |
| XIII .. .. | | 2 | | | | | | | | | | | | | | |
| XIV .. .. | | 1 | | | | | | | | | | | | | | |
| V .. .. | | 4 | | | | | | | | | | | | | | |
| VI .. .. | | 4 | | | | | | | | | | | | | | |
| VII .. .. | | 5 | | | | | | | | | | | | | | |
| VIII .. .. | | 4 | | | | | | | | | | | | | | |
| XII .. .. | | 4 | 8 | 1 4 0 | 9 | 1 0 0 | 10 | 0 12 0 | 11 | 0 8 0 | 12 | 0 | 6 | 0 | | |
| XIII .. .. | | 3 | | | | | | | | | | | | | | |
| XIV .. .. | | 2 | | | | | | | | | | | | | | |
| V .. .. | | 5 | | | | | | | | | | | | | | |
| VI .. .. | | 6 | | | | | | | | | | | | | | |
| VIII .. .. | | 5 | | | | | | | | | | | | | | |
| XII .. .. | | 5 | | | | | | | | | | | | | | |
| XIII .. .. | | 5 | 9 | 1 0 0 | 10. | 0 12 0 | 11 | 0 8 0 | 12 | 0 6 0 | 13 | 0 | 4 | 0 | | |
| XIV .. .. | | 4 | | | | | | | | | | | | | | |
| | | 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 as a... Regúr or black cotton and the red ferruginous series in the propor... per cent. :—

was of ... it occurrence; it ...
tricts, but there is good reason to beli...



WET.

| Class of Soil. | | Palni. | | Periyakulam. | | Madura. | | Melúr. | | Dindigul. | | Total. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. |
| 1 | | 2 | 3 | 4 | 5 | 10 | 11 | 8 | 9 | 6 | 7 | 12 | 13 |
| | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | |
| III Clay .. .. | 1 | .. | .. | .. | .. | 168 | 0·3 | .. | .. | 49 | 0·2 | 217 | 0·1 |
| | 2 | .. | .. | .. | .. | 611 | 1·2 | .. | .. | 132 | 0·7 | 743 | 0·6 |
| | 3 | .. | .. | .. | .. | 675 | 1·4 | .. | .. | 2 | .. | 677 | 0·5 |
| | 4 | .. | .. | .. | .. | 17 | .. | .. | .. | 86 | 0·4 | 103 | 0·1 |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | 3 | .. | 3 | .. |
| IV Loam .. .. | 1 | 1,014 | 8·0 | .. | .. | 2,278 | 4·5 | .. | .. | 299 | 1·5 | 3,848 | 2·6 |
| | 2 | 1,159 | 9·2 | .. | .. | 4,981 | 9·9 | 176 | 0·4 | 295 | 1·5 | 6,879 | 4·6 |
| | 3 | 467 | 3·6 | .. | .. | 5,089 | 10·1 | 726 | 1·6 | 1,077 | 5·2 | 9,851 | 6·5 |
| | 4 | 674 | 5·4 | .. | .. | 3,224 | 6·4 | 971 | 2·1 | 1,363 | 6·6 | 9,757 | 6·4 |
| | 5 | 1,332 | 10·6 | .. | .. | 782 | 1·6 | 849 | 1·9 | 1,383 | 9·1 | 7,381 | 6·0 |
| | 6 | .. | .. | .. | .. | 22 | .. | .. | .. | .. | .. | 22 | .. |
| V Sand .. .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| VII Loam .. .. | 1 | 1,116 | 8·9 | 203 | 0·9 | 4,484 | 9·0 | 613 | 1·3 | 33 | 0·2 | 7,131 | 4·8 |
| | 2 | 1,064 | 8·4 | 1,129 | 6·3 | 7,502 | 15·0 | 3,811 | 8·3 | 715 | 3·5 | 15,032 | 10·0 |
| | 3 | 1,387 | 11·0 | 3,630 | 17·0 | 9,211 | 18·4 | 13,009 | 28·3 | 1,528 | 7·4 | 30,143 | 20·0 |
| | 4 | 1,885 | 15·0 | 5,099 | 23·8 | 8,188 | 16·3 | 16,325 | 35·6 | 2,906 | 14·1 | 36,738 | 24·4 |
| | 5 | 2,317 | 18·3 | 1,862 | 8·7 | 2,356 | 4·7 | 7,717 | 16·8 | 5,238 | 25·4 | 18,773 | 12·5 |
| | 6 | 2 | 0·0 | 20 | 0·1 | 55 | 0·1 | 130 | 0·3 | 4,621 | 22·0 | 208 | 0·1 |
| VIII Sand .. .. | 1 | 34 | 0·3 | 24 | 0·6 | 361 | 0·7 | 565 | 1·2 | 1 | ·0 | 1,097 | 0·7 |
| | 2 | 61 | 0·4 | 142 | 0·6 | 166 | 0·3 | 456 | 1·0 | 113 | 0·5 | 910 | 0·6 |
| | 3 | 109 | 0·9 | 2 | 0·0 | 69 | 0·1 | 629 | 1·2 | 105 | 0·5 | 921 | ·06 |
| | 4 | .. | .. | .. | .. | 1 | .. | .. | .. | 212 | 1·0 | 35 | .. |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | 34 | ·2 | .. | .. |
| Total .. | | 12,604 | 100 | 21,398 | 100 | 50,230 | 100 | 45,877 | 100 | 20,593 | 100 | 150,702 | 100 |

Black Régur .. Loam .. Clay .. Sand .. Red Ferruginous, Loam .. Sand ..

| Class of Soil. | Dry. | | | | | | | | | | Total Wet and Dry. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Palni. | | Periyakulam. | | Dindigul. | | Melúr. | | Madura. | | Total. | |
| | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. |
| | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 27 |
| | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | |
| III 1 | 916 | 0·5 | 460 | 0·2 | 1 | .. | .. | .. | .. | .. | 1,377 | 0·2 | 1,764 |
| 2 | 162 | 0·1 | 72 | .. | 275 | 0·1 | .. | .. | .. | .. | 612 | 0·1 | 1,153 |
| 3 | .. | .. | .. | .. | 475 | 0·1 | .. | .. | .. | .. | 475 | 0·1 | 1,153 |
| 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 4,114 |
| 5 | .. | .. | .. | .. | 499 | 0·1 | .. | .. | .. | .. | 499 | 0·1 | 1,153 |
| IV 1 | 1,016 | 0·9 | 349 | 0·2 | 3,475 | 1·1 | 63 | 0·1 | 2,496 | 0·3 | 7,399 | 0·7 | 15,746 |
| 2 | 2,380 | 1·6 | 4,513 | 2·5 | 1,193 | 0·4 | 34 | .. | 4,455 | 0·5 | 12,575 | 1·2 | 15,746 |
| 3 | 1,527 | 0·9 | 1,487 | 0·8 | 844 | 0·1 | 11 | .. | 3,194 | 0·4 | 7,063 | 0·6 | 15,746 |
| 4 | 1,456 | 0·9 | 1,167 | 0·7 | 42 | .. | .. | .. | 23 | .. | 2,732 | 0·3 | 15,746 |
| 5 | 8 | .. | 64 | .. | 44 | .. | .. | .. | .. | .. | 116 | .. | 15,746 |
| V 1 | .. | .. | 165 | 0·1 | 30 | .. | .. | .. | .. | .. | 195 | .. | 15,746 |
| 2 | .. | .. | 1 | .. | 19 | .. | .. | .. | .. | .. | 20 | .. | 15,746 |
| 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 15,746 |
| 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 15,746 |
| 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 15,746 |
| VII 1 | 33,859 | 20·4 | 40,802 | 22·7 | 16,233 | 13·4 | 15,693 | 15·9 | 2,496 | 0·3 | 109,083 | 10·6 | 125,829 |
| 2 | 5,257 | 3·2 | 13,506 | 7·5 | 3,154 | 2·6 | 2,566 | 2·6 | 4,455 | 0·5 | 34,938 | 3·4 | 125,829 |
| 3 | 3,613 | 2·2 | 8,184 | 4·6 | 1,521 | 1·2 | 1,285 | 1·3 | 3,194 | 0·4 | 19,797 | 1·9 | 125,829 |
| 4 | 2,966 | 1·8 | 2,340 | 1·3 | 761 | 0·6 | 641 | 0·6 | 2,732 | 0·3 | 9,440 | 0·9 | 125,829 |
| 5 | 83 | .. | 3·3 | .. | 154 | 0·1 | 130 | 0·1 | 116 | .. | 486 | .. | 125,829 |
| VIII 1 | 33,720 | 20·2 | 44,954 | 25·0 | 15,456 | 12·8 | 15,693 | 15·9 | 2,496 | 0·3 | 112,319 | 10·9 | 125,829 |
| 2 | 29,334 | 17·3 | 21,859 | 12·1 | 12,365 | 10·2 | 12,554 | 12·7 | 4,455 | 0·5 | 80,567 | 7·8 | 125,829 |
| 3 | 22,637 | 13·4 | 20,274 | 11·3 | 4,921 | 4·1 | 4,995 | 5·1 | 3,194 | 0·4 | 56,021 | 5·4 | 125,829 |
| 4 | 17,595 | 10·5 | 15,049 | 8·4 | 1,521 | 1·2 | 1,543 | 1·6 | 2,732 | 0·3 | 38,440 | 3·7 | 125,829 |
| 5 | 3,449 | 2·1 | 2,278 | 1·2 | 633 | 0·5 | 642 | 0·6 | 116 | .. | 7,118 | 0·7 | 125,829 |
| Total .. | 168,700 | 100 | 179,505 | 100 | 121,154 | 100 | 98,875 | 100 | 62,405 | 7·2 | 862,765 | 85 | 1,012,467 |



38. The assessed area of the tract is Acres 1,012,467, of which Acres 861,765, or 85 per cent. are dry, and Acres 150,702, or 15 per cent. are wet.

39. *Verification of Wet Scale.*—Of the wet area, Acres 39,714, or 26 per cent., belong to the Regúr series and Acres 110,988, or 74 per cent., to the red ferruginous.

40. Of the largely preponderating red ferruginous order of soils, the greater portion, viz., 72 per cent. of the whole wet area, belong to the class of red loam technically known as Class VII, and nearly 37 per cent. of them belong to the two lowest sorts of the class.

41. In the Regúr soils, the black loams known as Class IV represent 25 per cent. of the total wet area.

42. As pointed out in the memorandum that accompanied this office No. 1137-17, dated 12th May 1882, recorded in G.O., dated 6th September 1882, No. 944, it is not necessary on the method of the standard scale to determine more than *one* rate as a single rate suffices to indicate the group in the standard scale that is to be selected in any particular case. *Any* soil may be taken for this purpose. In the above quoted memorandum, the soil iv—1, which on the experience of every settlement yet made is undoubtedly the best for irrigation, was selected. This soil represents, however, little more than 1 per cent. of the total wet area, and the soil vii—4, which represents 24 per cent. of the whole and is more generally distributed than any other soil, will be now chosen.

43. The best irrigation in the Madura District is from the Vaigai river and its tributaries, the Surili, the Varahanadi, &c., in the Periyakulum Taluk, and from the Shanmukhanadi, the Nanganji and the Amravathy rivers in the Palni Taluk. These rivers cannot for certainty be compared with the Cauvery in Trichinopoly, the Bhaváni in Coimbatore or the Támbraparni in Tinnevelly. Sometimes, as in the present year for instance, they get no supply in the south-west monsoon, but the irrigation under them may, I think, be regarded as equal to the second best irrigation in Coimbatore and Tinnevelly and to that of the "standard" group of the Trichinopoly settlement.

44. *Grain Values.*—The grain values of the second group wet lands of Coimbatore and Tinnevelly and of the "standard" group of wet lands of Trichinopoly may, therefore, be taken as the basis for the determination of the grain values to be adopted for the first group wet lands of Madura.

45. In the calculations connected with the verification of the standard scale as applied to Madura, I propose, however, to omit altogether the figures of the Trichinopoly settlement for the reason that the soils of that district were classified in three sorts only, while those of Coimbatore and Tinnevelly were, as in the proposals for Madura, classified in five: it is obviously necessary in a verification of this kind that like things should be compared only with like.

46. From the statement noted on the margin, it will be observed that the gradation of the grain values in Tinnevelly and Coimbatore is not the same, and that in the latter district it is not uniform. In Tinnevelly the gradation is by an uniform difference of 120 Madras measures.

| Class and Sort. | Grain Value. | | Class and Sort. | Grain Value. | |
|---|---|---|---|---|---|
| | Coimbatore. | Tinnevelly. | | Coimbatore. | Tinnevelly. |
| III 1 | 900 | 840 | VII 1 | 900 | 960 |
| 2 | 800 | 720 | 2 | 800 | 840 |
| 3 | 700 | 600 | 3 | 700 | 720 |
| 4 | 500 | 480 | 4 | 500 | 600 |
| 5 | 400 | Not given | 5 | 400 | 480 |
| IV 1 | 1,000 | 1,080 | VIII 1 | 800 | 840 |
| 2 | 900 | 960 | 2 | 700 | 720 |
| 3 | 800 | 840 | 3 | 500 | 600 |
| 4 | 700 | 720 | 4 | 400 | 480 |
| 5 | 500 | 600 | 5 | 300 | Not given |
| V 1 | 800 | 840 | | | |
| 2 | 700 | 720 | | | |
| 3 | 500 | 600 | | | |
| 4 | 400 | 480 | | | |
| 5 | 300 | Not given | | | |

47. In Coimbatore the gradation for all values from 700 measures upwards is by 100 measures at a time; the next value taken below 700 measures is 500, and from this downwards the gradation is again by 100 measures at a time.

48. No explanation of the change in the gradation is given in the Coimbatore report, but the explanation is, I think, to be found in the

tables (*vide* p. 38 of the Deputy Director's Report, recorded in G.O., No. 1961, 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 ryots' selling prices:—

| Year. | Fasli. | Paddy. First Sort. | Paddy. Second Sort. | Cholum. | Cumbu. | Ragi. |
|---|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1845-46 | 1255 | 126 | 120 | 124 | 118 | 126 |
| 1846-47 | 1256 | 146 | 146 | 137 | 139 | 140 |
| 1847-48 | 1257 | 141 | 113 | 122 | 122 | 133 |
| 1848-49 | 1258 | 82 | 79 | 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 | 110 | 117 | 116 |
| 1855-56 | 1265 | 92 | 87 | 121 | 120 | 126 |
| 1856-57 | 1266 | 115 | 109 | 89 | 104 | 105 |
| 1857-58 | 1267 | 170 | 159 | 157 | 156 | 162 |
| 1858-59 | 1268 | 194 | 168 | 186 | 172 | 183 |
| 1859-60 | 1269 | 143 | 153 | 129 | 129 | 144 |
| 1860-61 | 1270 | 163 | 158 | 134 | 153 | 159 |
| 1861-62 | 1271 | 228 | 176 | 205 | 172 | 178 |
| 1862-63 | 1272 | 187 | 179 | 211 | 164 | 173 |
| 1863-64 | 1273 | 165 | 165 | 172 | 157 | 168 |
| 1864-65 | 1274 | 249 | 234 | 239 | 221 | 236 |
| Total .. | | 2,729 | 2,544 | 2,635 | 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*). | Value at Rs. 117 per Garce. | Deduction. One-fifth for vicissitudes of Season. | Deduction. Cultivation Expenses. | Deduction. Total. | Net. | Half Net. | Proposed Rate. |
|---|---|---|---|---|---|---|---|---|
| | | Rs. A. P | Rs. A. P. | Rs. A. P | Rs. A. P | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| vii—4.. .. | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 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.

| SOIL | OUTTURN. Coimbatore. | OUTTURN. Tinnevelly. | OUTTURN. Taken for Maximum | Value at Rs. 117 per Garce. | DEDUCTION. One-fifth for vicissitudes of Season. | DEDUCTION. Cultivation Expenses (average of Coimbatore and Tinnevelly). | Total. | Net. | Half Net. | Independent Scale deduced from Half Net Values. | Standard Scale (Group No. 4) as originally proposed on Data for Soil III. | Standard Scale (Group No. 4) as now fixed by the Board of Revenue for Soil VIII. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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. | Rs. A. P. | Rs. A. P. |
| III 1 | 1,000 | 1,080 | 1,060 | 36 9 0 | 7 5 0 | 13 3 5 | 20 8 5 | 16 0 7 | 8 0 3 | 9 0 0 | 9 0 0 | 7 0 0 |
| 2 | 900 | 960 | 900 | 32 14 6 | 6 9 4 | 12 11 5 | 19 4 9 | 13 9 9 | 6 12 11 | 6 8 0 | 7 0 0 | 5 0 0 |
| 3 | 800 | 840 | 800 | 29 4 0 | 5 13 7 | 11 11 5 | 17 9 0 | 11 11 0 | 5 13 6 | 5 8 0 | 6 0 0 | 5 0 0 |
| 4 | 700 | 720 | 700 | 25 9 6 | 5 1 11 | 10 10 5 | 15 12 4 | 9 13 2 | 4 14 7 | 4 4 0 | 5 0 0 | 4 0 0 |
| 5 | 600 | 600 | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 4 0 0 | 4 0 0 | 3 0 0 |
| IV 1 | 500 | 480 | 500 | 18 4 6 | 3 10 6 | 8 4 5 | 11 14 11 | 6 5 7 | 3 2 13 | 3 0 0 | 3 0 0 | 2 0 0 |
| 2 | 400 | Not given. | 400 | 14 10 0 | 2 14 10 | 6 8 5 | 9 7 3 | 5 2 9 | 2 9 4 | 2 8 0 | 2 8 0 | 2 0 0 |
| 3 | 300 | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| V 1 | 1,000 | 1,080 | 1,060 | 36 9 0 | 7 5 0 | 13 3 5 | 20 8 5 | 16 0 7 | 8 0 3 | 9 0 0 | 9 0 0 | 7 0 0 |
| 2 | 900 | 960 | 900 | 32 14 6 | 6 9 4 | 12 11 5 | 19 4 9 | 13 9 9 | 6 12 11 | 6 8 0 | 7 0 0 | 5 0 0 |
| 3 | 800 | 840 | 800 | 29 4 0 | 5 13 7 | 11 11 5 | 17 9 0 | 11 11 0 | 5 13 6 | 5 8 0 | 6 0 0 | 5 0 0 |
| 4 | 700 | 720 | 700 | 25 9 6 | 5 1 11 | 10 10 5 | 15 12 4 | 9 13 2 | 4 14 7 | 4 4 0 | 5 0 0 | 4 0 0 |
| 5 | 600 | 600 | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 4 0 0 | 4 0 0 | 3 0 0 |
| VII 1 | 500 | 480 | 500 | 18 4 6 | 3 10 6 | 8 4 5 | 11 14 11 | 6 5 7 | 3 2 13 | 3 0 0 | 3 0 0 | 2 0 0 |
| 2 | 400 | Not given. | 400 | 14 10 0 | 2 14 10 | 6 8 5 | 9 7 3 | 5 2 9 | 2 9 4 | 2 8 0 | 2 8 0 | 2 0 0 |
| 3 | 300 | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| VIII 1 | 1,000 | 1,080 | 1,060 | 36 9 0 | 7 5 0 | 13 3 5 | 20 8 5 | 16 0 7 | 8 0 3 | 9 0 0 | 9 0 0 | 7 0 0 |
| 2 | 900 | 960 | 900 | 32 14 6 | 6 9 4 | 12 11 5 | 19 4 9 | 13 9 9 | 6 12 11 | 6 8 0 | 7 0 0 | 5 0 0 |
| 3 | 800 | 840 | 800 | 29 4 0 | 5 13 7 | 11 11 5 | 17 9 0 | 11 11 0 | 5 13 6 | 5 8 0 | 6 0 0 | 5 0 0 |
| 4 | 700 | 720 | 700 | 25 9 6 | 5 1 11 | 10 10 5 | 15 12 4 | 9 13 2 | 4 14 7 | 4 4 0 | 5 0 0 | 4 0 0 |
| 5 | 600 | 600 | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 4 0 0 | 4 0 0 | 3 0 0 |
| | 500 | 480 | 500 | 18 4 6 | 3 10 6 | 8 4 5 | 11 14 11 | 6 5 7 | 3 2 13 | 3 0 0 | 3 0 0 | 2 0 0 |
| | 400 | Not given. | 400 | 14 10 0 | 2 14 10 | 6 8 5 | 9 7 3 | 5 2 9 | 2 9 4 | 2 8 0 | 2 8 0 | 2 0 0 |
| | 300 | | | | | | | | | | | |



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 |
| III 2 | 11 2 10 | 11 4 0 | 11 3 5 |
| III 3 | 10 0 10 | 10 4 0 | 10 2 5 |
| III 4 | 8 0 10 | 9 4 0 | 8 10 5 |
| III 5 | 7 4 10 | 8 4 0 | 7 12 5 |
| IV 1 | 12 2 10 | 14 4 0 | 13 3 5 |
| IV 2 | 12 2 10 | 13 4 0 | 12 11 5 |
| IV 3 | 11 2 10 | 12 4 0 | 11 11 5 |
| IV 4 | 10 0 10 | 11 4 0 | 10 10 5 |
| IV 5 | 8 0 10 | 10 4 0 | 9 2 5 |
| V 1 | 11 2 10 | 12 4 0 | 11 11 5 |
| V 2 | 10 0 10 | 11 4 0 | 10 10 5 |
| V 3 | 8 0 10 | 10 4 0 | 9 2 5 |
| V 4 | 7 4 10 | 9 4 0 | 8 4 5 |
| V 5 | 4 12 10 | 8 4 0 | 6 8 5 |
| VII 1 | 12 2 10 | 13 4 0 | 12 11 5 |
| VII 2 | 11 2 10 | 12 4 0 | 11 11 5 |
| VII 3 | 10 0 10 | 11 4 0 | 10 10 5 |
| VII 4 | 8 0 10 | 10 4 0 | 9 2 5 |
| VII 5 | 7 4 10 | 9 4 0 | 8 4 5 |
| VIII 1 | 11 2 10 | 12 4 0 | 11 11 5 |
| VIII 2 | 11 0 10 | 11 4 0 | 10 10 5 |
| VIII 3 | 8 0 10 | 10 4 0 | 9 2 5 |
| VIII 4 | 7 4 10 | 9 4 0 | 8 4 5 |
| VIII 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 |
| Cumboo ... ... ... ... ... ... ... | 106,563 | 14 |
| Ragi ... ... ... ... ... ... ... | 102,135 | 13 |
| Samai ... ... ... ... ... ... ... | 93,249 | 12 |
| Varagu ... ... ... ... ... ... ... | 90,586 | 12 |
| Horse-gram ... ... ... ... ... ... ... | 54,738 | 7 |
| Special crops .. ... ... ... ... ... ... | 49,876 | 6 |
| Seeds ... ... ... ... ... ... ... | 36,335 | 4 |



| Crops. | Area. ACS. | Percentage. |
|---|---|---|
| Other food crops ... ... ... ... ... ... | 20,813 | 3 |
| Korralu ... ... ... ... ... ... ... | 8,982 | 1 |
| Tobacco ... ... ... ... ... ... ... | 5,099 | 1 |
| Topes ... ... ... ... ... ... ... | 4,859 | |
| 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 represent 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 price 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's 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. 113, 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 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. | Deduction. One-fifth for vicissitudes of Season. | Deduction. Cultivation Expenses. | Deduction. Total. | Net. | Half Net. | Proposed Rate. |
|---|---|---|---|---|---|---|---|---|
| | | 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. iii. | iv. | v. | vii. | viii | Outturn. | Value at Rs. 112 per Garce. | Deduction. One-fifth for vicissitudes of Season. | Deduction. Cultivation Expenses. | Deduction. Total. | Net. | Half Net. | Independent Scale deduced from Half Net Values. | Standard Scale (Group Number 4) as originally proposed on Data for Soil iii—1. | Standard Scale, Group Number 5, now indicated by the Results of Calculation for Soil viii—1. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| 1 | .. | .. | .. | .. | 275 | 9 10 0 | 1 14 9 | 3 6 4 | 5 5 1 | 4 4 11 | 2 2 5 | 2 0 0 | 2 8 0 | 2 0 0 |
| 2 | 1 | .. | .. | .. | 250 | 8 12 0 | 1 12 0 | 3 6 4 | 5 2 4 | 3 9 8 | 1 12 10 | 1 12 0 | 2 0 0 | 1 8 0 |
| 3 | 2 | .. | .. | .. | 225 | 7 14 0 | 1 9 0 | 3 6 4 | 4 15 6 | 2 14 6 | 1 7 3 | 1 8 0 | 1 8 0 | 1 4 0 |
| 4 | 3 | 1 | .. | 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 | 1 | 2 | 175 | 6 2 0 | 1 3 7 | 3 6 4 | 4 12 9 | 1 13 8 | 0 14 0 | 0 12 0 | 1 0 0 | 0 12 0 |
| .. | 5 | 3 | 2 | 3 | 150 | 5 4 0 | 1 0 9 | 3 2 4 | 4 5 11 | 1 4 11 | 0 14 0 | 0 8 0 | 0 12 0 | 0 8 0 |
| .. | .. | 4 | 3 | 4 | 125 | 4 6 0 | 0 14 0 | 2 14 4 | 4 3 15 1 | 1 4 11 | 0 14 0 | 0 8 0 | 0 8 0 | 0 8 0 |
| .. | .. | 5 | 4 | 5 | 100 | 3 8 0 | 0 11 2 | 2 3 4 | 4 3 8 4 | 0 13 8 | 0 14 0 | 0 6 0 | 0 6 0 | 0 6 0 |
| | | | | | | | | | 2 14 6 | 0 9 6 | 0 4 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. |
| Palni .. .. .. | 10 | Acs. 3,622 | 10 | Acs. 7,091 | 10 | Acs. 853 | 4 | Acs. 317 |
| Periyakulam .. .. | 21 | 15,907 | 12 | 4,721 | 7 | 669 | .. | .. |
| Dindigul .. .. .. | .. | .. | 19 | 5,508 | 19 | 5,770 | 107 | 8,112 |
| Melur .. .. .. | .. | .. | 14 | 1,671 | 28 | 19,784 | 52 | 21,672 |
| Madura .. .. .. | 12 | 6,688 | 52 | 20,546 | 41 | 4,950 | 68 | 3,389 |
| Total .. | 43 | 26,117 | 105 | 40,137 | 105 | 31,027 | 231 | 33,470 |

