M.R.O. 1—77,000—3-6-37.

EE

(1) Number of pages 178

(2) Date of repair 1-8-38

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	1134	Press Mts.
Dated	6 12	1877.

Not to be folded or roughly handled

6th December 1887, No. 1134, Revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ the following Proceedings of the Board of Revenue, dated 23rd December 1886, No. 2777 :—

Read the following letter from W. H. GLENNY, Esq., Acting Director of Revenue Settlement and Agriculture, to the Secretary to Government, Revenue Department (through the Board of Revenue), dated Ootacamund, 19th June 1886, No. 44-C :—

In continuation of my letter No. 33-C, of 14th instant, I have the honor to forward, for the consideration of Government, letter No. 384-153, dated 27th May 1886, from the Deputy Director in charge of Revenue Settlement Party, No. V, South Arcot, embodying proposals, revised in accordance with my instructions of 24th April 1886, for the settlement of the district of South Arcot, Cuddalore and Villupuram, being selected as representative taluks.

2. These taluks contained an aggregate of 565 villages. Of these, 25 were inam and 5 zemindari. By survey the total has been reduced to 547—23 inam and 5 zemindari. By survey the area has been increased from 556,899 acres to 579,[illegible] acres, of which 423,250 acres has been classified, the remainder being placed under the head of poramboke. Of the classified area, 347,998 acres are occupied Government lands, 18,467 acres inam, 56,785 acre unoccupied waste.

3. To the fairly copious rainfall of South Arcot, the two monsoons contribute about equally—17·6 inches from the south-west and 13·7 from the north-east, being about the averages.

4. The rivers of the district are the Coleroon, the Gadilam, the Ponniár, the Vellár, and the Gingee. The number of irrigation sources is 2,681, viz., 2,144 tanks, 77 river channels, 57 anicut channels, 114 spring channels, 289 jungle streams, &c.

The irrigation sources are divided into four classes as detailed below :—

(1) Irrigation under anicut channels led from the Coleroon, the Gadilam, the Ponnáir, the Vellár and the Manimuktandi, as well as the tanks directly fed by them.

(2) Irrigation under direct river channels unconnected with anicuts, spring channels of the same capacity as the river channels, tanks directly fed by those sources as well as tanks indirectly fed by the 1st-class sources, also rain-fed tanks of five months' supply and upwards.

(3) Irrigation under smaller spring channels and rain-fed tanks of an ordinary character, as well as tanks indirectly fed by the 2nd-class sources.

(4) Irrigation under small, shallow and indifferent tanks.

5. The district is nearly everywhere well served by roads ; so with few exceptions the villages of all the taluks have been placed in one group as regards "dry" land, the exceptions being placed in a 2nd group.

6. *The predominant soils* in the two taluks under report are "red ferruginous" and "regada" (regur), in proportions of 59 and 38 per cent.

7. *Standard crops for commutation.*—White paddy is taken for "wet," for "dry" cumbu and varagu, which, respectively, occupy 28 and 24 per cent. of the area cultivated.

8. *Commutation prices.*—I now come to the point on which difficulty has arisen and in regard to which, after due inquiry and consideration on the spot, I venture to ask for a modification in their application to the case of South Arcot of the rule promulgated in G.O., No. 881, dated 30th July 1885.

According to that rule the commutation rates would be as follows :—

		RS.	
For paddy	... ...	103	Prices in fasli 1280.
,, cumbu	... ...	102	
,, varagu	... ...	67	Price in fasli 1281.

(It will be observed that the price of varagu in fasli 1280 was Rs. 70).

Now what I solicit is sanction for so far diverging from the strict terms of the rule in the Government order above quoted as to take the prices of fasli 1281 for paddy and cumbu and the prices of fasli 1282 for varagu.

If this be allowed the result will be—

		RS.	
For paddy	... ...	107	Prices in fasli 1281.
,, cumbu	... ...	107	
,, varagu	... ...	89	Price in fasli 1282.

I at once admit that it is in view of practical results in revenue and not on abstract theoretical considerations that I urge my proposal; but none the less do I claim that it is fully defensible *à priori.* A strictly scientific average is often for practical purposes a less "true" average than one arrived at after exclusion of extremes in both directions. The average height (say for military purposes) of a people is best arrived at by excluding giants as well as dwarfs from measurement. It will at once be clear that the prices of paddy, cumbu and varagu in fasli 1280 were quite abnormally low; and that for some special reason there was a still further drop in varagu in the following year. In other words it is tolerably clear that these prices were nearly as much in one extreme as famine prices had been in the other. From inquiries on the spot I think I can point to the special cause of this extraordinary disturbance of local values, viz., a rainfall extraordinarily favorable to the crops in its instalments as well as good in respect of total, combined with climatic conditions generally benignant. But why the further fall in varagu in the following fasli (1281) when a turn upwards had been taken by the two other grains? This I cannot with confidence account for; but I suspect it was due to the fact that there was no elastic outside market for this grain.

I am obviously not called upon to defend the adoption of the prices of *two* faslis, inasmuch as this would be an incident of rigid adherence to the rule I wish to depart from. But to return to a comparison of practical results.

It will be convenient to call the outcome of adhesion to the strict letter of the rule in G.O., No. 881, of 30th July 1885, "Scheme A," and that of my proposal, "Scheme B.":—

	Wet rates.								Dry rates.						
	RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.
Scheme A.—From ...	8	8	0	to	3	8	0	From...	2	12	0	to	0	8	0
Do. B.—From ...	9	0	0	to	4	0	0	From...	3	8	0	to	0	12	0

Result of scheme A in the two taluks of Cuddalore and Villupuram—A reduction of Rs. 1,66,184 or 20 per cent. on present revenue.

Result of Scheme B.—An enhancement of Rs. 24,341 or 3 per cent. (The increase by survey in area is 9 per cent.)

	Increase in area. (Acres).		Increase or decrease in Assessment. (Rupees).	
Scheme A—				
Wet ...	+ 5,134 = + 8	per cent.	— 6,570 = — 2	per cent.
Dry ...	+ 22,863 = + 9	,,	— 1,59,614 = — 36	,,
Total...	+ 27,997 = + 9	,,	— 1,66,184 = — 20	,,
Scheme B—				,,
Wet	+ 5,134 = + 8	,,	+ 29,826 = + 8	,,
Dry ...	+ 22,863 = + 9	,,	— 5,485 = — 1	,,
Total...	+ 27,997 = + 9	,,	+ 24,341 = + 3	,,

I am in accord with the consensus of opinion held by the Hon. Mr. Wilson, by the present Collector, and recorded by several of his predecessors, that, looking merely to the quality of the soils, the "dry" assessments in South Arcot have always been rather high. Mr. Wilson thought that this was actually due to the suitability of the soil for the valuable special product, ground-nut. I am not inclined to go so far; for I think the great extension of cultivation of this product was subsequent to the succession of assessments in question. But however this may be, there is now an extensive and increasing cultivation of ground-nut, which must in reason be taken into account. But even if this were left out of sight, all seem to agree that but a *slight* relief in "dry" is wanted. A reduction of 36 per cent., while there is an increase of 9 per cent. by survey in area, would be not a *slight* but quite an absurdly heavy and uncalled for surrender of revenue. On the other hand, a reduction of 1 per cent. on the survey area would just afford about the slight relief that is wanted as all agree.

Turning to the case of "wet" land; bearing in mind the increase of area by survey, viz., 8 per cent., we find that the proposed scheme (B) would in fact preserve the *status quo* as to assessment, while scheme (A) would in effect result in a reduction of 10 per cent. Now, so far as I can ascertain, the general opinion among persons qualified to form an opinion is that *any* reduction in "wet" assessment in South Arcot would be a step in the wrong direction; that a slight increase would be perfectly justifiable.

It is not easy to show cause on paper in support of an opinion on the fairness of rates. The only way to arrive at a general conclusion on the subject is by actual inspection of a considerable tract of country affording examples of the application of all the rates in the scale. This course I took in February, with the result that I think the rates are upon the whole fair and reasonable.

9. The Deputy Director's proposals in paragraphs 39, 40 and 41 regarding charge for second-crop, allowance for lift and charge for water taken for "wet" crops raised on "dry" land, being in accordance with established practice, I have the honor to support.

10. It does not appear to me that there is anything further in the Deputy Director's letter which calls for comment or explanation.

11. I have much pleasure in stating my impression derived from local inspection that in working out details of classification and grouping, Mr. Lakshmikanta Rao seems to have exercised a degree of care and intelligence worthy of his reputation.

Enclosure No. 1.

CONTENTS.

Para.
Opening remarks 1
Boundaries and general description 2
Mr. Ravenshaw's settlement and the revision effected in it 4
Comparison of villages as per settlement 14
Population and agricultural statistics 15
Survey areas 18
Rainfall 19
Rivers 21
Irrigation 22
Classes of irrigation 25
Grouping of villages 26
Classification of soils 27
Standards of commutation 28
Para.
Commutation price 29
Grain values 30
Allowance for vicissitudes of season 31
Cultivation expenses 32
Financial results 34
Future resources of revenue 38
Second crop 39
Irrigation by lift 40
Water-rate 41
Tank-bed lands 42
Revision of tank ayacuts 43
Sale value of lands 44
Kistbandi 46
Concluding remarks 50

APPENDIX.

Statement showing the area and assessment falling under the different description of soils in Cuddalore taluk .. .. A
Statement showing the area and assessment falling under the different description of soils in Villupuram taluk .. B
Statement showing the Demand, Collection and Balance.. C

From J. LAKSHMIKANTA RAO, Deputy Director of Revenue Settlement, No. V Party, South Arcot, to the Director of Revenue Settlement and Agriculture, dated Cuddalore, 27th May 1886, No. 384-153.

Opening remarks.—Agreeably to your instructions of the 24th ultimo, I have the honor to submit revised proposals for the settlement of the Cuddalore and Villupuram taluks of the South Arcot district, which, if approved, may be applied to the rest of the district, as they are the representative taluks of the district and contain almost all classes of irrigation and soils which are likely to be found in it.

2. *Boundaries and general description of locality.*—South Arcot is bounded on the north by the Chingleput and North Arcot districts, on the south by Tanjore and Trichinopoly, on the east by the Bay of Bengal, and on the west by Salem. Prior to 1801, the British acquisitions in this district comprised the Cuddalore and Pondicherry districts; the former containing in all thirty-nine villages and the latter ten villages. In 1801, the country known as the Carnatic passed into the hands of the East India Company, and the tract lying between the Pálár and the Vellár was transferred to this district. In 1805, the taluks of Chidambaram and Mannárgudi (now Chidambaram taluk) were from Trichinopoly added to this district, while in 1808 and 1809 the taluks of Arcot, Vellore, Trivattur and Pólúr and the jaghire of Arni were transferred to North Arcot, then called Chittoor district; and the taluk of Wandiwash, first to Chingleput and subsequently to North Arcot. In 1806, the Pondicherry district was restored to the French, and the remaining tract of country formed the South Arcot district, as now constituted. It was then divided into thirteen taluks, but these were reduced to eight under the Honorable Mr. Pelly's arrangement.

3. It was usual to give a sketch of the revenue administration of the district in a settlement scheme, but this necessity ceased to exist by the preparation of district manuals which are available for ready reference, and so I allude here only to the reductions effected in the assessment of the district since Mr. Ravenshaw's settlement.

4. *Mr. Ravenshaw's settlement and the revision effected in it.*—The old paimash system or the ryotwari settlement known in the district was that of Mr. Ravenshaw, who divided the irrigated and unirrigated lands into six and seven classes respectively, with three sorts under each, viz., "best," "middling" and "lowest," classifying the wet lands under three, and the dry lands under two, heads as specified below:—

Wet.	*Dry.*
Double crop.	Double crop.
Doubtful double crop.	Single crop.
Single crop.	

5. The result of this was the determination of sixteen rates for wet, ranging from Rs. 1-5-3 to Rs. 21-3-5, twelve rates for dry, from Rs. 1-1-0 to Rs. 10-9-8, and nine rates for garden lands, from Rs. 7-15-3 to Rs. 18-9-0 per acre, respectively. His calculations were based on the principle of an equal division or 50 per cent. of the gross produce in the irrigated and unirrigated lands after making certain deductions on account of certain fees, &c.

6. In 1853, Mr. Maltby, the then Collector of the district, pointed out that the assessment fixed by Mr. Ravenshaw was higher than what the lands yielded on an average and higher than what the lands could bear, and proposed certain remedies which were sanctioned by Government. By this revision the consolidated assessment for double-crop lands was done away with, and the share of the gross produce, taken by Government, was reduced to 40 per cent. in wet and 33⅓ per cent. in dry. The assessment remitted amounted to Rs. 3,03,142 when compared with that of the previous year. A further reduction of Rs. 80,802 was sanctioned in dry in 1859 upon Mr. McDonnel's recommendation, and the revised rates both wet and dry ranged from Rs. 1-1-5 to Rs. 8-15-2 and from Re. 0-12-2 to Rs. 5-4-10, respectively. Mr. Maltby's scheme did not include the Chidambaram and Mannárgudi taluks and a part of the Cuddalore taluk known as "Gundu" * villages. Mr. Hall, who carried out Mr. Maltby's proposals, introduced similar reforms in these two tracts at a sacrifice of Rs. 48,634 in the former, which has since been revised by the Settlement department, and of Rs. 5,428 in the latter.

* Thirty-six in number lying within random gun shot from Fort St. David. The real number was however eleven.

7. Of the thirty-six villages thus dealt with under Mr. Hall's revision in the Cuddalore taluk, fifteen villages enjoy up to the present day a fixed remission of 20 per cent., twelve of 15 per cent., four of 10 per cent., and one † of 5 per cent. in their present wet assessment.

† Since transferred to Chidambaram.

8. The revised rates range from Rs. 2-5-10 to Rs. 23-5-6 for wet and Re. 0-10-7 to Rs. 5-4-10 for dry after making the percentage reduction above alluded to, the former rates covering the 2nd-crop charge as well. In no other part of the district did any consolidated rates prevail except in the thirty-six villages under reference.

9. There is another tract of country called Sankarapuram jaghire which did not come under Mr. Ravenshaw's settlement, and consequently also under Mr. Maltby's revision. It was resumed in 1829 and administered upon the same system as was in force prior to its resumption. It consisted of four estates called Palemkotta, ‡ Kollemalai, § Chekkadi ‖ and Sankarapuram. ¶ The two former are situated in the Chidambaram taluk and were settled by this department along with the villages of that taluk. Chekkadi belongs to Tiruvannámalai and Sankarapuram to Tirukoilúr ** and Kallakurchi †† taluks; and these have to be settled hereafter as the taluks in question come to be taken in hand.

‡ Contain 45 villages.
§ „ 40 „
‖ „ 44 „
¶ „ 62 „
Total.. 191

** 4 villages.
†† 58 „
Total.. 62

10. In these two estates the revenue system prevalent was distinct from what it was in the rest of the district. The assessment on dry lands was not determined in a uniform manner. Two different systems prevailed:—

(1) Taxing ploughs and axes without reference to the extent of land cultivated at Rs. 10-8-0 per plough and Rs. 1-12-0 per axe.
(2) Assessing the area cultivated with reference to the crop grown, making an allowance of 25 per cent. in favor of non-resident ryots.

In a few villages both these systems were adopted. In wet, there is a difference between Chekkadi and Sankarapuram estates. In the former, the produce is divided equally between the Government and the ryots after making certain deductions from the gross produce. In the latter payments in money had been in force.

11. Several attempts were made to revise the assessments here, but without success. In 1874 the task was entrusted to the General Deputy Collector, the late Mr. Sribaliah, and his proposals to revise the assessment in Chekkadi were sanctioned by Government in G.O., No. 1267, dated 5th October 1874, subject to revision with the settlement of the rest of the district. The following are the rates of assessment introduced and now in force:—

Taram or class.	Wet.			Taram or class.	Dry.		
	RS.	A.	P.		RS.	A.	P.
11	8	7	0	4	3	3	0
12	7	0	0	5	2	10	0
13	5	10	0	6	2	7	0
14	4	4	0	7	1	15	0
15	2	13	0	8	1	8	0
				9	1	0	0
				10	0	8	0

This intermediate settlement did not extend to Sankarapuram estate situated in Kallakurchi and Tirukoilúr taluks. There the wet assessment ranges from Rs. 5 to Rs. 12-4-0 per cawny, the dry assessment being regulated up to the present day in some villages by taxing the ploughs and axes, in some by assessing the extent of cultivation according to the crop grown, and in some by both means.

12. Such are the important revisions effected in the assessment of the district. Nevertheless the Collector, Mr. Cruickshank, wrote as follows in his letter to the Board of Revenue, dated 31st October 1882, No. 444:—

"At page 42 in the Board's Proceedings, dated 5th June 1882, No. 1454, a statement is given showing the average rates of assessment of dry and wet lands in each district for fasli 1290. From this it will be seen that the average rate for dry land in South Arcot is the highest in the whole of the Presidency, and is much greater than the average rate of the surrounding districts, being Rs. 1-11-0 per acre against Rs. 1-2-6 in Chingleput, Rs. 1-6-6 in North Arcot, Rs. 1-3-10 in Tanjore, Rs. 1-2-9 in Salem, and Re. 0-15-2 in Trichinopoly. The wet rate for South Arcot is, however, not the highest in the Presidency; but it is higher than the rates in some of the adjoining districts, viz., Rs. 5-5-0 against Rs. 3-9-2 in Chingleput, Rs. 4-2-10 in Trichinopoly and Rs. 4-13-8 in Tanjore, a district which possesses far more certain irrigation than South Arcot. The above facts led to the presumption that high assessment has also something to do with the curtailment of holdings in this district, at any rate as regards dry lands, which have during the past seven years suffered more from adverse season than formerly."

* * * * *

"The average rate of assessment per acre, borne by the unoccupied wet, was Rs. 4-5-4, and that borne by the unoccupied dry "Rs. 1-9-1." What prevents the dry lands from coming into occupation is chiefly the high assessment they bear. I have already pointed out, in paragraph 12 of the report already submitted, that the average assessment borne by the dry lands in this district is higher than that in the other districts of the Presidency. As regards the dry waste in the Tirukoilúr and Kallakurchi taluks, the late Deputy Collector, Sribaliah, was of opinion that this was the chief cause of their remaining waste. As regards the waste in wet, the absence of sufficient means of irrigation and the want of capital to make the necessary repairs seem to be the chief reasons for their lying waste."

13. In reviewing this report of Mr. Cruickshank, the Government remarked that the matter of alleged over-assessment of dry lands will be considered at the approaching revision of the settlement of the district—*vide* G.O., dated 20th February 1883, No. 236, Revenue.

14. *Comparison of villages as per settlement.*—The following statement shows the number of ryotwari and other villages of different tenures, both by survey and revenue accounts, for the taluks of Cuddalore and Villupuram under report :—

No.	Taluk.	As per Revenue Accounts.				As per Survey.			
		Govern-ment.	Inam and Shrotriem.	Zemin and Mitta.	Total.	Govern-ment.	Inam and Shrotriem.	Zemin and Mitta.	Total.
1	Cuddalore	231	18	4	253	223	16	3	242
2	Villupuram	304	7	1	312	296	7	2	305
	Total ..	535	25	5	565	519	23	5	547

It would appear that in Cuddalore Government villages have been reduced from 231 to 223, inam and shrotriem villages from 18 to 16, and zemin and mitta villages from 4 to 3. The reduction in the first is owing to the amalgamations and other changes made during the survey; and in the second to the transfer of one village to the Tirukoilúr taluk and to the resumption of the other by Government, while the diminution of one village in zemin and mitta was caused by the transfer of the same to Villupuram. The difference of eight villages in ryotwari and of one in zemin and mitta in the Villupuram taluk arose, respectively, from amalgamations and the transfer above alluded to.