*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. | Wet or Dry. | Occupied. As per Revenue Accounts. Area. | Assessment. | Average Rate per Acre. | Occupied. As per Settlement Account. Area. | Assessment. | Average Rate per Acre. | Difference. Area. | Percentage. | Assessment. | Percentage. | Unoccupied. As per Settlement. Area. | Assessment. | Area as per Revenue Account. | Total of Survey Area of Columns 6 and 12. | Percentage of unoccupied Area of Column 12 on the total Area of Column 14. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | 12 | 13 | 11 | 14 | 15 |
| | | Acs. | Rs. | Rs. A. P. | Acs. | Rs. | Rs. A. P. | Acs. | | Rs. | | Acs. | Rs. | Acs. | Acs. | |
| Palni .. | Wet | 11,835 | 49,092 | 4 2 6 | 12,413 | 52,206 | 4 3 4 | + 578 | + 5 | + 3,114 | + 6 | 191 | 706 | 205 | 12,604 | 2 |
| | Dry | 92,594 | 1,10,109 | 1 3 0 | 99,432 | 99,422 | 1 0 0 | + 6,833 | + 7 | — 10,687 | — 10 | 67,268 | 40,013 | 67,712 | 166,700 | 40 |
| | Total .. | 104,429 | 1,59,201 | 1 8 6 | 111,845 | 1,51,628 | 1 5 8 | + 7,416 | + 7 | — 7,573 | — 5 | 67,459 | 40,719 | 67,917 | 179,304 | 38 |
| Periyakulam .. | Wet .. | 20,650 | 76,374 | 3 11 2 | 21,294 | 90,062 | 4 3 8 | + 644 | + 3 | + 13,688 | + 18 | 104 | 370 | 108 | 21,398 | .. |
| | Dry .. | 105,909 | 1,30,243 | 1 3 8 | 112,886 | 1,19,033 | 1 0 10 | + 6,977 | + 7 | — 11,210 | — 9 | 66,919 | 41,869 | 63,291 | 179,805 | 37 |
| | Total .. | 126,559 | 2,06,617 | 1 10 1 | 134,180 | 2,09,095 | 1 8 11 | + 7,621 | + 6 | + 2,478 | + 1 | 67,023 | 42,239 | 63,399 | 201,203 | 33 |
| Dindigul .. | Wet .. | 17,541 | 65,464 | 3 2 9 | 19,390 | 61,896 | 3 3 1 | + 1,849 | + 11 | + 6,432 | + 12 | 1,203 | 3,284 | 1,175 | 20,593 | 6 |
| | Dry .. | 183,629 | 2,41,005 | 1 5 3 | 209,740 | 2,06,470 | 1 0 0 | + 19,761 | + 10 | — 34,818 | — 6 | 126,106 | 69,810 | 110,665 | 325,718 | 29 |
| | Total .. | 201,170 | 2,76,773 | 1 6 0 | 222,000 | 2,70,371 | 1 3 6 | + 20,830 | + 10 | — 6,402 | — 2 | 124,311 | 90,094 | 117,840 | 346,311 | 36 |
| Melur .. | Wet .. | 36,621 | 1,15,844 | 3 2 9 | 42,081 | 1,26,790 | 3 0 3 | + 5,660 | + 15 | + 10,946 | + 9 | 3,796 | 8,739 | 3,587 | 45,877 | 8 |
| | Dry .. | 70,661 | 1,04,754 | 1 7 9 | 78,749 | 81,787 | 1 0 7 | + 8,088 | + 11 | — 22,967 | — 22 | 38,425 | 30,036 | 35,600 | 117,174 | 33 |
| | Total .. | 107,182 | 2,20,598 | 2 0 11 | 120,830 | 2,08,577 | 1 11 7 | + 13,648 | + 13 | — 12,021 | — 6 | 42,221 | 38,775 | 39,247 | 163,051 | 26 |
| Madura .. | Wet .. | 41,820 | 1,85,922 | 4 7 2 | 45,573 | 1,85,974 | 4 1 4 | + 3,753 | + 9 | + 52 | .. | 4,657 | 14,288 | 4,833 | 60,230 | 9 |
| | Dry .. | 42,986 | 69,678 | 1 6 2 | 46,511 | 49,426 | 1 1 5 | + 2,625 | + 6 | — 10,153 | — 17 | 26,857 | 18,763 | 28,227 | 72,368 | 37 |
| | Total .. | 84,806 | 2,45,500 | 2 14 4 | 91,084 | 2,35,399 | 2 9 5 | + 6,278 | + 7 | — 10,101 | — 4 | 31,514 | 33,051 | 33,160 | 122,598 | 27 |
| Total of 5 Taluks. | Wet .. | 128,367 | 4,82,696 | 3 12 2 | 140,751 | 5,16,928 | 3 10 9 | + 12,384 | + 10 | + 34,232 | + 7 | 9,951 | 27,387 | 9,908 | 150,702 | 7 |
| | Dry .. | 495,779 | 6,25,993 | 1 4 3 | 539,188 | 5,58,142 | 1 0 7 | + 43,409 | + 9 | — 67,851 | — 11 | 322,577 | 2,17,491 | 311,655 | 861,765 | 37 |
| | Total .. | 624,146 | 11,08,689 | 1 12 6 | 679,939 | 10,75,070 | 1 9 4 | + 55,793 | + 9 | — 33,629 | — 3 | 332,528 | 2,44,878 | 321,563 | 1,012,467 | 33 |

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. 4,82,69[illegible]; the application of the rates of the standard scale would raise this to Rs. 5,16,923, 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. | PALNI. | | MADURA. | | PERIYAKULAM. | | DINDIGUL. | | Total. | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Area. | Assessment. | Area. | Assessment. | Area. | Assessment. | Area. | Assessment. | Area. | Assessment. |
| | Rs. A. P. | 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 | 8,476 | .. | .. | 449 | 2,918 | 259 | 1,943 | 3,703 | 24,062 |
| | 5 8 0 | 1,666 | 9,162 | 5 | 29 | 2,368 | 13,025 | 1,033 | 5,682 | 13,711 | 76,843 |
| | 4 8 0 | 1,471 | 6,620 | 672 | 3,023 | 6,717 | 30,227 | 1,459 | 6,325 | 19,243 | 85,673 |
| | 4 0 0 | 2,622 | 10,488 | 3,460 | 13,840 | 7,908 | 31,632 | 2,366 | 9,464 | 24,045 | 94,184 |
| | 3 0 0 | 2,782 | 8,346 | 9,454 | 28,362 | 3,075 | 9,225 | 2,633 | 7,899 | 23,252 | 69,876 |
| | 2 8 0 | 2,130 | 5,450 | 14,811 | 36,278 | 616 | 1,250 | 3,098 | 9,245 | 27,731 | 69,479 |
| | 2 0 0 | 11 | 22 | 13,979 | 27,958 | 194 | 388 | 7,911 | 15,822 | 42,518 | 85,036 |
| Total .. | .. | 12,413 | 61,309 | 42,631 | 1,09,451 | 2,1 94 | 89,781 | 19,350 | 66,589 | 2,20,930 | 7,77,510 |
| Dry .. | 2 0 0 | 906 | 1,312 | .. | .. | 459 | 918 | 1 | 2 | .. | .. |
| | 1 12 0 | 1,658 | 2,902 | .. | .. | 389 | 681 | 721 | 1,262 | 3,168 | 5,845 |
| | 1 8 0 | 34,762 | 52,143 | 15,447 | 23,170 | 42,935 | 64,402 | 49,103 | 73,653 | 15,0 | 2,13,368 |
| | 1 0 0 | 33,646 | 33,646 | 60,278 | 60,278 | 51,685 | 51,685 | 123,643 | 1,23,643 | 60,2 | 2,29,252 |
| | 0 12 0 | 16,541 | 12,405 | 2,758 | 2,068 | 15,260 | 11,445 | 12,324 | 14,492 | 2,7 | 2,40,410 |
| | 0 8 0 | 2,200 | 4,620 | 266 | 133 | 2,199 | 1,155 | 3,525 | 1,763 | 2 | 7,671 |
| | 0 6 0 | 2,719 | 1,629 | .. | .. | 368 | 133 | 257 | 103 | .. | .. |
| | 0 4 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total .. | .. | 99,432 | 1,08,528 | 78,749 | 1,85,140 | 1,12,986 | 1,29,864 | 85,511 | 2,38,011 | 5,98,963 | 10,90,414 |
| Total Wet and Dry .. | .. | 111,845 | 1,60,108 | 120,830 | 1,85,140 | 134,180 | 2,19,645 | 91,084 | 2,38,011 | 6,19,893 | 18,67,924 |



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.

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ENCLOSURES NOS. 1 to 3.—Statements.

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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* [illegible] *fice Taluks* —(Paragraphs 101 to 106) —The survey has shown an increase in the registered wet and dry areas of 12,381 and 43,109 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 [illegible] 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. 25,177 and an increase of "dry" revenue of Rs. 10,821, 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.

Exd. A. Raitt.

REVENUE DEPARTMENT.

1885.

# Board of Revenue,

MADRAS

*Printed March 11.*

*Proceedings, 26th Feb.* 56

Submitting remarks on the proposals of the Director of Revenue Settlement and Agriculture for the *Settlement* of the Madura District.



69

PROCEEDINGS OF T OF REVENUE.

Read— the following letter from W. W Director of Revenue Settlement and Agriculture, to the Secre oard of Revenue, Madras, dated Dindigul, 15th November 18 A:—

With my letter, No. 32 78, ecember 1883, I submitted, in accordance with the instructions cont No. 944, dated 6th September the financial results of the appli ethod of the standard scale to the ..1 ..67, 32 ..ts of the Pala.. ..d ... the Madura District. These are

for which a consideration of the produc imilar soils in other settled ... in the neighbourhood was taken as the i le to be adopted), but to every class and sort of soil to which the rates scale were applied.

3. Acting on this suggestion, I rec s for further consideration, and now proceed to give the information requ cuss the question of the general applicability of this mode of settlement with proposals which I beg to submit herewith for the settlement of District based on the financial results of five of its six taluks classifie by the method of the standard scale.

I deferred the submission of thes ll I had had an opportunity of seeing more of the district than I had d test the results of the application of the standard scale over a wider area t with in my original proposals.

4. *The Mode by which the Standard ermined.*—The method by which the standard was determined was as fo

When the scale was framed in 18 been adopted twenty-three settlement schemes, affecting in whole or in of the districts of the Presidency. The accompanying statements, Appen and II, show the various rates adopted for the different soils in wet a and the districts and numbers of settlements in which they were applied.

5. It will appear from these that s, varying from Rs. 12 to Re. 1, had been adopted for wet lands, and tw varying from Rs. 20 to As. 4, for dry.

6. These will be discussed separat of to— order of sequence:—

*Wet Rates.*—These were as follow

| 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 | 12 0 0 | 4 | 3 | 13 | 6 | 1 | 1 |
| 2 | 10 8 0 | 4 | 3 | 14 | 6 | 12 | 8 |
| 3 | 10 0 0 | 6 | 4 | 15 | 6 | 3 | 2 |
| 4 | 9 8 0 | 3 | 2 | 16 | 6 | 17 | 10 |
| 5 | 9 4 0 | 1 | 1 | 17 | 5 | 15 | 10 |
| 6 | 9 0 0 | 6 | 3 | 18 | 5 | 4 | 3 |
| 7 | 8 12 0 | 1 | 1 | 19 | 5 | 18 | 10 |
| 8 | 8 8 0 | 3 | 2 | 20 | 4 | 3 | 3 |
| 9 | 8 0 0 | 12 | 7 | 21 | 4 | 16 | 10 |
| 10 | 7 8 0 | 13 | 9 | 22 | 4 | 2 | 2 |
| 11 | 7 4 0 | 1 | 1 | 23 | 4 | 16 | 11 |
| 12 | 7 0 0 | 13 | 7 | 24 | 3 | 1 | 1 |

7. In my endorsement, No. 2147-4 ... dated 9th August 1879, recorded in G.O., No. 179, dated 6th February 1884, I po... ed out that a standard scale based on the *averages* of previous settlements must ... rejected because of its insufficiency, and expressed the opinion that the scale m... be an *arbitrary* one, embracing the most salient features of all the scales that had ... en adopted.

8. The Rs. 12 rate of Tinnevelly, Co... atore and Cuddapah might, it was observed, be required again for similar soils in fut... settlements: this, therefore, as the ... the maximum rate of the standard ... rate adopted in any settlement, deter... rate lower than Rs. 2 should be ad... It was next postulated that for wet lan... be worth irrigating at the expense of ... sible; land that cannot pay *that* rate ... State.

9. Rejecting, therefore, all rates be... Rs. 2 and also Nos 4, 5, 7, 8, 11, 13, 15, 18, 20, 22, 24, 26, 28 and 30 of the rates ... red in the foregoing list, which from their infrequency might be regarded as excep... l, 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 ... between the 2nd and 3rd of these rates is Rs. 1-8-0; from the 3rd rate, Rs ..., Rs. 5, the rates descend by an uniform difference of a rupee at a time, ... 5 to Rs. 2, the descent is by an uniform gradation of 8 annas.

13. The rates to be adopted in th... le for dry lands were similarly determined thus:—

The following were the dry rates a... 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 | | | 0 | 20 | 11 |
| 2 | 12 0 0 | 2 | | | 0 | 1 | 1 |
| 3 | 5 0 0 | 8 | | | 0 | 21 | 11 |
| 4 | 4 8 0 | 3 | | | 0 | 21 | 12 |
| 5 | 4 0 0 | 12 | | | 0 | 1 | 1 |
| 6 | 3 8 0 | 13 | | | 0 | 1 | 1 |
| 7 | 3 2 0 | 1 | | | 0 | 21 | 12 |
| 8 | 3 0 0 | 19 | | | 0 | 4 | 3 |
| 9 | 2 12 0 | 1 | | | 0 | 1 | 1 |
| 10 | 2 8 0 | 18 | | | 0 | 23 | 13 |
| 11 | 2 4 0 | 10 | | | 0 | 1 | 1 |
| 12 | 2 0 0 | 18 | | | 0 | 15 | 11 |
| 13 | 1 12 0 | 14 | | | 0 | 3 | 2 |
| 14 | 1 10 0 | 1 | | | 0 | 21 | 11 |

15. Nos. 4, 7, 9, 14, 16, 19, 20, 2... 27 of the rates entered in the foregoing list were also rejected because ... iency, and there were then left the following:—

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

16. The Rs. 5 rate was adopted in ... ats in five districts for alluvial and permanently-improved soils, and, bei... nt, was, on consideration of the probability of soils of the latter class, ... occurring in the districts that remained for settlement, adopted as the n... of the standard scale.

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

18. So slight a drop as 4 annas betwe... s. 2-8-0 and Rs. 2, Rs. 2 and Rs. 1-8-0 and Rs. 1-8-0 and Re. 1, was dee... y, and the intermediate rates, Rs. 2-4-0, Rs. 1-12-0 and Rs. 1-4-0, were ... rded.

19. There were then left the following rates :—

| No. | Rate. | No. | Rate. | No. | Rate. |
|---|---|---|---|---|---|
| | Rs. A. P. | | Rs. A. P. | | Rs. A. P. |
| 1 | 5 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 sub divided 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. Regúr 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 |
| | | 5 | 5. Arenaceous. | XII. (Loam) ... | 1 |
| | V. (Sand) ... | 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 | | | |

found that [illegible] 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; wards, too, for the reasons stated in my letter recorded in G.O., No. 179 February 1884, the relative positions in the dry scale of the soils classed as III—1 (Regúr clay) and IV—1 (Regur 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 than 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 and as the improvement is, in the vast majority of cases, the work of the ryot, 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, charge 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.

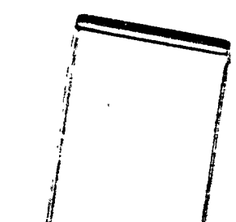
| CLASSIFICATION. | | RATE PER ACRE. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Class. | Sort. | Taram. | 1st Group. | Taram. | 2nd Group. | Taram. | 3rd Group. | Taram. | 4th Group. | Taram. | 5th Group. |
| 1 | | 2 | | 3 | | 4 | | 5 | | 6 | |
| IV .. .. | 1 | 1 | Rs. A. 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 |
| 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 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 |
| VII .. .. | 4 | | | | | | | | | | |
| 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 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 | 11 | 3 0 0 |
| XII .. .. | 4 | | | | | | | | | | |
| XIII .. .. | 3 | | | | | | | | | | |
| XIV .. .. | 2 | | | | | | | | | | |
| XIII .. .. | 5 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 | 11 | 3 0 0 | 12 | 2 8 0 |
| XIV .. .. | 4 | | | | | | | | | | |
| 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 | | | | | |
| 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 8 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 8 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 | .. .. | 2 | | | | | | | | | | | | |
| VI | .. .. | 1 | | | | | | | | | | | | |
| VII | .. .. | 1 | 5 | 2 8 0 | 6 | 2 0 0 | 7 | 1 8 0 | 8 | 1 4 0 | 9 | 1 0 0 | | |
| VIII | .. .. | 2 | | | | | | | | | | | | |
| XII | .. .. | 1 | | | | | | | | | | | | |
| XIII | .. .. | 1 | | | | | | | | | | | | |
| III | .. .. | 5 | | | | | | | | | | | | |
| IV | .. .. | 4 | | | | | | | | | | | | |
| V | .. .. | 2 | | | | | | | | | | | | |
| VI | .. .. | 2 | | | | | | | | | | | | |
| VII | .. .. | 2 | | | | | | | | | | | | |
| VIII | .. .. | 3 | 6 | 2 0 0 | 7 | 1 8 0 | 8 | 1 4 0 | 9 | 1 0 0 | 10 | 0 12 0 | | |
| XII | .. .. | 2 | | | | | | | | | | | | |
| XIII | .. .. | 2 | | | | | | | | | | | | |
| XIII | .. .. | 1 | | | | | | | | | | | | |
| IV | .. .. | 5 | | | | | | | | | | | | |
| V | .. .. | 3 | | | | | | | | | | | | |
| VI | .. .. | 3 | | | | | | | | | | | | |
| 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 | .. .. | 3 | | | | | | | | | | | | |
| XIII | .. .. | 2 | | | | | | | | | | | | |
| XIV | .. .. | 1 | | | | | | | | | | | | |
| V | .. .. | 4 | | | | | | | | | | | | |
| VI | .. .. | 4 | | | | | | | | | | | | |
| VII | .. .. | 5 | | | | | | | | | | | | |
| VIII | .. .. | 4 | | | | | | | | | | | | |
| XII | .. .. | 4 | 8 | 1 4 0 | 9 | 1 0 0 | 10 | 0 12 0 | 11 | 0 8 0 | 12 | 0 6 | | |
| XIII | .. .. | 3 | | | | | | | | | | | | |
| XIV | .. .. | 2 | | | | | | | | | | | | |
| V | .. .. | 5 | | | | | | | | | | | | |
| VI | .. .. | 5 | | | | | | | | | | | | |
| 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 | 10 | 0 12 0 | 11 | 0 8 0 | 12 | 0 6 0 | 13 | 0 4 0 | 13 | 0 4 0 | | |
| XIV | .. .. | 4 | | | | | | | | | | | | |
| 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. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. |
| 1 | | | 2 | 3 | 4 | 5 | 10 | 11 | 8 | 9 | 6 | 7 | 12 | 13 |
| Wet. | | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | |
| Black Régur | Clay .. III | 1 | | | | | 168 | 0·3 | | | 49 | 0·2 | 217 | 0·1 |
| | | 2 | | | | | 611 | 1·2 | | | 132 | 0·7 | 743 | 0·5 |
| | | 3 | | | | | 675 | 1·4 | | | 2 | .. | 677 | 0·6 |
| | | 4 | | | | | 17 | .. | | | 86 | 0·4 | 103 | 0·1 |
| | | 5 | | | | | | | | | 3 | .. | 3 | .. |
| | | 6 | 1,014 | 8·0 | 257 | 1·2 | 2,278 | 4·5 | | | 299 | 1·5 | 3,848 | 2·6 |
| | Loam .. IV | 1 | 1,169 | 9·2 | 268 | 1·3 | 4,681 | 9·9 | 176 | 0·4 | 295 | 1·5 | 6,879 | 4·6 |
| | | 2 | 467 | 3·6 | 2,502 | 11·7 | 5,089 | 10·1 | 726 | 1·6 | 1,077 | 5·2 | 9,861 | 6·5 |
| | | 3 | 674 | 5·4 | 3,525 | 16·5 | 3,224 | 6·4 | 971 | 2·1 | 1,363 | 6·6 | 9,757 | 6·4 |
| | | 4 | 1,392 | 10·6 | 2,735 | 12·8 | 782 | 1·6 | 849 | 1·9 | 1,883 | 9·1 | 7,581 | 5·0 |
| | | 5 | | | | | 22 | | | | | | 22 | |
| | | 6 | | | | | | | | | | | | |
| | Sand .. V | 1 | | | | | | | | | | | | |
| | | 2 | | | | | | | | | | | | |
| | | 3 | | | | | | | | | | | | |
| | | 4 | | | | | | | | | | | | |
| | | 5 | | | | | | | | | | | | |
| | | 6 | 1,116 | 8·9 | 203 | 0·3 | | | | | | | 33 | ·· |
| Red Ferruginous. | Loam .. VII | 1 | 1,064 | 8·4 | 1,129 | 5·3 | 9,484 | 9·0 | 1,613 | 1·3 | 33 | 0·2 | 7,131 | 4·8 |
| | | 2 | 1,387 | 11·0 | 3,630 | 17·0 | 15,502 | 15·0 | 8,611 | 8·3 | 715 | 3·5 | 15,032 | 10·0 |
| | | 3 | 1,888 | 15·0 | 5,099 | 23·8 | 9,211 | 18·4 | 13,009 | 28·3 | 1,526 | 7·4 | 30,143 | 20·0 |
| | | 4 | 2,317 | 18·3 | 1,862 | 8·7 | 16,738 | 16·3 | 16,325 | 35·6 | 2,906 | 14·1 | 36,738 | 24·4 |
| | | 5 | 2 | 0·0 | 20 | 0·1 | 4,773 | 4·7 | 7,717 | 16·8 | 5,238 | 26·4 | 18,773 | 12·5 |
| | | 6 | 34 | 0·3 | 24 | 0·1 | 55 | 0·1 | 130 | 0·3 | 4,521 | 22·0 | 208 | 0·1 |
| | Sand .. VIII | 1 | 61 | 0·4 | 142 | 0·6 | 361 | 0·7 | 565 | 1·2 | 1 | ·0 | 1,007 | 0·7 |
| | | 2 | 109 | 0·9 | 2 | 0·0 | 156 | 0·3 | 456 | 1·0 | 113 | 0·5 | 910 | 0·6 |
| | | 3 | .. | .. | .. | .. | 69 | 0·1 | 629 | 1·2 | 105 | 0·5 | 921 | ·06 |
| | | 4 | | | | | 1 | .. | .. | .. | 212 | 1·0 | 35 | .. |
| | | 5 | | | | | | | | | 34 | ·2 | | |
| | | 6 | | | | | | | | | | | | |
| Total .. | | | 12,604 | 100 | 21,398 | 100 | 50,230 | 100 | 45,877 | 100 | 20,593 | 100 | 160,702 | 100 |

| Class of Soil. | | Dry. Palni. Area. | Palni. Percentage. | Periyakulam. Area. | Periyakulam. Percentage. | Dindigul. Area. | Dindigul. Percentage. | Madura. Area. | Madura. Percentage. | Melúr. Area. | Melúr. Percentage. | Total. Area. | Total. Percentage. | Total Wet and Dry. Area. | Total Wet and Dry. Percentage. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 14 | 15 | 16 | 17 | 18 | 19 | 22 | 23 | 20 | 21 | 24 | 25 | 26 | 27 |
| | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | |
| Black Régur | 1 | 916 | 0·5 | 460 | 0·2 | 1 | .. | .. | .. | .. | .. | 1,377 | 0·2 | 1,504 | 0·2 |
| | 2 | 162 | 0·1 | 72 | .. | .. | .. | .. | .. | .. | .. | 612 | 0·1 | 1,255 | 0·1 |
| | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 475 | 0·1 | 1,132 | 0·1 |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 103 | .. |
| Clay | 1 | 1,513 | 0·9 | 338 | 0·2 | 498 | 0·2 | 206 | 0·3 | .. | .. | 2,560 | 0·3 | 2 | .. |
| | 2 | 2,560 | 1·6 | 4,513 | 2·5 | 3,475 | 1·6 | 889 | 1·2 | 63 | 0·1 | 11,520 | 1·4 | 6,409 | 0·6 |
| | 3 | 1,527 | 0·9 | 1,487 | 0·8 | 1,198 | 0·6 | 529 | 0·7 | 64 | 0·1 | 4,795 | 0·6 | 18,309 | 1·8 |
| | 4 | 1,456 | 0·9 | 1,167 | 0·7 | 644 | 0·3 | 304 | 0·4 | 11 | .. | 3,782 | 0·5 | 14,646 | 1·5 |
| | 5 | 8 | .. | 64 | .. | 42 | .. | 23 | .. | 1 | .. | 138 | .. | 13,539 | 1·4 |
| Loam | 1 | .. | .. | 165 | 0·1 | 44 | .. | .. | .. | .. | .. | 209 | .. | 7,719 | 0·8 |
| | 2 | .. | .. | 1 | .. | 39 | .. | .. | .. | .. | .. | 40 | .. | 231 | .. |
| | 3 | .. | .. | .. | .. | 19 | .. | .. | .. | .. | .. | 19 | .. | 40 | .. |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 19 | .. |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Sand | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 33 | .. |
| | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 165,042 | 16·3 |
| | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 48,570 | 4·8 |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 49,931 | 4·9 |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 45,595 | 4·5 |
| Loam | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 19,553 | 1·9 |
| | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 223,193 | 31·9 |
| | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 138,362 | 13·5 |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 99,361 | 9·8 |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 52,[illegible] | 5·2 |
| Sand | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 6,904 | 0·7 |
| | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Red Ferruginous. | 1 | 33,720 | 20·2 | 44,954 | 25·0 | 149,085 | 45·8 | 25,165 | 34·8 | 70,067 | 59·8 | 322,991 | 37·5 | 223,193 | 31·9 |
| | 2 | 28,888 | 17·3 | 23,848 | 13·3 | 53,928 | 16·5 | 11,106 | 15·4 | 17,445 | 14·9 | 135,265 | 15·7 | 138,362 | 13·5 |
| | 3 | 29,037 | 17·4 | 20,294 | 11·3 | 37,494 | 11·6 | 7,051 | 9·7 | 4,661 | 3·9 | 98,451 | 11·4 | 99,361 | 9·8 |
| | 4 | 17,556 | 10·5 | 15,049 | 8·4 | 15,343 | 4·7 | 915 | 1·3 | 3,019 | 2·8 | 51,882 | 6·0 | 52,[illegible] | 5·2 |
| | 5 | 3,489 | 2·1 | 2,268 | 1·2 | 683 | 0·2 | 489 | 0·7 | .. | .. | 6,929 | 0·8 | 6,904 | 0·7 |
| Total .. | | 166,700 | 100 | 179,805 | 100 | 325,718 | 100 | 72,363 | 100 | 117,174 | 100 | 861,765 | 100 | 1,012,467 | 100 |



38. The assessed area of the tract is Acres 1,012,467, of which Acres 861,765, or 85 per cent. are dry, and Acres 150,702, or 15 per cent. are wet.

39. *Verification of Wet Scale.*—Of the wet area, Acres 39,714, or 26 per cent., belong to the Regúr series and Acres 110,988, or 74 per cent., to the red ferruginous.

40. Of the largely preponderating red ferruginous order of soils, the greater portion, viz., 72 per cent. of the whole wet area, belong to the class of red loam technically known as Class VII, and nearly 27 per cent. of them belong to the two lowest sorts of the class.

41. In the Regúr soils, the black loams known as Class IV represent 25 per cent. of the total wet area.

42. As pointed out in the memorandum that accompanied this office No. 1137-17, dated 12th May 1882, recorded in G.O., dated 6th September 1882, No. 944, it is not necessary on the method of the standard scale to determine more than *one* rate as a standard rate suffices to indicate the group in the standard scale that is to be selected in any particular case. *Any* soil may be taken for this purpose. In the above quoted memorandum, the soil iv—1, which on the experience of every settlement yet made is undoubtedly the best for irrigation, was selected. This soil represents, however, little more than 1 per cent. of the total wet area, and the soil vii—4, which represents 24 per cent. of the whole and is more generally distributed than any other soil, will be now chosen.

43. The best irrigation in the Madura District is from the Vaigai river and its tributaries, the Surili, the Varahanadi, &c., in the Periyakulum Taluk, and from the Shanmukhanadi, the Nanganji and the Amravathy rivers in the Palni Taluk. These rivers cannot for certainty be compared with the Cauvery in Trichinopoly, the Bhavani in Coimbatore or the Támbraparni in Tinnevelly. Sometimes, as in the present year for instance, they get no supply in the south-west monsoon, but the irrigation under them may, I think, be regarded as equal to the second best irrigation in Coimbatore and Tinnevelly and to that of the "standard" group of the Trichinopoly settlement.

44. *Grain Values.*—The grain values of the second group wet lands of Coimbatore and Tinnevelly and of the "standard" group of wet lands of Trichinopoly may.

[illegible] assified in three [illegible] he proposals for Madura, classified in five: it is obviously necessary in a verification of this kind that like things should be compared only with like.

46. From the statement noted on the margin, it will be observed that the gradation of the grain values in Tinnevelly and Coimbatore is not the same, and that in the latter district it is not uniform. In Tinnevelly the gradation is by an uniform difference of 120 Madras measures.

| Class and Sort. | Grain Value. Coimbatore. | Grain Value. Tinnevelly. | Class and Sort. | Grain Value. Coimbatore. | Grain Value. Tinnevelly. |
|---|---|---|---|---|---|
| III 1 | 900 | 840 | VII 1 | 900 | 960 |
| III 2 | 800 | 720 | VII 2 | 800 | 840 |
| III 3 | 700 | 600 | VII 3 | 700 | 720 |
| III 4 | 500 | 480 | VII 4 | 500 | 600 |
| III 5 | 400 | Not given | VII 5 | 400 | 480 |
| IV 1 | 1,000 | 1,080 | VIII 1 | 800 | 840 |
| IV 2 | 900 | 960 | VIII 2 | 700 | 720 |
| IV 3 | 800 | 840 | VIII 3 | 500 | 600 |
| IV 4 | 700 | 720 | VIII 4 | 400 | 480 |
| IV 5 | 500 | 600 | VIII 5 | 300 | Not given |
| V 1 | 800 | 840 | | | |
| V 2 | 700 | 720 | | | |
| V 3 | 500 | 600 | | | |
| V 4 | 400 | 480 | | | |
| V 5 | 300 | Not given | | | |

47. In Coimbatore the gradation for all values from 700 measures upwards is by 100 measures at a time; the next value taken below 700 measures is 500, and from this downwards the gradation is again by 100 measures at a time.

48. No explanation of the change in the gradation is given in [illegible] imbatore report, but the explanation is, I think, to be found in the

tables (*vide* p. 38[illegible] the Deputy Director's Report, recorded [illegible] G.O., I dated 6th December [illegible]3), showing the [illegible]de by which the different me[illegible] were arrived at.

49. It will be observed from these that for all soils valued at M.M. [illegible]00 and under no deduction from the gross grain values--contrary to all rules of settle[illegible]nt —is made for vicissitudes of season. The reason for this is, I think, to be found [illegible]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 [illegible]0 measures downwards, we should expect the grain value 700 M.M. to be follow[illegible]y a grain value of M.M. 600. If from this 600 M.M. value be deducted, according to [illegible]e now current and ordinary rule of settlement, one-fifth for vicissitudes of season, th[illegible]e would remain the net grain value of 480 M.M. The valu[illegible] actually taken w[illegible] 5[illegible]0 M.M., that is to say, only one-sixth instead of one-fifth of the gross produce [illegible]s to hav[illegible] been allowed for vicissitudes of season.

51. In the same way the 400 and 300 M.M. net value of the Coimbatore s[illegible] appear to have been arrived at by an uniform deduction of 100 measures, that is [illegible] say, of [illegible]-fifth and one-fourth, respectively, from the gross values of 500 and 40[illegible] M.M.

52. [illegible]rifying the standard scale, therefore, the 500, 400, and 300 M.M. ne[illegible] grain va[illegible] 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 respective[illegible].

53. *Commutation Prices.*—From the price list below, recorded in the Board's office for the twenty years, from 1845-[illegible] to 1864-65, which is the period the prices of which alone are, under the orders conveyed in G.O., No. 2654, dated 31st Octob[illegible] 1867, to be considered in fixing the commutation prices to be adopted in the pres[illegible] series of settlements, the average price [illegible] first and second sort paddy was Rs. 131-[illegible] say Rs 130, and in the forequoted memorandum of the 12th May 1882, it was proposed to fix the commutation price at [illegible]s. 1[illegible]0 per garce by deducting 15 per cent. upon the average as an allowance for the [illegible]rence between the market prices, which the prices in the [illegible]'s office represent, [illegible] the ryots' selling prices:—

| Year. | Paddy. First Sort. | Paddy. Second Sort. | Cholum. | Cumbu. | Ragi. |
|---|---|---|---|---|---|
| | 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 | 115 | 122 | 122 | 133 |
| 1848-49 | 1258 | 82 | 79 | 77 | 86 | 94 |
| 1849-50 | 1259 | 76 | 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 | 156 | 162 |
| 1858-59 | 1268 | 194 | 168 | 186 | 172 | 183 |
| 1859-60 | 1269 | 143 | 153 | 129 | 129 | 144 |
| 1860-61 | 1270 | 163 | 158 | 134 | 153 | 159 |
| 1861-62 | 1271 | 228 | 176 | 205 | 172 | 178 |
| 1862-63 | 1272 | 187 | 179 | 211 | 163 | 172 |
| 1863-64 | 1273 | 165 | 155 | 172 | 157 | 168 |
| 1864-65 | 1274 | 249 | 23[illegible] | 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, backy ard, 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*). | Value at Rs. 117 per Garce. | Deduction. One-fifth for vicissitudes of Season. | Deduction. Cultivation Expenses. | Deduction. Total. | Net. | Half Net. | Proposed Rate. |
|---|---|---|---|---|---|---|---|---|
| | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| vii—4.. .. | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 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.

| Soil. | Outturn. Coimbatore. | Outturn. Tinnevelly. | Outturn. Taken for Mandu. | Value at Rs. 117 per Garce. | Deduction. One-fifth for Vicissitudes of Season. | Deduction. Cultivation Expenses (Average of Coimbatore and Tinnevelly). | Total. | Net. | Half Net. | Independent Scale deduced from Half Net Values. | Standard Scale (Group No. 4) as originally proposed on Data for Soil iv-1 | Standard Scale (Group No. 3) as now tentatively fixed by the Board of Revenue for Soil vii—4. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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. | Rs. A. P. | Rs. A. P. |
| iii. 1 | 1,000 | 1,050 | 1,000 | 36 9 0 | 7 5 0 | 13 3 5 | 20 8 5 | 16 0 7 | 8 0 3 | 5 0 0 | 8 0 0 | 7 0 0 |
| 2 | 900 | 960 | 900 | 32 14 6 | 6 9 4 | 12 11 5 | 19 4 9 | 13 9 9 | 6 12 11 | 6 9 0 | 7 0 0 | 6 0 0 |
| 3 | 800 | 840 | 800 | 29 4 0 | 5 13 7 | 11 11 6 | 17 9 0 | 11 11 0 | 5 13 6 | 5 8 0 | 6 0 0 | 5 0 0 |
| 4 | 700 | 720 | 700 | 25 9 6 | 5 1 11 | 10 10 6 | 15 12 4 | 9 13 2 | 4 14 7 | 4 8 0 | 5 0 0 | 4 8 0 |
| 5 | 600 | 600 | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 4 0 0 | 4 8 0 | 4 0 0 |
| 6 | 500 | 480 | 500 | 18 4 6 | 3 10 6 | 8 4 5 | 11 14 11 | 6 6 7 | 3 2 10 | 3 0 0 | 4 0 0 | 3 5 0 |
| .. | 400 | Not given. | 400 | 14 .. | 2 14 10 | 6 8 6 | 9 7 3 | 6 2 9 | 2 9 4 | 2 8 0 | 3 9 0 | 3 0 0 |
| viii. 1 | .. | .. | .. | | | | | | | | | |
| 2 | 1 | .. | 1 | | | | | | | | | |
| 3 | 2 | 1 | 2 | | | | | | | | | |
| 4 | 3 | 2 | 3 | | | | | | | | | |
| 5 | 4 | 3 | 4 | | | | | | | | | |
| 6 | 5 | 4 | .. | | | | | | | | | |
| .. | 6 | 5 | .. | | | | | | | | | |
| vii. 1 | .. | .. | .. | | | | | | | | | |
| 2 | 1 | .. | 1 | | | | | | | | | |
| 3 | 2 | 1 | 2 | | | | | | | | | |
| 4 | 3 | 2 | 3 | | | | | | | | | |
| 5 | 4 | 3 | 4 | | | | | | | | | |
| .. | 5 | 4 | .. | | | | | | | | | |
| v. 1 | .. | .. | .. | | | | | | | | | |
| 2 | 1 | .. | 1 | | | | | | | | | |
| 3 | 2 | 1 | 2 | | | | | | | | | |
| 4 | 3 | 2 | 3 | | | | | | | | | |
| 5 | 4 | 3 | 4 | | | | | | | | | |
| .. | 5 | 4 | .. | | | | | | | | | |
| iv. 1 | .. | .. | .. | | | | | | | | | |
| 2 | 1 | .. | 1 | | | | | | | | | |
| 3 | 2 | 1 | 2 | | | | | | | | | |
| 4 | 3 | 2 | 3 | | | | | | | | | |
| 5 | 4 | 3 | 4 | | | | | | | | | |
| .. | 5 | 4 | .. | | | | | | | | | |
| vi. 1 | .. | .. | .. | | | | | | | | | |
| 2 | 1 | .. | 1 | | | | | | | | | |
| 3 | 2 | 1 | 2 | | | | | | | | | |
| 4 | 3 | 2 | 3 | | | | | | | | | |
| 5 | 4 | 3 | 4 | | | | | | | | | |
| .. | 5 | 4 | .. | | | | | | | | | |
| iii. 1 | .. | .. | .. | | | | | | | | | |
| 2 | 1 | .. | 1 | | | | | | | | | |
| 3 | 2 | 1 | 2 | | | | | | | | | |
| 4 | 3 | 2 | 3 | | | | | | | | | |
| 5 | 4 | 3 | 4 | | | | | | | | | |
| 6 | .. | .. | .. | | | | | | | | | |
| .. | .. | .. | .. | | | | | | | | | |



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 5 |
| | 5 | 8 0 10 | 10 4 0 | 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 |

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. 1162, 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 |
| Cumboo ... ... ... ... ... ... ... | 106,563 | 14 |
| Ragi ... ... ... ... ... ... ... | 102,145 | 13 |
| Samai ... ... ... ... ... ... ... | 93,249 | 12 |
| Varagu ... ... ... ... ... ... ... | 90,586 | 12 |
| Horse-gram ... ... ... ... ... ... ... | 54,738 | 7 |
| Special crops ... ... ... ... ... ... ... | 49,876 | 6 |
| Seeds ... ... ... ... ... ... ... | 36,335 | 4 |



| Crops. | Area. ACS. | Percentage. |
|---|---|---|
| Other food crops ... ... ... ... ... ... | 20,813 | 3 |
| Korralu ... ... ... ... ... ... ... | 8,982 | 1 |
| Tobacco ... ... ... ... ... ... ... | 5,099 | 1 |
| Topes ... ... ... ... ... ... ... | 4,859 | |
| Other green and garden crops ... ... ... ... | 3,477 | 1 |
| Chillies ... ... ... ... ... ... ... | 2,597 | |
| 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 represent 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

[redacted]

buted. 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 price 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's 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. 151 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 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. | Deduction. | | | Net. | Half Net. | Proposed Rate. |
|---|---|---|---|---|---|---|---|---|
| | | | One-fifth for vicissitudes of Season. | Cultivation Expenses. | Total. | | | |
| viii—1 .. | 200 | RS. A. P. 7 0 0 | RS. A. P. 1 6 5 | RS. A. P. 3 6 4 | RS. A. P. 4 12 9 | RS. A. P. 2 3 3 | RS. A. P. 1 1 7 | RS. A. P. 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. | Deduction. | | | Net. | Half Net. | Independent Scale deduced from Half Net Values. | Standard Scale (Group Number 4) as originally proposed on Para. for Soil iii—1. | Standard Scale, Group Number 5, now indicated by the results of Calculation 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 9 | RS. A. P. 3 6 4 | RS. A. P. 5 5 1 | RS. A. P. 4 4 11 | RS. A. P. 2 2 5 | RS. A. P. 2 0 0 | RS. A. P. 2 8 0 | RS. A. P. 0 0 0 |
| 2 | 1 | .. | .. | .. | 250 | 8 12 0 | 1 12 0 | 3 6 4 | 5 2 4 | 3 9 8 | 1 12 10 | 1 12 0 | 2 0 0 | 0 0 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 8 0 | 0 0 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 | 0 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 0 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 0 0 |
| .. | .. | 4 | .. | .. | 125 | 4 6 0 | 0 14 9 | 2 10 4 | 3 8 4 | 0 13 8 | 0 6 10 | 0 6 0 | 0 6 0 | 0 0 0 |
| .. | .. | 5 | .. | 4 | 100 | 3 8 0 | 0 11 2 | 2 3 4 | 2 14 6 | 0 9 6 | 0 4 9 | 0 4 0 | 0 4 0 | 0 0 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 [illegible]ent anicuts or head-sluices on the main rivers and from tanks directly fed by c[illegible] led therefrom.

The second group includes irrigation [illegible]hannels led direct from the main rivers, but not connected with permanent [illegible] or head-sluices; irrigation from permanent anicuts on the minor rivers; f[illegible]ks directly fed by such channels; and from spring channels and rain-fed tank[illegible]le 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. | | | | |
| Palni .. .. .. | 10 | 3,522 | 10 | 7,691 | 10 | [illegible] | 4 | [illegible] |
| Periyakulam .. .. | 21 | 15,907 | 12 | 4,721 | 7 | 853 | | 34 |
| Dindigul .. .. .. | .. | .. | 19 | 5,508 | 19 | 606 | .. | .. |
| Melúr .. .. .. | .. | .. | 12 | 1,671 | 19 | 5,770 | 107 | 8,11 |
| Madura .. .. .. | 12 | 6,688 | 52 | 20,546 | 28 | 18,788 | 52 | 21,62 |
| Total .. | 43 | 26,117 | 105 | 40,137 | 105 | 31,027 | 68 | 13,38 |
| | | | | | | | 231 | 43,47 |

*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. | Wet or Dry. | Occupied. As per Revenue Accounts. Area. | Occupied. As per Revenue Accounts. Assessment. | Occupied. As per Revenue Accounts. Average Rate per Acre. | Occupied. As per Settlement Accounts. Area. | Occupied. As per Settlement Accounts. Assessment. | Occupied. As per Settlement Accounts. Average Rate per Acre. | Difference. Area. | Difference. Percentage. | Difference. Assessment. | Difference. Percentage. | Unoccupied. As per Settlement. Area. | Unoccupied. As per Settlement. Assessment. | Total of Survey Area of Columns 6 and 12. | Percentage of unoccupied Area of Column 12 on the total Area of Column 14. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | 11 | 12 | 13 | 14 | 15 |
| | | Acs. | Rs. | Rs. A. P. | Acs. | Rs | Rs. A. P. | Acs. | | Rs. | | Acs. | Rs. | Rs. | Acs. | |
| Palni .. | Wet .. | 11,836 | 49,092 | 4 2 5 | 12,413 | 52,206 | 4 3 0 | 578 | + 5 | + 3,114 | + 6 | 191 | 706 | 706 | 12,604 | 2 |
| | Dry .. | 92,594 | 1,10,109 | 1 3 0 | 99,432 | 99,422 | 1 0 0 | + 6,833 | + 7 | — 10,687 | — 10 | 67,268 | 40,013 | 40,719 | 166,700 | 40 |
| | Total .. | 104,429 | 1,59,201 | 1 8 5 | 111,845 | 1,51,628 | 1 5 8 | + 7,416 | + 7 | — 7,573 | — 5 | 67,459 | 40,719 | 40,719 | 179,304 | 38 |
| Periyakulam .. | Wet .. | 20,650 | 76,374 | 3 11 2 | 21,294 | 90,062 | 4 3 8 | 644 | + 3 | + 13,688 | + 13 | 104 | 370 | 370 | 21,398 | .. |
| | Dry .. | 105,909 | 1,30,243 | 1 3 8 | 112,886 | 1,19,033 | 1 0 10 | + 6,977 | + 7 | — 11,210 | — 9 | 66,919 | 41,869 | 41,869 | 179,805 | 37 |
| | Total .. | 126,559 | 2,06,617 | 1 10 1 | 134,180 | 2,09,096 | 1 8 11 | + 7,621 | + 6 | + 2,478 | + 1 | 67,023 | 42,239 | 42,239 | 201,203 | 33 |
| Dindigul .. | Wet .. | 17,641 | 65,464 | 3 2 9 | 19,390 | 61,896 | 3 3 1 | + 1,749 | + 11 | + 6,432 | + 12 | 1,203 | 3,234 | 3,234 | 20,593 | 6 |
| | Dry .. | 183,629 | 2,21,309 | 1 3 3 | 202,610 | 2,08,476 | 1 0 6 | + 18,981 | + 10 | — 12,834 | — 6 | 123,108 | 86,810 | 86,810 | 325,718 | 38 |
| | Total .. | 201,170 | 2,76,773 | 1 6 0 | 222,000 | 2,70,371 | 1 3 6 | + 20,830 | + 10 | — 6,402 | — 2 | 124,311 | 90,094 | 90,094 | 346,311 | 36 |
| Melúr .. | Wet .. | 36,521 | 1,15,844 | 3 2 9 | 42,081 | 1,26,790 | 3 0 3 | + 5,560 | + 15 | + 10,946 | + 9 | 3,796 | 8,739 | 8,739 | 45,877 | 8 |
| | Dry .. | 70,661 | 1,04,754 | 1 7 9 | 78,749 | 81,787 | 1 0 7 | + 8,088 | + 11 | — 22,967 | — 22 | 38,425 | 30,036 | 30,036 | 117,174 | 33 |
| | Total .. | 107,182 | 2,20,598 | 2 0 11 | 120,930 | 2,08,677 | 1 11 7 | + 13,648 | + 13 | — 12,021 | — 5 | 42,221 | 38,775 | 38,775 | 163,061 | 26 |
| Madura .. | Wet .. | 41,820 | 1,85,922 | 4 7 2 | 45,573 | 1,85,974 | 4 1 4 | + 3,753 | + 9 | + 52 | .. | 4,657 | 14,288 | 14,288 | 50,230 | 9 |
| | Dry .. | 42,986 | 69,678 | 1 6 2 | 45,611 | 49,425 | 1 1 6 | + 2,625 | + 6 | — 10,153 | — 17 | 26,867 | 18,763 | 18,763 | 72,368 | 37 |
| | Total .. | 84,806 | 2,45,500 | 2 14 4 | 91,084 | 2,35,399 | 2 9 5 | + 6,278 | + 7 | — 10,101 | — 4 | 31,514 | 33,051 | 33,061 | 122,598 | 27 |
| Total of 5 Talukas. | Wet .. | 128,367 | 4,82,696 | 3 12 2 | 140,751 | 5,16,928 | 3 10 9 | + 12,384 | + 10 | + 34,232 | + 7 | 9,951 | 27,387 | 27,387 | 150,702 | 7 |
| | Dry .. | 495,779 | 6,26,993 | 1 4 3 | 539,188 | 6,58,142 | 1 0 7 | + 43,409 | + 9 | — 67,851 | — 11 | 322,577 | 2,17,491 | 2,17,491 | 861,765 | 37 |
| | Total .. | 624,146 | 11,08,689 | 1 12 5 | 679,939 | 10,76,070 | 1 9 4 | + 55,793 | + 9 | — 33,629 | — 3 | 332,528 | 2,44,878 | 2,44,878 | 1,012,467 | 33 |

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, o by 7 per cent.