15. *Population and agricultural statistics.*—Particulars of agricultural and non-agricultural population, number of houses of all kinds, and agricultural stock are given in the following table :—

Taluks.	Population.			Houses of all kinds.	Agricultural Stock.			
	Agricul-turists.	Non-agri-culturists.	Total.		Tilling cattle.	Cows.	She-buffaloes.	Sheep.
1	2	3	4	5	6	7	8	9
Cuddalore	88,902	209,621	298,523	42,559	33,582	20,843	5,675	37,736
Villupuram	96,212	147,684	243,896	33,003	38,820	27,433	12,775	53,443
Tindivanam	107,404	156,857	264,261	33,559	53,936	46,164	17,959	102,204
Tiruvannámalai	66,951	86,271	153,222	19,787	31,010	51,401	14,285	103,226
Tirukoilúr	79,144	127,345	206,489	26,002	88,725	30,955	9,793	89,920
Kallakurchi	88,606	107,423	196,029	27,355	31,098	29,013	6,973	119,071
Vriddháchalam	78,597	108,471	187,068	23,378	29,349	24,849	6,573	135,377
Chidambaram	87,637	177,613	265,250	38,130	43,378	26,295	9,948	23,914
Total ..	693,453	1,121,285	1,814,738	243,773	299,907	256,953	83,981	664,891

The proportion of agricultural to non-agricultural section is 62 per cent. in this district. This is far higher than that of North Arcot and Chingleput where the proportions appear to be about 37 and 29, respectively. It would appear from the statement below, in which the religious sections of the population, as ascertained by the last census, are given, that the number of male agriculturists exceeds that of the non-agriculturists, while it is the reverse in the case of the other sex :—

Religion.	Males.	Females.	Total.
Hindus	859,651	861,963	1,721,614
Muhammadans	23,959	24,330	48,289
Christians	19,558	20,013	39,571
Jains	2,602	2,659	5,261
Others	1	2	3
Total ...	905,771	908,967	1,814,738
Agriculturists	477,478	215,975	693,453
Non-Agriculturists	428,293	692,992	1,121,285

Further statistics as to the number of puttas, ploughs, as well as the average extent and assessment of each putta-holding are given in the annexed abstract, together with the extent and assessment of each taluk, both for dry and wet, for fasli 1292 :—

Taluks.	Fasli 1292.					
	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	ACS.	RS.	ACS.	RS.	ACS.	RS.
Cuddalore	119,519	2,17,949	27,752	1,71,982	147,271	3,89,931
Villupuram	131,784	2,23,757	39,776	2,16,653	171,560	4,40,410
Tindivanam	172,750	2,46,532	50,847	2,48,328	223,597	4,94,860
Tiruvannámalai	114,117	1,44,888	21,051	99,616	135,168	2,44,504
Tirukoilúr	107,433	1,64,640	35,917	1,91,536	143,350	3,56,176
Kallakurchi	97,849	1,81,003	21,171	1,24,161	119,020	3,05,164
Vriddháchalam	147,885	3,08,231	10,776	56,520	158,661	3,64,751
Chidambaram	87,889	1,61,522	86,724	4,59,086	174,613	6,20,608
Total ..	979,226	16,48,522	294,014	15,67,882	1,273,240	32,16,404

Taluks.	Number of puttas.	Number of ploughs.	Average extent of each putta holding.	Average assess-ment of each putta holding.	Average area to each plough.
	8	9	10	11	12
			ACS. CS.	RS. A. P.	ACS. CS.
Cuddalore	47,485	16,285	3 10	8 3 4	9 4
Villupuram	46,531	20,386	3 69	9 7 5	8 42
Tindivanam	54,665	26,968	4 9	9 0 10	8 29
Tiruvannámalai	31,150	14,991	4 34	7 13 7	9 02
Tirukoilúr	45,095	18,917	3 18	7 14 4	7 58
Kallakurchi	47,338	15,319	2 40	6 6 1	7 77
Vriddháchalam	50,973	14,642	3 11	7 2 6	10 84
Chidambaram	35,330	20,850	4 94	17 9 1	8 37
Total ..	359,057	1,48,358	3 55	8 15 4	8 58

The average extent of each putta, as well as the average area to each plough, is higher than those of North Arcot, but below those of Chingleput, while the average assessment of each putta-holding is below that of both districts, as noted below :—

Items.	Districts.		
	North Arcot.	Chingleput.	South Arcot.
Average extent for each putta-holding ... ... Acres	3	9	4
Average assessment for each putta-holding ... ... Rs.	10½	22	9
Average number of acres to the plough ... ... Acres	5	9	8⅕

In the district, Chidambaram taluk stands first as far as the average extent and assessment of each holding is concerned, while Vriddháchalam commands the highest average area to each plough.

16. The subjoined return will show the rent-roll of each of the taluks of the district for fasli 1291 :—

Taluks.	RYOTS PAYING.									
	Under Rs. 10		From Rs. 10 To Rs. 30		From 30 To 50		From 50 To 100		From 100 To 250	
	No.	Assessment.	No.	Assessment.	No.	Assessment.	No.	Assessment.	No.	Assessment.
1	2	3	4	5	6	7	8	9	10	11
		RS.		RS.		RS.		RS.		RS.
Cuddalore ..	32,781	1,07,042	7,512	1,18,502	1,448	55,199	950	56,149	306	42,626
Villupuram ..	32,199	1,16,086	8,968	1,52,512	2,008	74,163	1,155	71,731	330	43,902
Tindivanam ..	39,715	1,27,706	10,086	1,68,039	2,470	87,748	1,368	84,136	320	39,535
Tiruvannámalai	15,154	56,306	5,721	95,136	1,169	42,612	464	30,018	63	8,596
Tirukoilur ..	32,784	1,16,950	7,641	1,17,207	1,448	49,116	838	47,213	162	25,185
Kallakurchi ..	30,484	1,12,548	7,516	1,18,617	1,245	43,529	415	28,129	59	7,904
Vriddháchalam.	30,475	1,15,093	8,135	1,23,048	1,458	50,597	676	38,223	140	19,525
Chidambaram ..	19,311	81,407	8,772	1,40,313	2,639	1,01,759	1,984	1,31,955	1,030	1,34,522
Total ..	232,903	8,33,238	64,351	10,33,424	13,885	5,04,723	7,850	4,00,954	2,410	3,21,795

Taluks.	RYOTS PAYING—*cont.*								
	From Rs. 250 To Rs. 500		From 500 To 1,000		Upwards of Rs. 1,000.		Total.		
	No.	Assessment.	No.	Assessment.	No.	Assessment.	No.	Extent.	Assessment.
	12	13	14	15	16	17	18	19	20
		RS.		RS.		RS.		ACRES.	RS.
Cuddalore ..	20	7,332	8	4,245	..	..	43,025	136,150	3,91,095
Villupuram ..	18	5,360	2	1,280	..	..	44,680	168,459	4,65,034
Tindivanam ..	23	7,302	3	2,488	..	..	53,985	219,448	5,17,3[illegible]4
Tiruvannámalai	2	658	..	..	..	..	22,573	118,165	2,33,276
Tirukoilur ..	13	4,677	4	2,833	..	..	42,890	135,332	3,63,221
Kallakurchi ..	4	1,292	..	..	..	..	39,723	114,270	3,12,019
Vriddháchalam.	8	2,500	1	511	..	..	40,893	142,159	3,49,497
Chidambaram ..	196	52,571	51	32,467	7	9,228	33,990	173,933	6,87,222
Total..	284	81,592	69	43,824	7	9,228	321,759	1,207,916	33,18,673

It will be seen that the percentage of puttas below Rs. 10 is 72. This is below that of North Arcot by 5, but higher than that of Chingleput by 17 per cent. There are no puttas higher than Rs. 500 in Tiruvannámalai and Kallakurchi, while none upwards of Rs. 1,000 are found in any taluk except Chidambaram. This fact accounts for the higher average extent and assessment of each putta-holding in this taluk referred to in the preceding paragraph.

17. The following statement exhibits the revenue demand for thirty years, from fasli 1264 to fasli 1293, exclusive of miscellaneous items. It would appear that the above demand rose from Rs. 21,31,703 (in fasli 1264) to Rs. 35,19,154 (in fasli 1293). The increase appears to be steady after the reduction of assessment in fasli 1264 as recommended by Mr. Maltby, the fluctuations in the demand in some years being insignificant. This is a very good proof that Mr. Maltby's proposals have afforded the district the benefit which he so well calculated they would. He said "that the measures now proposed would give such an elastic spring to agricultural industry and enterprise, as to increase, instead of diminishing, the public revenue, is a point on which I have a firm conviction." It is fortunate that, just at the time Mr. Maltby's reductions were given effect to, the prices began to rise, and have since steadily continued to increase. The circumstance has contributed in no small degree to the prosperity of the rural population of this district :—

Years.	Total assessment including dry and wet and Tirvajasti or water-rate.	Deduct remissions.	Remainder.
1	2	3	4
	RS.	RS.	RS.
1854-55 (1264) ...	21,31,703	2,63,880	18,67,823
1855-56 (1265) ...	26,52,129	3,51,491	23,00,638
1856-57 (1266) ...	29,19,415	4,50,837	24,68,578
1857-58 (1267) ...	28,42,065	9,15,801	19,26,264
1858-59 (1268) ...	30,45,587	3,89,741	26,55,846
1859-60 (1269) ...	31,07,422	4,28,368	26,79,054
1860-61 (1270) ...	28,38,669	4,05,066	24,33,603
1861-62 (1271) ...	31,56,902	4,36,929	27,19,973
1862-63 (1272) ...	30,95,557	2,88,978	28,06,579
1863-64 (1273) ...	32,02,555	3,17,991	28,84,564
1864-65 (1274) ...	31,60,803	3,36,361	28,24,442
1865-66 (1275) ...	30,55,814	4,09,485	26,46,329
1866-67 (1276) ...	31,21,180	2,30,403	28,90,777
1867-68 (1277) ...	31,26,720	6,22,122	25,04,598
1868-69 (1278) ...	30,92,375	6,62,577	24,29,798
1869-70 (1279) ...	32,53,165	2,83,539	29,69,626
1870-71 (1280) ...	34,32,734	2,69,939	31,62,795
1871-72 (1281) ...	32,80,858	2,59,120	30,21,738
1872-73 (1282) ...	32,86,596	2,59,096	30,27,500
1873-74 (1283) ...	31,53,807	4,44,810	27,08,997
1874-75 (1284) ...	34,21,819	2,71,301	31,50,518
1875-76 (1285) ...	33,86,536	4,98,733	28,87,803
1876-77 (1286) ...	30,05,134	5,07,195	24,97,939
1877-78 (1287) ...	33,23,133	3,73,040	29,50,093
1878-79 (1288) ...	34,49,842	2,81,034	31,68,808
1879-80 (1289) ...	33,17,332	2,98,725	30,18,607
1880-81 (1290) ...	34,32,488	2,85,664	31,46,824
1881-82 (1291) ...	32,85,502	2,90,009	29,95,493
1882-83 (1292) ...	34,86,368	4,37,875	30,48,493
1883-84 (1293) ... [30 years].	35,19,154	3,77,621	31,41,533
Total ...	945,83,364	116,47,731	829,35,633
Average ...	31,52,779	3,88,258	27,64,521

18. *Survey areas.*—In the following statement a comparison is instituted between the survey areas and the old paimash extent under the several heads of occupied, unoccupied, inam, &c., for the Cuddalore and Villupuram taluks.

Taluks.	Items.	Number of villages.	Ayacut.	Deduct.			Remaining Government.
				Peramboke.	Inam.	Total.	
1	2	3	4	5	6	7	8
			ACS.	ACS.	ACS.	ACS.	ACS.
Cuddalore ..	As per Revenue	231	251,597	69,039	9,990	79,029	172,568
	As per Survey	223	266,394	68,642	10,442	79,084	187,310
	Difference ..	— 8	+ 14,797	— 397	+ 452	+ 55	+ 14,742
	Percentage ..	3	6	1	5	..	8
Villupuram ..	As per Revenue	304	305,302	92,999	7,988	100,987	204,315
	As per Survey	296	313,299	87,801	8,025	95,826	217,473
	Difference ..	— 8	+ 7,997	— 5,198	+ 37	— 5,161	+ 13,158
	Percentage ..	3	3	6	..	5	6

Taluks.	Items.	Occupied.			Unoccupied.		
		Dry.	Wet.	Total.	Dry.	Wet.	Total.
		9	10	11	12	13	14
		ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
Cuddalore	As per Revenue	116,325	27,401	143,726	27,014	1,828	28,842
	As per Survey	128,058	29,613	157,671	27,934	1,705	29,639
	Difference ..	+ 11,733	+ 2,212	+ 13,945	+ 920	— 123	+ 797
	Percentage ..	10	8	10	3	7	3
Villupuram ..	As per Revenue	136,006	40,268	176,274	24,285	3,757	28,041
	As per Survey	147,137	43,190	190,327	23,764	3,382	27,146
	Difference ..	+ 11,131	+ 2,922	+ 14,054	— 521	— 375	— 895
	Percentage ..	8	7	8	2	10	3

There is an increase in area by survey upon occupied lands and a decrease upon unoccupied lands, except in the dry lands of Cuddalore; thus indicating that encroachments have taken place upon the latter. In inam there is a slight excess and in poramboke a decrease. It is a singular fact that the variation in the latter is almost nothing for Cuddalore, while it is 6 per cent. in Villupuram. In most of the districts settled the variations are very extensive. In North Arcot, there is a decrease of 13 per cent. under this head, while there is an increase of 20 per cent. in Chingleput; and I am sure that when we come to compare the areas of the whole district, we may find much the same result, because it seems to me that the trifling difference in Cuddalore is due to the absence of hills in it.

19. *Rainfall.*—The following statement shows the rainfall in the district for the preceding twenty years:—

Fasli.	Official year.	South-west Monsoon.							North-east Monsoon.							Total of both the monsoons.
		April.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January.	February.	March.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.
1274	1864-65	1·20	3·68	0·92	1·64	3·08	1·32	11·84	7·70	6·17	2·03	0·14	0·00	0·00	16·04	27·88
1275	1865-66	0·04	0·12	0·18	4·48	2·89	3·80	11·51	3·72	4·46	1·15	0·00	0·00	0·00	9·33	20·84
1276	1866-67	0·22	1·97	0·10	1·26	4·62	4·54	12·71	8·90	3·67	9·66	0·02	0·06	0·00	22·31	35·02
1277	1867-68	0·03	1·07	1·29	1·56	4·79	2·87	11·61	6·44	2·64	0·64	3·89	0·09	0·16	13·86	25·47
1278	1868-69	0·56	0·60	1·65	2·69	2·83	3·02	11·35	4·85	3·23	0·70	0·13	0·15	0·62	9·68	21·03
1279	1869-70	0·00	0·32	2·88	2·10	3·12	5·62	14·04	6·30	12·08	3·25	0·08	0·05	0·07	21·83	35·87
1280	1870-71	0·22	2·30	1·56	2·96	8·73	3·48	19·25	10·97	8·38	4·88	1·12	0·56	0·70	26·61	45·86
1281	1871-72	2·34	6·10	1·13	2·63	3·86	9·15	25·21	6·68	14·98	2·32	0·00	0·18	0·30	24·46	49·67
1282	1872-73	2·34	1·83	1·34	5·53	6·83	3·66	21·53	6·26	17·90	6·68	0·03	7·36	0·00	38·23	59·76
1283	1873-74	0·24	6·65	2·95	1·69	2·96	4·98	19·47	11·54	5·86	0·74	0·00	0·00	0·06	18·20	37·67
	Total for 10 years ..	7·19	24·64	14·00	26·54	43·71	42·44	158·52	73·36	79·37	32·05	5·41	8·45	1·91	200·55	359·07
	Average for 10 years ..	0·72	2·46	1·40	2·66	4·37	4·24	15·85	7·34	7·94	3·21	0·54	0·84	0·19	20·06	35·91
1284	1874-75	0·20	6·70	2·90	3·90	5·10	11·30	30·10	9·40	6·20	2·30	0·40	0·00	0·00	18·30	48·40
1285	1875-76	0·79	2·91	0·87	2·20	10·16	6·53	23·46	4·26	4·37	1·71	0·00	0·00	0·04	10·38	33·84
1286	1876-77	1·27	1·81	2·04	2·52	6·17	3·27	17·08	2·21	4·88	0·46	0·00	0·00	0·00	7·55	24·63
1287	1877-78	0·11	6·59	1·36	1·38	1·29	8·49	19·22	9·85	8·52	7·59	0·32	0·00	0·00	26·28	45·50
1288	1878-79	0·75	2·23	2·35	2·97	6·67	8·04	23·01	2·81	7·47	1·27	0·92	0·00	1·57	14·04	37·05
1289	1879-80	0·28	1·46	4·36	6·30	4·36	4·32	21·08	5·91	2·69	1·87	0·63	0·34	0·00	11·44	32·52
1290	1880-81	0·59	1·67	1·07	2·77	4·98	4·52	15·60	8·03	17·82	3·61	0·45	0·00	0·05	29·96	45·56
1291	1881-82	0·00	0·84	1·03	1·57	4·82	6·86	15·12	1·16	5·43	4·22	2·11	0·00	0·00	12·92	28·04
1292	1882-83	0·78	2·11	1·21	2·01	6·83	3·06	16·00	4·93	11·64	0·70	0·11	0·03	0·05	17·46	33·46
1293	1883-84	0·06	1·17	2·40	2·88	4·26	3·25	14·02	12·51	7·52	3·94	0·96	0·00	0·00	24·93	38·95
	Total for 10 years ..	4·83	27·49	19·59	28·50	54·64	59·64	194·69	61·07	78·54	27·67	5·90	0·37	1·71	173·26	367·95
	Average for 10 years ..	0·48	2·75	1·96	2·85	5·47	5·96	19.47	6·11	7·85	2·77	0·59	0·04	0·17	17·33	36·80
	Total for 20 years ..	12·02	52·13	33·59	55·04	98·35	102·08	353·21	134·43	157·91	59·72	11·31	8·82	3·62	373·81	727·02
	Average for 20 years ..	0·60	2·61	1·68	2·75	4·92	5·10	17·66	6·72	7·90	2·99	0·56	0·44	0·18	18·69	36·35

It will be seen that this district shares the benefit of both the south-west and the north-east monsoons in almost equal proportions, the averages being as follows during the preceding two decades :—

Periods.	South-west Monsoon.	North-east Monsoon.	Total.
	INCHES.	INCHES.	INCHES.
First period ...	15·85	20·06	35·91
Second do. ...	19·47	17·33	36·80
Average ...	17·66	18·69	36·35

The total average is about the same as that in North Arcot and less than that in Chingleput, the two adjoining districts. The figures for Salem, Trichinopoly and Tanjore are not available for comparison.

20. The months of January to May do not properly belong to either monsoon ; but I have distributed them under the two as the tail-end of the one and the commencement of the other. The chief months of the south-west monsoon are August and September, and those of the north east monsoon October and November, or four months in all, consecutively, in which a large quantity of rain is invariably registered in this district. Excluding the famine year of 1876-77, there is but one year (1880-81) in the second decade, in which the total quantity of rain registered is less by about 20 per cent. than the average of that decade ; while in the first decade, there are two such years, 1867-68 and 1868-69, excluding 1865-66, which was also a famine year, and during which relief-houses were established, and food was gratuitously distributed. This gives two bad years in this decade. Taking, therefore, the remaining eighteen years together, we have three years, or one in six years, during which the rainfall is less than the averages by 20 per cent. or more.

21. *Rivers.*—There are five principal rivers in the district, all of which are more or less utilised for purposes of irrigation.

The Coleroon branches off from the Cauvery ten miles west of Trichinopoly and passes through Trichinopoly, Tanjore, and South Arcot districts, and empties itself into the sea near Porto Novo. The lower anicut across this river irrigates the Chidambaram taluk previously settled.

The Gadilam, or as it is called Garudanadhi, has its origin in the Kallakurchi taluk of this district. It issues from the Yegal tank, and in its course receives the waters of the Ponniár through the Malatar, which is a tributary of the Ponniár itself, and falls into the sea north of Cuddalore. Its irrigation is confined to the Cuddalore taluk.

The Ponniár or Dakshina Pinakini.—This river rises in the Mysore plateau near Nandidroog, and enters the district near Manikal in the Tiruvannámalai taluk, and runs into the sea north of Cuddalore. It supplies irrigation to the Tirukoilúr villages chiefly, and partly to a few villages of Cuddalore.

The Vellár.—This river takes its rise in the Shevaroy hills of Salem, and receives the waters of the Manimuktanadhi which is a tributary of the Vellár itself and the surplus waters of the Viranam tank. It falls into the sea near Porto Novo. Its water is utilised in Vriddháchalam, Chidambaram and Cuddalore taluks.

The Gingee or Varáhanadhi issues from the Naranamangalam tank in the Tindivanam taluk, receives the waters of the Tondayár and the Pámbaiyár, and falls into the sea by two mouths near Ariyankuppam and Chinna Virampatam, both in the French territory.

There are other jungle and hill streams which need no mention here.