106. The dry area, according to the Revenue accounts, was Acres 495,779, an its assessment Rs. 6,25,993. By survey, the area is increased to Acres 539,188, o by 9 per cent., but by the application of the standard scale, the assessment woul 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 11 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 531 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. | Palni. | | Periyakulam. | | Dindigul. | | Madura. | | Melur. | | 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 | 1,204 | 8,476 | 449 | 2,918 | .. | .. | .. | .. | .. | .. | 5,765 | 37,082 |
| | 5 8 0 | 1,666 | 9,162 | 2,368 | 13,025 | 299 | 945 | 3,653 | 23,745 | 5 | 28 | 13,611 | 74,862 |
| | 4 8 0 | 1,471 | 6,620 | 6,717 | 30,227 | 1,033 | 6,662 | 8,539 | 46,965 | 672 | 3,025 | 19,260 | 89,673 |
| | 4 0 0 | 2,622 | 10,488 | 7,908 | 31,632 | 2,366 | .. | 8,950 | 40,276 | 3,420 | 13,840 | 24,046 | 96,184 |
| | 3 0 0 | 2,782 | 8,346 | 3,075 | 9,225 | 2,633 | .. | 7,690 | 30,760 | 9,464 | 28,362 | 23,292 | 69,876 |
| | 2 8 0 | 2,180 | 5,450 | 516 | 1,290 | 3,698 | .. | 6,548 | 16,044 | 14,611 | 36,278 | 27,791 | 69,478 |
| | 2 0 0 | 11 | 22 | 104 | 208 | 7,911 | 15,822 | 6,856 | 17,215 | 13,579 | 27,958 | 26,312 | 53,624 |
| Total .. | .. | 12,413 | 61,580 | 21,294 | 89,781 | 19,390 | 0 | 45,513 | 1,84,619 | 42,051 | 1,09,491 | 1,40,731 | 4,91,451 |
| Dry | 2 0 0 | 906 | 1,812 | 459 | 918 | 1 | 2 | .. | .. | .. | .. | 1,376 | 2,732 |
| | 1 12 0 | 1,658 | 2,902 | 3 | 6 | 1 | 1 | 255 | 255 | .. | .. | 2,921 | 5,130 |
| | 1 8 0 | 34,762 | 52,143 | 42,[illegible] | 64,402 | 49 | 73 | 163 | 163 | .. | .. | 1,59,354 | 2,40,531 |
| | 1 0 0 | 33,646 | 33,646 | | | | | 19,107 | 27,161 | 5,447 | 23,170 | 2,99,427 | 2,99,427 |
| | 0 12 0 | 16,541 | 12,4[illegible] | | | | | 24,770 | 24,770 | 10,278 | 60,278 | 66,065 | 42,047 |
| | 0 8 0 | 9,200 | | | | | | 2,182 | 1,637 | 3,756 | 2,068 | 15,623 | 7,812 |
| | 0 6 0 | 2,719 | | | | | | 241 | 121 | 266 | 133 | 3,422 | 1,284 |
| | 0 4 0 | .. | | | | | | 48 | 12 | .. | .. | .. | .. |
| Total .. | .. | 99,432 | | | | | | .. | .. | .. | .. | .. | .. |
| Total Wet and Dry .. | .. | 111,845 | | | | | | 45,511 | 53,092 | 78,749 | 85,649 | 5,39,188 | 5,98,963 |
| | | | | | | | | 91,084 | 2,35,011 | 120,830 | 1,95,140 | 679,959 | 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 settlements of other similarly-conditioned districts, without reference to a standar scale.

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ENCLOSURES Nos. 1 to 3.—Statements.

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

Submitted fo[illegible]e 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 [illegible]gust 1879, modified, so far as it relates to dry rates, by the subsequent scale contai[illegible]d 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 Taluk* —(Paragraphs 101 to 105) —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 rate 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 1 per cent., or, taking the two together, a net reduction of a little over $1\frac{1}{2}$ 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)

C. 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.

Exd. A. Raitt.

REVENUE DEPARTMENT.

1885.

# Board of Revenue,

MADRAS.

Printed March th.

Proceedings, 26th February 1885, No.

Submitting remarks on the proposals of the Director of Revenue Settlement and Agriculture for the *Settlement* of the Madura District.

C. 25-3-85. C4-7-85.
R. 8-4-85. R187-85.
R 25-7-85. R 29-7-85.

## Statement of the prices of paddy, cholum and cumbu in the Madura District from Fasli 1248 to 1293.

97

| Fasli years | | | Paddy 1st sort | Paddy 2nd sort | | | Remarks |
|---|---|---|---|---|---|---|---|
| | | | Rs Per garce of 3200 measures. | | | | |
| | | | | | lb | lb | |
| 1838-39 | — | 1248 | 121 | 107 | 125 | 105 | |
| 1839-40 | — | 1249 | 97 | 90 | 81 | 78 | |
| 1840-41 | — | 1250 | 89 | 78 | 64 | 67 | |
| 1841-42 | — | 1251 | 76 | 68 | 64 | 59 | |
| 1842-43 | — | 1252 | 69 | 63 | 57 | 57 | |
| 1843-44 | — | 1253 | 65 | 60 | 57 | 55 | |
| 1844-45 | — | 1254 | 100 | 94 | 98 | 87 | |
| 1845-46 | — | 1255 | 126 | 120 | 124 | 118 | |
| 1846-47 | — | 1256 | 146 | 135 | 137 | 132 | |
| 1847-48 | — | 1257 | 131 | 113 | 122 | 122 | |
| 1848-49 | — | 1258 | 82 | 74 | 77 | 86 | |
| 1849-50 | — | 1259 | 75 | 72 | 66 | 66 | |
| 1850-51 | — | 1260 | 74 | 72 | 55 | 61 | |
| 1851-52 | — | 1261 | 71 | 70 | 60 | 64 | |
| 1852-53 | — | 1262 | 90 | 83 | 58 | 67 | |
| 1853-54 | — | 1263 | 105 | 108 | 77 | 88 | |
| 1854-55 | — | 1264 | 123 | 114 | 116 | 117 | Famine |
| 1855-56 | — | 1265 | 92 | 87 | 121 | 120 | |
| 1856-57 | — | 1266 | 115 | 109 | 89 | 104 | |
| 1857-58 | — | 1267 | 170 | 157 | 157 | 156 | |
| 1858-59 | — | 1268 | 194 | 168 | 186 | 172 | |
| 1859-60 | — | 1269 | 143 | 153 | 129 | 129 | |
| 1860-61 | — | 1270 | 163 | 158 | 134 | 158 | |
| 1861-62 | — | 1271 | 228 | 176 | 205 | 172 | |
| 1862-63 | — | 1272 | 187 | 179 | 211 | 163 | |
| 1863-64 | — | 1273 | 165 | 155 | 172 | 157 | |
| 1864-65 | — | 1274 | 249 | 234 | 239 | 221 | |
| 1865-66 | — | 1275 | 269 | 247 | 273 | 257 | Famine |
| 1866-67 | — | 1276 | 322 | 290 | 295 | 301 | |
| 1867-68 | — | 1277 | 254 | 231 | 231 | 229 | |
| 1868-69 | — | 1278 | 226 | 202 | 185 | 195 | |

| Years. | | Paddy 1st Sort | Paddy 2nd Sort | Cleaned Rice | Cleaned Rice |
|---|---|---|---|---|---|
| 1869-70 | | | | | |
| 1870-71 | 1277 | 203 | 185 | 164 | 190 |
| 1871-72 | 1280 | 172 | 153 | 140 | 157 |
| 1872-73 | 1281 | 165 | 150 | 123 | 129 |
| 1873-74 | 1282 | 157 | 141 | 137 | 120 |
| | 1283 | 172 | 157 | 169 | 153 |
| | | In shares of 80 Sicca Rs. each | | | |
| 1874-75 | | | | | |
| 1875-76 | 1284 | 20.9 | 23.4 | 29.2 | 26.2 |
| 1876-77 | 1285 | 22.9 | 25.7 | 33.1 | 29.9 |
| 1877-78 | 1286 | 14.6 | 15.9 | 17.6 | 18.7 |
| 1878-79 | 1287 | 12.3 | 13.9 | 14.9 | 13.1 |
| 1879-80 | 1288 | 14.1 | 16.0 | 18.3 | 16.1 |
| 1880-81 | 1289 | 18.8 | 20.9 | 25.6 | 21.5 |
| 1881-82 | 1290 | 22.4 | 25.3 | 30.8 | 28.4 |
| 1882-83 | 1291 | 24.1 | 27.8 | 38.4 | 34.0 |
| 1883-84 | 1292 | 26.7 | 30.3 | 44.5 | 36.7 |
| | 1293 | 27.4 | 30.8 | 40.0 | 37.2 |

Secretary

Ex. Sh.

99

Jamma

Comparative Statement

for Statement of Prices for the

Rice Market being Enclosed

as the Superintendent of

Rs.

Do. Rice in quality

from Dolwa

lv

5-5-84

A separate Statement

showing the Rents to be

Submitted

k

5/84

Head-quarter Stations only.

/ True Extract /

Secretary

To

The Secretary to Government N. D.
with a Statement

REVENUE BOARD OFFICE MADRAS

# Proceedings of the Board of Revenue.

*Dated* 5th May 1885.

No. 4097 &c

READ Official Memo from the Secretary to Government, Revenue Department, dated 22nd April 1885. No. 202.

Resolution

A statement showing the retail prices of foodstuffs, &c. in the Madura district for faslis 1288 to 1293 is herewith submitted to Government.

2. Upto March 1873 the prices were recorded in terms of the Madras grace of 3200 measures. From that date to the end of March 1876 the prices were returned in terms of the Imperial Vision of 86 Tolas and for subsequent years in terms of 80 tolas per Rupee.

3. Wholesale prices are available only from 1878 and that for the District Head-quarters

Re: me Collector all
Re: 32/84
1885.

# Board of Revenue,

MADRAS.

To

The Secretary to
Government M. D.

Proceedings
Memorandum, dated 5th May 1885
No. 1099 Routine

Subject.

Submitting to Government with remarks a statement showing the retail prices of Paddy, Cholum and Cumbu in the Madura District for July 1218 to 1293.

1885
No:

Board of Revenue, 8th April 1885, No. 1092.

PDS

## PROCEEDINGS OF THE BOARD OF REVENUE.

Read—the following letter from C. A. GALTON, Esq., Acting Collector of Bellary, to the Secretary to the Board of Revenue, dated 6th January 1885, No. 13:—

Adverting to paragraph 2 of Board's Proceedings, No. 3226, dated 15th September, and to paragraph 2 of Board's Proceedings, No. 3933, dated 18th November 1884, it appears to me that, in order to maintain an agreement between the monthly statistics of average prices of grain published by the Board, and the average of the prices shown in Jamabandi Statement, No. 2, it will be necessary to include in the latter the prices for Deputy Tahsil stations and to strike an average for the eleven stations, instead of for eight head-quarter stations only as hitherto. I have the honor to inquire if I am right.

Circular Memorandum—dated 8th April 1885, No. 1092.

Before passing orders on the above letter, all Collectors are requested to report whether they obtain separate monthly returns from the taluks for purposes of the Jamabandi Return, No. 2, and how the conversion from local measures into garce is effected in the Collector's office, and whether the prices hitherto recorded in this return relate to wholesale or retail.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Secretary.

(True Copy.)

(Signed) S. SRINIVASA RAGHAVAIYANGAR,
First Assistant.

To all Collectors.

Exd. A. Raitt.

1885.

# Board of Revenue,

MADRAS.

*Printed April 17th*

*Proceedings, 8th April 1885, No. 1092.*

Requesting Collectors to furnish information on certain points in connection with the preparation of the monthly return of prices of *food-grains*.

107

REVENUE BOARD OFFICE MADRAS

Proceedings of the Board of Revenue.

Dated 2d June 1885.

No. 5115 Mis.

READ Official Memo from the Secretary to Govt Rev. Department, dated 21st May 1885 No 282.

Resolution.

The prices given for Taluks 1284-1293 in the Statement forwarded with Board's Proceedings dated 6th May 1885 Mis: No 4099 were deduced from the monthly returns of prices tabulated in the Board's office. The Collectors report the prices in terms of the local measure and the conversion into the Imperial ones is done in the Board's office in accordance with the tables circulated with Board's Proceedings dated 4th May 1874 No 1033 and

and can be taken from time to time as occasion required. The prices thus calculated are certainly more accurate than those reported by Collectors in their Jamabandi reports. The latter give the average for the taluk head-quarter station only, while the monthly returns sent to the Board give the prices ruling at different Tahsildars' stations also.

2 Another cause of the difference between the two returns is that Collectors do not follow any uniform system in converting the prices of the local measure into terms of the Madras garce. In Madura for instance, the Collectors reports in reply to Board's Proceedings dated 8th April 1885 No 1092 (copy enclosed) that in the Madura and Sirumangalam Taluks the rate of conversion was taken at 3,200 measures to a garce and in the other Taluks at only 2844 measures. The figures given for this District in the Jamabandi report cannot therefore be accepted as correct.

* Vide Board's Proc: 9th May 1883 No 1391

3 It is observed that in converting the prices given by the Board in terms of the Madras garce, the Government have assumed the Madras measure to be equal to 1/2 puri of 80 tolahs in the case of the three crops mentioned in the official memo. This is not strictly correct. The equivalents of the Madras measure in puri of 80 tolahs for the three grains are given in the conversion table at 1.12 for paddy, 1st and 2d sorts; 1.44 for Cholum and 1.32 for Cumbu. Applying these rates the following prices (per garce) are deduced from the figures given in the Board's statement.

| Faslis | Paddy 1st sort | Paddy 2d sort | | Cholum | Cumbu |
|---|---|---|---|---|---|
| | Rs | Rs | | Rs | Rs |
| 1284 | -171 | -153 | 152 | -158 | 161 + |
| 1285 | -156 | -139 | 147 | -139 | 141 + |
| 1286 | -245 | -225 | 225 | -262 | 226 - |
| 1287 | -291 | -258 | 274 | -309 | 322 + |
| 1288 | -254 | -224 | 208 | -252 | 262 + |
| 1289 | -190 | -171 | 190 | -180 | 196 + |
| 1290 | -160 | -141 | 151 | -149 | 146 - 4 |
| 1291 | -149 | -131 | 140 | -120 | 124 - 16 |
| 1292 | -134 | -118 | 116 | -103 | 114 - 10 |
| 1293 | -131 | -116 | 123 | -115 | 113 - 10 |

4. The Board have under consideration the propriety of dispensing with the separate returns of prices now submitted by Collectors with their Jamabandi reports. They will address Government on the subject on receipt of the Collectors' replies to the Board's proceedings above referred to.

I have &c.

Secretary.

To

The Secretary to Government
Rev: department
with copy of Bds Pro: 9
8th April 1892.

KB.

10 N.N.

Recd 1885. 1st April

Board of Revenue,

MADRAS.

No. 1539/97

To

The Secretary to
Govt Rev. Deptt

Proceedings, dated 2nd July
No. 5115-

1885.

Subject.

Submitting to Govt explanations on certain discrepancies pointed out by them in the statement showing the prices of paddy Cholum & Cumbu in Madura &c.

113

Statement showing the prices of food grains in the Madura District from Fasli 1275 to 1293.

| Faslis. | Paddy 1st Sort | Paddy 2nd Sort | Cholum | Cumbu | |
|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | |
| 1275 | 269 | 247 | 273 | 257 | |
| 1276 | 322 | 290 | 295 | 301 | |
| 1277 | 254 | 231 | 231 | 229 | |
| 1278 | 226 | 202 | 185 | 195 | |
| 1279 | 203 | 185 | 164 | 190 | |
| 1280 | 172 | 158 | 140 | 151 | |
| 1281 | 165 | 150 | 123 | 129 | |
| 1282 | 157 | 141 | 137 | 120 | |
| 1283 | 172 | 157 | 169 | 153 | |
| 1284 | 190 | 165 | 181 | 157 | |
| 1285 | 168 | 151 | 145 | 134 | |
| 1286 | 269 | 244 | 288 | 278 | Famine |
| 1287 | 314 | 288 | 381 | 363 | do. |
| 1288 | 273 | 243 | 263 | 254 | do. |
| 1289 | 211 | 189 | 202 | 186 | |
| 1290 | 174 | 156 | 161 | 155 | |
| 1291 | 167 | 149 | 138 | 128 | |
| 1292 | 153 | 138 | 129 | 123 | |
| 1293 | 147 | 133 | 122 | 117 | |
| | 4006 | 3617 | 3727 | 3620 | Total of all the 19 years. |
| | 211 | 190 | 196 | 191 | Average of -do- |
| 16[illegible] | 3150 | 2842 | 2795 | 2725 | Total of all excluding the 3 famine years |
| | 197 | 178 | 175 | 170 | Average of do. |
| | 2066 | 1856 | 2010 | 1895 | Total of the last 10 years |
| | 207 | 186 | 201 | 189 | Average of -do- |
| | 1210 | 1081 | 1078 | 1000 | Total of the last 10 excluding the 3 famine years |
| | 173 | 154 | 154 | 143 | Average of -do- |

23-9-85

W. Hudson

Statement showing the area and assessment of wet lands placed in the first group in the Madura District

| Rate per acre | | | | As per Revenue | | | | As per proposed Settlement | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Assessment | |
| As per independent scale | | As per standard scale | | Area | Assessment | Average per acre | | Area | As per independent scale | As per standard scale |
| Rs | a | Rs | a | Acres | Rs | Rs | a p | Acres | Rs | Rs |
| 8 | . | 7 | . | 534 | 4185 | 7 | 13 5 | 534 | 4272 | 3738 |
| 6 | 8 | 6 | . | 2387 | 15112 | 6 | 5 4 | 2429 | 15788 | 14574 |
| 5 | 8 | 5 | . | 4915 | 25922 | 5 | 4 5 | 5080 | 27940 | 25400 |
| 4 | 8 | 4 | 8 | 7399 | 31489 | 4 | 4 1 | 7705 | 34672 | 34672 |
| 4 | . | 4 | 4 | 8196 | 26778 | 3 | 4 3 | 8471 | 33908 | 33908 |
| 3 | . | 3 | 8 | 1826 | 4127 | 2 | 4 2 | 1892 | 5676 | 6622 |
| Total | | | | 25257 | 107613 | 4 | 4 2 | 26117 | 122256 | 118914 |
| | | | | | | | | | 4-10-11 | 4-8-10 average rate |

23-3-85

Statement shewing the average prices of ~~food~~ grains in the Madura district

| Years | | ~~Duction figures~~ Average | ~~Do. do.~~ | Boards figures Average | Ditto do. 10 years | ~~Duction figures~~ Average | Ditto do. 10 yrs. | Boards figures Average | Ditto do. 10 yrs. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Paddy | | | |
| 30 years ending 1883-84 including the 3 famine years of 1876-78 | | | | 136 | 167 | 180 | 162 | | |
| 20 years | do. | | do. | 203 | 183 | 194 | 175 | | |
| 10 years | do. | | do. | 177 | 177 | 178 | 160 | | |
| 27 years ending 1882-84 excluding 1876-78 | | | | 176 | 158 | 172 | 155 | | |
| 17 years ending | do | | | 170 | 171 | 134 | 166 | | |
| 7 years | do | | do | 164 | 148 | 147 | 132 | | |
| 25 non-famine years ending 1883-84 | | | | 168 ~~165~~ 164 | 148 | 168 | 151 | 163 | 147 |
| 15 non-famine years | | | do | 179 ~~164~~ 172 | 155 | 178 | 160 | 171 | 154 |
| 7 non-famine years | | | do | 164 | 148 | 147 | 132 | | |
| 36 non-famine years ending 1883-84 | | | | ~~154~~ ~~147~~ ~~151~~ | 135 | 153 | 138 | 150 | 135 |
| 20 Non-famine | do. | | | 177 ~~152~~ 171 | 154 | 176 | 158 | 171 | 154 |
| 16 Non-famine | do. | | | 162 | 146 | 150 | 135 | | |
| | | | | Cholam and Cumbu | | | | | |
| 30 Non-famine years ending 1883-84 | | | | ~~140~~ 126 | 141 | 127 | 139 | 125 | |
| 26 Non-famine | do. | | | ~~147~~ 161 | 145 | 162 | 143 | 159 | 143 |
| 10 Non-famine | do. | | | 145 | 131 | 140 | 126. | | |

N.B. ~~The above figures are got if Faslies 1276, 1277, 1286, 1287 & 1288 are taken as the famine years.~~

N.B. The above figures are got if 1275, 1276, 1286 1287 & 1288 are taken as famine years.

Note Mr Stokes Evidence has taken the following for famine years: Faslies 1275, 1276, ~~1277~~, 1286, 1287 & 1288; and his averages given in his table for 30 & 10 non-famine years of paddy are apparently incorrect.