22. *Irrigation.*—The following abstract statement shows the ayacut as well as the actual cultivation under the several sources of irrigation available in the district. The irrigation from tanks ranks first and that from the river channels second in extent and assessment; anicut and spring channels taking the third and fourth places in order. Tangals or small tanks come next, followed by " odais " or streams :—

Names of sources.	No.	As per Revenue account of Fasli 1277.			
		Ayacut.		Actual cultivation.	
		Acres.	Assessment.	Acres.	Assessment.
			RS.		RS.
1. Tanks	2,144	292,583	11,97,979	241,329	10,40,133
2. River channels	77	53,897	2,79,087	50,242	2,69,867
3. Anicut do.	57	24,842	1,51,810	22,026	1,37,062
4. Spring do.	114	24,086	1,10,196	20,995	1,05,450
5. Tangals	278	10,067	37,152	7,082	28,160
6. Streams or odais	10	528	2,263	427	2,100
7. Doravu or well	1	17	63	17	63
Total ..	2,681	406,020	17,78,550	342,118	15,83,135

23. Almost all the tanks in the taluks under report have no stone revetments to their bunds, and many of them are in need of repair. There are several tanks which have no calingulahs, while the sluices of some are in bad order. Spring channels have, as a rule, been choked up owing to the neglect of the ryots in the first instance ; and now it is beyond their power to set those channels right. River channels are maintained in good order by the ryots, and the anicut channels by the Public Works Department officers. The former are excavated in the bed of the Ponniár river and the latter are taken from the Ponniár, the Gadilam and the Vellár rivers.

24. The anicut over the Ponniár was built near Tirukoilúr, and its irrigation is chiefly applicable to the villages of the Tirukoilúr taluk itself. A few villages of Cuddalore get their supply of water through the Malatar which was formerly a tributary of the Ponniár itself. When the anicut was constructed a sluice was opened to let the water into this branch. Thus the anicut supply of the Cuddalore villages cannot, I think, be ranked with the water-supply in the Tirukoilúr taluk.

The best anicut irrigation in Cuddalore is that from the Gadilam river. There are three anicuts across this river. The first was built at Tiruvádi, and goes by that name and irrigates twenty villages. The second was built at Kilarungunam, but is known by the name of Vanamadevi, the first village irrigated by it. There are only three more villages supplied with water by this anicut. The third is built at Trivendipuram and is known by that name. It supplies water to nine villages, of which two are shrotriams.

The irrigation from the Shatiatope anicut across the Vellár reaches the villages of this taluk in an indirect manner. There is a tank called " Natteri " or Walaja tank situated in the Chidambaram taluk, and this is first supplied by the anicut channels ; and when that is full the water is let out into a tank called " Perumal Eri, " situated in this taluk, through a sluice opened for the purpose. This is now silted up and is in need of repair.

It also receives the surplus water which escapes from the Natteri calingulah, and this is known by the name of Paravanar. This meets the salt creek near Cumblimedu and the whole river is known by the same name. It is used for purposes of navigation.

The best irrigation in the Villupuram taluk is that from the river channels excavated in the bed of the Ponniár river. Some of these channels have been taken to long distances and very few irrigate the lands directly. As a rule they are feeders to tanks and supply water only during freshes.

There are anicuts built across minor streams, such as the Pámbaiyár, Varáhanadhi, &c., but they cannot be ranked with the anicut channels of the Ponniár, Gadilam, &c.

The other sources call for no special remarks.

25. *Classes of Irrigation works.*—For the several sources of irrigation shown in paragraph 22, four classes are provided as specified below :—

First Class.

All irrigation under the anicut channels of the Coleroon, the Gadilam, the Ponniár, the Vellár and Manimuktanadhi as well as the tanks directly fed by them.

Second Class.

All irrigation under direct river channels unconnected with anicuts, spring channels of the same capacity as the river channels, tanks directly fed by those sources as well as tanks indirectly fed by the 1st-class sources, also rain-fed tanks of five months' supply and upwards.

Third Class.

All irrigation under smaller spring channels and rain-fed tanks of an ordinary character, as well as tanks indirectly fed by the 2nd-class sources.

Fourth Class.

Small shallow and indifferent tanks.

Drainage from the foregoing classes of sources will be rated one class lower that the class assigned to the respective sources themselves, there being hardly any drainage from the last class. Should there be any drainage from a 4th-class source sufficient to mature a crop, it will be rated under the same class, needful relief being afforded in the classification of soils.

In the memorandum drawn up by the Honorable Mr. Wilson, he assumed that the Coleroon irrigation is superior to that under the Ponniár and Gadilam anicuts, but that the irrigation under the lower anicut which supplies water to the Chidambaram taluk of the district is not so superior for this district may be gleaned from the following remarks of the late Mr. Newill, made when submitting his proposals for the settlement of Mannárgudi and Chidambaram taluks :—

Vide Proceedings, No. 3217-133, dated 12th December 1883.

"I may, however, briefly observe that the irrigation of these taluks can by no means be classed as generally first rate, for it is dependent on the lower anicut which receives only the surplus which passes over the upper anicut above Trichinopoly, and is therefore inferior in this respect, though some lands are favorably situated along the main feeders. A large tract of land is dependent upon the supply which the Viranam tank, by no means a perfect reservoir, can afford, and the levels of supply are in some other places unfavorable; some parts are again dependent mostly upon drainage waters which are inferior in quality, much more uncertain than that more directly supplied by the river."

This irrigation was divided by Mr. Newill into three classes, the area rated under the first rate of the 1st class being merely nominal or 122 acres.

Recently Mr Meyer, the Acting Head Assistant Collector of this district, when submitting his experimental settlement scheme for Tirupápuliyúr, alluded to Coleroon irrigation as being inferior to the Gadilam irrigation—*vide* paragraph 24 of his report, dated 29th July 1885, No. 487.

In these circumstances, it seems to me that the Coleroon irrigation should be considered equal to that under the Gadilam and the Ponniár, and that, therefore, the four classes above proposed will amply meet the requirements of the district. The several sources of irrigation in the Cuddalore and Villupuram taluks are classed as follows:—

Classes of irrigation sources.	CUDDALORE.									
	Anicut channels.	River channels.	Spring channels.	Tanks.	Doravu wells.	Odais.	Tangals.	Drainage.	Ponds or kuttais.	Total.
1	2	3	4	5	6	7	8	9	10	11
1st Class	31	..	..	1	..	..	..	..	..	32
2nd do.	..	30	3	57	..	7	..	..	..	97
3rd do.	..	5	24	66	..	2	7	..	2	106
4th do.	..	..	1	33	..	4	14	2	19	73
Total ..	31	35	28	157	..	13	21	2	21	308

Classes of irrigation sources.	VILLUPURAM.									
	Anicut channels.	River channels.	Spring channels.	Tanks.	Doravu wells.	Odais.	Tangals.	Drainage.	Ponds or kuttais.	Total.
	12	13	14	15	16	17	18	19	20	21
1st Class	..	..	..	..	..	..	..	..	..	..
2nd do.	3	12	13	156	..	..	18	..	..	202
3rd do.	..	10	16	155	..	5	37	1	2	226
4th do.	..	..	..	34	..	2	13	1	4	54
Total ..	3	22	29	345	..	7	68	2	6	482

26. *Grouping of Villages.*—This is determined chiefly with reference to the facilities of communication and proximity to markets. That this consideration has lost much of its weight may be gathered from the existing state of things.

There are metalled roads connecting the head-quarters of each taluk with the head-quarters of the district. There is the high road from Madras leading to the southern districts of the Presidency passing through the Tindivanam, Villupuram, Cuddalore and Chidambaram taluks of the district, besides of the coast road from Pondicherry *viâ* Cuddalore and Chidambaram taluks. There are also other feeders from important places connecting the roads already described, though some of them are not metalled.

The South Indian Railway runs through the taluks of Tindivanam, Villupuram, Cuddalore and Chidambaram. There are three stations in Tindivanam, four in Villupuram, two being on the Madras line and two on the Pondicherry line; five in Cuddalore and three in Chidambaram. A line from Vellore connecting the Pólúr taluk and the Arni jaghire in North Arcot, and Tiruvannámalai and Tirukoilúr taluks in this district, with the Villupuram station, has also been sanctioned.

It may therefore be safely asserted that the advantages of communication are pretty equally shared by all the villages.

Another fact which diminishes the importance of grouping the dry soils is the introduction of five sorts in each taram or class which provide to a large extent for differences in the soil. In Chidambaram taluk, all the villages are treated alike for dry.

In these circumstances I am of opinion that, in the more open taluks of the district, all the villages may be treated as one or under the first group, provision being made for a lower or 2nd group to meet the requirements of more remote villages skirting the hills. Thus the villages of the Cuddalore and Villupuram taluks will all be graded in the 1st group for settlement purposes except twenty villages of the latter, which are placed in the 2nd group.

27. *Classification of soil.*—A description of the soils of this district is given by Mr. Blanford of the Geological Survey department and is printed in an appendix to the district manual.

He divides them into four series:—

(1) Decomposed rock *in situ*.
(2) Fluvitile alluvium.
(3) Regur.
(4) Sandy soils of sedimentary origin.

"Those of the 1st-class," he says, "are rare *per se*." The 2nd falls under loam, the 3rd under regur, and the 4th under red loam and red sand according to our classification of soils.

The following table shows the distribution of soils under each taram or class and sort of the classification table:—

Description of soil.	Taram or class.	EXTENT UNDER								
		1st sort.			2nd sort.			3rd sort.		
		Cuddalore.	Villupuram.	Total.	Cuddalore.	Villupuram.	Total.	Cuddalore.	Villupuram.	Total.
1	2	3	4	5	6	7	8	9	10	11
		ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
Regur.	III ..	1,119	1,839	2,958	3,340	2,005	5,345	2,363	3,227	5,590
	IV ..	4,288	3,783	8,071	10,906	10,127	21,033	14,932	11,899	26,831
	V ..	9,151	4,198	13,349	5,200	1,522	6,722	639	578	1,217
Red ferruginous	VII ..	2,367	6,855	9,222	9,977	13,985	23,962	8,832	17,111	25,943
	VIII ..	8,180	14,751	22,931	11,774	27,462	39,236	2,206	17,544	19,750
Arenaceous.	XII ..	1,470	118	1,588	1,108	24	1,132	843	..	843
	XIII ..	3,392	112	3,504	372	..	372	94	..	94
	XIV ..	1,314	100	1,414	453	105	558	158	15	173
		31,281	31,756	63,037	43,130	55,230	98,360	30,067	50,374	80,441

Description of soil.	Taram or class.	EXTENT UNDER—*cont.*									Percentage.			
		4th sort.			5th sort.			Total.						
		Cuddalore.	Villupuram.	Total.	Cuddalore.	Villupuram.	Total.	Cuddalore.	Villupuram.	Total.	Cuddalore.	Villupuram.	Total.	
		12	13	14	15	16	17	18	19	20	21	22	23	
		ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	
Regur.	III ..	1,342	2,773	4,115	2,465	8,650	11,115	10,629	18,494	29,123	7	10	8	38
	IV ..	6,945	7,853	14,798	2,354	6,728	9,082	39,425	40,390	79,815	25	21	23	
	V ..	..	137	137	..	682	682	14,990	7,117	22,107	10	4	7	
Red ferruginous	VII ..	4,914	7,486	12,400	15,013	4,527	19,540	41,103	49,964	91,067	25	26	26	59
	VIII ..	12,261	12,967	25,228	7,899	1,164	9,063	42,320	73,888	116,208	27	39	33	
Arenaceous.	XII ..	..	..	..	..	..	..	3,421	142	3,563	2	..	1	3
	XIII ..	..	..	..	..	..	..	3,858	112	3,970	3	..	1	
	XIV ..	..	..	..	..	..	..	1,925	220	2,145	1	..	1	
		25,462	31,216	56,678	27,731	21,751	49,482	157,671	190,327	347,998	100	100	100	

It will be seen that 38 per cent. of the area falls under the regur, 59 per cent. under the red ferruginous, and 3 per cent. under the arenaceous series. Black and red loam as well as red sand predominate, a large extent of which is classified in the intermediate sorts, the first and the last sorts having comparatively smaller areas classified under them. In Cuddalore, soils falling under regur sand are classified in the first three sorts, those of inferior description being absent. In the arenaceous soils only three sorts are made use of, as it is found difficult to divide them under five. The same plan was adopted in Chingleput. No lands are classified under the head of "permanently improved lands" or taram or class II; and hence no provision made for it.

28. *Standards of commutation.*—In the memorandum of the Honorable Mr. Wilson above alluded to, he selected white paddy for the irrigated and cumbu and varagu for the unirrigated lands. The following table shows the area under each crop in each taluk and in the district:—

Vide Proceedings, 12th December 1883, No. 3217-133.

stances. In Chingleput it was 12½ per cent. and in North Arcot it was 10 per cent. Owing to the improved communications of this district, 10 per cent. seems ample, and deducting this from the total averages, the following results are obtained :—

Crops.	District list.	Board's list.
	RS.	RS.
White paddy	134	134
Cumbu	150	152
Varagu	99	99

These rates cannot, however, be taken, as the Government laid down the condition that when these averages come out higher than the lowest price touched by the standard grains during the period adopted, such lowest rates should be accepted as the commutation rates without any further deduction on account of merchants' profits, &c.

The lowest prices touched during the period are—

	RS.
White paddy	103 in fasli 1280
Cumbu	102 in fasli 1280
Varagu	67 in fasli 1281

which are far below the averages, and must, under the orders of Government, be treated as the commutation rates.

Seeing, however, that these lowest rates, especially those of cumbu and varagu, are unduly low, I perused the settlement reports of fasli 1280 and 1281, and found the former year to be an exceptionally good one owing to abnormal rainfall, while there is nothing extraordinary about the season of fasli 1281. The price of varagu, however, fell in the same way in this fasli and touched a still lower figure than in fasli 1280.

It seems, therefore, necessary to treat fasli 1280 as deserving, on account of quite abnormal cheapness, to be eliminated (just as we eliminate years of abnormal dearness) in respect of white paddy and of cumbu, and to deal in the same way with the rate of fasli 1281 in respect of varagu.

If this course meets with your approval, the next lower prices of fasli 1281 for white paddy and cumbu and that of fasli 1282 for varagu may be taken to represent the commutation rates :—

These are—

	RS.
White paddy	107
Cumbu	107
Varagu	89

Further on, the money-rates and the financial statement resulting from the application of the commutation rates obtained (1) according to the lowest rates touched during the period, and (2) according to the next lower figures proposed to be adopted, will be given in view to your placing before Government such proposals as may commend themselves to you.

30. *Grain values.*—According to the method approved in G.O., No. 944, dated 6th September 1882, these have to be fixed with reference to the average outturn of the adjoining settled districts, and not upon actual experiments of produce as has hitherto been the practice. Hence no experiments were made in this district. In the memorandum * drawn up by the Honorable Mr. Wilson, the outturn is not worked out in this manner; but the grain values of North Arcot are adopted on the ground that the best irrigation in South Arcot, with the exception of the Coleroon irrigation in the Chidambaram taluk, is equal to that under the Palár and the Poiney anicuts in North Arcot; and that the soils and other conditions of this district are very similar. This may be so; but as the Government may wish to know the result of applying the averages of the adjoining districts to the ascertainment of the grain values and cultivation expenses of a new district, I propose to work these out in the manner indicated, in view to comparing the results with those obtained by the Honorable Mr. Wilson with reference to North Arcot alone.

There is room for the question that while the Chidambaram taluk in this district has already been settled, why the rates sanctioned for it may not be adopted and applied to the rest of the district, especially as it is now proposed that the rates which may now be sanctioned should be applied to the rest of the district; and why the grain values and cultivation expenses of North Arcot, or those based on the averages of the neighbouring districts, should be adopted. This is plausible enough. But the reply is that the basis of the classification of soils in that taluk differs from that subsequently followed in the other districts. In his annual report for 1858, the late Mr. Newill remarked that "in the first instance of classification in Chidambaram and Mannárgudi before the above (present) plan was matured, another scale of classification was adopted which left much to the discretion of the classifiers." On this ground, the classification of this taluk was ordered † to be done over *de novo* at the next revision of the settlement, and the grain values of it have been rejected as unsuited to present circumstances. The basis of the commutation price has also changed since.

It is, therefore, necessary to determine the outturn from the average results of the adjoining districts; but as was done for Madura by the Honorable Mr. Wilson, I propose to omit the

---

* *Vide* Director's Proceedings, No. 3217-133, dated 12th December 1883.

† *Vide* G.O., No. 614, dated 8th May 1884.

figures of Trichinopoly and Salem from our calculation as the soils of those districts were classified in three sorts only and adopt those of Chingleput and North Arcot as those were classified in five like South Arcot now under consideration.

In North Arcot, a recently-settled district, particulars of grain values are available for every class of irrigation and for every dry group, while in Chingleput detail calculations were made only for the normal or 2nd-class of irrigation in wet and for 1st group in dry.

To obtain the grain values of the 1st-class irrigation of Chingleput, I have raised the outturn of the highest grain values of the 2nd-class irrigation one grade higher.

In Chingleput regur loam IV-1 dry was classed higher than regur clay III-1, while in North Arcot they were rated alike. The latter course was adopted by the late Mr. Newill when settling the Chidambaram taluk of this district. It seems to me that the real *stiff clay*, which is peculiarly adapted for the richer crops of cholum, &c., must be entirely absent in those as well as in some other southern districts where the same plan was adopted.

In accordance, however, with the views expressed in the Honorable Mr. Wilson's letter, No. 3160, dated 16th December 1883, and approved in G.O., No. 179, dated 6th February 1884, the III-1 (regur clay) soil has been rated one grade higher than IV-1 for South Arcot, and the grain values thereof have been assumed as was done in the settlement scheme for Madura.

The following table shows the grain values of North Arcot and Chingleput as thus adjusted and the averages thereof, as well as the outturn proposed for South Arcot for the several classes of irrigation sources and for the several groups of dry villages in the different tarams or classes and sorts of soils :—

Wet.

Class and sort of soil.					1st-class irrigation.			Proposed for South Arcot.							
					Outturn of white paddy per acre.			1st-class irrigation.		2nd-class irrigation.		3rd-class irrigation.		4th-class irrigation.	
III.	IV.	V.	VII.	VIII.	Chingleput.	North Arcot.	Average.								
					M. M.	M. M.	M. M.	M. M.	LB.	M. M.	LB.	M. M.	LB.	M. M.	LB.
..	1	..	..	..	960	1,200	1,080	1,100	2,530	1,000	2,300	900	2,070	800	1,840
1	2	..	1	..	840	1,100	970	1,000	2,300	900	2,070	800	1,840	700	1,610
2	3	1	2	1	720	1,000	860	900	2,070	800	1,840	700	1,610	600	1,380
3	4	2	3	2	600	865	732	800	1,840	700	1,610	600	1,380	550	1,265
4	5	3	4	3	530	775	652	700	1,610	600	1,380	550	1,265	500	1,150
5	..	4	5	4	460	680	570	600	1,380	550	1,265	500	1,150	450	1,035
..	..	5	..	5	390	590	490	550	1,265	500	1,150	450	1,035	400	920

Dry.

Class and sort of soil.					1st group.	Proposed for South Arcot.				1st group.			Proposed for South Arcot.			
					Outturn of cumbu per acre for North Arcot.	1st Group.		2nd Group.		Outturn of varagu per acre.			1st Group.		2nd Group.	
III.	IV.	V.	VII.	VIII.						Chingleput.	North Arcot.	Average.				
					M. M.	M. M.	LB.	M. M.	LB.	M. M.	M. M.	M. M.	M. M.	LB.	M. M.	LB.
1	..	..	..	..	380	380	1,034	340	925	568	560	564	560	1,512	500	1,350
2	1	..	..	..	340	340	925	300	816	504	480	492	500	1,350	440	1,188
3	2	..	1	..	290	300	816	260	707	440	400	420	440	1,188	380	1,026
4	3	1	2	1	250	260	707	220	598	376	330	353	380	1,026	340	918
5	4	2	3	2	220	220	598	180	490	346	280	313	340	918	300	810
..	5	3	4	3	180	180	490	150	408	306	230	268	300	810	270	729
..	..	4	5	4	150	150	408	120	326	276	180	228	270	729	240	648
..	..	5	..	5	130	120	326	110	299	246	160	203	240	648	210	567

It will be seen that the grain values proposed by me in wet are slightly higher than the averages, but below those of North Arcot adopted by Mr. Wilson in his memorandum herein adverted to. The grain values of Chingleput are considerably low, owing probably to the inferior quality of soils prevalent in that district which diminished the average results. As the figures now adopted fall between those of the two districts, they may be accepted. For dry we have two grains, cumbu and varagu, as the standards of commutation. For the former we have grain values provided only in North Arcot, and these are adopted for South Arcot with a slight modification in one or two instances simply to maintain a uniform gradation between each taram or class. For varagu we have the outturn of both the districts, and the proposed grain values fall between those of the two districts as in the case of white paddy.

31. *Allowance for vicissitudes of season.*—This was allowed from 15 to 25 per cent. in the districts heretofore settled. The considerations which should determine this deduction are the general run of seasons and the extent of land left fallow. Under this deduction, provision is

usually made for unprofitable areas, such as ridges, small rocks, channels, &c., included in the ryots' holdings.

As regards the general run of the seasons, the rainfall statement shows that, during the last ten years, this district has had its average quantity, viz., 36·35 inches, except in 1881-82 and the famine year 1876-77. The latter should be left out of consideration, as the deduction is not intended to provide against famine, but to meet ordinary and partial failures for which remissions are not generally allowed. There is, therefore, but one year out of ten which needs consideration. Taking twenty years' rainfall together, we have one in every six years below the average, as shown in paragraph 20.

The lands grown with varagu crop are generally left fallow, but in this district, owing to the prevalence of a system of swayajasti * cultivation, some of the lands are relinquished during the time they are left fallow and taken up again. Unproductive portions of the ryots' holdings are now measured out and separately lettered by our department, except ridges of fields, which are very small, and an allowance on this account need, therefore, be but small too.

In the adjoining districts of Chingleput and North Arcot, the deduction on account of vicissitudes of season, &c., varied. In the former it was one-sixth for wet and one-fourth for dry, while in North Arcot one-fifth for each. I propose, however, to have one-fifth in wet and one-fifth in dry for this district.

32. *Cultivation expenses.*—The usual process, by which this item is arrived at, has been superseded by G.O., No. 944, dated 6th September 1882. Under this order, an average of the cultivation expenses of the adjoining settled districts is adopted. Here, however, this cannot be done for the dry crops of cumbu and varagu. The former was not a staple crop for Chingleput, while the expenses of the latter crop were calculated in the lump for ragi and varagu and cannot be distinguished. North Arcot figures only are available and are adopted as the conditions in the two districts are nearly the same.

The following statement exhibits the particulars and shows the gradation of proposed allowance for cultivation expenses under the several classes of irrigation works and under the several groups of dry villages for different tarams or classes and sorts of soil :—

Wet.

Taram or class and sort of soil.					1ST-CLASS IRRIGATION. Cultivation expenses per acre.			Proposed for South Arcot.			
III.	IV.	V.	VII.	VIII.	Chingleput	North Arcot.	Average.	1st-class irrigation.	2nd-class irrigation.	3rd-class irrigation.	4th-class irrigation.
					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
..	1	..	..	..	11 0 0	12 3 0	11 9 6	11 10 0	10 14 0	9 15 0	8 12 0
1	2	..	1	..	9 12 0	11 15 6	10 13 9	10 14 0	9 15 0	8 12 0	7 15 0
2	3	1	2	1	8 8 0	11 5 5	9 14 9	9 15 0	8 12 0	7 15 0	7 0 0
3	4	2	3	2	7 8 0	9 15 11	8 12 0	8 12 0	7 15 0	7 0 0	6 4 0
4	5	3	4	3	6 8 0	9 5 0	7 14 6	7 15 0	7 0 0	6 4 0	5 8 0
5	..	4	5	4	5 8 0	8 8 0	7 0 0	7 0 0	6 4 0	5 8 0	5 0 0
..	..	5	..	5	4 8 0	8 0 0	6 4 0	6 4 0	5 8 0	5 0 0	4 8 0

Dry.

Taram or class and sort soil.					1ST GROUP. Cultivation expenses per acre for North Arcot.			Proposed for South Arcot.	
III.	IV.	V.	VII.	VIII.	Cumbu.	Varagu.	Average.	1st Group.	2nd Group.
					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	..	..	..	..	4 7 0	3 6 4	3 14 8	3 15 0	3 15 0
2	1	..	..	..	4 7 0	3 6 4	3 14 8	3 15 0	3 15 0
3	2	..	1	..	4 7 0	3 6 4	3 14 8	3 15 0	3 12 0
4	3	1	2	1	4 3 9	3 4 4	3 12 0	3 12 0	3 9 0
5	4	2	3	2	4 0 3	3 0 9	3 8 6	3 9 0	3 3 0
..	5	3	4	3	3 9 0	2 13 3	3 3 1	3 3 0	2 13 0
..	..	4	5	4	3 1 2	2 9 4	2 13 3	2 13 0	2 9 0
..	..	5	..	5	2 11 11	2 5 2	2 8 6	2 9 0	2 5 0

33. *Money-rates.*—The next two statements show the money-rates resulting from the foregoing proposals and deductions (1) according to the commutation rates fixed with reference to the lowest prices touched during the period, and (2) according to the commutation rates fixed with reference to the next lower prices proposed to be substituted. For convenience of reference hereafter the scale of money-rates resulting from the former will be called Scheme A, and those resulting from the latter will be called Scheme B :—

---

* Taking up lands without previous application—*vide* paragraph 12 of the Collector's Settlement report, dated 31st October 1882, No. 444.

Wet.

Soil.		Outturn.	1ST-CLASS IRRIGATION.													
			Scheme A.							Scheme B.						
				Deduct.							Deduct.					
Taram or class.	Sort.		Gross value at Rs. 103 per garce.	One-fifth on account of vicissitudes of season.	Cultivation expenses.	Total.	Net value.	Half net.	Proposed rate per acre.	Gross value at Rs. 107 per garce.	One-fifth on account of vicissitudes of season.	Cultivation expenses.	Total.	Net value.	Half net.	Proposed rate per acre.
		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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
IV	1	1,100	35 6 6	7 1 4	11 10 0	18 11 4	16 11 2	8 5 7	8 8 0	36 12 6	7 5 8	11 10 0	18 15 8	17 12 10	8 14 5	9 0 0
IV	2	1,000	32 3 0	6 7 0	10 14 0	17 5 0	14 14 0	7 7 0	7 8 0	33 7 0	6 11 0	10 14 0	17 9 0	15 14 0	7 15 0	8 0 0
III	1															
VII	1															
IV	3	900	28 15 6	5 12 8	9 15 0	15 11 8	13 3 10	6 9 11	6 8 0	30 1 6	6 0 4	9 15 0	15 15 4	14 2 2	7 1 1	7 0 0
III	2															
V	1															
VII	2															
VIII	1															
XII	1															
IV	4	800	25 12 0	5 2 5	8 12 0	13 14 5	11 13 7	5 14 10	5 8 0	26 12 0	5 5 7	8 12 0	14 1 7	12 10 5	6 5 3	6 0 0
III	3															
V	2															
VII	3															
VIII	2															
XII	2															
XIII	1															
IV	5	700	22 8 6	4 8 1	7 15 0	12 7 1	10 1 5	5 0 8	4 8 0	23 6 6	4 10 11	7 15 0	12 9 11	10 12 7	5 6 4	5 0 0
III	4															
V	3															
VII	4															
VIII	3															
XII	3															
XIII	2															
XIV	1															
III	5	600	19 5 0	3 13 10	7 0 0	10 13 10	8 7 2	4 3 7	4 0 0	20 1 0	4 0 2	7 0 0	11 0 2	9 0 10	4 8 5	4 8 0
V	4															
VII	5															
VIII	4															
XIII	3															
XIV	2															
V	5	550	17 11 3	3 8 8	6 4 0	9 12 8	7 14 7	3 15 4	3 8 0	18 6 3	3 10 10	6 4 0	9 14 10	8 7 5	4 3 8	4 0 0
VIII	5															
XIV	3															

Dry.

Soil.		Scheme A.											
		1st group villages.											
		Cumbu.		Varagu.				Deduct.					
Taram or class.	Sort.	Outturn.	Value at Rs. 162 per garce.	Outturn.	Value at Rs. 87 per garce.	Total gross value.	Average gross value.	One-fifth for vicissitudes of season.	Cultivation expenses.	Total.	Net value.	Half net.	Proposed rate per acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		M.M.	RS. A. P.	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	380	12 1 10	500	11 11 7	23 13 5	11 14 9	2 6 2	3 15 0	6 5 2	5 9 7	2 12 10	2 12 0
III	2	340	10 12 5	500	10 7 6	21 4 11	10 10 5	2 2 1	3 15 0	6 1 1	4 9 4	2 4 8	2 4 0
IV	1												
III	3	300	9 9 0	440	9 3 5	18 12 5	9 6 3	1 14 1	3 15 0	5 13 1	3 9 2	1 12 7	1 12 0
IV	2												
VII	1												
III	4	260	8 4 7	380	7 15 4	16 3 11	8 2 0	1 10 0	3 12 0	5 6 0	2 12 0	1 6 0	1 4 0
IV	3												
V	1												
VII	2												
VIII	1												
XII	1												
III	5	220	7 0 2	340	7 1 11	14 2 1	7 1 1	1 6 7	3 9 0	4 15 7	2 1 6	1 0 9	1 0 0
IV	4												
V	2												
VII	3												
VIII	2												
XII	2												
XIII	1												
IV	5	180	5 11 9	300	6 4 6	12 0 3	6 0 1	1 3 3	3 3 0	4 6 3	1 9 10	0 12 11	0 12 0
V	3												
VII	4												
VIII	3												
XII	3												
XIII	2												
XIV	1												
V	4	150	4 12 5	270	5 10 6	10 6 11	5 3 6	1 0 8	2 13 0	3 13 8	1 5 10	0 10 11	0 10 0
VII	5												
VIII	4												
XIII	3												
XIV	2												
V	5	120	3 13 1	240	5 0 6	8 13 7	4 6 9	0 14 2	2 9 0	3 7 2	0 15 7	0 7 10	0 8 0
VIII	5												
XIV	3												

Dry—continued.

Soil.		Scheme B.									
		1st group villages.									
		Cumbu.	Varagu.			Deduct.					
Taram or class.	Sort.	Value at Rs. 107 per garce.	Value at Rs. 89 per garce.	Total gross value.	Average gross value.	One-fifth on account of vicissitudes of season.	Cultivation expenses.	Total.	Net value.	*Half net.*	Proposed rate per acre.
		15	16	17	18	19	20	21	22	23	24
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
III	1	12 11 4	15 9 2	28 4 6	14 2 3	2 13 3	3 15 0	6 12 3	7 6 0	3 11 0	3 8 0
III	2	11 5 11	13 14 6	25 4 5	12 10 3	2 8 5	3 15 0	6 7 5	6 2 10	3 1 5	3 0 0
IV	1										
III	3	10 0 6	12 3 10	22 4 4	11 2 2	2 3 8	3 15 0	6 2 8	4 15 6	2 7 9	2 8 0
IV	2										
VII	1										
III	4	8 11 1	10 9 1	19 4 2	9 10 1	1 14 10	3 12 0	5 10 10	3 15 3	1 15 8	2 0 0
IV	3										
V	1										
VII	2										
VIII	1										
XII	1										
III	5	7 5 8	9 7 3	16 12 11	8 6 5	1 10 11	3 9 0	5 3 11	3 2 6	1 9 3	1 8 0
IV	4										
V	2										
VII	3										
VIII	2										
XII	2										
XIII	1										
VI	5	6 0 4	8 5 5	14 5 9	7 2 11	1 7 0	3 3 0	4 10 0	2 8 11	1 4 5	1 4 0
V	3										
VII	4										
VIII	3										
XII	3										
XIII	2										
XIV	1										
V	4	5 0 3	7 8 1	12 8 4	6 4 2	1 4 0	2 13 0	4 1 0	2 3 2	1 1 7	1 0 0
VII	5										
VIII	4										
XIII	3										
XIV	2										
V	5	4 0 2	6 10 9	10 10 11	5 5 5	1 1 1	2 9 0	3 10 1	1 11 4	0 13 8	0 12 0
VIII	5										
XIV	3										

2-5-0.

The rates for the several classes of wet and the several groups of dry stand as under:—

Wet.

Taram or class and sort of soil.								Class of irrigation.							
								Scheme A.				Scheme B.			
III.	IV.	V.	VII.	VIII.	XII.	XIII.	XIV.	1st.	2nd.	3rd.	4th.	1st.	2nd.	3rd.	4th.
								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	..	..	..	..	..	..	8 8 0	7 8 0	6 8 0	5 8 0	9 0 0	8 0 0	7 0 0	6 0 0
1	2	..	1	..	..	..	..	7 8 0	6 8 0	5 8 0	4 8 0	8 0 0	7 0 0	6 0 0	5 0 0
2	3	1	2	1	1	..	..	6 8 0	5 8 0	4 8 0	4 0 0	7 0 0	6 0 0	5 0 0	4 8 0
3	4	2	3	2	2	1	..	5 8 0	4 8 0	4 0 0	3 8 0	6 0 0	5 0 0	4 8 0	4 0 0
4	5	3	4	3	3	2	1	4 8 0	4 0 0	3 8 0	3 0 0	5 0 0	4 8 0	4 0 0	3 8 0
5	..	4	5	4	..	3	2	4 0 0	3 8 0	3 0 0	2 8 0	4 8 0	4 0 0	3 8 0	3 0 0
..	..	5	..	5	..	..	3	3 8 0	3 0 0	2 8 0	2 0 0	4 0 0	3 8 0	3 0 0	2 8 0

Dry.

Taram or class and sort of soil.								Groups of villages.			
								Scheme A.		Scheme B.	
III.	IV.	V.	VII.	VIII.	XII.	XIII.	XIV.	1st.	2nd.	1st.	2nd.
								RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	..	..	..	..	..	..	..	2 12 0	2 4 0	3 8 0	3 0 0
2	1	..	..	..	..	..	..	2 4 0	1 12 0	3 0 0	2 8 0
3	2	..	1	..	..	..	..	1 12 0	1 4 0	2 8 0	2 0 0
4	3	1	2	1	1	..	..	1 4 0	1 0 0	2 0 0	1 8 0
5	4	2	3	2	2	1	..	1 0 0	0 12 0	1 8 0	1 4 0
..	5	3	4	3	3	2	1	0 12 0	0 10 0	1 4 0	1 0 0
..	..	4	5	4	..	3	2	0 10 0	0 8 0	1 0 0	0 12 0
..	..	5	..	5	..	..	3	0 8 0	0 6 0	0 12 0	0 8 0

From a perusal of the tables of grain values and of cultivation expenses above given, it will be seen that no provision has been made for the arenaceous soils; but that in the table of money-rates they are tacked on under their respective classes or tarams. This arrangement is found necessary for the following reasons:—Of the adjoining two districts, there is but one maritime district, which is Chingleput. The grain values of white paddy adopted for this district were shown to be far below those of North Arcot, and cannot, therefore, give fair results if they are taken alone. For dry this district had not cumbu for its standard. There is only varagu, the cheaper of the two standards of commutation adopted for South Arcot. Thus we have no actuals upon which to base our calculations for the arenaceous soils: and instead of giving imaginary figures, I thought it safe to rate XII-1 in the same manner as V-1, and XII-2 as V-2, and so on in accordance with the merging of soils adopted in other settled districts.

The rates proposed for the several classes of irrigation works and dry groups of villages, when merged, resolve themselves into 10 and 9 respectively, as shown below for the entire district:—

Number.	Wet.		Dry.	
	Rate per acre.		Rate per acre.	
	Scheme A.	Scheme B.	Scheme A.	Scheme B.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	8 8 0	9 0 0	2 12 0	3 8 0
2	7 8 0	8 0 0	2 4 0	3 0 0
3	6 8 0	7 0 0	1 12 0	2 8 0
4	5 8 0	6 0 0	1 4 0	2 0 0
5	4 8 0	5 0 0	1 0 0	1 8 0
6	4 0 0	4 8 0	0 12 0	1 4 0
7	3 8 0	4 0 0	0 10 0	1 0 0
8	3 0 0	3 8 0	0 8 0	0 12 0
9	2 8 0	3 0 0	0 6 0	0 8 0
10	2 0 0	2 8 0	..	...

which supersedes the following rates now in force in the district:—

No.	Wet. Rate per acre.	Dry. Rate per acre.
	RS. A. P.	RS. A. P.
1	8 15 2	5 4 10
2	7 15 3	3 3 6
3	6 15 4	2 13 6
4	6 6 4	2 6 8
5	5 4 10	1 15 0
6	4 4 2	1 13 7
7	3 3 6	1 7 6
8	2 2 1	1 2 2
9	1 1 5	0 12 2

34. *Financial results.*—The annexed is an abstract of the financial results of the application of the money rates to the classification of wet and dry lands of the Cuddalore and Villupuram taluks (1) according to scheme A and (2) according to scheme B:—

Taluks.	Wet or dry.	Group or class.	As per Revenue. Extent.*	As per Revenue. Assessment.*	As per Revenue. Average.	Survey area.	As per Settlement. Scheme A. Assessment.	As per Settlement. Scheme A. Average.	As per Settlement. Scheme B. Assessment.	As per Settlement. Scheme B. Average.	Comparison. Extent. Area.	Comparison. Extent. Percentage.	Comparison. Assessment. Scheme A.	Comparison. Assessment.	Comparison. Assessment. Scheme B.	Comparison. Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACS. CTS.	RS. A. P.	RS. A. P.	ACS. CTS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	ACS. CTS.		RS. A. P.	P. C.	RS. A. P.	P. C.
Cuddalore.	Wet.	1st class ..	5,724 93	39,679 15 5	6 14 11	6,165 51	40,846 11 0	6 9 11	43,930 12 0	7 2 0	+ 440 58	8	+ 1,166 12 0	3	+ 4,250 12 0	10
		2nd do. ..	12,335 69	70,593 15 4	5 11 7	13,431 47	69,972 4 0	5 3 4	76,688 5 0	5 11 4	+ 1,095 78	9	— 621 11 0	1	+ 6,094 6 0	9
		3rd do. ..	7,175 31	34,771 0 3	4 13 7	7,684 46	32,474 1 0	4 3 8	36,316 12 0	4 11 7	+ 509 15	7	— 2,296 15 0	7	+ 1,545 12 0	4
		4th do. ..	2,165 23	8,954 8 5	4 2 2	2,331 78	8,503 3 0	3 10 4	9,669 3 0	4 2 6	+ 166 55	8	— 451 6 0	5	+ 714 10 0	8
		Total Wet..	27,401 16	1,53,999 7 5	5 9 11	29,613 22	1,51,796 3 0	5 2 0	1,66,605 0 0	5 10 0	+ 2,212 06	8	— 2,203 4 0	1	+ 12,605 9 0	8
	Dry ..	1st group ..	116,325 0	2,10,663 0 0	1 12 11	128,058 *0	1,32,080 0 0	1 0 6	2,03,557 0 0	1 9 5	+ 11,733 0	10	— 78,583 0 0	37	— 7,106 0 0	3
		Grand Total	143,726 16	3,64,662 7 5	..	157,671 22	2,83,876 3 0	..	3,70,162 0 0	..	+ 13,945 06	10	— 80,786 4 0	22	+ 5,499 9 0	1
Villupuram.	Wet.	1st class ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		2nd do. ..	26,467 99	1,49,097 11 0	5 10 2	28,367 33	1,49,018 15 0	5 4 1	1,63,204 8 0	5 12 1	+ 1,899 34	7	— 78 12 0	..	+ 14,106 13 0	9
		3rd do. ..	12,546 13	64,497 4 8	5 2 3	13,466 85	60,678 11 0	4 8 0	67,411 13 0	5 0 1	+ 920 72	7	— 3,818 10 0	6	+ 2,914 8 0	5
		4th do. ..	1,254 26	5,305 4 5	4 3 8	1,356 10	4,836 3 0	3 9 1	5,504 12 0	4 0 11	+ 101 84	8	— 469 2 0	9	+ 199 8 0	4
		Total Wet..	40,268 38	2,18,900 4 1	5 7 0	43,190 28	2,14,533 13 0	4 15 6	2,36,121 1 0	5 7 5	+ 2,921 90	7	— 4,366 8 0	2	+ 17,220 13 0	8
	Dry.	1st group ..	129,590 93	2,23,235 14 6	1 11 7	139,578 23	1,45,990 5 0	1 0 9	2,25,535 7 0	1 10 0	+ 9,987 30	8	— 77,245 9 6	35	+ 2,299 8 6	1
		2nd do. ..	6,415 38	9,232 11 1	1 7 0	7,558 57	5,446 15 0	0 11 6	8,554 1 0	1 2 1	+ 1,143 19	18	— 3,785 12 0	41	— 678 10 0	7
		Total Dry..	136,006 31	2,32,468 9 7	1 11 4	147,136 80	1,51,437 4 0	1 1 10	2,34,089 8 0	1 9 5	+ 11,130 49	8	— 81,031 5 6	35	+ 1,620 14 6	1
		Grand Total..	176,274 69	4,51,368 13 8	..	190,327 08	3,65,971 1 0	..	4,70,210 9 0	..	+ 14,052 39	8	— 85,397 13 0	19	+ 18,841 11 0	4
Total.	Wet.	1st class ..	5,724 93	39,679 15 5	6 14 11	6,165 51	40,846 11 0	6 9 11	43,930 12 0	7 2 0	+ 440 58	8	+ 1,166 12 0	3	+ 4,250 12 0	10
		2nd do. ..	38,803 68	2,19,691 10 4	5 10 7	41,798 80	2,18,991 3 0	5 3 10	2,39,892 13 0	5 11 10	+ 2,995 12	8	— 700 7 0	..	+ 20,201 2 0	9
		3rd do. ..	19,721 44	99,268 4 11	5 0 6	21,151 31	93,152 12 0	4 6 6	1,03,728 9 0	4 14 6	+ 1,429 87	7	— 6,115 9 0	6	+ 4,460 4 0	4
		4th do. ..	3,419 49	14,259 12 10	4 2 9	3,687 88	13,339 6 0	3 9 10	15,174 0 0	4 1 10	+ 268 39	8	— 920 7 0	6	+ 914 3 0	6
		Total Wet..	67,669 54	3,72,899 11 6	5 8 2	72,803 50	3,66,330 0 0	5 0 6	4,02,726 1 0	5 8 6	+ 5,133 96	8	— 6,569 12 0	2	+ 29,826 5 6	8
	Dry.	1st group ..	245,915 93	4,33,898 14 6	1 12 3	267,636 23	2,78,070 5 0	1 0 8	4,29,092 7 0	1 9 7	+ 21,720 30	9	— 1,55,828 9 6	36	— 4,806 8 0	1
		2nd do. ..	6,415 38	9,232 11 1	1 7 0	7,558 57	5,446 15 0	0 11 6	8,554 1 0	1 2 1	+ 1,143 19	18	— 3,785 12 0	41	— 678 10 0	7
		Total Dry..	252,331 31	4,43,131 9 7	1 12 1	275,194 80	2,83,517 4 0	1 0 6	4,37,646 8 0	1 9 6	+ 22,863 49	9	— 1,59,614 5 6	36	— 5,485 2 0	1
		Grand Total..	320,000 85	8,16,031 5 1	..	347,998 30	6,49,847 4 0	..	8,40,372 9 0	..	+ 27,997 45	9	— 1,66,184 1 6	20	+ 24,341 4 0	3

* According to fasli 1291 for Cuddalore and according to fasli 1292 for Villupuram.