Statement shewing the prices of food grain
in the Madras do. (Mr. Stokes's figures)

| | Rice | | Cholam | Cumbu | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1st Sort | 2nd Sort | | | | | | | |
| 1259 | 75 | 72 | 66 | 66 | Total for 47 yrs ending Fasli 1258 | 1st 485 | Paddy 2nd 447 | Cholam 460 | Cumbu 458 |
| 1260 | 74 | 72 | 55 | 61 | | | | | |
| 1261 | 71 | 70 | 60 | 64 | | | | | |
| 1262 | 90 | 83 | 58 | 67 | | | | | |
| 1263 | 105 | 108 | 77 | 88 | Total for 5 yrs ending Fasli 1263 | 415 | 405 | 316 | 346 |
| 1264 | 123 | 114 | 116 | 117 | | | | | |
| 1265 | 92 | 87 | 121 | 120 | | | | | |
| 1266 | 115 | 109 | 89 | 104 | | | | | |
| 1267 | 170 | 159 | 157 | 156 | | | | | |
| 1268 | 194 | 168 | 186 | 172 | | | | | |
| | 109 | 104 2 | 95 5 | 16 8 | | | | | |
| 1269 | 143 | 153 | 129 | 129 | | | | | |
| 1270 | 168 | 158 | 184 | 153 | | | | | |
| 1271 | 228 | 176 | 205 | 172 | | | | | |
| 1272 | 187 | 179 | 211 | 163 | | | | | |
| 1273 | 165 | 155 | 172 | 157 | Total for 10 yrs ending Fasli 1273 | 1580 | 1468 | 1520 | 1443 |
| 1274 | 249 | 234 | 239 | 221 | | | | | |
| 1275 | 269 | 247 | 273 | 257 | | | | | |
| 1276 | 322 | 290 | 295 | 301 | | | | | |
| 1277 | 254 | 231 | 231 | 229 | | | | | |
| 1278 | 226 | 202 | 185 | 195 | | | | | |
| 1279 | 203 | 185 | 164 | 190 | | | | | |
| 1280 | 172 | 158 | 140 | 151 | 15 10 / 17 10 | | | | |
| | 200 5 | 154 7 | 185 2 | 17 8 5 | | | | | |
| 1281 | 165 | 150 | 123 | 127 | | | | | |
| 1282 | 157 | 141 | 137 | 120 | | | | | |
| 1283 | 172 | 157 | 169 | 153 | Total for 10 yrs ending Fasli 1283 | 2189 | 1995 | 1956 | 1946 |
| 1284 | 170 | 165 | 181 | 157 | | | | | |
| 1285 | 158 | 151 | 145 | 134 | | | | | |
| | 85 2 | 76 4 | 75 5 | 60 | | | | | |
| 1286 | 269 | 244 | 288 | 278 | | | | | |
| 1287 | 314 | 288 | 381 | 363 | | | | | |
| 1288 | 273 | 243 | 263 | 254 | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1289 | 211 | [illegible] | [illegible] | [illegible] | | | | |
| 1290 | [illegible] | [illegible] | [illegible] | [illegible] | | | | |
| 1291 | [illegible] | [illegible] | [illegible] | [illegible] | | | | |
| 1292 | 153 | 138 | 124 | 123 | | | | |
| 1293 | [illegible] | 153 | [illegible] | [illegible] | Was for 1073 3 ended 1293 | 1856 | 2010 | 1895 |

Total for 20 yrs ending A. 1294, the commutation period — 2729 · 2544 — 2535 — 2468

Average 136 — 127 — 126 — 123

131.8.0.

Total for 30 yrs ending A. 1293, same 3 years being excluded — 3 — 5835. 5504, — 5484 — 5284

Average 111 4/3 — 196 — 183 — 176

Total for 20 yrs ending A. 1293, same 3 years being excluded — 3 — 4225 — 3861, — 3006 — 2841

Average 203 — 192

Total for 10 yrs ending A. 1293, same 3 years being excluded — 3 — 2066 — 1856, — 2010 — 1895

3)12

Average 196 — 201 — 189 4/3

Statement shewing the prices of food grains
in the Madura District as per Dis. Nos. 4077 and 5115 of 5 May and 2nd June 1886

| Fasli Years | Paddy | | Cholam | Cumbu |
|---|---|---|---|---|
| | 1st Sort | 2nd Sort | | |
| | Rs per garce of 3200 Madras measure | | | |
| 1248 | 121 | 107 | 125 | 105 |
| 1249 | 97 | 90 | 81 | 78 |
| 1250 | 83 | 78 | 64 | 67 |
| 1251 | 76 | 68 | 61 | 59 |
| 1252 | 69 | 63 | 57 | 57 |
| 1253 | 65 | 60 | 57 | 55 |
| 1254 | 100 | 94 | 98 | 87 |
| 1255 | 126 | 120 | 124 | 118 |
| 1256 | 146 | 135 | 127 | 132 |
| 1257 | 131 | 113 | 122 | 122 |
| 1258 | 82 | 79 | 77 | 86 |
| 1259 | 75 | 72 | 66 | 66 |
| 1260 | 74 | 72 | 55 | 61 |
| 1261 | 71 | 70 | 60 | 64 |
| 1262 | 90 | 83 | 58 | 67 |
| 1263 | 105 | 108 | 77 | 88 |
| 1264 | 123 | 114 | 116 | 117 |
| 1265 | 92 | 87 | 121 | 120 |
| 1266 | 115 | 109 | 89 | 104 |
| 1267 | 170 | 159 | 157 | 156 |
| 1268 | 194 | 188 | 186 | 172 |
| 1269 | 143 148 | 153 | 129 129 | 129 |
| 1270 | 163 163 | 158 | 134 143 | 153 |
| 1271 | 228 202 | 176 | 205 195 | 172 |
| 1272 | 187 195 | 179 | 211 187 | 163 |
| 1273 | 165 160 | 155 | 172 164 | 157 |
| 1274 | 249 241 | 234 | 239 230 | 221 |
| 1275 | 269 | 247 | 273 | 257 |
| 1276 | 322 | 290 | 295 | 301 |
| 1277 | 254 244 | 231 | 231 220 | 229 |
| 1278 | 226 214 | 202 | 185 190 | 195 |
| 1279 | 203 194 | 185 | 164 177 | 190 |
| 1280 | 172 165 | 158 | 140 145 | 151 |

REVENUE DEPARTMENT.

No. 1481,

From Board of Revenue

Dated 19th February 1884. 2nd 563.

FOR ORDERS.

* Sara 6 So. 6th Sept 1882 No 944.
So. 6th Feb 1884 No 179.

The scheme submitted is in accordance with orders.

May it be accepted?

The financial result of the proposed Settlement is a decrease of Rs 17,694 in the assessment, on Comparison with the figures of Fasli 1291.

The Board deems satisfied themselves that this relief is needed.

Submitted that this first Specimen of the application of the table of rates is in every satisfactory and final right, at any rate. A decrease of 5 per cent in a settlement notwithstanding in essence by Survey of 7 per cent does not Cockwell. There is an increase of 27 per cent in wet, and a

| | | |
|---|---|---|
| Gross Assk | Rs | |
| Cc. Fasli 1291 | 3,65,819 | |
| Future Assk | 3,48,125 | |
| | | 17694 |

decrease of 2 per cent in Mr. Wilson has considered it higher dry rate in the prescribed manner for the soil III. 1. The highest dry rate having been already decided for the soil III. 1 in G.O. 9 Feb. 1882. No 944. On looking at the table of Soil Ind. No 2 it will be seen that the soil III which includes the rate for the Bet is only 1 per cent of the total. Mr. Wilson has only seven classes, not sixty; and the soil III. 1. is probably a mere infinitesimal fraction of the whole. So in wet all black Cotton, IV. an 41 per cent but we don't know what proportion IV. 1. the typical soil is.

Stake & Bet what is meant as regards dry is that considering the schemes adopted only a very small can be raised under the higher groups of III - I whereas if more adaptation could be brought under the higher groups of that class & the rates higher than if placed in the inferior groups of III. I - and the same with rest.

Have steps been suggested? - If so the proposition - I presume that the principle that the table of most prevalent class of soil should determine from the datum point should be correct but seems to be objectionable as objections can be applied & has been the result

H.C.S.

14/3.

All the same the average dry rates seem to be distinctly fair - a little too perhaps in Salem - but the object of securing existing assessments is not to increase the revenue and if dry lands have been over assessed hitherto suspended cultivation under the new rates will [illegible] the general decrease

Mr. Wilson be asked to select his table of rates not by the best soil as he does, but by that which is most prevalent in the tract? The process is a mere haphazard one & might be carried out in a few days. It seems more rational to select the table of rates by the soil most prevalent, that by one which is necessarily a mere fraction. This without disturbing the relative values of the soils would seem likely to furnish a more secure basis for the settlement.

H.C.S.

C. No. 1481

FOR ORDERS.

Settlement of Taluks in the Periyakulam Taluk, Madura District.

Madura
Melur
Palni
Periyakulam
Dindigul

Board's Proc. 19 Feb. 1884 n° 563.

× Periyakulam
Palni.

73 131

C. N° 1772.

The Board submit the proposals of the Director of Revenue Settlement for the settlement of the Madura district. They extend to five of the six taluks, but the scheme of rates will be applied to the sixth also, Tirumangalam when classification is complete.

In order to arrive at a table of rates in accordance with the new procedure, the Collector came up in Dec^r 1883 with proposals based on the classification of two taluks only, and proposed to apply the fourth group of the standard scale. This proposal was however based on results worked out from limited soil which were less than 1 per cent of the whole, and it did not

some Revenue Staff Kings financial result of an increase of 27 per cent in net assessment and a decrease of 22 per cent in dry. On its being submitted how they arrived at the basis on which the whole scheme rested Mr Wilson withdrew his proposal in the scheme must be submitted to Govt, to obviate all objection of the kind and to test as completely as possible the standard table of rates, worked out ~~at~~ ~~the centre & probable additional~~ rate for each soil, in the manner approved for settlement the leading rate in the application of the standard table; i.e. taking outturn & cultivation statements from sanctioned settlement of adjoining & similar situated districts and a commutation rate from the prices returns of the district under treatment. In this way he



obtains a scale of rates which he calls the "independent scale" & comparing it with the standard scale, he finds that the fourth group of the standard table which he had at first ~~intended~~ proposed to adopt for wet land is too high and that the fifth is more suitable. Even this under-assesses the best land and over-assesses the worst. (See table at page 62 of his report). As regards dry lands, he first proposes to modify the standard scale by introducing a Re 1-4-0 rate between the Rs 1-8-0 & Re 1- rates; and finds as in the case of wet lands that it is necessary to take the fifth instead of the fourth groups in the standard and table.

3. The results in this district which is the first in which the standard table of rates has been used in settlement proposals containing such as to show

that the process of verification adopted by Mr Wilson in working out his independent scale cannot with safety be dispensed with; Mr Wilson accordingly protests, and the Board agree with him, that the independent scale should be retained & worked out independently in each district. Instructions this may be supplied

4. In the present case there is not much difference in the results obtained — the fifth instead of the fourth grouping in the standard scale being adopted. The results are as follows for the occupied area.

| | Present Rs. | Standard scale 5th group. | Per cent | Independent scale. | Per cent. |
|---|---|---|---|---|---|
| Wet | 482696 | 516928 | + 7 | 491757 | + 2 |
| Dry | 625993 | 558142 | − 11 | 598763 | − 4 |
| | 1108689 | 1075070 | − 3 | 1090414 | − 1½ |

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

5. The admitted defects in the present assessments are that the wet lands are under assessed too low and the dry too high. The proof of this is the fact that only 7 per cent of wet land is uncultivated, but no less than 37 per cent of dry, taking survey areas as to average rates on both classes of land, the average for

1. wet under present assessment is Rs 3.12.2 on the old, and Rs 3.6.10 on the survey area; and for dry Rs 1.4.3 on the old and Rs 1.2.7 on the survey area; rates which confirm the above stated general conclusions. Under the Settlement scale & independent scale rates, the averages are for wet Rs 3.10.9 & Rs 3.7.10; and for dry Rs 1.0.7 & Rs 1.1.9 respectively.

6. The independent scale is

* The survey area must of course be applied to the old assessment to get the true incidence at present.

In paras 5 & 11 of Mr Wilson's memo in Board's Proc. 19 Feb. 1884. No 563.

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recommended for adopting and as worked out by Mr. Wilson it seems safe to correct existing defects sufficiently. An average net rate of Rs 3-7-00 for a district like Madura is very low.

The following is the grouping of Wet Lands

| | Acres | Per cent. |
|---|---|---|
| 1st group. Main Rivers | 26117 | 18.6 |
| 2nd group. Open Channels from main rivers; anicut channels, & tanks fed thereby, or minor rivers & 6 months tanks. | 40137 | 28.5 |
| 3rd group. Open channels & tanks fed thereby, or minor rivers; & 3 months tanks. | 31027 | 22.0 |
| 4th group. all other Wet Land. | 43470 | 30.9 |
| | 140751 | 100.0 |

The first group irrigation is said to be equal to the second class irrigation in Coimbatore & Tinnevelly & to the "standard" group in Trichinopoly. ⊗ The average assessment of the second group in Coimbatore (5 taluks) is Rs. 6-9-11 per acre and of the second group in Tinnevelly it is much higher. * The average assessment of the first group lands under the present proposals is Rs 4-10-11 according to the independent scale and Rs 4-8-10 according to the standard scale. Of course the soil classification affects averages of the groups, and the soils placed in the second group in Tinnevelly are probably better than the first group soils in Madura; but the comparison with Coimbatore is undoubtedly fair. The first soils groups in Madura are almost entirely in the Periyakulam Valley where the soils are very good.

Thus taluks thank 47 per cent of the wet area under the first two groups, as will be seen from the description depend on very high class sources.

⊗ Mr. Wilson's para 43.

* Settlement proposals for taluks G.O. 6 dated 1878 No 196.

7. The above facts show I submit that the proposed assessments for the wet lands are very low, and that an increase of 2 per cent (under



⊛. In Nanguneri taluk 22329 acres of which 16257 are in the second & 6072 in the third are assessed at Rs 73527. or an average of Rs 7-12-6. Fifteen sixteenths of this area are rated above Rs 6. I can't find from the Tinnevelly papers what the average rate on 2nd group lands in the whole district is; but the dry taluks contain no second group lands, & Nanguneri is fairly representative of the river valley when they occur. (G.O. 28 Nov. 1877 No. 3318.)

| | Acres |
|---|---|
| Periyakulam | 15907 |
| Palni | 3522 |
| Madura (including the Vaigai) | 6688 |
| | 26117 |

(sale) cannot be accepted as
a sufficient criterion of the
defects admitted to exist in the
course of the two assessments
between which the commutation
rate Mr Wilson himself
deems the equitable one, is
to be deducted from the number
twice only 10 per cent, instead
of 15 as prescribed in the memo-
randum of 8 Dec. 1883. The effect
is to raise the commutation rate
upon Rs 100 to Rs 117. The average
rate for the standard period
ordered to be adopted in future
settlement in Go. to May 1868
No. 1427 & Go. 28 Sep. 1869 No
2689*). is Rs 131.8.0 & deducting
10 per cent for the difference between
gross & assessed values, the
former rate Rs 117 is arrived at.

* marked in the volume posted

S. But I submit that it
is now high time to reconsider
the decision arrived at in 1869
which was objected to by the
Board of Revenue and the
Courts of the day, there
are grounds which experience
since then shows to be errone-
ous. It seems absurd to
neglect the experience of
the 19 years (now 20) which
have elapsed since the
close of the period before
the principle of the decision was
that it was expedient to adopt
a tolerably recent though by
no means long period of years
at the time
was applicable to that selected
in 1868; but that very princi-
ple demands a revision

The decision in 1885 that the adoption of the standard period was unattended by too low a rate is shown by the following figures:—

| | Including 3 famine years 1876-8. | | Excluding 3 famine years 1876-8 | |
|---|---|---|---|---|
| | Market Rate. | Ditto Com 6% | Market Rate | Ditto Com 6% |
| Thirty years ending 1883-4 | 186 | 165 | 196 ~~189~~ | 156 ~~148~~ |
| Twenty years ditto. | 203 | 183 | 190 ~~188~~ | 171 ~~175~~ |
| Ten years ditto. | 197 | 177 | 169 | 148 |

The Standard period contains 6 years of exceptionally low prices (from 70 to 90 Rs) and since 1876-7 nothing of the kind is to be feared. In fact the rate of 1883-4, Rs 140, is the absolute mean 1857-8; but 1883-4 was a very cheap year. ⊗

⊗ Here it may be remarked that in para 56 Mr Wilson confuses his Commutation rate with the market rates, from which it has to be deducted.

and also in para 59

13

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The above table shows that

Excluding the great famines

the averages during the last

30 years have been considerably above Mr Wilson's rate ~~considerably~~. But the thirty, and the twenty years periods include besides the great famines, that of 1866, when prices touched even higher rates; and it may be that this famine as well as that of 1876-8 ought to be excluded. Excluding accordingly the five years 1866-7 & 1867-8 & 1876-7 to 1878-9 we find the average price, Com 10% ~~Rs~~ 157 for 30 years Rs 136 for 20 years Rs 160 ~~Rs~~ & for 10 years Rs 148. Then as only ~~the~~ five years ~~are~~ included

| | 1st Sort. | 2nd Sort |
|---|---|---|
| Fasli 1296 | 322 | 290 |
| Fasli 1297 | 314 | 288. |

Taking the most recent thirty non-famine years, the average Com 10% is Rs 129; twenty years, Rs 159; & ten years Rs 159.

average for 25, 15, & 7 years

I would therefore take

with reference to
Sir Lavinia's letter No 30
dated 8th June 1886 ~~fixing the limit~~
now a consolidated rate of
Twenty years, ~~Multiplied by~~
Rs 125 against Nett Values
Rs 117. (1)

(1) The commuted rate in the Tirunelveli Commutation is Rs 126 per Kawnie 1884.

2. The following Statements show the resulting rates, Assessment on net Lands assessed: ——

| Value of cultivation at Rs 125 per Kawnie | Deduction: One fifth for risks of Season. | Deduction: Total including Cultivation Expenses | Nett | Half Nett | Deduced from Scale. | Area. | Assessment |
|---|---|---|---|---|---|---|---|
| R. a. p. | Rs p. | R. a. p. | R. a. p. | Rs p. | Rs p. | acres. | Rs. |
| 39. 12. 0 | 7. 12. 5 | 20. 15. 10 | 18. 1. 2 | 9. 0. 7 | 9. 0. 0 | 534 | 4806 |
| 35. 2. 6 | 7. 0. 6 | 19. 11. 11 | 16. 6. 7 | 8. 3. 4 | 8. 0. 0 | 5705 | 45640 |
| 31. 4. 0 | 6. 4. 0 | 17. 15. 5 | 13. 4. 7 | 6. 10. 4 | 6. 8. 0 | 13611 | 88472 |
| 27. 5. 6 | 5. 7. 6 | 16. 1. 11 | 11. 3. 7 | 5. 9. 10 | 5. 8. 0 | 19260 | 105930 |
| 23. 7. 0 | 4. 11. 0 | 13. 13. 5 | 9. 9. 7 | 4. 12. 10 | 4. 8. 0 | 24046 | 108207 |
| 19. 8. 6 | 3. 14. 6 | 12. 2. 11 | 7. 5. 7 | 3. 10. 10 | 3. 8. 0 | 23292 | 81522 |
| 15. 10. 0 | 3. 2. 0 | 9. 10. 5 | 5. 15. 7 | 2. 15. 10 | 3. 0. 0 | 27791 | 83373 |
| | | | | | 2. 8. 0 | 26572 | 56280 |
| | | | | | | 140751 | 584230 |

Average Rs 4. 2. 5

The present assessment is Rs 482696.

The increase is Three per cent. The scale of rates obtained is very well graduated

| | Acres. | Human per cent. |
|---|---|---|
| Palni | 60878 | 24. |
| Periyakulam | 105497 | 38 |
| Dindigul | 67826 | 22 |
| Dindigul Melur | 130868 | 13 |
| Madura. | 219200 | ? 13 |
| | 584229. | 21. |

It shows a good deal higher Rates in hilly tracts introduced gradually if necessary

× Of 33707 acres in these taluks 18429 are shown in the first groups.

and notwithstanding the views of the Board (Proc. 4 Pres. 19 Feb 1884 No 563) as to the amounts which ought to be assessed on the better classes of land in Periyakulam, without at the same time increasing unduly the lower assessments by taluks. The assessment by taluks given in the margin. The rate of increase may seem very high, but Mr. Wilson previously recommended an increase of 22 per cent in Palni & Periyakulam. The increases in these taluks, which contain a great deal of the best irrigated land would under the above rates be 32 per cent, but the average rate will still be only Rs 4-15-5 and it is to be remembered that there is an increase of 7½

by survey.

10. If this increase results from a consolidation rate of Rs 125 ~~0~~ thought too small a rate of Rs 120 might be taken. 4 The total will then be the independent scale and the assessments on each land ascertained:-

| Rate. | Ans. |
|---|---|
| R. a. h. | Rs. |
| 8.8.0 | 4489 |
| 7.0.0 | 39935 |
| 6.0.0 | 81666 |
| 5.0.0 | 96300 |
| 4.4.0 | 102196 |
| 3.4.0 | 75799 |
| 2.12.0 | 76426 |
| 2.4.0 | 59652 |
| | 536463 |

Average Rs 3.13.0

& the increase will be 11 per cent. The scale of rates is however very ill graduated.

11. As by Lands Survey which first suspended by



two groups, the first containing all villages within three miles of a road or railway, but he now thinks that with reference to the state of communications and the facilities for disposing of produce, one group will suffice. The result is the disappearance of the 4 anna rate. The application of the 5 groups of 8 hundred rates gives an assessment of Rs 558742, and of the independent scale Rs 598963, or decreases respectively of 11 & 4 per cent. The difference of Rs 40821, is almost entirely due to the substitution of the new Rs 1.4.0 rate in the third taram for 1.8.0

rate in Local standard scale. ~~Thus~~ The independent scale here in this taluq Rs.1-8-0, and as the area under the taluq is 160,357 acres, the decrease is almost accounted for. Is a question whether relief is not wanted to a greater extent than 4 per cent. The commutation rate Rs112 is moderate by the rate given by the Inspector of the last 12 cent 30 non-famine years, ten 10%. is Rs129. That for 20 similar years is Rs 146; and for 10 years Rs131.

The average of the independent scale for dry is Rs111-7-0 of the standard scale 5th grade.

Mr. Wilson, retaining the independent scale should be directed to restore the double grouping in dry land; which would probably give nearly the same relief.

Rs.1-0-7. The increase in dry by survey is 9 per cent. I suggest that for dry, the standard scale of rates 5th group be adopted. Or that

12. If the proposals in this note are accepted, the results will be: —

| | Rs. | |
|---|---|---|
| Wet. | 584230. | + 21 |
| Dry | 558142 | — 11 |
| | 1142372 | + 12. |

Or with a com^n. fusion of Rs20 per wet.

| | | |
|---|---|---|
| Wet. | 536463. | + 11 |
| Dy | 558142 | — 11 |
| | 1094605 | — 3 |

H.C.I.
24/3.

# Madura Settlement Proposals.

The subject has been exhaustively treated and is so clearly put before Govt in the Secretary's note that the points submitted for orders can be easily and briefly disposed of.

It is clear that there are defects in the Standard tables which ~~prevent~~ preclude its rates being generally applied without being warped for each class & sort of soil, and the proposal "to work out for each district a separate and independent scale framed on the data supplied by the settlement officer similarly conditioned &c. &c." without reference to a standard scale is, I propose approved

In para 5 of the note it is pointed out that the defects in the existing assessment are the under assessment of wet and the over assessment of dry cultivation and of the alien

C. 25-3-85 C 4-7-85: RC 25-7-85.
R. 8-4-85 RR 18-7-85

attention is called to the fact that the proposals made hereby touch three depots. I quite agree with Mr. Stokes that an average water rate of Rs. 3. 7. 0 per acre does not justify removing the charge of the State in the matter of irrigated lands and that a reduction of 4% will be inadequate to keep the holders of these admittedly overassessed dry lands.

Mr. Stokes attributes the short outturn of assessment on wet lands to the low commutation rate based on the average prices of standard grains obtaining during a period of 20 years extending from 1845-46 to 1864-65. There can be no doubt that this is the case and that a commutation rate based on the prices of that remote period does not represent the money

R. 8-4-85 & 18-7-85



Money value of the Govt. share of the crop at the present day. I am met with the argument that the commutation rate in Tinnevelly was struck lower by my predecessor Mr. Pinkle when he had been your Collector of that district was settled by my predecessor Mr. Pinkle when he had been your Collector of that district was settled that it remains capable of reduction. It was one of my predecessor's best settlement officers but in carrying out a revision of assessment he did not hold himself to be bound by strict rules and when the outcome of his operations was above or below what his long experience told him it ought to be he put out of his rules by raising or lowering a class, sort or group, and this procedure was a little irregular but his results were generally correct. Looking at the advantages which Madura and

and also deducted in process of settlement how have in the way of improved communications and markets as compared with the 20 year period ending 1885 and thereby also brought by which prices have been greatly enhanced, and looking also to the fact that the settlement is taken for 30 years I think it absolutely necessary for a new commutation period - The settlements of the Kurnool first granted are still in the course of a few years fall in and will then have to be again revised in accordance with new conditions as regards the value of produce and unless we take the steps proposed with Kurnool now under settlement there will be an inequality of taxation which would be anomalous & unjustifiable -

I would therefore accept

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accept Mr. Stokes proposal to take as the commutation period for the future the thirty three Fasuline years ending 1883-84 which would give for Madura a net commutation rate of Rs 125 against Mr. Wilson's Rs 117. The result would be a general increase of 2 1/2 % on the net revenue. The scale of rates to range in every graduation from Rs 4 to Rs 2½ - the average assessment being Rs 4.2.5 per acre - The rate of increase will be highest in the Palni & Periakulam Taluks where the soil & sources of irrigation are of a superior class but even here the average rate will be only Rs 4.15.0 and this is considerably less than the average rate on similarly conditioned land in the adjacent districts of Coimbatoor & Tinnevelly - (see para 6 of the note) The first Mund

must not be lost sight of that ⅓ of the general increase is due to Excess area brought to account by survey -

As regards dry lands whilst agreeing with Mr Stokes that a reduction of 4% is inadequate relief I should like to see his proposed deduction of 11% arrived at in a less arbitrary way - I do not like the idea of determining the commutation rate for dry on a different basis from that taken for wet - The same period should be taken and the deduced result obtained by a little manipulation of the various rates Prices are a most certain factor in settlement - questions therein and the production forms the soil -

31/8 /81

I concur in the views expressed by the Hon'ble Sullivan

CWE 8/4

REVENUE DEPARTMENT.

No. 1772, 3279, & 3997 45

From the Board of Revenue, Nos: 664, 4099, & 5115

Dated 26th July, 5th Aug & 12th Sept 1885 respectively

FOR ORDERS.

In a note dated 24th March 1885 on the Mantrina Settlement proposals Mr Stokes proposed that a scale of rates worked out by him and based on a commutation price of Rs 125 for paddy should be substituted for the rate scale proposed by the Director, the commutation rates of which was Rs 117, and that for dry lands the 5th group of the standard scale should be adopted.

2. Mr Stokes's commutation rate for paddy

Accept Commutation Price.
Rent — Rs 128 ½
Duty — Rs 108 ½
And the rates thereon worked out

A.J. Aug 1887

3. The principle described at para 10 being adopted it seems immaterial whether a 20 or 30 years period be taken

J.T.J
Aug 1887

was based on the prices for the most recent 30 non-famine years. Which the rates of the standard scale that he proposed to adopt for dryland were based on a commutation price derived from the prices of the 20 years between 1845 and 1864 which under existing orders have been taken in all recent settlements of the present series as the standard for this purpose.

3. Sahib Ramkaran while approving the general result of the scales proposed by Mr Stokes objected to the adoption of different periods for the calculation of commutation prices of Wet and Dry grains.

4. On a scrutiny of



the figures by Mr Stokes shown (para 11) that if the same 30 non-famine years were taken as the period for Dry grains as were taken for Wet the resulting average rate less 10% would be Rs 129 a garce - while the current price of Cholam and Cumbu was shown at para 89 of the Director's letter to be only about Rs 120. There were three two objections to the taking of this period viz

(1) the high commutation rate which must necessarily lead to an increase in rates which were thought by the already too high,

(2) the fact that the commutation rate was higher than current prices.

I was instructed to verify

the figures. Accordingly asked the Board to supply me with figures. They replied by my requisition in the Paper noted in the margin.

No 4077 of 5th Oct. 55
" 4115 of 2nd Nov. 55.

The figures used by the Inspector and by the Stokers were the figures entered in the Annual Fambendy reports of the Madras District. On comparing these with the figures received from the Board it was found that the two sets collided in all respects down to and inclusive of the year 1873-74 but that thence-forward they differed. The reason for the divergence the Board explain to be that the local standards of conversion from Lees to grains

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were neither uniform nor correct whereas the figures for gauge supplied in the later of these two Reports are accurately computed according to the approved standard.

6. I cordially agree with the Honble Members and Mr Stokes in thinking that the period from 1865 to 1874 should be abandoned as the standard for the determination of commutation prices. I have long been of opinion that we should base our rates on more recent experience but the existing orders are so precise as hardly to leave room for discussion.

7 Mr Stokes takes the 30 most recent non-famine

years for the purpose of his note. The first of them is 1849-50 and the last 1883-84. Within that period are embraced 5 famine years viz; 1866-67, 1867-68, 1876-77, 1877-78 & 1878-79. If these be the years that be took and omitted - ~~and from all the official books~~ ~~they would be~~ ~~blank~~ then his average for paddy less 10%. viz; Rs 129 is an error: the true* figure is 138-6. say 139. His Commutation rate of Rs 125 was evidently taken as a more manageable figure than Rs 129. But from the true figure Rs 139 to 125 is a big drop especially when it is remembered that Rs 139 represents an average

* i.e., on the figures he took

of Rs 154 less 10% Mr Stokes' 'working' figure should have been Rs 138 instead of Rs 125. and this would have resulted

× Highest Rs. 10 (half net Rs. 10-4-3) in very high rates.
Lowest Rs. 3-8 (half net Rs. 3-4-9)

8. At para 56 of the Director's report the current price of paddy was stated to be Rs 140 a garce. This was the price according to the Jamabandy report the figures of which the Board now say are incorrect. According the Board's figures the price of paddy (average of first and second sorts) was in 1882-83 Rs 126 a garce and in 1883-84 only Rs 123½ or less than even Mr Stokes' erroneously deduced figure of Rs 125.

9. The Commutation prices taken by the Director for Chalaan & Cumbu Coco (see para 88 of his report) on the average of their prices Rs 113 and at para 89 the average of their current prices said to be about Rs 120 again from the Board's figures, it appears that the average of the true prices was in 1883-84 Rs 114 and in 1882-83 say Rs 108/2-0 Rs 3/2 less than the rate taken by the Director as his Commutation price for them. This is prima facie an objection to the Director's rate and the resulting proposals.

10. I see no reason



however, on this account for not adopting a more recent period than that from 1845 to 1864 as the standard for the determination of Commutation prices and I would propose to get rid of the difficulty which is presented by a Commutation rate based on average that happens to be in excess of prices current about the period of settlement in this way - whatever period be adopted - and I think that the immediately preceding 20 non-famine years should always be the standard for each settlement to be made. I would fix the Commutation rate at the average price for that period less

whatever percentage deduction* may be allowed for the difference between the 'gross' and market prices, but when the commutation price thus arrived at would be greater than the lowest rate touched by prices during the period than such lowest rate or some convenient round number slightly less than it should without any further deduction be adopted as the commutation price.

II. Applying this principle to the present case we have the following results—

I Paddy. The average price of paddy for the last 20 non-famine years was Rs 171-5

* These must constantly tend to accumulation with the progress of the country and the improvement of communications and the deduction must always tend to get [illegible]





a garce or less
10%, Rs 154-215
The lowest price
touched by paddy
in the same period
was Rs 123/2 or nearly
Rs 30-7 less than the
average price less
10%. I would
take Rs 123/2 there-
fore as the commu-
tation price.
If a 30-years' period
be taken the lowest
the following results
The price of paddy
for the most recent
30 non-famine
years averaged
Rs 160 a garce or
Rs 135 less 10%

their again is more
than Rs 11½ higher than
the lowest price of
the period which
in this case also
I would adopt
as the commutation
price.

II Cholam & Cumbu

(a) In the last
20 non-famine
years the prices
of these grains
have averaged
Rs 160-75 or Rs
144.675 less 10%
but in 1882-83 their
prices was only Rs
108½ the lowest
point they touched
in the period, while
in 1883-84 it was
only Rs 114.

(b) In the last
30 non-famine
years the prices
of these grains
averaged Rs 140·5
or Rs 126·45 less
10 per cent. In
both cases there-
fore I would
take Rs 108½ as
the Commutation
price of them.

12. (A) Wet Rates. Taking now
Rs 123½ as the com-
mutation price for
paddy we have the
following results on

Re Duncan Clarke

Cahir:—



| Soil | | | | | Cultivation in respect of Tillage | Reductions. Cultivation Tillage Shares Rep | Net Assessment Rep | Proposed Scale Rep | Area for Ordnance Valuation Rep | Assessment Rep | Present Assessment Rep | Difference Rep | Percentage |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| iii | iv | v | vi | vii | | | | | | | | | |
| 1 | | | | | 1000 | 38 96 | 7 11 6 | 13 35 | 20 14 11 | 17 10 7 | 8 13 3 | 8 8 · | 534 · 4539 · · |
| 1 | 2 | | 1 | | 900 | 34 11 7 | 6 16 · | 12 11 5 | 19 10 7 | 16 1 2 | 7 8 7 | 7 8 · | 5705 · 42787 8 · |
| 2 | 3 | 1 | 2 | 1 | 801 | 30 14 · | 6 · 10 | 11 11 5 | 17 11 3 | 12 15 9 | 6 7 10 | 6 8 · | 15611 · 88471 8 · |
| 3 | 4 | 2 | 3 | · | 700 | 27 0 3 | 5 6 · | 10 10 5 | 16 · 10 | 12 15 5 | 5 7 8 | 5 8 · | 19260 · 105930 · · |
| 4 | 5 | 3 | 4 | 3 | 600 | 23 2 6 | 4 10 1 | 9 2 5 | 13 12 6 | 9 6 · | 4 11 · | 4 8 · | 24046 · 108207 · · |
| 5 | | 4 | 5 | 4 | 500 | 19 4 9 | 3 15 9 | 8 4 5 | 12 2 2 | 7 2 9 | 3 9 4 | 3 8 · | 28292 · 81522 · · |
| | | 5 | | 5 | 400 | 15 7 · | 3 1 5 | 6 8 5 | 9 9 11 | 5 13 2 | 2 14 7 | 2 8 · | 27791 · 69477 8 · |
| | | | | | | | | | | | | 2 · · | 26512 · 53024 · · |
| | | | | | | | | | | | | (Various groups) | |
| | | | | | | | | | | | | Total | 5,53,958 8 · 4,82,696 · 71262-8- + 14·7 |

The scale of resulting rates is well graduated and compares to rates that have not been adopted in this establishment (vide para 6 of the Director's report) The financial result would be an increase of assessment of 14·7 per cent which considering the 10 per cent increase in area by survey is moderate.

15. On the supposition that Rs 125 might be thought too high Mr Stokes worked out a scale on the basis



of a Rs 120 commutation rate, the rates of which he characterised as "very ill-graduated". The resultant was an increase of 11 per cent on the assessment.

14. I subjoin the details of a scale on the same basis which is very well graduated and results in an increase of 5% on the present revenue.

Soil

| iii | iv | v | vi | viii | Cultivation | Value of produce at 10 Years Purchase | Deductions Cultivation Expenses | Total Rent | Old Rent | Old Half Rent | Proposed Rent | New Rent | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | £ s d | £ s d | £ s d | £ s d | Scale £ s d | £ s d | £ s d |
| 1 | | | | | 1000 | 8 | 15 8 5 | 20 11 5 | 16 12 0 | 8 6 3 | 8 0 0 | 534 4272 | |
| 1 | 2 | 1 | | | 700 | 6 10 0 | 12 11 5 | 19 7 5 | 14 6 0 | 7 2 3 | 7 0 0 | 37/5 39935 | |
| 2 | 3 | 1 | 2 | 1 | 800 | 6 0 0 | 11 11 5 | 17 11 0 | 12 4 0 | 6 2 3 | 6 0 0 | 13611 81666 | |
| 3 | 4 | 2 | 3 | 2 | 1200 | 8 16 0 | 10 11 5 | 15 11 5 | 10 6 0 | 5 2 0 | 6 0 0 | 19260 96300 | |
| 4 | 5 | 3 | 4 | 3 | 600 | 4 8 0 | 9 2 5 | 13 10 0 | 8 10 0 | 4 6 0 | 4 0 0 | 24046 96184 | |
| 5 | | 4 | 5 | 4 | 400 | 3 10 0 | 8 4 5 | 12 0 5 | 6 11 0 | 3 5 0 | 3 0 0 | 28292 84876 | |
| | | 5 | | 5 | 1200 | 8 0 0 | 6 8 5 | 9 8 5 | 5 4 0 | 2 11 0 | 2 8 0 | 27791 69477 8 | |
| | | | | | | | | | | | 2 0 0 (Turbary Grass &c.) | 2657 53024 | |
| | | | | | | | | | | | | 510/34 8 0 | 482696 +28038 8 +5 8 |

The average assessment under the former of these two scales would be Rs 3-15 · and under the latter Rs 3. 10 ·.

(B.) Dry Ratio.

15. Subscribing Rs 108/2 the lowest price touched by Cholam and Cumbu in the last 20 non-famine years for the Commutation rate of Rs 112 taken by the Director, we have the following results:—

| Soil | | | | | Situation | Deductions | | | Net | Half net | Proposed Scale | Area (Reference letter) | Assessment | | Percentage | Difference | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| iii | iv | v | vii | viii | Distance to Town | Call. & Common Rds | Total Rds | | Rds | Rds | Rds | | Acres | Rds | Pds | | |
| | | | | | | | | | | | | | | | | | |
| 1 | | | | | | 3 6 4 | 5 4 2 | | 4 1 0 | 2 . 6 | 2 " " | | 1366 | 2732 | | | |
| | 1 | | | | | 3 6 4 | 5 1 5 | | 3 6 2 | 1 11 1 | 1 8 " | | 2931 | 4396 | 8 | | |
| 3 | 2 | | 1 | | | 3 6 4 | 4 11 7 | | 2 11 4 | 1 5 8 | 1 4 " | | 160 | 354 | 200442 | 8 | |
| 4 | 3 | 1 | 2 | 1 | | 3 6 4 | 4 12 " | | 2 " 6 | 1 " 3 | 1 " " | | 299427 | 27427 | | | |
| 5 | 4 | 2 | 3 | 2 | | 3 2 4 | 4 5 7 | | 1 9 7 | " 12 9 | " 12 " | | 56065 | 42048 | 12 | | |
| | 5 | 3 | 4 | 3 | | 2 24 4 | 3 11 7 | | 1 2 9 | " 9 4 | " 8 " | | 15623 | 7811 | 8 | | |
| | | 4 | 5 | 4 | | 2 14 4 | 3 7 11 | | " 11 11 | " 5 11 | " 6 " | | 3422 | 1283 | 4 | | |
| | | 5 | | 5 | | 2 3 4 | 2 14 2 | | " 8 1 | " 4 " | " 4 " | | | | | | |
| | | | | | | | | | | | | Total | 558141 | 8 " | 625993 - 67852 | - 10 8 | |

The scale of rates is well graduated and its application to the Director's classification results in a decrease on the present income of Rs 67852 or 10·8 per cent or very near the 11 per cent reduction that the application of the Standard scale would give and which Stubbs members and his Slokas considered sufficient relief for the Ryotwars.

16. I think that the best scale based on a commutation price of Rs 123½ and the Dry scale based on a price of Rs 108½ that I have now worked it may safely be adopted. The result on the whole would be an increase on the present assessment of the District of 3 per cent. If the Rs 120 commutation rate be adopted for which the result on the whole would be a reduction of 3·6 per cent on the present assessment of the district. I subjoin an abstract statement showing the Talukwar incidence of the two best scales and the Dry scale and the results of these applications

| Taluks | Dry | | | | | | Wet | | | | | | Total Wet and Dry | | | | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Present Assessment | Proposed assessment at Rs 120 per garce | Assessment Difference per garce | Present Assessment | Proposed assessment at Rs 1½ per garce | Assessment Difference per Cutcha | Present Assessment | Proposed assessment at Rs 108½ | Difference | Percentage | Present Assessment | Proposed Assessment | Difference | Percentage | |
| Palni | 47,049 | 53,801 | + 4,809 | + 9.6 | 9,820 | + 20 | 1,10,109 | 99,422 | - 10,687 | - 9.7 | | | | | |
| Periyakulam | 76,576 | 94,547 | + 17,973 | + 23.5 | 8,510 | + 37.3 | 1,30,243 | 1,19,033 | - 11,210 | - 8.6 | | | | | |
| Bodigal | 5,464 | 5,771 | + 307 | + 5.5 | 397 | + 11.5 | 2,21,309 | 2,08,473 | - 12,836 | - 6.8 | | | | | |
| Shelur | 1,15,846 | 1,05,827 | - 10,019 | - 8.5 | 779 | + 7 | 1,04,784 | 87,788 | - 22,996 | - 21.9 | | | | | |
| Sedapa | 18,690 | 17,458 | + 1,666 | + 10.5 | 956 | + 18.8 | 59,578 | 49,423 | - 10,155 | - 17. | | | | | |
| Total | 4,82,696 | 5,10,754 | + 27,038 | + 5.5 | 20,462 | + 14 | 6,25,993 | 5,58,159 | - 67,834 | - 10.8 | 11,08,689 | 10,88,873 | - 19,816 | - 3.6 | at Rs 120 a garce |
| | | | | | | | | | | | 11,08,689 | 11,12,097 | + 3,408 | + .3 | at Rs 123½ |

It will be seen that no increase in that is granted under both scales in the Palni and Periakulam talukas that is to say in the talukas which from the nature of their soil and irrigation are least able to bear an increase in present rates. The average assessment under the two scales however in these talukas is only

| Scale | Palni Periyakulam |
|---|---|
| Rs 1,25,[illegible] scale | 4,111 [illegible] |
| [illegible] | 4,[illegible] |

W. Wilson

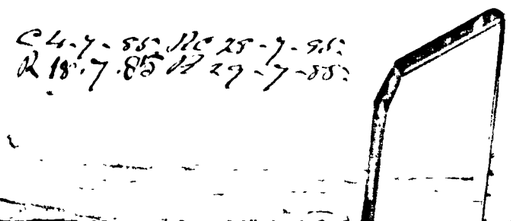
26th January 1885

1881

Proposal for Settlement
Madam Birbeck.

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NOTE FOR THE SECRETARY.



132

Department of Revenue Settlement & Agriculture,
MADRAS,

Palace, 30th January 1885.

J.H.S. 3/2/85

Dear Gibson

I send you a note that I have just received from Col. Stuart (Deputy Director of the Madura Party).

Kindly show it to members and then send it on to Ethes with separately as attached to the Madura papers.

Yrs sincerely
H Gibson

Camp Kokkulam
Tirunamyalam Taluk
24.1.85

My dear Wilson 193

I am glad to
hear that the Madura Report
is before the Board of the
Govt accept the undependent
scale it will be more suitable
to the district & better adapted
for the inferior soils & the
reduction in percentages is less
than according to the standard
scale I hope orders will be
passed soon. I go on from this

136

To Assalampatta + Tuticorin &
Tiruvanjatam Black will give
me a good idea of the Whole
Talúk There is a good deal
of Sickness about + my Servants
are all at the Gent Hospital
at Madras The Surveyor Genl
does just as he pleases to act for
them as yet

Yrs Sincerely
C J Stuart

18th Feby 85.

Dear Stokes -

This is to remind you with the Madras Settlement reports which you wish returned. The Bhi Reports. as soon as they are printed -

Yours sincerely

[signature]

Department of Revenue Settlement & Agriculture,
MADRAS,
18th Feby 1885.

1451

My dear Gibson -

I remit the list referred to in para 20 of the 15th inst. The figures given at para 7 of the Madras report - viz. Chelam 122 and Tandra 117 are permanently correct. They are taken from para 10 (Statements) of the Madras

Summary report for 1/2.
The references to the figures given
for the Bd. appear to be those
noted Register Dindigul has
ascertained to be the result
of Peer's determining which has
[illegible] of the whole cum-
bers of the intended rates
of Taxation & it is the result
is 20 - by Land possibly
Land Revenue Commissioner
in Calculation

Cur. 1772.

Cur. 3249/1

Cur. 3949/1

Madura
Melur
Palni
Periyakulam
Dindigul.

* Bd' Procs 19 Feb 1884 No 563.

2d 489

(11)
Read, Proc^s of the Bd of Rev
dy 26th Feb. 1885; No 661.
(21 Do Do
dy 5th May 1885 No 4079.
(31 Do Do
dy 12th June 1885 No 5115

Order.

With the first of the papers read above, the Board of Revenue submit the scheme drawn up by the Director Rev. Sett. and Agriculture for the settlement of the Madura District. It extends to five out of the six Talukes of the district but the rates are intended to be applied to remaining Taluk of Periyakulam when the classification is completed when Uppilliam is re-settled.

2. In view to arriving at a table of rates in accordance with the procedure approved by Gov^t in G.O. 6th Sept. 1884 No 944, the Director submits certain proposals in detail based on the classification of two talukes only and

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 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 introducing a rate of Rs 1-4 between the Rs 1-8 & Rs 1-2 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.

3. The results of the application of the standard scale of rates in 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 for working out the "independent scale" cannot with safety be dispensed with. The Director therefore proposes that it would be better to determine for each new district, the settlement

---

opposed to adopting the former form of the standard table. The scheme was somewhat based on record to worked out for a single civil which was less than 1 p.c. of the whole; and the financial result would have been an increase of 27 p.c. in wet assessment and a decrease of 22 p.c. in dry. Subsequently in consideration of narrow basis on which scheme rested, the Director drew it and some districts another in which, in order to obviate all objections of the and to test as completely possible the standard table of rates, he had worked out rates for each soil in the manner approved for the determination of the leading rate in the application of the standard rate, e.g. Dry, taking out from cultivation expenses from returned settlements of mining and similarly rated districts and commutation rate from price returns of the Madura district. [illegible]

of which

~~[illegible]~~ land in which land

~~should be applied not~~ should be

~~[illegible]~~ in the data existing

by the settlements of other

similarly situated districts)

~~[illegible]~~ this proposal is accepted

~~[illegible]~~ explained by the

Govt and the Govt accepts

it.

4. ~~In the case of~~ Under is makes little

~~[illegible]~~ difference, whether 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:

| | Percent. Rs. | Standard Scale Rs (5½ groups) | Reduced Percent. | Independent Scale Rs |
|---|---|---|---|---|
| ~~land~~ | | | | |
| Wet. | 482696. | 516728. | +7. | +14451. |
| Dry. | 625993 | 558142. | −11. | 97263. |
| | 1108689 | 1074870 | −3. | 1097414 |

The increase by currency in wet land is 10 o/o and in dry 9 o/o.

5. The main 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 dry land is ~~accepted~~ unoccupied. The Director recommends in deference of this "independent

Circumb

+2

+4

−1½

On the other hand, a reduction of only 4 o/o would, in the opinion of Govt, afford inadequate relief to the holders of the admittedly over-assessed dry lands

Page 5.

wet-lands, according to the independent scale

Gp. 20. 5. 68 No 1427
— 28. 9. 69 no 2689.

(The condition of the country has greatly changed and it seems to the first to be unnecessary that recent experience should be completely ignored in dealing with the existing enquiries of a new nature and difficulty considered

~~Prices have risen greatly in consequence of~~
~~having developed materially~~
~~advanced in material~~
~~prosperity and improved~~
Communications. ~~Markets to~~
~~have been provided owing~~
~~whence, by which prices have greatly enhanced~~

but the Govt do not consider that this will sufficiently correct the 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. The low assessment of dry is due to the low commutation rate adopted with reference to the orders noted on the margin and based on the prices of the 20 years 1845-6 to 1864-65 with a deduction of 10 per cent for the difference between the Zyoto and market prices. The Rt Honble the Govr in Council is of opinion that the time has now arrived for reconsideration of the period adopted as the standard ~~period~~. the prices of which shd be taken for determining the Commutation rate. During the twenty years that have elapsed since the close of the period fixed in the orders quoted above, great improvements have been made in the Communications thereby ~~greatly~~ facilitating release of

the Govt. ~~have~~ therefore ~~directed~~ to direct that hence for the the period to be adopted in all ~~future~~ settlements for the determination of the Commutation price shall be the 20 non-famine years immediately preceding ~~each~~ ~~the~~ settlement. The commutation rate will be the average price for that period less whatever allowance may be considered necessary for the difference between the ryot's and market prices. ~~This allowance must constantly tend to extinction~~ With the progress of the country and the improvement of ~~the~~ this allowance Communications ~~and the deduction~~ must always tend to grow less and less. If the known commutation price thus arrived at should be greater than the lowest rate touched by prices during the standard period, then such such lowest rate or some convenient round number slightly less than it should be accepted as the commutation rate without ~~any~~ further deduction.