Under the two schemes the results stated in lump for the two taluks would be as follows :—

A.—In wet, there is a decrease of Rs. 6,570 or 2 per cent.,
In dry, there is decrease of Rs. 1,59,614 or 36 per cent.,
or on the whole a decrease of Rs. 1,66,184 or 20 per cent.
B.—In wet, there is an increase of Rs. 29,826 or 8 per cent.,
In dry, there is a decrease of Rs. 5,485 or 1 per cent.,
or on the whole an increase of Rs. 24,341 or 3 per cent.,
against an increase of area { in wet 5,134 acres or 8 per cent., in dry 22,863 acres or 9 per cent.,
or on the whole acres 27,997 or 9 per cent.

There is a large sacrifice of revenue in dry under scheme A which is uncalled for. Even the unoccupied area in these two taluks, amounting to 51,519 acres or 19 per cent., will not, in my opinion, justify a reduction of 36 per cent. in assessment. I venture, therefore, to recommend that scheme B, which is a slight departure from the plan approved of in G.O. of 30th July 1885, may be adopted. This will give a moderate increase in wet and a trifling decrease in dry, the increase in the former being mainly due to the 8 per cent. increase in area.

35. The following statement will show at a glance the comparative incidence of rates, present and proposed, in the different classes of irrigation sources and in the different groups of dry villages. It will be seen that there is but little difference between the two, taking for comparison the figures of scheme B :—

Taluks.	Items.		Average Rate per Acre. Classes of irrigation sources. 1st.	2nd.	3rd.	4th.	Total.	Groups of dry villages. 1st.	2nd.	Total.
1	2		3	4	5	6	7	8	9	10
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Cuddalore ..	Present	..	6 14 11	5 11 7	4 13 7	4 2 2	5 9 11	1 12 11	..	1 12 11
	Proposed	A..	6 9 11	5 3 4	4 3 8	3 10 4	5 2 0	1 0 6	..	1 0 6
		B..	7 2 0	5 11 4	4 11 7	4 2 6	5 10 0	1 9 5	..	1 9 5
Villupuram ..	Present		..	5 10 2	5 2 3	4 3 8	5 7 0	1 11 7	1 7 0	1 11 4
	Proposed	A..	..	5 4 1	4 8 0	3 9 1	4 15 6	1 0 9	0 11 6	1 1 10
		B..	..	5 12 1	5 0 1	4 0 11	5 7 5	1 10 0	1 2 1	1 9 5

The proposed averages are compared below with those of the adjoining districts of Chingleput and North Arcot. In wet they are higher than those of the two districts, because the rates proposed for South Arcot are higher. In dry they are lower than the average rates of Chingleput, because the latter includes the assessment of manaware wet lands transferred to dry in the new settlement, but assessed one taram or class higher than ordinary dry lands :—

Classes of irrigation for wet and of groups for dry.	Average Rate per Acre. Chingleput.	North Arcot.	South Arcot. Scheme A.	South Arcot. Scheme B.
Wet.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
First class	4 14 6	5 7 7	6 9 11	7 2 0
Second class	3 8 5	5 10 10	5 3 10	5 11 10
Third do.	2 10 11	4 13 1	4 6 6	4 14 6
Fourth do.	..	4 3 10	3 9 10	4 1 10
Dry.				
First group	1 14 4	1 7 1	1 0 8	1 9 7
Second group	1 3 7	1 0 8	0 11 6	1 2 1

36. The annexed table shows the classification and assessment of the occupied area of the two taluks under report. For classwar and groupwar particulars *vide* statements A and B given in the appendix :—

Cuddalore Taluk.

Soil.		Wet.						
			Proposed Assessment.					
			Scheme A.			Scheme B.		
Class or taram.	Sort.	Present assessment.	Assessment.	Difference.	Percentage.	Assessment.	Difference.	Percentage.
1		2	3	4	5	6	7	8
		RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
III.	1	7,814 7 0	7,617 0 0	— 197 7 0	3	8,176 4 0	+ 361 13 0	5
	2	17,746 14 6	17,167 15 0	— 579 0 0	3	18,613 15 0	+ 867 1 0	5
	3	8,465 6 8	7,961 1 0	— 504 6 0	6	8,783 2 0	+ 317 11 0	4
	4	2,548 6 0	2,439 4 0	— 109 2 0	4	2,746 5 0	+ 197 15 0	8
	5	4,033 10 9	4,182 2 0	+ 148 7 0	4	4,781 7 0	+ 747 12 0	19
	..	40,618 12 10	39,377 6 0	— 1,241 6 0	3	43,111 1 0	+ 2,492 4 0	6
IV.	1	15,062 6 1	15,559 15 0	+ 497 9 0	3	16,569 15 0	+ 1,507 9 0	10
	2	20,927 13 6	21,447 10 0	+ 519 12 0	3	23,117 5 0	+ 2,189 7 0	10
	3	19,501 11 6	19,646 14 0	+ 145 3 0	1	21,420 6 0	+ 1,918 11 0	10
	4	16,064 6 10	15,400 5 0	— 664 2 0	4	17,051 6 0	+ 986 15 6	6
	5	5,640 9 10	5,790 14 0	+ 150 4 0	3	6,558 12 0	+ 918 2 0	16
	..	77,196 15 8	77,845 10 0	+ 648 10 0	1	84,717 12 0	+ 7,520 12 0	10
V.	1	680 1 8	753 11 0	+ 73 9 0	11	828 10 0	+ 148 8 0	22
	2	427 3 8	463 8 0	+ 36 5 0	8	515 9 0	+ 88 6 0	21
	3	187 4 2	226 4 0	+ 39 0 0	21	254 9 0	+ 67 5 0	36
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	1,294 9 6	1,443 7 0	+ 148 14 0	12	1,598 12 0	+ 304 3 0	23
VII.	1	2,497 8 0	2,561 7 0	+ 63 15 0	3	2,799 14 0	+ 302 6 0	12
	2	4,443 15 7	4,329 1 0	— 114 15 0	3	4,792 15 0	+ 348 15 0	8
	3	6,145 3 1	5,929 13 0	— 215 6 0	3	6,686 4 0	+ 541 1 0	9
	4	1,987 7 10	1,775 1 0	— 212 7 0	11	2,038 12 0	+ 51 4 0	3
	5	939 0 2	898 1 0	— 40 15 0	4	1,044 5 0	+ 105 5 0	11
	..	16,013 2 8	15,493 7 0	— 519 12 0	3	17,362 2 0	+ 1,349 2 0	8
VIII.	1	2,709 11 1	2,581 0 0	— 128 11 0	5	2,872 8 0	+ 162 13 0	6
	2	6,052 11 10	6,019 13 0	— 32 15 0	1	6,785 10 0	+ 732 14 0	12
	3	1,717 11 7	1,619 4 0	— 98 7 0	6	1,862 1 0	+ 144 5 0	8
	4	79 13 10	73 15 0	— 5 15 0	8	86 5 0	+ 6 7 0	8
	5	69 10 6	60 11 0	— 9 0 0	13	75 13 0	+ 6 3 0	9
	..	10,629 10 10	10,354 11 0	— 275 0 0	3	11,682 5 0	+ 1,052 10 0	10
XII.	1	3,819 5 0	2,849 1 0	— 970 4 0	25	3,155 1 0	— 664 4 0	17
	2	1,682 2 2	1,701 2 0	+ 19 0 0	1	1,898 8 0	+ 216 6 0	13
	3	2,031 11 9	2,086 11 0	+ 54 15 0	2	2,349 14 0	+ 318 2 0	15
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	7,533 2 11	6,636 14 0	— 896 5 0	12	7,403 7 0	— 129 12 0	2
XIII.	1	576 6 3	511 5 0	— 65 2 0	11	574 2 0	— 2 4 0	..
	2	71 14 3	65 9 0	— 6 5 0	9	76 5 0	+ 4 7 0	6
	3	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	648 4 6	576 14 0	— 71 7 0	11	650 7 0	+ 2 3 0	..
XIV.	1	32 5 4	14 10 0	— 17 11 0	56	16 12 0	— 15 9 0	48
	2	2 11 9	1 12 0	— 1 0 0	33	2 1 0	— 0 10 0	33
	3	29 14 8	51 11 0	+ 21 13 0	73	60 5 0	+ 30 6 0	100
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	64 15 9	68 1 0	+ 3 2 0	5	79 2 0	+ 14 3 0	22
Total ..	..	1,53,999 7 6	1,51,796 3 0	— 2,203 4 0	1	1,66,605 0 0	+ 12,605 9 0	8

Cuddalore Taluk—continued.

Soil.		Dry.						
			Proposed assessment.					
			Scheme A.			Scheme B.		
Class or taram.	Sort.	Present assessment.	Assessment.	Difference.	Percentage.	Assessment.	Difference.	Percentage.
		9	10	11	12	13	14	15
		RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
III.	1	..	..	..	..	..	..	..
	2	1,018 0 0	1,010 0 0	— 8 0 0	1	1,347 0 0	+ 329 0 0	32
	3	1,535 0 0	1,260 0 0	— 275 0 0	18	1,800 0 0	+ 265 0 0	17
	4	1,279 0 0	910 0 0	— 369 0 0	29	1,456 0 0	+ 177 0 0	14
	5	1,841 0 0	1,266 0 0	— 575 0 0	31	1,899 0 0	+ 58 0 0	3
	..	5,673 0 0	4,446 0 0	— 1,227 0 0	22	6,502 0 0	+ 829 0 0	15
IV.	1	6,742 0 0	5,099 0 0	— 1,643 0 0	24	6,798 0 0	+ 56 0 0	1
	2	18,361 0 0	13,314 0 0	— 5,047 0 0	27	19,020 0 0	+ 659 0 0	4
	3	23,765 0 0	14,231 0 0	— 9,534 0 0	40	22,770 0 0	— 995 0 0	4
	4	6,462 0 0	3,603 0 0	— 2,859 0 0	44	5,404 0 0	— 1,058 0 0	16
	5	1,300 0 0	614 0 0	— 686 0 0	53	1,024 0 0	— 276 0 0	21
	..	56,630 0 0	36,861 0 0	— 19,769 0 0	35	55,016 0 0	— 1,614 0 0	3
V.	1	17,436 0 0	11,252 0 0	— 6,184 0 0	35	18,004 0 0	+ 568 0 0	3
	2	8,544 0 0	5,096 0 0	— 3,448 0 0	40	7,644 0 0	— 900 0 0	11
	3	831 0 0	436 0 0	395 0 0	48	728 0 0	— 103 0 0	12
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	26,811 0 0	16,784 0 0	— 10,027 0 0	37	26,376 0 0	— 435 0 0	2
VII.	1	5,054 0 0	3,308 0 0	— 1,746 0 0	35	4,725 0 0	— 329 0 0	7
	2	17,038 0 0	11,311 0 0	— 5,727 0 0	34	18,098 0 0	+ 1,060 0 0	6
	3	12,209 0 0	7,319 0 0	— 4,890 0 0	40	10,978 0 0	— 1,231 0 0	10
	4	5,614 0 0	3,291 0 0	— 2,323 0 0	41	5,485 0 0	— 129 0 0	2
	5	15,270 0 0	9,201 0 0	— 6,069 0 0	40	14,721 0 0	— 549 0 0	4
	..	55,185 0 0	34,430 0 0	— 20,755 0 0	38	54,007 0 0	— 1,178 0 0	2
VIII.	1	15,386 0 0	9,496 0 0	— 5,890 0 0	38	15,194 0 0	— 192 0 0	1
	2	16,095 0 0	10,241 0 0	— 5,854 0 0	36	15,362 0 0	— 733 0 0	5
	3	2,217 0 0	1,291 0 0	— 926 0 0	42	2,151 0 0	— 66 0 0	3
	4	12,426 0 0	7,647 0 0	— 4,779 0 0	39	12,236 0 0	— 190 0 0	2
	5	6,451 0 0	3,935 0 0	— 2,516 0 0	39	5,902 0 0	— 549 0 0	9
	..	52,575 0 0	32,610 0 0	— 19,965 0 0	38	50,845 0 0	— 1,730 0 0	3
XII.	1	1,852 0 0	1,074 0 0	— 778 0 0	42	1,718 0 0	— 134 0 0	7
	2	1,082 0 0	713 0 0	— 369 0 0	34	1,070 0 0	— 12 0 0	1
	3	647 0 0	238 0 0	— 409 0 0	63	396 0 0	— 251 0 0	39
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	3,581 0 0	2,025 0 0	— 1,556 0 0	43	3,184 0 0	— 397 0 0	11
XIII.	1	6,623 0 0	3,267 0 0	— 3,356 0 0	51	4,899 0 0	— 1,724 0 0	26
	2	712 0 0	262 0 0	— 450 0 0	63	438 0 0	— 274 0 0	38
	3	97 0 0	59 0 0	— 38 0 0	39	94 0 0	— 3 0 0	3
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	7,432 0 0	3,588 0 0	— 3,844 0 0	52	5,431 0 0	— 2,001 0 0	27
XIV.	1	2,082 0 0	983 0 0	— 1,099 0 0	53	1,638 0 0	— 444 0 0	21
	2	467 0 0	283 0 0	— 184 0 0	39	452 0 0	— 15 0 0	3
	3	227 0 0	70 0 0	— 157 0 0	70	106 0 0	— 121 0 0	53
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	2,776 0 0	1,336 0 0	— 1,440 0 0	52	2,196 0 0	— 580 0 0	21
Total ..	..	2,10,663 0 0	1,32,080 0 0	— 78,583 0 0	37	2,03,557 0 0	— 7,106 0 0	3

Villupuram Taluk.

Soil.		Wet.						
			Proposed assessment.					
			Scheme A.			Scheme B.		
Taram or class.	Sort.	Present assessment.	Assessment.	Difference.	Percentage.	Assessment.	Difference.	Percentage.
1		2	3	4	5	6	7	8
		RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
III.	1	10,812 8 5	10,371 2 0	— 441 6 0	4	11,207 7 0	+ 394 15 0	4
	2	9,243 3 8	8,583 15 0	— 659 5 0	7	9,435 4 0	+ 192 0 0	2
	3	8,216 12 5	7,740 2 0	— 476 10 0	6	8,645 9 0	+ 428 13 0	5
	4	3,037 1 5	2,853 14 0	— 183 3 0	6	3,234 11 0	+ 197 10 0	6
	5	1,774 4 7	1,901 12 0	+ 127 7 0	7	2,187 4 0	+ 412 15 0	23
	..	33,083 11 6	31,450 13 0	—1,633 1 0	5	34,710 3 0	+ 1,626 5 0	5
IV.	1	16,823 13 6	17,160 6 0	+ 336 8 0	2	18,339 3 0	+ 1,515 5 0	9
	2	26,377 12 7	26,571 6 0	+ 193 9 0	1	28,744 7 0	+ 2,366 10 0	9
	3	23,325 10 11	22,344 13 0	— 980 14 0	4	24,488 9 0	+ 1,162 14 0	5
	4	12,470 13 7	11,805 1 0	— 665 13 0	5	13,167 8 0	+ 696 11 0	5
	5	6,636 14 7	6,507 6 0	— 129 8 0	2	7,355 2 0	+ 718 3 0	11
	..	85,635 1 2	84,389 0 0	—1,246 2 0	1	92,094 13 0	+ 6,459 11 0	7
V.	1	776 6 4	739 9 0	— 36 12 0	5	809 6 0	+ 33 0 0	4
	2	60 11 6	78 10 0	+ 17 14 0	29	87 14 0	+ 27 2 0	45
	3	14 4 6	7 15 0	— 6 6 0	43	8 15 0	— 5 5 0	37
	4	..	..	..	..	..	..	..
	5	1,432 0 0	1,333 12 0	— 98 4 0	7	1,556 0 0	+ 124 0 0	9
	..	2,283 5 4	2,159 14 0	— 123 8 0	5	2,462 2 0	+ 178 13 0	8
VII.	1	25,557 0 1	25,215 11 0	— 341 6 0	1	27,281 11 0	+ 1,724 11 0	7
	2	24,764 10 10	24,613 11 0	— 151 0 0	1	27,025 2 0	+ 2,260 7 0	9
	3	24,661 7 3	23,382 3 0	—1,279 4 0	5	26,124 14 0	+ 1,463 7 0	6
	4	9,685 13 9	9,958 10 0	+ 272 12 0	3	11,258 14 0	+ 1,573 0 0	16
	5	5,910 6 1	6,407 5 0	+ 496 15 0	8	7,365 8 0	+ 1,455 2 0	25
	..	90,579 6 0	89,577 8 0	—1,001 14 0	1	99,056 1 0	+ 8,476 11 0	9
VIII.	1	1,799 15 6	1,879 5 0	+ 79 6 0	4	2,067 12 0	+ 267 12 0	15
	2	2,289 12 5	2,123 0 0	— 166 12 0	7	2,367 3 0	+ 77 7 0	3
	3	1,590 11 1	1,566 11 0	— 24 0 0	2	1,779 3 0	+ 188 8 0	12
	4	180 9 5	194 2 0	+ 13 9 0	7	224 7 0	+ 43 14 0	24
	5	414 3 4	557 7 0	+ 143 4 0	34	650 10 0	+ 236 7 0	57
	..	6,275 3 9	6,320 9 0	+ 45 7 0	1	7,089 3 0	+ 814 0 0	13
XII.	1	858 10 8	518 3 0	— 340 8 0	40	575 12 0	— 282 15 0	16
	2	143 8 8	86 8 0	— 57 1 0	40	97 5 0	— 46 4 0	..
	3	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	1,002 3 4	604 11 0	— 397 9 0	40	673 1 0	329 3 0	33
XIII.	1	19 4 5	19 11 0	+ 0 7 0	2	22 2 0	+ 2 14 0	16
	2	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	19 4 5	19 11 0	+ 0 7 0	2	22 2 0	+ 2 14 0	16
XIV.	1	9 0 10	6 10 0	— 2 7 0	26	7 10 0	— 1 7 0	17
	2	12 12 9	5 1 0	— 7 12 0	61	5 14 0	— 6 15 0	54
	3	..	..	..	..	..	..	..
	..	21 13 7	11 11 0	— 10 3 0	45	13 8 0	— 8 6 0	36
Total ..	..	2,18,900 4 1	2,14,533 13 0	—4,366 7 0	2	2,36,121 1 0	+ 17,220 13 0	8

Villupuram Taluk—continued.