6. Applying this principle to the Madura District, it is observed that the Average price of paddy for the last 20 non-famine years was Rs 171.35 per Garce or Rs 154.2 after a deduction of 10 p.c. ~~for~~ on account of the difference between the ryot's & 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 o/o. ~~Rs 123½~~ The Commutation price of paddy will therefore be taken at Rs 123½ per Garce. Similarly the prices of Cholam & Cumbu during the last 20 non-famine years have averaged Rs 160.75 per Garce or ~~the Cholam~~ Rs 144.675 after a deduction of 10 o/o. In 1882-83 the prices of these grains ~~were~~ was only Rs 108½ per Garce. The Commutation rate will therefore be taken at Rs 108½.

7. The annexed table shews the different ~~ryotwar~~ rates ~~the tenancies~~ commutations from of the adoption of Rs 123½ as the Commutation rates.

lands

for wch:-

(Ref. Statement under ¶ 12 of the note)

The financial result in would be an increase of 10.7 per cent on the present assessment, which must be considered moderate in view of ~~the~~ the probable increase in the ~~value~~ values given by survey.

8. The different ~~rates~~ rates working from the adoption of Rs 10 8½ as the commutation rate are shown below:—

(Ref. Table in para 15).

The financial result would be a reduction of 10.8 p.c. on the present assessment which would, in the opinion of Govt, afford all the ~~required~~ relief ~~required~~ that is necessary for the land.

9. The net financial result of the revision of the assessment on the principle of the district would be an increase of Rs. 3 p/o on the present total ~~assessment~~ land revenue.

10. The Govt agree with the Director that in the completion of the Periyar project all irrigation affected by thereby ~~in the Periyar project~~ should ~~on completion~~ be included in the 1st Group and that notice should be given according to the interpretation of the settlement.

[illegible]

153

Read 211

(1) Prop. of the Bd of Rev dy 26th Feb 1885 No 661.

(2) Do Do Do dy 5th May 1885. No 4079

(3) Do Do Do dy 12th June 1885. No 5715.

Cas 1772.

" 3279

" 3997.

Order No 881 dy 30.7.85.

With the finish of the papers read above, the Bd of Rev submit the scheme drawn up by the Director of Rev Settt and Agriculture for the settlement of the Madura district. It extends to five+ out of the six talukes 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.

2. In view to arriving at a table of rates in accordance with the procedure approved

+ Madura
Melur
Palni
Periyakulam
Dindigul.

and different conditions
periods. The Court would
therefore be desirable that
hereafter the period to
be adopted in all settle-
ments for the determi-
nation of the commutation
price should be the 20
non-famine years im-
mediately preceding each
settlement. The commu-
tation rate will be the
average price for that
period less whatever
allowance may be con-
sidered necessary for
the difference between
the 'gotu' and market
prices. With the progress
of the country and the
improvement of com-
munications this allowance
must always tend to
grow less and less. If
however, the commutation

16 price thus arrived at
should be greater than
the lowest rate touched
by prices during the
standard period, then such
lowest rate or some con-
venient round number
slightly less than it should
be accepted as the com-
mutation rate without
further deduction.

If applying this prin-
ciple to the Madras Dis-
it is observed that the
average price of paddy
for the last 20 non-
famine years was Rs 171-38
per garce or Rs 154-2 after
a deduction of 10 per cent
on account of the difference
between ~~the~~ 'gotu' and
market prices. The lowest
price touched by paddy
during this period was,
however, Rs 123/2 or ~~about~~
about Rs 30 less than
the average price less 10%

The Commutation price of paddy will therefore be taken at Rs 123/2 per garce. Similarly the prices of Cholam and Cumbu during the last 20 non-famine years have averaged Rs 160·75 per garce or Rs 116·625 after a deduction of 10% But in 1882-83 the price of these grains was only 108/2 per garce. The commutation rate will therefore be taken at Rs 108/2-

8 The annexed table shows the different rates of assessment resulting from the adoption of Rs 123/2 as the Commutation rate for wet lands.

(Here insert statement )

The financial result is an increase of 14·7 per cent

109 on the present assessment which must be considered moderate in view of the increase of the 10% in the area by survey.

9. The different dry rates resulting from the adoption of Rs 108/2 as the Commutation rate are shown below-

(Here insert )

The financial result would be a reduction of 10·8 per cent on the present assessment which would in the opinion of Govt 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% on the present total land-revenue

11. The Government agree with the Director in thinking that on the completion of the Periyar 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.

105

W.
28/7/8

To Bd of Rev
2nd Director of R.I. etc
Supt Rev
Survey Dept
A

100
6.

Mill

| Sec. | Sec. | Sec. | Sec. | Sec. | Cultivation Price of Cultivation | Area in Cultivation | Deductions for Cultivation expenses | Total | Net | Assessment per Half list | (Proposed Scale) | Area (Assessment (Name 116 of the District (Letter) | Assessment Amount | Difference | Percentage |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Rs. As. P. | A. R. P. | Rs. As. P. | Rs. As. P. | Rs. As. P. | Rs. As. P. | Rs. As. P. | Rs. As. P. | Rs. As. P. | | |
| | | | | | | | | | | | | | | | |
| | | | | | 37 | 7 6 7 | 11 6 12 | 3 5 20 | 14 11 17 | 10 7 8 | 13 3 8 | 8 - | 534 4539 - - | | |
| 1 | 1 | | 1 | | 600 | 11 7 6 | 15 2 12 | 11 5 17 | 10 7 15 | 1 2 7 | 8 7 7 | 8 - | 570 5 42787 8 - | | |
| 2 | 3 | 1 | 2 | 1 | 800 | 14 - 6 | 2 10 11 | 11 5 17 | 14 3 12 | 15 9 6 | 7 10 6 | 8 - | 1361 188471 8 - | | |
| 3 | 4 | 2 | 3 | 2 | 700 | 27 0 3 5 | 6 5 10 | 10 5 16 | 10 10 15 | 5 5 7 | 8 5 | 8 - | 19260 105930 - - | | |
| 4 | 5 | 3 | 4 | 3 | 600 | 23 2 6 4 | 10 1 9 | 2 5 12 | 12 6 9 | 6 - 4 | 11 - 4 | 8 - | 24046 108207 - - | | |
| 5 | | 4 | 5 | 4 | 500 | 17 4 9 3 | 13 9 8 | 4 5 12 | 2 2 7 | 2 7 3 | 9 4 3 | 8 - | 23292 81522 - - | | |
| | | 5 | | 5 | 400 | 15 4 0 3 | 15 6 8 | 5 9 10 | 5 13 2 | 2 14 7 | 2 8 - | | 27791 69477 8 - | | |
| | | | | | | | | | | | | 2 - - | 26512 53024 - - | | |
| | | | | | | | | | | | | Total | 553758 8 - - 4 8 2696 71262 8 - - | +147 | |

Dry

| Soil III | Soil IV | Soil V | Soil VI | Soil VII | Outturn Value of in outturn Produce at 1/- 108½ Square yards | Deduction Cultivation Charges &c. | Net Value | Half Net (Proposed Rent) | Area (Para 116 of Directions added) | Assessment Rupees | Present Assessment | Difference | Percentage |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | R. A. P. | R. A. P. | R. A. P. | R. A. P. | Cultivation | R. A. P. | | | |
| 1 | | | | | 273 9 5 2 1 | 310 3 6 4 5 | 42 4 1 0 | 2 - 6 | 2 - - | 1366 | 2732 - - | | |
| 2 | 1 | | | | 250 8 7 7 1 | 141 3 6 4 5 | 15 3 6 2 | 1 11 1 | 1 8 - | 2931 | 11396 8 - | | |
| 3 | 2 | | 1 | | 225 7 11 1 1 | 85 3 6 4 4 | 14 9 2 11 4 | 1 5 8 | 1 4 - | 160354 | 200442 8 - | | |
| 4 | 3 | 1 | 2 | 1 | 200 6 12 6 1 | 58 3 6 4 4 | 12 - 2 - 6 | 1 - 3 | 1 - - | 299427 | 299427 - - | | |
| 5 | 4 | 2 | 3 | 2 | 175 5 14 11 1 | 3 - 3 2 4 | 4 5 4 1 | 7 7 - | 12 9 - | 12 - | 56065 | 43048 12 - | |
| | 5 | 3 | 4 | 3 | 150 5 14 1 | - 3 2 4 4 | 3 14 7 1 | 2 9 - | 7 4 - | 8 - | 15623 | 7811 8 - | |
| | | 4 | 5 | 4 | 125 4 3 10 - | 13 7 2 10 4 | 3 7 11 - | 11 11 - | 5 11 - | 6 - | 3422 | 1283 4 - | |
| | | 5 | | 5 | 100 3 6 3 - | 10 10 2 3 4 | 2 14 2 - | 8 1 - | 4 - - | 4 - - | - - - | | |
| | | | | | | | | | Total | | 558141. 8 - | 625993 - 67852 - 10 - 8 | |

Madina Settlement

C 28-7-85
R 29-7-85

11-6-18
4-1079
8-3-21
14-3-28-II
2-2-29 II

Govt. of (1885) Madras.

REVENUE.

Recd. Encl.

G.O., 9th July 1885, No. 881.

JULY.

Settlement of Madura.

Orders passed on proposals regarding the —.

4·3·28 II
30/11/28 II
21-11-30 II
21-7-33 II
17·11·33 B III
4-7-35 II
8·5·36 II
19-5-37 II
13·8·37 II

M.R.O. 1—77,006—8-6-37.

(1) Number of pages 32

(2) Date of repair 16. 6. 38

(3) Initials of the Referencer

# MADRAS RECORD OFFICE.

## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 881 Revenue — Press / Mis. — Spare Copy

Dated 30th July 1885.

***Not to be folded or roughly handled***

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 taluks 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 taluks 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]t, varying from Rs. 20 to As. 4, for dry.

6. These will be discussed separately, and first 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 | 13 |
| 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 feature 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 land, 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 | 1 | 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 | 15 | 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 | 5 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. Regúr 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 |
| | | 5 | 5. Arenaceous. | XII. (Loam) ... | 1 |
| | V. (Sand) ... | 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, charge 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 | 2 | 10 8 0 | 3 | 9 0 0 | 4 | 8 0 0 | 5 | 7 0 0 | 6 | 6 0 0 |
| IV .. .. | 2 | | | | | | | | | | |
| VII .. .. | 1 | | | | | | | | | | |
| III .. .. | 2 | 3 | 9 0 0 | 4 | 8 0 0 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 |
| IV .. .. | 3 | | | | | | | | | | |
| V .. .. | 1 | | | | | | | | | | |
| VI .. .. | 1 | | | | | | | | | | |
| VII .. .. | 2 | | | | | | | | | | |
| VIII .. .. | 1 | | | | | | | | | | |
| XII .. .. | 1 | | | | | | | | | | |
| III .. .. | 3 | 4 | 8 0 0 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 |
| IV .. .. | 4 | | | | | | | | | | |
| V .. .. | 2 | | | | | | | | | | |
| VI .. .. | 2 | | | | | | | | | | |
| VII .. .. | 3 | | | | | | | | | | |
| VIII .. .. | 2 | | | | | | | | | | |
| XII .. .. | 2 | | | | | | | | | | |
| XIII .. .. | 1 | | | | | | | | | | |
| III .. .. | 4 | 5 | 7 0 0 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 |
| IV .. .. | 5 | | | | | | | | | | |
| V .. .. | 3 | | | | | | | | | | |
| VI .. .. | 3 | | | | | | | | | | |
| VII .. .. | 4 | | | | | | | | | | |
| VIII .. .. | 3 | | | | | | | | | | |
| XII .. .. | 3 | | | | | | | | | | |
| XIII .. .. | 2 | | | | | | | | | | |
| XIV .. .. | 1 | | | | | | | | | | |
| III .. .. | 5 | 6 | 6 0 0 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 |
| V .. .. | 4 | | | | | | | | | | |
| VI .. .. | 4 | | | | | | | | | | |
| VII .. .. | 5 | | | | | | | | | | |
| VIII .. .. | 4 | | | | | | | | | | |
| XII .. .. | 4 | | | | | | | | | | |
| XIII .. .. | 3 | | | | | | | | | | |
| XIV .. .. | 2 | | | | | | | | | | |
| V .. .. | 5 | 7 | 5 0 0 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 | 11 | 3 0 0 |
| VI .. .. | 5 | | | | | | | | | | |
| VIII .. .. | 5 | | | | | | | | | | |
| XII .. .. | 5 | | | | | | | | | | |
| XIII .. .. | 4 | | | | | | | | | | |
| XIV .. .. | 3 | | | | | | | | | | |
| XIII .. .. | 5 | 8 | 4 8 0 | 9 | 4 0 0 | 10 | 3 8 0 | 11 | 3 0 0 | 12 | 2 8 0 |
| XIV .. .. | 4 | | | | | | | | | | |
| 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. | | | RATES 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 | |
| | | 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 8 0 |
| II .. .. | 1 | | | | | | | | | | |
| 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 8 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 | 6 | 2 0 0 | 7 | 1 8 0 | 8 | 1 4 0 | 9 | 1 0 0 | 10 | 0 12 0 |
| VII .. .. | 3 | | | | | | | | | | |
| VIII .. .. | 2 | | | | | | | | | | |
| XII .. .. | 2 | | | | | | | | | | |
| XIII .. .. | 1 | | | | | | | | | | |
| IV .. .. | 5 | | | | | | | | | | |
| V .. .. | 3 | | | | | | | | | | |
| VI .. .. | 3 | | | | | | | | | | |
| VII .. .. | 4 | 7 | 1 8 0 | 8 | 1 4 0 | 9 | 1 0 0 | 10 | 0 12 0 | 11 | 0 8 0 |
| VIII .. .. | 3 | | | | | | | | | | |
| XII .. .. | 3 | | | | | | | | | | |
| XIII .. .. | 2 | | | | | | | | | | |
| XIV .. .. | 1 | | | | | | | | | | |
| V .. .. | 4 | | | | | | | | | | |
| VI .. .. | 4 | | | | | | | | | | |
| 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 .. .. | 5 | | | | | | | | | | |
| VIII .. .. | 5 | 9 | 1 0 0 | 10 | 0 12 0 | 11 | 0 8 0 | 12 | 0 6 0 | 13 | 0 4 0 |
| XII .. .. | 5 | | | | | | | | | | |
| XIII .. .. | 4 | | | | | | | | | | |
| XIV .. .. | 3 | | | | | | | | | | |
| XIII .. .. | 5 | 10 | 0 12 0 | 11 | 0 8 0 | 12 | 0 6 0 | 13 | 0 4 0 | 13 | 0 4 0 |
| XIV .. .. | 4 | | | | | | | | | | |
| 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. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. |
| | | | 2 | 3 | 4 | 5 | 10 | 11 | 8 | 9 | 6 | 7 | 12 | 13 |
| | | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | | Acs. | |
| Black Regúr .. | Clay .. | III 1 | .. | .. | .. | .. | 168 | 0·3 | .. | .. | 49 | 0·2 | 217 | 0·1 |
| | | III 2 | .. | .. | .. | .. | 611 | 1·2 | .. | .. | 132 | 0·7 | 743 | 0·5 |
| | | III 3 | .. | .. | .. | .. | 675 | 1·4 | .. | .. | 2 | .. | 677 | 0·6 |
| | | III 4 | .. | .. | .. | .. | 17 | .. | .. | .. | 86 | 0·4 | 103 | 0·1 |
| | | III 5 | .. | .. | .. | .. | .. | .. | .. | .. | 3 | .. | 3 | .. |
| | Loam .. | IV 1 | 1,614 | 8·0 | 257 | 8·9 | 2,278 | 4·5 | .. | .. | 299 | 1·5 | 3,848 | 2·6 |
| | | IV 2 | 1,169 | 9·2 | 268 | 8·4 | 4,981 | 9·9 | 176 | 0·4 | 295 | 1·6 | 6,879 | 4·6 |
| | | IV 3 | 457 | 3·6 | 2,502 | 11·0 | 5,059 | 10·1 | 726 | 1·6 | 1,077 | 5·2 | 9,851 | 6·5 |
| | | IV 4 | 674 | 5·4 | 3,525 | 15·0 | 3,224 | 6·4 | 971 | 2·1 | 1,363 | 6·6 | 9,757 | 6·4 |
| | | IV 5 | 1,332 | 10·6 | 2,735 | 12·3 | 782 | 1·6 | 849 | 1·9 | 1,383 | 9·1 | 7,581 | 5·0 |
| | | IV 6 | .. | .. | .. | .. | 22 | .. | .. | .. | .. | .. | 22 | .. |
| | Sand .. | V 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | | V 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | | V 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | | V 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | | V 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | | V 6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Red Ferruginous. | Loam .. | VII 1 | 1,116 | 8·9 | 203 | 8·9 | 4,484 | 9·0 | .. | .. | .. | .. | 33 | 4·8 |
| | | VII 2 | 1,664 | 8·4 | 1,129 | 8·4 | 7,502 | 15·0 | .. | .. | .. | .. | 7,131 | 10·0 |
| | | VII 3 | 1,387 | 11·0 | 3,630 | 15·0 | 9,211 | 18·4 | .. | .. | .. | .. | 15,032 | 20·0 |
| | | VII 4 | 1,888 | 15·0 | 5,099 | 18·3 | 8,188 | 16·3 | .. | .. | .. | .. | 30,143 | 24·4 |
| | | VII 5 | 2,317 | 18·3 | 1,862 | 0·0 | 2,356 | 4·7 | .. | .. | .. | .. | 36,738 | 24·4 |
| | | VII 6 | 2 | 0·0 | 20 | 0·3 | 65 | 0·1 | .. | .. | .. | .. | 18,773 | 12·5 |
| | Sand .. | VIII 1 | 34 | 0·3 | 24 | 0·4 | 361 | 0·7 | 1·3 | .. | 1 | .. | 208 | 0·1 |
| | | VIII 2 | 51 | 0·4 | 142 | 0·9 | 166 | 0·3 | 8·3 | 1·2 | 113 | 0·5 | 1,097 | 0·7 |
| | | VIII 3 | 109 | 0·9 | 2 | .. | 69 | 0·1 | 28·3 | 1·0 | 105 | 0·5 | 910 | 0·6 |
| | | VIII 4 | .. | .. | .. | .. | 1 | .. | 35·6 | 1·2 | 212 | 1·0 | 921 | 0·6 |
| | | VIII 5 | .. | .. | .. | .. | .. | .. | 16·8 | 1·2 | 34 | ·2 | 35 | .06 |
| | | VIII 6 | .. | .. | .. | .. | .. | .. | 0·3 | .. | .. | .. | .. | .. |
| Total .. | | | 12,604 | 100 | 21,398 | 100 | 50,230 | 100 | 45,877 | 100 | 20,593 | 100 | 150,702 | 100 |

| Class of Soil. | Dry. | Periyakulam. | | Dindigul. | | Melúr. | | Madura. | | Total. | | Palni. | | Total Wet and Dry. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. | Area. | Percentage. |
| | | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 15 | 14 | 27 | |
| | | Acs. | | Acs. | | Acs. | | Acs. | Acs. | | Acs. | | Acs. | Acs. | |
| Black Regúr .. Clay .. III | 1 | 460 | 0·2 | 1 | .. | .. | .. | .. | 1,377 | 0·2 | 1,554 | 0·5 | 916 | 1,554 | 0·2 |
| | 2 | 72 | .. | 278 | .. | .. | .. | .. | 512 | 0·1 | 1,255 | 0·1 | 162 | 1,255 | 0·1 |
| | 3 | .. | .. | 475 | 0·1 | .. | .. | .. | 475 | .. | 1,152 | 0·1 | .. | 1,152 | 0·1 |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 103 | .. | .. | 103 | .. |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 3 | .. | .. | 3 | .. |
| Loam .. IV | 1 | 338 | 0·2 | 498 | 0·1 | .. | .. | 206 | 2,566 | 0·3 | 6,408 | 0·6 | 1,518 | 6,408 | 0·6 |
| | 2 | 4,513 | 2·5 | 3,475 | 1·1 | 63 | 0·1 | 889 | 11,520 | 1·4 | 18,389 | 1·8 | 2,580 | 18,389 | 1·8 |
| | 3 | 1,487 | 0·8 | 1,198 | 0·4 | 54 | .. | 529 | 4,795 | 0·6 | 14,646 | 1·5 | 1,627 | 14,646 | 1·5 |
| | 4 | 1,167 | 0·7 | 844 | 0·1 | 11 | .. | 304 | 5,782 | 0·6 | 13,539 | 1·4 | 1,456 | 13,539 | 1·4 |
| | 5 | 64 | 0·1 | 42 | .. | 1 | .. | 23 | 138 | .. | 7,719 | 0·8 | 8 | 7,719 | 0·8 |
| Sand .. V | 1 | 165 | .. | 44 | .. | .. | .. | .. | 239 | .. | 231 | .. | .. | 231 | .. |
| | 2 | 1 | .. | 39 | .. | .. | .. | .. | 40 | .. | 40 | .. | .. | 40 | .. |
| | 3 | .. | .. | 19 | .. | .. | .. | .. | 19 | .. | 19 | .. | .. | 19 | .. |
| | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Red Ferruginous. Loam .. VII | 1 | .. | .. | 48,994 | 15·4 | 16,243 | 13·9 | 17,973 | 157,911 | 18·3 | 165,042 | 16·3 | 33,899 | 198,941 | 17·2 |
| | 2 | .. | .. | 8,325 | 2·6 | 3,059 | 2·6 | 3,331 | 33,535 | 3·9 | 43,570 | 4·3 | 6,267 | 49,837 | 4·3 |
| | 3 | .. | .. | 3,966 | 1·2 | 1,611 | 1·6 | 2,209 | 19,788 | 2·3 | 49,931 | 4·9 | 3,618 | 53,549 | 4·6 |
| | 4 | .. | .. | 1,008 | 0·3 | 671 | 0·5 | 1,597 | 8,558 | 1·0 | 45,596 | 4·5 | 2,996 | 48,592 | 4·2 |
| | 5 | .. | .. | 24 | .. | 169 | 0·1 | 241 | 789 | .. | 19,653 | 1·9 | 83 | 19,736 | 1·7 |
| Sand .. VIII | 1 | .. | .. | 149,056 | 45·8 | 70,067 | 59·8 | 25,165 | 322,991 | 37·5 | 323,199 | 31·9 | 33,720 | 357,719 | 31·0 |
| | 2 | .. | .. | 53,928 | 16·5 | 17,445 | 14·9 | 11,106 | 133,265 | 16·7 | 135,362 | 13·3 | 28,398 | 164,060 | 14·2 |
| | 3 | .. | .. | 37,494 | 11·5 | 4,661 | 3·9 | 4,061 | 98,451 | 11·4 | 99,361 | 9·8 | 29,037 | 128,398 | 11·1 |
| | 4 | .. | .. | 15,348 | 4·7 | 3,019 | 2·6 | 915 | 51,887 | 6·0 | 52,808 | 5·2 | 17,556 | 70,364 | 6·1 |
| | 5 | .. | .. | 633 | 0·2 | .. | .. | 489 | 6,669 | 0·8 | 6,904 | 0·7 | 3,489 | 10,393 | 0·9 |
| Total .. | | 8,275 | 100 | 325,718 | 100 | 117,174 | 100 | 72,368 | 861,765 | 100 | 1,012,467 | 100 | 166,700 | 1,179,167 | 100 |



38. The assessed area of the tract is Acres 1,012,467, of which Acres 861,765, or 85 per cent., are dry, and Acres 150,702, or 15 per cent. are wet.

39. *Verification of Wet Scale.*—Of the wet area, Acres 39,714, or 26 per cent., belong to the Regúr series and Acres 110,988, or 74 per cent., to the red ferruginous.

40. Of the largely preponderating red ferruginous order of soils, the greater portion, viz., 72 per cent. of the whole wet area, belong to the class of red loam technically known as Class VII, and nearly 37 per cent. of them belong to the two lowest sorts of the class.

41. In the Regúr soils, the black loams known as Class IV represent 25 per cent. of the total wet area.

42. As pointed out in the memorandum that accompanied this office No. 1137-17, dated 12th May 1882, recorded in G.O., dated 6th September 1882, No. 944, it is not necessary on the method of the standard scale to determine more than *one* rate as a single rate suffices to indicate the group in the standard scale that is to be selected in any particular case. *Any* soil may be taken for this purpose. In the above quoted memorandum, the soil iv—1, which on the experience of every settlement yet made is undoubtedly the best for irrigation, was selected. This soil represents, however, little more than 1 per cent. of the total wet area, and the soil vii—4, which represents 24 per cent. of the whole and is more generally distributed than any other soil, will be now chosen.

43. The best irrigation in the Madura district is from the Vaigai river and its tributaries, the Surili, the Varahanadi, &c., in the Periyakulum taluk, and from the Shanmukhanadi, the Nanganji and the Amravathy rivers in the Palni taluk. These rivers cannot for certainty be compared with the Cauvery in Trichinopoly, the Bhavání in Coimbatore or the Támbraparni in Tinnevelly. Sometimes, as in the present year for instance, they get no supply in the south-west monsoon, but the irrigation under them may, I think, be regarded as equal to the second best irrigation in Coimbatore and Tinnevelly and to that of the "standard" group of the Trichinopoly settlement.

44. *Grain Values.*—The grain values of the second group wet lands of Coimbatore and Tinnevelly and of the "standard" group of wet lands of Trichinopoly may, therefore, be taken as the basis for the determination of the grain values to be adopted for the first group wet lands of Madura.

45. In the calculations connected with the verification of the standard scale as applied to Madura, I propose, however, to omit altogether the figures of the Trichinopoly settlement for the reason that the soils of that district were classified in three sorts only, while those of Coimbatore and Tinnevelly were, as in the proposals for Madura, classified in five: it is obviously necessary in a verification of this kind that like things should be compared only with like.

46. From the statement noted on the margin, it will be observed that the gradation of the grain values in Tinnevelly and Coimbatore is not the same, and that in the latter district it is not uniform. In Tinnevelly the gradation is by an uniform difference of 120 Madras measures.

| Class and Sort. | Grain Value. | | Class and Sort. | Grain Value. | |
|---|---|---|---|---|---|
| | Coimbatore. | Tinnevelly. | | Coimbatore. | Tinnevelly. |
| III 1 | 900 | 840 | VII 1 | 900 | 960 |
| III 2 | 800 | 720 | VII 2 | 800 | 840 |
| III 3 | 700 | 600 | VII 3 | 700 | 720 |
| III 4 | 500 | 480 | VII 4 | 500 | 600 |
| III 5 | 400 | Not given. | VII 5 | 400 | 480 |
| IV 1 | 1,000 | 1,080 | VIII 1 | 800 | 840 |
| IV 2 | 900 | 960 | VIII 2 | 700 | 720 |
| IV 3 | 800 | 840 | VIII 3 | 500 | 600 |
| IV 4 | 700 | 720 | VIII 4 | 400 | 480 |
| IV 5 | 500 | 600 | VIII 5 | 300 | Not given. |
| V 1 | 800 | 840 | | | |
| V 2 | 700 | 720 | | | |
| V 3 | 500 | 600 | | | |
| V 4 | 400 | 480 | | | |
| V 5 | 300 | Not given. | | | |

47. In Coimbatore the gradation for all values from 700 measures upwards is by 100 measures at a time; the next value taken below 700 measures is 500, and from this downwards the gradation is again by 100 measures at a time.

48. No explanation of the change in the gradation is given in the Coimbatore report, but the explanation is, I think, to be found in the

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. | Fasli | Paddy. First Sort. | Paddy. Second Sort. | Cholum. | Cumbu. | Ragi. |
|---|---|---|---|---|---|---|
| 1845-46 | 1255 | Rs. 126 | Rs. 120 | Rs. 124 | Rs. 118 | Rs. 126 |
| 1846-47 | 1256 | 146 | 135 | 137 | 132 | 140 |
| 1847-48 | 1257 | 131 | 113 | 122 | 121 | 133 |
| 1848-49 | 1258 | 82 | 79 | 77 | 86 | 94 |
| 1849-50 | 1259 | 75 | 72 | 66 | 66 | 69 |
| 1850-51 | 1260 | 74 | 72 | 65 | 61 | 62 |
| 1851-52 | 1261 | 71 | 70 | 60 | 64 | 64 |
| 1852-53 | 1262 | 90 | 83 | 68 | 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 | 156 | 162 |
| 1858-59 | 1268 | 164 | 168 | 186 | 172 | 183 |
| 1859-60 | 1269 | 143 | 153 | 129 | 129 | 144 |
| 1860-61 | 1270 | 163 | 158 | 134 | 153 | 159 |
| 1861-62 | 1271 | 228 | 176 | 205 | 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*). | Value at Rs. 117 per Garce. | Deduction. One-fifth for vicissitudes of Season. | Deduction. Cultivation Expenses. | Deduction. Total. | Net. | Half Net. | Proposed Rate. |
|---|---|---|---|---|---|---|---|---|
| | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| vii—4.. .. | 600 | 21 15 0 | 4 6 2 | 9 2 5 | 13 8 7 | 8 6 5 | 4 3 2 | 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.

| Soil. | | Deduction. Cultivation Expenses (average of Coimbatore and Tinnevelly). | | Total. | | Nett. | | Half Nett. | | Independent Scale deduced from Half Nett Values. | | Standard Scale (Group No. 4) as originally proposed on Data for Soil IV—1. | | Standard Scale (Group No. 5) as now indicated by the Results of Calculations for Soil VI—4. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | | Rs. A. P. | |
| VIII. | 1 | 13 3 5 | | 20 8 5 | | 16 0 7 | | 8 0 3 | | 8 0 0 | | 8 0 0 | | 7 0 0 | |
| | 2 | 12 11 5 | | 19 4 9 | | 13 9 9 | | 6 12 11 | | 6 8 0 | | 7 0 0 | | 6 0 0 | |
| | 3 | 11 11 5 | | 17 9 0 | | 11 11 0 | | 5 13 6 | | 5 8 0 | | 6 0 0 | | 5 0 0 | |
| | 4 | 10 10 5 | | 15 12 4 | | 9 13 2 | | 4 14 7 | | 4 8 0 | | 5 0 0 | | 4 8 0 | |
| | 5 | 9 2 5 | | 13 8 7 | | 8 6 5 | | 4 3 2 | | 4 0 0 | | 4 8 0 | | 4 0 0 | |
| | 6 | 8 4 5 | | 11 14 11 | | 6 5 7 | | 3 2 10 | | 3 0 0 | | 4 0 0 | | 3 8 0 | |
| | 7 | 6 8 5 | | 9 7 3 | | 5 2 9 | | 2 9 4 | | 2 8 0 | | 3 8 0 | | 3 0 0 | |
| | 8 | | | | | | | | | | | | | | |
| VII. | 1 | | | | | | | | | | | | | | |
| | 2 | 1 | | 1 | | 1 | | | | | | | | | |
| | 3 | 2 | | 2 | | 2 | | 1 | | | | | | | |
| | 4 | 3 | | 3 | | 3 | | 2 | | 1 | | | | | |
| | 5 | 4 | | 4 | | 4 | | 3 | | 2 | | 1 | | | |
| | 6 | 5 | | 5 | | 5 | | 4 | | 3 | | 2 | | 1 | |
| | 7 | | | | | | | | | | | | | | |
| VI. | 1 | | | | | | | | | | | | | | |
| | 2 | | | | | | | | | | | | | | |
| | 3 | | | | | | | | | | | | | | |
| | 4 | | | | | | | | | | | | | | |
| | 5 | | | | | | | | | | | | | | |
| | 6 | | | | | | | | | | | | | | |
| | 7 | | | | | | | | | | | | | | |
| V. | 1 | | | | | | | | | | | | | | |
| | 2 | | | | | | | | | | | | | | |
| | 3 | | | | | | | | | | | | | | |
| | 4 | | | | | | | | | | | | | | |
| | 5 | | | | | | | | | | | | | | |
| | 6 | | | | | | | | | | | | | | |
| | 7 | | | | | | | | | | | | | | |
| IV. | 1 | | | | | | | | | | | | | | |
| | 2 | | | | | | | | | | | | | | |
| | 3 | | | | | | | | | | | | | | |
| | 4 | | | | | | | | | | | | | | |
| | 5 | | | | | | | | | | | | | | |
| | 6 | | | | | | | | | | | | | | |
| | 7 | | | | | | | | | | | | | | |
| III. | 1 | | | | | | | | | | | | | | |
| | 2 | | | | | | | | | | | | | | |
| | 3 | | | | | | | | | | | | | | |
| | 4 | | | | | | | | | | | | | | |
| | 5 | | | | | | | | | | | | | | |
| | 6 | | | | | | | | | | | | | | |
| | 7 | | | | | | | | | | | | | | |

| Outturn. | | Taken for Measurement. | Tinnevelly. | Coimbatore. | Value at Rs. 117 per Garce. | |
|---|---|---|---|---|---|---|
| | | M.M. | M.M. | M.M. | Rs. A. P. | |
| VIII. | 1 | 1,000 | 1,080 | 1,000 | 36 9 0 | |
| | 2 | 900 | 950 | 900 | 32 14 6 | |
| | 3 | 800 | 840 | 800 | 29 4 0 | |
| | 4 | 700 | 720 | 700 | 25 9 6 | |
| | 5 | 600 | 600 | 500 | 21 15 0 | |
| | 6 | 500 | 480 | 400 | 18 4 6 | |
| | 7 | 400 | Not given. | 300 | 14 10 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. |
|---|---|---|
| 8 | 0 | 0 |
| 6 | 12 | 0 |
| 5 | 12 | 0 |

| RS. | A. | P. |
|---|---|---|
| 4 | 12 | 0 |
| 4 | 0 | 0 |
| 3 | 0 | 0 |

| RS. | A. | P. |
|---|---|---|
| 2 | 8 | 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. |
|---|---|---|
| 8 | 0 | 0 |
| 6 | 8 | 0 |
| 5 | 8 | 0 |

| RS. | A. | P. |
|---|---|---|
| 4 | 8 | 0 |
| 4 | 0 | 0 |
| 3 | 0 | 0 |

| RS. | A. | P. |
|---|---|---|
| 2 | 8 | 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 judged by the acreage they occupied:—

| | Area. Acs. | Percentage. |
|---|---|---|
| Samai | | |
| Varagu ... ... ... ... ... | 202,419 | 26 |
| Horse-gram ... ... ... ... ... | 106,563 | 14 |
| Special crops... ... ... ... ... | | 13 |
| Seeds ... ... ... ... ... ... | | 90,586 |
| | | 54,738 |
| | | 49,876 |
| | | 36,335 |



| Crops. | Area. Acs. | Percentage. |
|---|---|---|
| Other food crops ... ... ... ... ... ... | 20,813 | 3 |
| Korralu ... ... ... ... ... ... ... | 8,982 | 1 |
| Tobacco ... ... ... ... ... ... ... | 5,099 | 1 |
| Topes ... ... ... ... ... ... ... | 4,859 | |
| 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. 1[illegible] 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. | Deduction. | | | 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. | Deduction. | | | Net. | Half Net. | Independent Scale deduced from Half Net Values. | Standard Scale (Group 1 Number 4) as originally proposed on Data for Soil iii—1. | Standard Scale, Group 1 Number 5, now indicated by the Results of Calculation for Soil viii—1. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| iii. | iv. | v. | vii. | viii. | | | 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. | Rs. A. P. | Rs. A. P. |
| 1 | .. | .. | .. | .. | 275 | 9 10 0 | 1 14 9 | 3 6 4 | 5 6 1 | 4 4 11 | 2 2 5 | 2 0 0 | 2 8 0 | 2 0 0 |
| 2 | 1 | .. | .. | .. | 250 | 8 12 0 | 1 12 0 | 3 6 4 | 5 2 4 | 3 9 8 | 1 12 10 | 1 12 0 | 2 0 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 8 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 0 | 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 4 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 | 347 |
| Periyakulam .. .. .. | 21 | 15,907 | 12 | 4,721 | 7 | 666 | .. | .. |
| Melúr .. .. .. | .. | .. | 19 | 5,508 | 19 | 5,770 | 107 | 8,112 |
| Madura .. .. .. | 12 | 6,688 | 12 | 1,671 | 28 | 18,788 | 52 | 21,822 |
| Total .. | 43 | 26,117 | 105 | 40,137 | 105 | 31,027 | 231 | 43,370 |

*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. | Wet or Dry. | Occupied. As per Revenue Accounts. Area. | Assessment. | Average Rate per Acre. | Occupied. As per Settlement Accounts. Area. | Assessment. | Average Rate per Acre. | Difference. Area. | Percentage. | Assessment. | Percentage. | Unoccupied. As per Settlement. Area. | Assessment. | Area as per Revenue Account. | Total of Survey Area of Columns 6 and 12. | Percentage of unoccupied Area of Column 12 on the Total Area of Column 14. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | 11 | 12 | 13 | 14 | 15 |
| | | Acs. | Rs. | Rs. A. P. | Acs. | Rs. | Rs. A. P. | Acs. | | Rs. | | Acs. | Acs. | Rs. | Acs. | |
| Palni .. | Wet | 11,835 | 49,092 | 4 2 5 | 12,413 | 52,206 | 4 3 4 | 678 | + 5 | + 3,114 | + 6 | 205 | 191 | 706 | 12,604 | 2 |
| | Dry | 92,594 | 1,10,109 | 1 3 0 | 99,432 | 99,422 | 1 0 7 | 6,838 | + 7 | — 10,687 | — 10 | 67,712 | 67,268 | 40,013 | 166,700 | 40 |
| | Total .. | 104,429 | 1,59,201 | 1 8 5 | 111,845 | 1,61,628 | 1 5 8 | 7,416 | + 7 | — 7,573 | — 5 | 67,917 | 67,459 | 40,719 | 179,304 | 38 |
| Periyakulam .. | Wet | 20,650 | 76,374 | 3 11 2 | 21,294 | 90,062 | 4 3 8 | 644 | + 3 | + 13,688 | + 18 | 108 | 104 | 370 | 21,398 | .. |
| | Dry | 105,909 | 1,30,243 | 1 3 8 | 112,886 | 1,19,033 | 1 0 10 | 6,977 | + 7 | — 11,210 | — 9 | 63,291 | 66,919 | 41,869 | 179,805 | 37 |
| | Total .. | 126,559 | 2,06,617 | 1 10 1 | 134,180 | 2,09,095 | 1 8 11 | 7,621 | + 6 | + 2,478 | + 1 | 63,399 | 67,023 | 42,239 | 201,203 | 33 |
| Dindigul .. | Wet | 17,541 | 55,464 | 3 2 9 | 19,390 | 61,896 | 3 3 1 | 1,849 | + 11 | + 6,432 | + 12 | 1,175 | 1,203 | 3,284 | 20,593 | 6 |
| | Dry | 183,629 | 2,21,309 | 1 3 3 | 202,610 | 2,08,475 | 1 0 6 | 18,981 | + 10 | — 12,834 | — 6 | 116,665 | 123,108 | 86,810 | 325,718 | 38 |
| | Total .. | 201,170 | 2,76,773 | 1 6 0 | 222,000 | 2,70,371 | 1 3 6 | 20,830 | + 10 | — 6,402 | — 2 | 117,840 | 124,311 | 90,094 | 346,311 | 36 |
| Melúr .. | Wet | 36,621 | 1,16,844 | 3 2 9 | 42,081 | 1,26,790 | 3 0 3 | 5,560 | + 15 | + 10,946 | + 9 | 3,587 | 3,796 | 8,739 | 45,877 | 8 |
| | Dry | 70,661 | 1,04,754 | 1 7 9 | 78,749 | 81,787 | 1 0 7 | 8,088 | + 11 | — 22,967 | — 22 | 35,660 | 38,425 | 30,036 | 117,174 | 33 |
| | Total .. | 107,182 | 2,20,598 | 2 0 11 | 120,830 | 2,08,577 | 1 11 7 | 13,648 | + 13 | — 12,021 | — 6 | 39,247 | 42,221 | 38,775 | 163,051 | 26 |
| Madura .. | Wet | 41,820 | 1,85,922 | 4 7 2 | 45,573 | 1,85,974 | 4 1 4 | 3,753 | + 9 | + 52 | .. | 4,832 | 4,657 | 14,288 | 60,230 | 9 |
| | Dry | 42,986 | 59,578 | 1 6 2 | 45,511 | 49,425 | 1 1 6 | 2,525 | + 6 | — 10,153 | — 17 | 28,327 | 26,867 | 18,763 | 72,368 | 37 |
| | Total .. | 84,806 | 2,45,500 | 2 14 4 | 91,084 | 2,35,399 | 2 9 6 | 6,278 | + 7 | — 10,101 | — 4 | 33,160 | 31,514 | 33,051 | 122,598 | 27 |
| Total of 5 Taluks. | Wet | 128,367 | 4,82,696 | 3 12 2 | 140,761 | 5,16,928 | 3 10 9 | 12,384 | + 10 | + 34,232 | + 7 | 9,908 | 9,951 | 27,387 | 150,702 | 7 |
| | Dry | 495,779 | 6,25,903 | 1 4 3 | 539,138 | 5,58,142 | 1 0 7 | 43,409 | + 9 | — 67,851 | — 11 | 311,055 | 322,677 | 2,17,491 | 861,765 | 37 |
| | Total .. | 624,146 | 11,08,689 | 1 12 5 | 679,939 | 10,75,070 | 1 9 4 | 55,793 | + 9 | — 33,629 | — 3 | 321,563 | 332,628 | 2,44,878 | 1,012,467 | 33 |

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. 27,787, 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. | Melur. | | Madura. | | Periyakulam. | | Dindigul. | | Total. | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Area. | Assessment. | Area. | Assessment. | Area. | Assessment. | Area. | Assesment. | Area. | Assessment. |
| | Rs. A. P. | Acs. | Rs. | Acs. | Rs. | Acs. | Rs. | Acs. | Rs. | Acs. | Rs. |
| Wet | 8 0 0 | .. | .. | .. | .. | 157 | 1,256 | .. | .. | 534 | 4,272 |
| | 6 8 0 | .. | .. | 3,653 | 23,745 | 449 | 2,918 | 299 | 1,943 | 5,705 | 37,082 |
| | 5 8 0 | .. | .. | 8,539 | 46,965 | 2,368 | 13,025 | 1,033 | 6,682 | 13,611 | 74,862 |
| | 4 8 0 | 6 | 28 | 8,950 | 40,276 | 6,717 | 30,227 | 1,450 | 6,525 | 19,260 | 86,673 |
| | 4 0 0 | 672 | 3,025 | 7,690 | 30,760 | 7,908 | 31,632 | 2,366 | 9,464 | 24,046 | 96,184 |
| | 3 0 0 | 3,460 | 13,840 | 5,348 | 16,044 | 3,075 | 9,225 | 2,633 | 7,899 | 23,292 | 69,876 |
| | 2 8 0 | 9,454 | 28,362 | 6,886 | 17,215 | 516 | 1,290 | 3,698 | 9,245 | 27,791 | 69,478 |
| | 2 0 0 | 14,511 | 36,278 | 4,507 | 9,014 | 104 | 208 | 7,911 | 15,822 | 26,512 | 53,024 |
| Total .. | .. | 13,979 | 27,958 | 45,573 | 1,54,019 | 21,294 | 89,781 | 19,390 | 56,580 | 140,751 | 4,91,451 |
| | | 42,091 | 1,09,491 | | | | | | | | |
| Dry | 2 0 0 | .. | .. | .. | .. | 459 | 918 | 1 | 2 | 1,366 | 2,732 |
| | 1 12 0 | .. | .. | 163 | 285 | 339 | 681 | 721 | 1,262 | 2,931 | 5,130 |
| | 1 8 0 | 15,447 | 23,170 | 18,107 | 27,161 | 42,935 | 64,402 | 49,103 | 73,655 | 160,354 | 2,40,531 |
| | 1 0 0 | 60,278 | 60,278 | 24,770 | 24,770 | 51,085 | 51,085 | 129,648 | 1,29,648 | 299,427 | 2,99,427 |
| | 0 12 0 | 2,758 | 2,068 | 2,182 | 1,637 | 15,260 | 11,445 | 19,324 | 14,492 | 56,065 | 42,047 |
| | 0 8 0 | 266 | 133 | 241 | 121 | 2,390 | 1,195 | 3,626 | 1,763 | 15,623 | 7,812 |
| | 0 6 0 | .. | .. | 48 | 18 | 368 | 138 | 287 | 108 | 3,422 | 1,284 |
| | 0 4 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total .. | .. | 73,749 | 85,649 | 45,511 | 53,992 | 112,686 | 1,29,864 | 202,610 | 2,20,930 | 539,188 | 5,98,963 |
| Total Wet and Dry .. | .. | 120,830 | 1,95,140 | 91,084 | 2,38,011 | 134,180 | 2,19,645 | 222,000 | 2,77,510 | 679,939 | 10,90,414 |
| | | 99,432 | 1,08,628 | | | | | | | | |
| | | 111,845 | 1,60,108 | | | | | | | | |



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.

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ENCLOSURES NOS. 1 TO 3.—Statements.

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*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. 2147-47, 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.

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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 faslis 1248 to 1293.

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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.

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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 1868, 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 |
| .. | 1 | .. | .. | .. | 1,000 | Rs. A. P. 38 9 6 | Rs. A. P. 7 11 6 | Rs. A. P. 13 3 5 | Rs. A. P. 20 14 11 |
| 1 | 2 | .. | 1 | .. | 900 | 34 11 9 | 6 15 2 | 12 11 5 | 19 10 7 |
| 2 | 3 | 1 | 2 | .. | 800 | 30 14 0 | 6 2 10 | 11 11 5 | 17 14 3 |
| 3 | 4 | 2 | 3 | 1 | 700 | 27 0 3 | 5 6 5 | 10 10 5 | 16 0 10 |
| 4 | 5 | 3 | 4 | 2 | 600 | 23 2 6 | 4 10 1 | 9 2 5 | 13 12 6 |
| 5 | .. | 4 | 5 | 3 | 500 | 19 4 9 | 3 13 9 | 8 4 5 | 12 2 2 |
| .. | .. | 5 | .. | 4 | 400 | 15 7 0 | 3 1 5 | 6 8 5 | 9 9 10 |
| .. | .. | .. | .. | 5 | .. | .. | .. | .. | .. |



| Net. | Half Net. | Proposed Scale. | Area (Paragraph 116 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 15 5 | 5 7 8 | 5 8 0 | 19,260 | 1,05,930 0 0 | .. | .. | .. |
| 9 6 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. | Deduction. | | |
|---|---|---|---|---|---|---|---|---|---|
| III. | IV. | V. | VII. | VIII. | | | One-fifth for Season. | Cultivation Expenses. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | .. | .. | .. | .. | 275 | Rs. A. P. 9 5 2 | Rs. A. P. 1 13 10 | Rs. A. P. 3 6 4 | Rs. A. P. 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 14 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 116 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 | 1,366 | 2,732 0 0 | .. | .. | .. |
| 3 6 2 | 1 11 1 | 1 8 0 | 2,931 | 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 0 | 56,065 | 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 .. | 5,38,141 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.

427.

1885

Issued

Recd. Encl.

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

JULY.

**Settlement of Madura.**

Orders passed on proposals regarding the —.