Soil.		Dry.						
			Proposed assessment.					
			Scheme A.			Scheme B.		
Taram or class.	Sort.	Present assessment.	Assessment.	Difference.	Percentage.	Assessment.	Difference.	Percentage.
		9	10	11	12	13	14	15
		RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
III.	1	371 10 9	457 13 0	+ 86 2 0	23	581 10 0	+ 209 15 0	56
	2	714 12 7	681 14 0	— 32 15 0	4	906 8 0	+ 191 11 0	27
	3	3,109 10 0	2,475 6 0	— 634 4 0	20	3,535 8 0	+ 425 14 0	13
	4	3,633 5 6	2,514 5 0	— 1,119 0 0	31	4,022 15 0	+ 389 10 0	11
	5	10,933 11 6	8,079 7 0	— 2,854 4 0	26	12,119 1 0	+ 1,185 5 0	11
	..	18,763 2 4	14,208 13 0	— 4,554 5 0	24	21,165 10 0	+ 2,402 7 0	13
IV.	1	3,752 0 11	3,207 14 0	— 544 3 0	14	4,277 4 0	+ 525 3 0	14
	2	13,471 3 5	10,116 11 0	— 3,354 8 0	24	14,452 1 0	+ 980 14 0	7
	3	14,915 15 9	9,517 4 0	— 5,398 12 0	36	15,227 3 0	+ 311 3 0	2
	4	7,964 8 1	5,124 13 0	— 2,839 11 0	35	7,687 3 0	— 277 5 0	3
	5	6,012 0 1	3,775 12 0	— 2,236 4 0	37	6,293 10 0	+ 281 10 0	4
	..	46,116 12 3	31,742 6 0	—14,373 6 0	31	47,937 5 0	+ 1,821 9 0	4
V.	1	8,047 11 9	5,073 2 0	— 2,974 10 0	37	8,117 1 0	+ 69 5 0	1
	2	2,710 13 0	1,503 3 0	— 1,207 10 0	45	2,254 11 0	— 456 2 0	17
	3	816 4 8	432 3 0	— 384 2 0	48	720 5 0	— 95 15 0	12
	4	182 14 9	85 7 0	— 97 8 0	49	136 10 0	— 46 5 0	25
	5	335 11 0	118 14 0	— 216 13 0	64	178 9 0	— 157 2 0	47
	..	12,093 7 2	7,212 13 0	— 4,880 11 0	40	11,407 4 0	— 686 3 0	6
VII.	1	5,678 0 8	4,685 6 0	— 992 11 0	17	6,727 7 0	+ 1,049 6 0	18
	2	16,614 5 11	11,327 3 0	— 5,287 3 0	32	18,072 14 0	+ 1,458 8 0	9
	3	17,860 7 7	11,469 6 0	— 6,391 2 0	36	17,283 14 0	— 576 10 0	3
	4	6,427 4 6	3,644 0 0	— 2,783 5 0	43	6,065 13 0	— 361 7 0	5
	5	3,214 11 4	1,631 10 0	— 1,583 1 0	49	2,610 9 0	— 604 2 0	19
	..	49,794 14 0	32,757 9 0	—17,037 6 0	34	50,760 9 0	+ 965 11 0	2
VIII.	1	27,291 2 5	17,682 12 0	— 9,608 6 0	35	28,179 13 0	+ 888 11 0	3
	2	41,653 9 6	26,642 15 0	—15,010 10 0	36	40,119 13 0	—1,533 12 0	4
	3	22,042 8 5	12,592 3 0	— 9,450 5 0	43	20,904 11 0	—1,137 13 0	5
	4	13,356 13 5	7,860 1 0	— 5,496 13 0	41	12,493 8 0	— 863 6 0	6
	5	944 3 9	478 15 0	— 465 5 0	49	713 9 0	— 230 11 0	24
	..	1,05,288 5 6	65,256 14 0	—40,031 7 0	39	1,02,411 6 0	—2,876 15 0	3
XII.	1	3 5 1	3 13 0	+ 0 8 0	17	6 2 0	+ 2 13 0	85
	2	2 3 6	2 5 0	+ 0 1 0	3	3 8 0	+ 1 5 0	58
	3	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	5 8 7	6 2 0	0 9 0	10	9 10 0	+ 4 2 0	74
XIII.	1	142 10 1	107 4 0	— 35 6 0	24	160 14 0	+ 18 4 0	13
	2	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..
	..	142 10 1	107 4 0	+ 35 6 0	24	160 14 0	+ 18 4 0	13
XIV.	1	130 13 5	73 8 0	— 57 5 0	44	122 8 0	— 8 5 0	6
	2.	125 9 9	64 11 0	— 60 15 0	49	103 8 0	— 22 2 0	18
	3	8 6 6	7 4 0	— 1 2 0	14	10 14 0	+ 2 7 0	29
	..	264 13 8	145 7 0	— 119 6 0	45	236 14 0	— 28 0 0	11
Total..	..	2,22,468 9 7	1,51,437 4 0	—81,031 6 0	35	2,24,089 8 0	+ 1,620 15 0	1

37. In the next statement is given the area falling under each money rate both for wet and dry. From this it appears that the wet rates of Rs. 6-8-0, 5-8-0, 4-8-0, 4 and 3-8-0 under scheme A and of Rs. 7, 6, 5, 4-8-0 and 4 under scheme B are the most universally distributed, while in dry the rates of Rs. 1-4-0, 1 and 10 annas under the former and of Rs. 2, 1-8-0 and 1 under the latter schemes assume similar proportions. These are seemingly moderate considering the special products grown in this district. Some of them are—

Sugar-cane in wet.

In uplands, chiefly of Cuddalore, jack and cashewnut trees are grown, while in the sea-coast villages vegetables, flowers and casuarina trees are the paying concerns.

44. *Sale value of Lands.*—Having been told that the lands of South Arcot command a very high price, I had an account of private sales prepared from the books of the Registration offices of the several taluks, except Chidambaram, for four years from 1879 to 1882; and I find that the average value is very much the same as in any other district ranging as it does in wet from Rs. 61-9-8 in the Tiruvannámalai taluk to Rs. 203-8-1 in the Vriddháchalam taluk; and in dry from Rs. 30-2-2 in the former taluk to Rs. 108-10-10 in the Cuddalore taluk. The highest values fetched in some of the taluks seem to be abnormally high, going as they do beyond Rs. 1,000 in both wet and dry; but a reference to the marginal figures will banish all idea of their extraordinary character, almost all the sales at those rates amounting to 10 cents and under. This high value must be due to some buildings situated on those lands or to some other cause than to their own intrinsic value; but the registrars' books do not throw any light on the subject. There is, therefore, nothing in this direction to influence us to introduce rates higher than those already proposed, although I confess there are altogether about half a dozen villages * near the head-quarters, the lands of which are very much priced. The following statement contains the particulars of sales recorded for each taluk, except Chidambaram as already mentioned :—

Names of villages.	Whether wet or dry.	No. of sales.	Extent sold.	Sale value.	Price per acre at that rate.
Cuddalore Taluk.			ACS. CTS.	RS.	RS.
Tirupápuliyár	Wet ..	1	0 60	600	1,000
Kurinjipádi	Dry ..	1	0 10	100	1,000
Vellappákkam	Do. ..	1	0 10	100	1,000
Melpaudi	Do. ..	1	0 10	100	1,000
Pallavaraya Nattam ..	Wet ..	1	0 10	100	1,000
Tindivanam Taluk.					
Karukkampattu	Wet ..	1	0 30	300	1,000
Villupuram Taluk.					
Echalam	Dry ..	1	0 04	45	1,125
Kottakuppam	Wet ..	1	0 10	100	1,000
		1	0 10	142	1,420
		1	0 10	117½	1,172
Pullichappallaym ..	..	1	0 10	100	1,000

Names of taluks.	Wet Lands.			
	Number of sales.	Average value per acre.	Highest value.	Lowest value.
1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.
Cuddalore	1,226	181 15 10	1,000 0 0	4 6 6
Tirukoilúr	646	152 15 4	606 0 0	4 6 5
Tindivanam	659	132 13 8	1,000 0 0	5 2 11
Tiruvannámalai	156	61 9 8	413 8 0	3 10 0
Kallakurchi	103	163 12 6	596 2 5	22 11 8
Vriddháchalam	135	203 8 1	850 0 0	16 2 6
Villupuram	981	139 11 11	1,420 0 0	7 9 5

Names of taluks.	Dry Lands.				Garden Lands.			
	Number of sales.	Average value per acre.	Highest value.	Lowest value.	Number of sales.	Average value per acre.	Highest value.	Lowest value.
	6	7	8	9	10	11	12	13
		RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
Cuddalore	2,586	108 10 10	1,000 0 0	1 15 3	9	269 12 0	333 5 4	14 15 7
Tirukoilúr	489	91 6 6	600 0 0	2 1 9	2	151 4 0	240 0 0	62 8 0
Tindivanam	515	73 0 1	880 0 0	1 7 9	22	402 13 1	300 0 0	33 5 4
Tiruvannámalai ..	138	30 2 2	500 0 0	2 0 0	9	71 4 6	166 10 8	8 0 0
Kallakurchi	35	106 5 11	625 0 0	14 0 0	1	273 3 5	273 3 5	..
Vriddháchalam ..	587	74 2 3	666 10 8	3 0 8	9	227 1 2	510 0 0	68 2 10
Villupuram	1,540	100 5 8	1,125 0 0	2 15 9	31	493 14 7	2,600 0 0	60 0 0

45. *Kistbandy.*—In paragraph 4 of G.O., No. 168, dated 6th February 1883, the Government directed that Settlement officers, while submitting schemes of settlement, should, after ascertaining the local variations in the several seasons of harvest, as well as the wishes of the cultivators, propose such modifications as they may deem fitting in the present system of instalments for the payment of revenue.

Adverting to these instructions I have made inquiries in the matter of these instalments upon the same principles as those explained in my letter to your address, No. 499-300, dated 19th October 1883, regarding the instalments in the Vellore taluk of the North Arcot district.

---

* Cuddalore, Tirupápuliyár, Karayeravitta kuppam, Karappadithundu and Patharikuppam.

---

46. There are at present six instalments as in North Arcot, running from November to April, payable at the following rates in the rupee :—

Months.	Rate ANNAS.
November	2
December	2
January	2
February	4
March	4
April	2

The ryots of Cuddalore, as well as those of Villupuram, with whom I have been able to consult, express their wishes as follows :—

Revenue instalments as requested by the ryots.	Number of villages.		
	Cuddalore.	Villupuram.	Total.
For four instalments from February to May with a uniform rate of 4 annas in the rupee	113	22	135
For four instalments from January to April with the above rate	16	7	23
For five instalments from January to May at 2 annas in the first and last and 4 annas in the remaining three instalments	66	3	69
For five instalments from February to June with different rates	14	3	17
For six instalments from January to June at 2 annas for January, April, May and June, and 4 annas for February and March	3	...	3
For six instalments from December to May at 4 annas for February and March and 2 annas for the remaining four months	8	...	8
For six instalments as at present	3	...	3
Total ...	223	35	258

It will be seen that of the 258 villages, the ryots of 135, or more than half the number, are in favor of four instalments, from February to May, payable at a uniform rate of 4 annas, while those of twenty-three more ask for the same number of instalments at the same rates, but beginning from January and running up to April. The ryots of the remaining villages wish for different instalments with different proportions of payment.

47. With a view to consider how far the requests of the ryots are based upon the actual state of things, an abstract statement showing the area cultivated with each kind of crop, and the periods of their sale in the South Arcot district, is given below :—

Details of crops.	Extent cultivated.	Selling months.
	ACRES.	
1. Paddy	339,951	December to May.
2. Cumbu	261,838	August to December.
3. Varagu	225,996	October to May.
4. Ragi	133,554	September to April.
5. Ground-nut	45,995	January to May.
6. Oil-seeds	56,697	October and January to April.
7. Cholum	38,751	October, December to March and May.
8. Indigo	64,305	February to December.
9. Horse-gram	18,678	January to April.
10. Other food-grains ...	17,213	November to May.
11. Pulses	11,230	December to April.
12. Cotton	5,796	January to June.
13. Other crops	13,531	January to May, July and October.
14. Topes	28,831	
Total ...	1,262,366	

It will appear that the first five are the prevailing crops in the district, of which paddy is considerably sold in March and April, and the other crops from November to May.

48. I have also requested the tahsildars of the several taluks to express their opinion regarding the propriety or otherwise of continuing the present instalments. Three * of them state that the number of present instalments should be retained, but the tahsildar of Cuddalore suggests that the first instalment, viz., November, should be replaced by September. The tahsildar of Chidambaram wishes to introduce a change in the rates as per margin, † while the Vriddhachalam tahsildar adheres to the present rates as well as to the present periods. Two tahsildars ‡ are in favor of reducing the present instalments to four, running from January to April; but one of them suggests the proportions of payment to be 2 annas for January and April, and 6 annas for February and March, while the other advocates a uniform rate of 4 annas. Another tahsildar (Tindivanam), though in favor of four kists, considers that they should be fixed in every alternate month at different rates, viz., November 4 annas, January 2 annas, March 6 annas and May 4 annas. Of the remaining two tahsildars, one (Tirukoilur) recommends the reduction of the present kists to 3 from January to March, fixing 4 annas for the first and last months and 8 annas for February. The other (Kallakurchi) states that the last kist, viz., of April, may be abolished, and the remaining five retained with 2 annas for November and December and 4 annas for the remaining three months.

* Cuddalore, Chidambaram and Vriddhachalam.

Month.	Rate annas.
† November	[illegible]
December	[illegible]
January	[illegible]
February	[illegible]
March	[illegible]
April	[illegible]

‡ Tiruvannamalai and Villupuram.

49. The fact is that the present six instalments were fixed so early as from November, having in view the harvest of cumbu and other dry crops from August to October; but nearly three-fourths of the ryots of the district own pattas under Rs. 10. Most of these subsist on the above grains, and are consequently obliged to retain them for their own use only, disposing of a small quantity which is hardly sufficient to meet the Government demands, the deficiency being met by other means. Even the well-to-do ryots do not sell the above products as soon as harvested, unless the prospects of the season for the other dry and wet crops are promising. So they all seem to feel some difficulty in meeting the Government demand in the first three months.

As a great quantity of dry crops as well as the first and second crop of paddy are harvested and brought to market from January to May, as would appear from the abstract statement given above, so as to meet the Government demand without difficulty, the majority of the ryots seem to prefer four kists, running from February to May, and the other five from January to May.

Though January is one of the selling months of some crops and may provide ample means to meet the Government demand, still the kist in that month may, I think, be conveniently dispensed with and the month of May preferred for the last kist in accordance with the wishes of the majority of the ryots, with a view to enable them to meet the contingency of the last harvest, consequent on the late fall of rains in some years, and to derive the benefit of the fluctuations in the market price.

In support of the proposed last kist in May, I request your attention to the demand, collection and balance statement of the district given in the appendix C for the three faslis from 1289 to 1291, from which it will appear that, though the present kistbundy closes with April, a large amount of demand is left in arrears at the end of that month and collected in the following months of May and June.

Under the foregoing circumstances, I beg to suggest four kists or instalments, running from February to May, with a uniform rate of 4 annas in the rupee, may be fixed for the whole district. §

50. *Concluding remarks.*—In conclusion, I beg to state that the party No. V started work in this district in November 1883, and completed up to date the classification of four taluks, viz., Cuddalore, Villupuram, Tindivanam and Tiruvannamalai, with the exception of fifteen villages in the last-named taluk. The examination of the supervisor was completed for the first two taluks and that of the third is in progress. Hence the financial results of only two taluks are forwarded with this report. I have inspected every village and every source of irrigation in Cuddalore, and more than half the villages and their irrigation sources in Villupuram. I trust that I have put matters before you as clearly as I can, to enable you to arrive at a final conclusion regarding the suitability of the rates proposed for the tract of country under report. I have no doubt there are shortcomings, but beg that they may be indulgently overlooked.

---

§ Since writing the above in February 1885, I have had the advantage of visiting Tindivanam and Tiruvannamalai taluks of this district where, at a conference held with the leading ryots of several villages, I have ascertained their wishes as to "kistbundy" (or instalments of revenue payments) to be precisely what I have recommended. This circumstance strengthens my opinion that the change recommended will answer very well for the whole district.

ENCLOSURE No. 2.

APPENDIX A.

STATEMENT showing the area and assessment falling under the different descriptions of soil in the Cuddalore taluk of the South Arcot district.

Class and sort of soil.		WET DIRECT FLOW.									
		1st class.					2nd class.				
		As per revenue.		As per settlement.			As per revenue.		As per settlement.		
		Extent.	Assessment.	Extent.	Assessment.		Extent.	Assessment.	Extent.	Assessment.	
					Scheme A.	Scheme B.				Scheme A.	Scheme B.
1		2	3	4	5	6	7	8	9	10	11
		ACS. CTS.	RS. A. P.	ACS. CTS.	RS. A. P.	RS. A. P.	ACS. CTS.	RS. A. P.	ACS. CTS.	RS. A. P.	RS. A. P.
3	1	378 47	2,826 11 3	398 13	2,986 0 0	3,184 11 0	638 59	4,601 4 8	665 55	4,326 1 0	4,658 15 0
	2	1,347 67	9,644 1 8	1,476 66	9,598 5 0	10,336 10 0	1,190 56	7,003 15 7	1,195 15	6,573 5 0	7,171 6 0
	3	407 5	3,120 11 3	545 59	3,000 12 0	3,274 3 0	924 72	4,856 1 6	1,007 85	4,535 5 0	5,039 5 0
	4	29 69	116 8 9	34 55	155 8 0	172 12 0	468 28	2,261 8 11	510 97	2,043 14 0	2,299 8 0
	5	..	..	..	..	..	463 82	3,803 7 5	1,411 62	3,890 11 0	4,446 6 0
4	1	547 10	4,850 14 5	565 31	4,805 4 0	5,087 12 0	1,148 88	8,616 3 8	1,181 77	8,863 4 0	9,453 4 0
	2	790 36	5,704 5 10	839 44	6,296 0 0	6,716 3 0	1,603 28	11,017 8 7	1,708 86	11,107 9 0	11,962 3 0
	3	950 44	6,262 12 4	1,026 11	6,669 11 0	7,182 15 0	1,588 59	9,138 14 1	1,670 31	9,186 11 0	10,621 9 0
	4	804 55	4,947 13 7	882 94	4,856 3 0	5,297 11 0	1,330 76	6,957 3 5	1,449 7	6,520 13 0	7,245 10 0
	5	10 34	63 7 4	10 11	45 8 0	50 [illegible] 0	734 2	3,159 14 0	833 12	3,332 8 0	3,749 4 0
5	1	1 24	11 10 7	1 29	8 8 0	9 1 0	88 23	468 7 11	100 2	550 2 0	600 6 0
	2	..	..	..	..	..	78 55	399 0 6	97 18	437 5 0	485 14 0
	3	..	..	..	..	..	45 56	187 4 2	56 56	226 4 0	254 9 0
7	1	12 39	91 5 8	11 91	89 5 0	95 4 0	20 14	142 6 8	21 0	136 8 0	147 0 0
	2	6 83	50 8 0	7 98	51 14 0	55 14 0	221 34	1,203 7 10	232 43	1,278 6 0	1,394 9 0
	3	2 57	16 12 1	3 76	20 11 0	22 9 0	299 11	1,306 14 1	320 81	1,443 10 0	1,604 0 0
	4	..	..	..	..	..	2 45	7 14 6	3 52	14 1 0	15 13 0
	5	..	..	..	..	..	59 8	226 3 8	69 99	245 0 0	280 0 0
8	1	12 19	73 1 0	11 59	75 5 0	84 2 0	79 33	448 12 9	85 62	470 15 0	513 12 0
	2	4 92	31 1 11	6 7	33 6 0	36 7 0	120 9	539 3 4	132 91	598 1 0	664 6 0
	3	..	..	..	..	..	36 73	162 11 3	39 41	157 10 0	177 6 0
	4	..	..	..	..	..	0 41	2 3 0	0 45	1 9 0	1 13 0
	5	..	..	..	..	..	..	..	..	..	..
12	1	18 57	145 9 11	18 95	123 3 0	132 10 0	81 6	404 13 11	88 7	484 6 0	528 7 0
	2	..	..	..	..	..	239 98	1,213 9 1	274 75	1,236 6 0	1,373 11 0
	3	..	..	..	..	..	423 1	1,057 14 4	494 58	1,978 5 0	2,225 11 0
13	1	..	..	..	..	..	56 95	274 4 0	59 9	265 14 0	295 7 0
	2	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..
14	1	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	13 99	29 14 8	17 23	51 11 0	60 6 0
	Total ..	5,414 47	37,957 7 7	5,840 39	38,815 5 0	41,736 5 0	12,332 65	70,570 3 6	13,427 89	69,956 2 0	76,670 7 0

Statement showing the area and assessment falling under the different descriptions of soil in the Cuddalore taluk of the South Arcot district—*continued.*

Class and sort of soil.		Wet direct flow—*continued.*									
		3rd class.					4th class.				
		As per revenue.		As per settlement.			As per revenue.		As per settlement.		
		Extent.	Assessment.	Extent.	Assessment. Scheme A.	Assessment. Scheme B.	Extent.	Assessment.	Extent.	Assessment. Scheme A.	Assessment. Scheme B.
		12	13	14	15	16	17	18	19	20	21
		ACS. CTS.	RS. A. P.	ACS. CTS.	RS. A. P.	RS. A. P.	ACS. CTS.	RS. A. P.	ACS. CTS.	RS. A. P.	RS. A. P.
3 ..	1	[illegible]	[illegible]	53 44	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	175 78	562 9 [illegible]	188 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	[illegible]	325 5 [illegible]	41 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	4	58 82	299 4 4	69 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	5	78 86	209 5 4	87 14	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4 ..	1	84 10	595 11 6	57 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	[illegible]	3,183 13 11	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	557 47	[illegible]	710 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	4	741 35	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	5	611 47	2,569 0 7	675 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6 ..	1	14 80	[illegible]	10 75	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	2 73	[illegible]	2 62	11 11 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7 ..	1	223 31	1,749 6 6	317 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	479 17	2,340 0 9	405 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	745 61	3,449 11 8	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	4	342 85	1,484 3 10	282 [illegible]	1,321 14 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	5	175 17	660 11 1	189 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8 ..	1	171 37	672 15 10	153 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	958 71	4,119 3 11	1,017 64	4,070 0 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	229 [illegible]	922 2 11	247 72	867 0 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	4	21 16	75 9 7	23 64	71 8 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	5	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12 ..	1	439 33	3,048 13 9	456 40	2,050 12 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	79 25	380 15 1	88 98	335 15 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	22 50	54 8 8	27 17	95 1 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13 ..	1	25 8	140 15 8	27 31	109 4 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	0 8	0 9 10	0 8	0 5 0	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14 ..	1	3 89	30 6 6	3 80	13 5 0	15 2 0	[illegible]	[illegible]	[illegible]	1 5 0	1 9 0
	2	0 41	2 3 0	0 46	1 6 0	1 10 0	[illegible]	[illegible]	[illegible]	0 6 0	0 7 0
	3	..	..	..	..	..	[illegible]	[illegible]	[illegible]	..	..
Total ..		7,167 42	34,730 3 0	7,075 54	32,441 5 0	36,279 5 0	2,146 [illegible]	6,871 15 3	2,310 [illegible]	6,425 6 0	9,680 12 0

Statement showing the area and assessment falling under the different descriptions of soil in the Cuddalore taluk of the South Arcot district—*continued.*

Class and sort of soil.		Wet direct flow—*continued.*					Wet baling.				
		Total.					1st class.				
		As per revenue.		*As per settlement.*			As per revenue.		As per settlement.		
		Extent.	Assessment.	Extent.	Assessment. Scheme A.	Assessment. Scheme B.	Extent.	Assessment.	Extent.	Assessment. Scheme A.	Assessment. Scheme B.
		22	23	24	25	26	27	28	29	30	31
		ACS. CTS.	RS. A. P.	ACS. CTS.	RS. A. P.	RS. A. P.	ACS. CTS.	RS. A. P.	ACS. CTS.	RS. A. P.	RS. A. P.
3 ..	1	1,072 89	7,814 7 0	1,119 12	7,017 0 0	8,176 4 0	..	..	..	..	..
	2	2,667 92	17,678 9 3	2,873 79	17,073 13 0	18,511 4 0	16 22	68 5 2	17 11	94 2 0	102 11 0
	3	1,473 78	8,266 4 10	1,610 92	7,758 2 0	8,564 5 0	27 78	139 1 10	31 76	142 15 0	158 13 0
	4	556 59	2,548 6 0	614 6	2,439 4 0	2,716 5 0	..	..	..	..	..
	5	1,027 68	4,003 10 9	1,198 76	4,152 2 0	4,751 7 0	..	..	..	..	..
4 ..	1	1,807 49	14,176 10 10	1,865 55	14,407 12 0	15,839 7 0	148 33	856 12 5	148 90	1,116 12 0	1,191 3 0
	2	3,061 46	20,681 5 7	3,248 66	21,161 8 0	22,786 9 0	41 64	213 12 11	43 42	232 4 0	303 14 0
	3	3,250 34	19,334 2 11	3,517 87	19,497 6 0	21,256 8 0	24 93	148 0 10	24 52	134 14 0	147 2 0
	4	3,029 75	15,785 7 3	3,259 63	15,148 3 0	16,793 2 0	43 25	272 0 9	50 16	225 12 0	250 13 0
	5	1,391 55	5,640 9 10	1,535 3	5,790 14 0	6,558 12 0	..	..	..	..	..
6 ..	1	128 32	855 15 5	143 59	736 0 0	808 2 0	0 23	1 3 3	0 23	1 5 0	1 6 0
	2	85 44	426 12 5	104 13	463 2 0	515 3 0	0 8	0 7 0	0 8	0 6 0	0 6 0
	3	45 56	187 4 2	56 56	226 4 0	254 9 0	..	..	..	..	..
7 ..	1	458 56	2,497 8 0	476 86	2,561 7 0	2,799 14 0	..	..	..	..	..
	2	872 61	4,443 15 7	927 80	4,329 1 0	4,792 15 0	..	..	..	..	..
	3	1,392 89	6,241 7 1	1,511 29	6,021 14 0	6,777 10 0	1 23	3 9 0	1 72	7 12 0	8 10 0
	4	467 45	1,968 5 2	518 68	1,749 13 0	2,009 3 0	6 77	19 2 8	7 22	25 4 0	29 9 0
	5	261 46	939 0 2	293 45	898 1 0	1,044 5 0	..	..	..	..	..
8 ..	1	549 21	2,709 11 1	582 94	2,581 0 0	2,872 8 0	..	..	..	..	..
	2	1,433 1	6,052 11 10	1,633 13	6,019 13 0	6,785 10 0	..	..	..	..	..
	3	454 25	1,717 11 7	485 33	1,619 4 0	1,862 1 0	..	..	..	..	..
	4	21 96	73 13 10	24 64	73 15 0	86 5 0	..	..	..	..	..
	5	28 81	69 10 6	30 33	60 11 0	75 13 0	..	..	..	..	..
12 ..	1	566 18	3,783 15 2	603 15	2,820 5 0	3,122 8 0	..	..	..	..	..
	2	347 12	1,682 2 2	394 82	1,701 2 0	1,898 8 0	..	..	..	..	..
	3	449 22	2,031 11 9	526 18	2,086 11 0	2,349 14 0	..	..	..	..	..
13 ..	1	118 63	675 7 2	124 95	510 1 0	572 10 0	..	..	..	..	..
	2	21 95	71 14 3	21 82	65 9 0	76 5 0	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..
14 ..	1	4 38	32 5 4	4 24	14 10 0	16 12 0	..	..	..	..	..
	2	0 51	2 11 9	0 61	1 12 0	2 1 0	..	..	..	..	..
	3	13 99	29 14 8	17 23	51 11 0	60 5 0	..	..	..	..	..
Total ..		27,660 76	1,62,129 11 4	29,254 12	1,49,638 2 0	1,64,267 0 0	310 46	1,722 7 10	325 12	2,031 6 0	2,194 7 0

Enclosure No. 3.

APPENDIX B.

Statement showing the area and assessment falling under the different descriptions of soil in the Villupuram taluk of the South Arcot district.

Class and sort of soil.		Wet direct flow. 2nd class. As per revenue. Extent.	Assessment.	As per settlement. Extent.	Assessment. Scheme A.	Scheme B.	3rd class. As per revenue. Extent.	Assessment.	As per settlement. Extent.	Assessment. Scheme A.	Scheme B.
1		2	3	4	5	6	7	8	9	10	11
		ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.
3 ..	1	1,161 69	8,027 9 6	1,260 83	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	873 55	5,301 2 0	922 43	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	956 22	4,906 6 1	1,028 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	4	353 71	1,617 6 10	383 95	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	5	350 5	1,294 12 6	387 70	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4 ..	1	1,790 10	13,323 4 4	1,835 94	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	2,662 12	17,625 8 3	2,787 52	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	2,918 93	17,380 12 5	3,684 5	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	4	1,790 5	9,375 0 3	1,040 12	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	5	1,193 10	6,360 8 10	1,280 85	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5 ..	1	105 77	629 7 9	111 94	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	10 20	29 12 9	9 81	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	1 42	12 2 9	1 55	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	4	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	5	391 62	1,432 0 0	444 59	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7 ..	1	2,440 28	16,017 5 5	2,509 98	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	2,786 15	15,777 5 [illegible]	2,099 22	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	2,077 8	15,462 12 1	3,261 26	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	4	1,062 8	7,027 3 4	1,533 74	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	5	1,197 94	4,202 8 11	1,206 15	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8 ..	1	183 95	965 14 7	198 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	266 72	1,403 [illegible] 2	234 12	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	192 24	849 11 4	214 25	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	4	32 9	115 11 4	40 28	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	5	166 41	403 9 10	185 84	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12 ..	1	..	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	..	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	..	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13 ..	1	..	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	..	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	..	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14 ..	1	..	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	2	..	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	3	..	..	..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total ..		20,454 21	1,49,005 9 4	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Statement showing the area and assessment falling under the different descriptions of soil in the Villupuram taluk of the South Arcot district—*continued.*

Class and sort of soil.		Wet direct flow—*continued.* 4th class. As per revenue. Extent.	Assessment.	As per settlement. Extent.	Assessment. Scheme A.	Scheme B.	Total. As per revenue. Extent.	Assessment.	As per settlement. Extent.	Assessment. Scheme A.	Scheme B.
		12	13	14	15	16	17	18	19	20	21
		ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.
3 ..	1	35 4	237 4 6	33 57	160 1 0	177 13 0	1,611 35	10,812 8 5	1,672 71	10,371 2 0	11,907 7 0
	2	..	..	..	..	..	1,610 67	9,243 3 8	1,702 55	8,585 15 0	9,495 4 0
	3	41 83	184 15 3	44 0	154 0 0	176 0 0	1,687 94	8,216 12 5	1,812 54	7,740 2 0	8,645 9 0
	4	8 91	28 11 0	10 15	30 7 0	35 8 0	795 38	3,037 1 5	761 99	2,853 14 0	3,234 11 0
	5	5 90	28 12 4	5 14	12 14 0	15 7 0	515 14	1,774 4 7	570 15	1,901 12 0	2,187 4 0
4 ..	1	..	..	..	..	..	2,290 32	16,823 13 6	2,357 61	17,160 6 0	18,339 3 0
	2	103 32	489 8 9	112 22	565 0 0	561 3 0	4,094 39	26,327 5 7	4,336 52	26,526 2 0	28,694 3 0
	3	25 16	108 11 2	28 2	112 1 0	126 1 0	4,632 5	23,217 14 9	4,206 81	22,270 11 0	24,405 2 0
	4	134 18	529 10 1	144 88	107 1 0	579 7 0	2,507 62	12,447 9 10	2,722 40	11,788 11 0	13,148 8 0
	5	125 14	390 2 0	132 28	396 13 0	463 0 0	1,570 54	6,636 14 7	1,693 89	6,507 6 0	7,655 2 0
5 ..	1	..	..	..	..	..	131 16	776 5 4	139 48	739 9 0	809 5 0
	2	..	..	..	..	..	17 51	60 11 6	18 44	78 10 0	87 14 0
	3	..	..	..	..	..	1 75	14 4 6	2 4	7 15 0	8 15 0
	4	..	..	..	..	..	..	..	..	..	..
	5	..	..	..	..	..	391 62	1,432 0 0	444 59	1,333 12 0	1,556 0 0
7 ..	1	80 29	443 11 2	80 78	363 8 0	404 0 0	3,908 99	25,531 9 3	4,129 11	25,199 5 0	27,263 13 0
	2	137 34	682 5 0	144 32	577 4 0	649 8 0	4,560 20	24,761 11 11	4,820 88	24,611 0 0	27,022 1 0
	3	293 71	1,224 8 5	313 11	1,095 14 0	1,252 7 0	5,019 92	24,601 10 7	5,465 32	23,330 6 0	26,063 13 0
	4	100 8	311 13 11	114 88	344 10 0	402 0 0	2,354 48	9,685 13 9	2,599 76	9,958 10 0	11,258 14 0
	5	23 59	[illegible] 1 10	28 98	72 8 0	86 15 0	1,719 74	5,910 6 1	1,916 24	6,407 5 0	7,365 8 0
8 ..	1	13 36	55 6 1	15 51	62 1 0	69 12 0	846 39	1,750 2 0	309 75	1,864 3 0	2,038 12 0
	2	42 74	199 6 7	46 96	164 6 0	187 13 0	455 58	2,289 12 5	506 85	2,128 0 0	2,367 3 0
		* 14 21	35 7 6	18 72	46 13 0	46 13 0					
	3	48 10	175 0 11	53 63	160 14 0	187 11 0	371 1	1,590 11 1	424 68	1,536 11 0	1,779 8 0
	4	11 12	36 9 10	14 12	35 5 0	42 6 0	49 89	180 9 5	60 51	194 2 0	224 7 0
	5	..	..	..	..	..	168 54	414 3 4	186 22	567 7 0	650 10 0
12 ..	1	..	..	..	..	..	116 19	858 10 8	115 15	518 3 0	575 12 0
	2	..	..	..	..	..	22 6	143 8 8	21 62	86 8 0	97 5 0
	3	..	..	..	..	..	..	..	..	..	..
13 ..	1	..	..	..	..	..	5 78	19 4 5	4 92	19 11 0	22 2 0
	2	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..
14 ..	1	..	..	..	..	..	1 61	9 0 10	1 90	6 10 0	7 10 0
	2	..	..	..	..	..	1 61	12 12 9	1 68	5 1 0	5 14 0
	3	..	..	..	..	..	..	..	..	..	..
Total ..		1,244 2	5,243 9 4	1,343 27	4,801 5 0	5,463 12 0	40,209 43	2,18,580 13 3	43,126 31	2,14,302 1 0	2,35,857 6 0

* Special rate at Rs. 2-8-0 per acre.

Statement showing the area and assessment falling under the different descriptions of soil in the Villupuram taluk of the South Arcot district—*continued.*

Class and sort of soil.		Wet baling.														
		2nd class.					3rd class.					4th class.				
		As per revenue.		As per settlement.			As per revenue.		As per settlement.			As per revenue.		As per settlement.		
		Extent.	Assessment.	Extent.	Assessment.		Extent.	Assessment.	Extent.	Assessment.		Extent.	Assessment.	Extent.	Assessment.	
					Scheme A.	Scheme B.				Scheme A.	Scheme B.				Scheme A.	Scheme B.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
		ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.
3	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	8 75	50 7 0	10 5	45 4 0	50 4 0	..	..	..	..	..
	3	9 6	55 7 7	9 34	42 0 0	46 12 0	9 3	52 4 7	9 17	32 2 0	36 11 0	..	..	..	..	..
	4	1 55	8 3 3	1 61	5 10 0	6 7 0	3 9	15 0 6	3 59	10 12 0	12 9 0	..	..	..	..	..
	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7	1	3 17	25 6 10	2 98	16 6 0	17 14 0	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	1 9	2 14 11	0 77	2 11 0	3 1 0	..	..	..	..	..
	3	..	..	..	..	..	10 21	32 13 2	10 92	32 12 0	38 3 0	5 61	26 15 6	7 63	19 1 0	22 14 0
	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8	1	..	..	..	..	..	2 76	15 1 11	2 71	9 8 0	10 13 0	4 63	34 11 7	5 20	15 10 0	18 3 0
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	13 78	89 1 8	13 93	64 0 0	71 1 0	34 93	168 10 1	37 21	133 1 0	151 9 0	10 24	61 11 1	12 83	34 11 0	41 1 0

Statement showing the area and assessment falling under the different descriptions of soil in the Villupuram taluk of the South Arcot district—*continued.*

Class and sort of soil.		Wet baling—*continued.*					Dry.				
		Total.					1st group.				
		As per revenue.		As per settlement.			As per revenue.		As per settlement.		
		Extent.	Assessment.	Extent.	Assessment.		Extent.	Assessment.	Extent.	Assessment.	
					Scheme A.	Scheme B.				Scheme A.	Scheme B.
		37	38	39	40	41	42	43	44	45	46
		ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.
3	1	..	..	..	..	..	161 56	371 10 9	166 48	457 13 0	581 10 0
	2	..	..	..	..	..	281 88	714 12 7	302 17	681 14 0	906 8 0
	3	..	..	..	..	..	1,313 53	3,109 10 0	1,414 51	2,475 6 0	3,535 8 0
	4	..	..	..	..	..	1,880 32	3,633 5 6	2,611 48	2,514 5 0	4,022 15 0
	5	..	..	..	..	..	7,388 17	10,933 11 6	8,079 44	8,079 7 0	12,119 1 0
4	1	..	..	..	..	..	1,368 64	3,752 0 11	1,425 72	3,207 14 0	4,277 4 0
	2	8 75	50 7 0	10 5	45 4 0	50 4 0	5,542 20	13,471 3 5	5,780 97	10,116 11 0	14,452 1 0
	3	18 9	107 12 2	18 51	74 2 0	83 7 0	7,236 95	14,915 15 9	7,613 79	9,517 4 0	15,227 3 0
	4	4 64	23 3 9	5 20	16 6 0	19 0 0	4,729 64	7,964 8 1	5,124 81	5,124 13 0	7,687 3 0
	5	..	..	..	..	..	4,587 20	6,012 0 1	5,034 33	3,775 12 0	6,293 10 0
5	1	..	..	..	..	..	3,905 51	8,047 11 9	4,058 49	5,073 2 0	8,117 1 0
	2	..	..	..	..	..	1,456 9	2,710 13 0	1,503 19	1,503 3 0	2,264 11 0
	3	..	..	..	..	..	531 98	816 4 8	576 25	452 3 0	720 6 0
	4	..	..	..	..	..	119 36	182 14 9	136 68	85 7 0	136 10 0
	5	..	..	..	..	..	214 28	335 11 0	237 73	118 14 0	178 9 0
7	1	3 17	25 6 10	2 98	16 6 0	17 14 0	2,448 36	5,369 5 1	2,563 67	4,486 7 0	6,409 4 0
	2	1 9	2 14 11	0 77	2 11 0	3 1 0	8,238 22	15,843 13 6	8,657 5	10,821 5 0	17,314 2 0
	3	15 82	59 12 8	18 55	51 13 0	61 1 0	10,153 49	17,044 3 4	10,995 90	10,995 14 0	16,494 11 0
	4	..	..	..	..	..	4,246 93	6,253 12 3	4,718 32	3,538 12 0	5,897 6 0
	5	..	..	..	..	..	2,350 99	3,214 11 4	2,610 57	1,631 10 0	2,610 9 0
8	1	7 39	49 13 6	7 91	25 2 0	29 0 0	12,763 76	25,393 15 9	13,238 99	16,548 12 0	26,478 14 0
	2	..	..	..	..	..	23,995 62	39,978 12 0	25,707 61	25,707 10 0	38,561 5 0
	3	..	..	..	..	..	13,638 30	20,022 8 8	15,139 21	11,354 7 0	18,924 4 0
	4	..	..	..	..	..	9,997 98	11,831 6 3	11,253 3	7,033 2 0	11,253 1 0
	5	..	..	..	..	..	758 86	898 0 3	899 18	449 9 0	674 6 0
12	1	..	..	..	..	..	2 75	3 5 1	3 7	3 13 0	6 2 0
	2	..	..	..	..	..	2 50	2 3 6	2 33	2 5 0	3 8 0
	3	..	..	..	..	..	..	..	..	..	..
13	1	..	..	..	..	..	104 55	142 10 1	107 25	107 4 0	160 14 0
	2	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..
14	1	..	..	..	..	..	104 16	130 13 5	97 97	73 8 0	122 8 0
	2	..	..	..	..	..	107 30	125 9 9	103 52	64 11 0	103 8 0
	3	..	..	..	..	..	10 85	8 6 6	14 49	7 4 0	10 14 0
	Total ..	58 95	319 6 10	63 97	231 12 0	268 11 0	129,590 93	2,23,235 14 6	139,578 23	1,45,990 5 0	2,25,635 7 0

Statement showing the area and assessment falling under the different discriptions of soil in the Villupuram taluk of the South Arcot district—*continued.*

Class and sort of soil.		Dry—*continued.*									
		2nd group.†					Total.				
		As per revenue.		As per settlement.			As per revenue.		As per settlement.		
		Extent.	Assessment.	Extent.	Assessment.		Extent.	Assessment.	Extent.	Assessment.	
					Scheme A.	Scheme B.				Scheme A.	Scheme B.
		47	48	49	50	51	52	53	54	55	56
		ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	RS. A. P.
5 ..	1	..	..	..	..	..	161 56	371 10 9	166 48	457 13 0	581 10 0
	2	..	..	..	..	..	281 88	714 12 7	302 17	681 14 0	906 8 0
	3	..	..	..	..	..	1,313 53	3,109 10 0	1,414 51	2,475 6 0	3,535 8 0
	4	..	..	..	..	..	1,880 32	3,633 5 6	2,011 48	2,514 5 0	4,022 15 0
	5	..	..	..	..	..	7,388 17	10,933 11 6	8,079 44	8,079 7 0	12,119 1 0
4 ..	1	..	..	..	..	..	1,368 64	3,752 0 11	1,425 72	3,207 14 0	4,277 4 0
	2	..	..	..	..	..	5,542 20	13,471 3 5	5,780 97	10,116 11 0	14,452 1 0
	3	..	..	..	..	..	7,233 95	14,915 15 9	7,613 79	9,517 4 0	15,227 3 0
	4	..	..	..	..	..	4,729 64	7,964 8 1	5,124 81	6,124 13 0	7,687 2 0
	5	..	..	..	..	..	4,337 20	6,012 0 1	5,034 38	3,773 12 0	6,293 10 0
6 ..	1	..	..	..	..	..	2,905 51	8,047 11 9	4,058 49	5,073 2 0	8,117 1 0
	2	..	..	..	..	..	1,456 9	2,710 13 0	1,503 19	1,503 3 0	2,254 11 0
	3	..	..	..	..	..	531 98	816 4 8	576 28	432 3 0	720 5 0
	4	..	..	..	..	..	119 36	182 14 9	136 68	85 7 0	136 10 0
	5	..	..	..	..	..	214 28	385 11 0	237 73	118 14 0	178 9 0
7 ..	1	145 18	308 11 7	159 16	198 15 0	318 3 0	2,593 54	5,678 0 8	2,722 83	4,685 6 0	6,727 7 0
	2	460 13	770 8 5	505 85	505 14 0	758 12 0	8,698 35	16,614 5 11	6,162 99	11,327 3 0	18,072 14 0
	3	572 38	816 4 3	631 33	473 8 0	789 3 0	10,725 87	17,860 7 7	11,627 23	11,409 6 0	17,283 14 0
	4	141 47	173 8 3	168 42	105 4 0	168 7 0	4,387 40	6,427 4 6	4,886 74	5,644 0 0	6,065 13 0
	5	..	..	..	..	..	2,350 99	3,214 11 4	2,610 57	1,631 10 0	2,610 9 0
8 ..	1	1,004 7	1,897 2 8	1,134 0	1,134 0 0	1,700 15 0	13,767 83	27,201 2 5	14,372 99	17,682 12 0	25,179 13 0
	2	1,055 66	1,674 13 6	1,247 5	935 5 0	1,558 8 0	25,051 28	41,653 9 6	26,954 66	26,642 15 0	40,119 13 0
	3	1,655 89	2,019 15 9	1,980 44	1,237 12 0	1,980 7 0	15,294 19	22,042 8 5	17,119 65	12,592 3 0	20,904 11 0
	4	1,321 41	1,525 7 2	1,653 94	826 15 0	1,240 7 0	11,319 89	18,366 13 5	12,006 97	7,860 1 0	12,493 8 0
	5	59 19	46 3 6	78 38	29 6 0	39 3 0	818 5	914 3 9	977 56	478 15 0	713 9 0
12 ..	1	..	..	..	..	..	2 75	3 5 1	3 7	3 13 0	6 2 0
	2	..	..	..	..	..	2 50	2 3 6	2 33	2 5 0	3 8 0
	3	..	..	..	..	..	..	..	..	..	..
13 ..	1	..	..	..	..	..	104 55	142 10 1	107 25	107 4 0	160 14 0
	2	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..
14 ..	1	..	..	..	..	..	104 16	130 13 5	97 97	73 8 0	122 8 0
	2	..	..	..	..	..	107 30	125 9 9	106 52	64 11 0	103 8 0
	3	..	..	..	..	..	19 85	8 6 6	14 49	7 4 0	10 14 0
	Total ..	6,415 38	9,232 11 1	7,558 57	5,446 15 0	8,554 1 0	136,006 31	2,32,468 9 7	147,136 80	1,51,437 4 0	2,34,089 8 0

ENCLOSURE No. 4.

APPENDIX C.

STATEMENT showing the demand, collection, and balance for the several months of the three faslis from 1289 to 1291, South Arcot district.

Months.	FASLI 1289.			FASLI 1290.			FASLI 1291.		
	Demand.	Collection.	Balance.	Demand.	Collection.	Balance.	Demand.	Collection.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
November	4,34,600	2,85,364	1,49,236	4,00,327	1,35,859	2,66,468	3,88,653	1,63,238	2,25,415
December	6,24,472	3,21,661	3,02,811	6,62,788	2,71,478	3,91,310	6,29,513	2,80,204	3,49,309
January	7,85,254	3,87,279	3,97,975	8,32,738	3,10,038	5,22,700	8,04,919	3,46,267	4,58,652
February	13,46,674	5,59,162	7,86,512	13,87,658	3,65,681	10,21,977	13,48,241	5,08,761	8,39,480
March	17,62,096	6,48,498	11,13,598	18,83,254	8,70,349	10,12,905	17,62,657	9,22,396	8,40,261
April	17,45,432	6,12,132	11,33,300	16,72,479	6,93,151	9,79,328	15,31,514	6,51,275	8,80,239
May	8,04,473	3,78,495	4,25,978	7,09,490	5,36,771	1,72,719	8,28,403	4,92,292	3,36,111
June	7,37,600	3,96,201	3,41,399	7,39,277	5,36,710	2,02,567	7,30,843	4,86,126	2,44,717

Reference on the above, dated 26th July 1886.

The papers will be returned to the Acting Director of Revenue Settlement for revision with reference to the following remarks.

2. *Commutation price, paragraph 29 of the Deputy Director's Report.*—The Deputy Director has taken the prices for the twenty non-famine years immediately preceding fasli 1292, and bases his calculations upon them. The prices quoted are, first those given in the jamabandi reports, and secondly those given in the Board's lists of prices. The prices are similar for the last decade treated, but differ from each other for the ten years from fasli 1268 to 1277. The Board have lately, in their Proceedings, dated 5th June 1886, No. 1249, remarked upon the incorrectness of the returns submitted regarding prevailing prices from all Collectors. In South Arcot it appeared that 3,200 local measures of $140\frac{5}{8}$ tolahs had been erroneously taken as equivalent to a garce. It is not known in the Board's office whether the same mistake was made in every taluk and in all the faslis adopted for the settlement.

3. In the statement appended to this reference the prices are given as worked out in this office since fasli 1269, assuming the error to have been uniform and the conversion to have been effected in all the taluks at 3,200 *local* measures of $140\frac{5}{8}$ tolahs to a garce. The Collector has, however, been asked to report how the conversion was effected in each taluk in each year.

4. The prices per garce as given in the Collector's jamabandi statements, even if correctly worked out, must differ to some extent from those worked out in the Board's office owing to the difference in the method of working. The Collector finds the average price *for the year* for each registering station and deduces the price for each taluk by dividing by the number of stations, and the price for the district by dividing by the number of taluks. The method in the Board's office is to find the average price *for the month* for the whole district and thence the annual price. The following hypothetical case shows the difference in the working of the two methods :—

Station.	Price.			Average.
	April.	May.	June.	
	RS.	RS.	RS.	RS.
A	11	8	5	8
B	11	9	...	10
Average ...	11	8½	5	9
	Average .. 8⅙			

The Collector's average will be 9, and the Board's 8⅙.

5. In the next place the conversion from local measures to garce is effected by the Collectors for each taluk, and the average of the prices thus obtained is given as the average for the district. In the Board's office the conversion to garce is not effected before deducing the price for the whole district. The two methods will obviously produce different results. What is really wanted is the annual average. The sum of all the prices recorded at all times during the year (in local rates) should be taken. This should be divided by the number of times the record has been taken, and the result should be commuted into garces. The proper average of the cases given in the example above would be 44 ÷ 5 = 8⅘.

6. Taking the prices of one year (fasli 1294), the results according to the several methods are shown in the following table :—

—	Paddy.		Cumbu.	Varagu.
	1st sort.	2nd sort.		
	RS.	RS.	RS.	RS.
1. Average worked out from Board's monthly prices for whole district taking the garce as containing 3,200 measures of 140⅝ tolas.	192	180	198	185
2. Average worked out from annual average for several taluks at same rate	182	170	189	116
3. Average based on taluk averages at same rate	187	172	191	118
4. No. 1 effected at conversion rate of 3,200 measures of 120 tolahs	162	152	171	98
5. No. 2 effected at conversion rate of 3,200 measures of 120 tolahs	156	144	162	99

The question of the *commutation prices* should be again discussed in the light of the above remarks. The Deputy Director should consult the Collector, who has received instructions already from the Board regarding the correction of former price-lists for the district.

7. *Village Service Fund.*—In G.O., dated 3rd December 1885, No. 1341, Revenue, the Government ordered that inquiries should be instituted by the Settlement Department in all districts undergoing settlement, with a view to ascertain what portion of the 6¼ *per cent.* cess represents deductions from the gross produce. This question has not been alluded to in the report now submitted. The matter, which is one of considerable importance, should be fully inquired into and discussed.

8. The areas given of unoccupied waste in paragraph 18 do not agree with the areas given in the district returns, and a reference has been made to the Collector upon the subject. The Deputy Director should be directed to revise his statement after consultation with the district authorities.

APPENDIX.

Fasli year.	Paddy.				Cumbu.		Varagu.	
	1st sort.		2nd sort.					
	Collectors' figure.	Board's figure.	Collectors' figure.	Board's figure.	Collectors' figure.	Board's figure.	Collectors' figure.	Board's figure.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1269	130	111	115	98	150	128	99	83
1270	136	116	120	102	162	138	100	85
1271	162	138	152	130	182	155	136	115
1272	149	127	135	115	157	134	140	119
1273	151	129	144	123	149	127	96	82
1274	172	147	157	134	174	148	128	109
1275	191	163	170	145	207	177	134	114
1277	176	150	157	134	208	177	143	122
1278	184	158	170	145	206	176	124	106
1279	171	146	156	133	179	153	105	90
1280	108	92	98	83	102	87	70	60
1281	113	96	101	86	107	91	67	57
1282	125	107	114	97	140	119	89	76
1283	158	136	144	124	211	183	108	97
1284	149	128	135	118	165	144	103	89
1285	158	137	145	129	188	166	109	93
1289	197	170	180	155	189	165	152	112
1290	162	140	150	131	165	144	110	94
1291	152	130	140	122	152	134	95	88
1292	148	130	138	117	138	121	88	76
1293	150	129	141	120	144	128	100	80
1294	187	162	172	152	191	171	118	98

(True Copies and Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Director of Revenue Settlement and Agriculture,
with papers, in original, and a statement.

Read—the following letter from J. GROSE, Esq., Acting Director of Revenue Settlement and Agriculture, to the Secretary to the Board of Revenue, dated Madras, 29th November 1886, No. 3747 A :—

In reply to the Board's reference, dated the 26th July 1886, on the Director's letter, dated the 19th June 1886, submitting a settlement scheme for the South Arcot district, I have the honor to submit letters (in original, to be returned) from the Deputy Director, Mr. Lakshmikanta Row, dated 2nd August 1886, No. 654-256, and 13th September 1886, No. 710-276, and to make the following remarks.

2. The Board sent back the scheme for revision on the following grounds :—

(1) The incorrectness of the prices cited in the scheme.
(2) The difference between the areas of unoccupied waste as shown by the Deputy Director and as shown by the Collector.
(3) The absence of a report as to what portion of the 6¼ per cent. cess of the Village Service Fund represents deductions from the gross produce.

3. As regards the incorrectness of the prices, the Deputy Director points out that his original report was submitted on the 17th February 1885, though it had afterwards to be revised with reference to G.O., dated 30th July 1885, No. 881, and was subsequently submitted first on the 20th September 1885, and finally on the 27th May 1886, whereas the Board's Proceedings pointing out errors in the calculation of prices are dated the 5th June 1886; hence he thinks that his prices, which are calculated in the same way as those of the fourteen districts already settled, or in course of settlement, need not be altered with reference to corrections ordered so long after his

scheme was prepared. This consideration would have to be overruled if the proposed correction of the calculations could be effected within a reasonable time and would afford a better basis for the settlement, but I doubt if this would be the case.

4. The orders of the Board of Revenue virtually require a reduction in prices by one-seventh at most, the Madras measure being one-seventh smaller than the local measure in some localities where prices were taken, and perhaps in all. It is most unlikely that the prices can be corrected accurately even after a great lapse of time, as seems to be manifest from the Collector's letter to the Board, dated 9th October 1886, No. 442. Even if they are, the average will probably, when the 10 per cent. for cartage and merchants' profits is deducted, turn out to be higher than the prices of some five years (as is shown in detail by the Deputy Director). As orders now stand, the lowest price of those years is to be taken as the commutation rate. In the scheme which has been submitted to the Board the price of the lowest year *but one* was taken for reasons given. This as now altered will be less than the rates already proposed to the extent shown below:—

	Paddy.	Cumbu and Varagu.
	RS.	RS.
Price taken in the scheme	107	93
Price as now corrected	91	83½
Difference ...	16	9½

5. The financial result will be a decrease of 18 per cent. against an increase of 8 per cent. in wet assessment, and a large decrease of 35 per cent. against a small decrease of 1 per cent. in the dry assessment. This is certainly unnecessary, and it seems to prove that there is something in the orders now in force which needs modification.

6. Those orders require that when the average price of the standard twenty years, *minus* the allowance made for merchants' profits, &c., is greater than the price of the year of the period in which prices were lowest, then such lowest rate is to be made the commutation rate. Experience shows that it can seldom happen that in so long a period as twenty years the average price, *minus* 10 per cent. (which is the amount allowed for merchants' profits in the case of Madura and proposed in the case of South Arcot), is not greater than the prices touched during one year at least. Accordingly the order which I have quoted amounts to a direction that the lowest price of the period is to be taken as the basis of the commutation rate, however low it may be. In illustration I enclose statement M, showing the commutation rate adopted under the orders previously in force and based on the average of the prices of faslis 1265—1284 in the case of Ganjam, and faslis 1255—1274 in the case of all other settled districts for which the requisite information is available. The statement also shows what the rate calculated in this way would be for Madura and South Arcot. In *all* cases it will be observed that the commutation rate is much higher than the price of the year in which prices were lowest. With reference to the point now under consideration it is immaterial that the old period ended with fasli 1284 for Ganjam, and fasli 1274 for the other districts. Moreover it will be observed that the reduction in many cases would have had to be so great, if a similar order to that now in force had been in force then, that it is impossible to believe that settlements based upon it would have been allowed.

7. I submit, therefore, that some modification is necessary in the order requiring that the price of the year in which prices were lowest in the period of twenty years before settlement should be taken as the basis of the commutation rate. I suggest that the modification should be made in the direction of allowing a *fixed* percentage of the average price so as to make it safe for the ryots. The order as it now stands declares in favor of a reduction by a quite uncertain amount which is determined by accidents which occurred once during the twenty years, but may never occur again and which, even if they do occur again, are likely to occur so seldom that they need not be considered in fixing the commutation rate.

8. In the scheme already submitted for South Arcot the average prices of the twenty years immediately preceding the settlement (or those of twenty-four years, excluding four years as famine years) were shown to be—

	RS.
Paddy	148
Cumbu	169
Varagu	110

The prices of the years in which prices were lowest were—

	(Fasli.)	RS.
Paddy	(1280)	103
Cumbu	(1280)	102
Varagu	(1281)	67

These prices seemed to be manifestly too low for the commutation rate, and the prices of the *lowest year but one* were taken, viz.:—

	(Fasli.)	RS.
Paddy	(1281)	107
Cumbu	(1281)	107
Varagu	(1282)	89

The commutation rates founded on these prices gave fair financial results, and *because they did so*, not because there was any settlement technicality in their favor, they were adopted by the Deputy Director and approved by the Director.

9. It has been already stated that the average prices of the twenty years preceding the settlement were—

	RS.
Paddy	148
Cumbu	169
Varagu	110

Reducing these by one-seventh, because the Madras measure is one-seventh smaller than the local measure, they become—

	RS.
Paddy	127
Cumbu	145
Varagu	94

10. It has been recommended that 10 per cent. should be deducted for cartage and merchants' profits, and the Deputy Director observes that "owing to the improved communications of this district 10 per cent. seems ample." To me it seems very liberal. I think a further percentage deduction should however be made, on the ground that the standard period is taken so near the time of settlement to give security to the ryots. I submit that a deduction of 15 per cent. on these two grounds will be quite sufficient. The prices thus reduced will be—

	RS.
Paddy	108
Cumbu	123
Varagu	80

And I propose that these figures should be taken as the commutation rates. They are far below the prices which have ruled from fasli 1283.

11. The money rates and the financial results calculated on these commutation rates will be precisely the same as those shown in the scheme which has already been submitted. The particulars are set out in enclosure N. There will be an increase of 8 per cent. or Rs. 29,826 in the assessment of wet lands, and a decrease of 1 per cent. or Rs. 5,485 in the assessment of dry lands. That this is what the result of a judicious settlement would be was conclusively shown by the Acting Director, Mr. Glenny, when submitting the scheme which has been returned for revision.

12. Next, as regards the discrepancy as to the areas of unoccupied waste. This was explained by the Collector in the letter recorded in Board's Proceedings, dated 24th August 1886, No. 6357. It cannot be remedied, but I agree with the Deputy Director that his figures are certainly more accurate "because they are worked from particulars to totals on the inspection of the ground," whereas the Collector has received "abstract statements for whole taluks only."

13. Lastly, with regard to the report as to what portion of the 6¼ per cent. of the Village Service Fund represents deductions from the gross produce, Mr. Lakshmikanta Row points out that his settlement scheme was prepared and submitted long before this report was called for in G.O., dated 3rd December 1885, No. 1341. He has, however, since sent in his report * and it is submitted herewith.

* Dated 13th September 1886, No. 710-276.

He shows that the whole of the 6¼ per cent. cess was intended to represent the old deductions from the gross produce, but that those deductions really amounted to 9·224 per cent. on the assessment, half of which was the share of the ryot, whilst half was the share of Government.

ENCLOSURE No. 1.

From the Deputy Director of Revenue Settlement, No. V Party, to the Acting Director of Revenue Settlement and Agriculture, Madras, dated Cuddalore, 2nd August 1886, No. 6 4-256.

Adverting to your Proceedings, No. 2383, dated 30th July 1886, I have the honor to submit the following remarks for your consideration.

2. The Board of Revenue direct the revision of the settlement scheme for this district with reference to their Proceedings of 5th June last, No. 1219. In this they remarked upon the incorrectness of the returns submitted regarding prevailing prices from all Collectors, and pointed out that in South Arcot 3,200 local measures of 140⅔ tolahs had been erroneously taken as equivalent to a garce. They direct me, therefore, to correct these anomalies in the price-lists of the twenty non-famine years which I have adopted for purposes of commutation rate, in consultation with the Collector. I beg, however, to submit that the return of the scheme for revision seems to me to be unnecessary for the following reasons.

Reference on General Register No. 32980 of 1886. Reference of 26th July 1886.

3. The original scheme for the settlement of South Arcot was submitted by me on the 17th of February 1885, but its transmission to the Board and Government was deferred, pending the receipt of orders on the Madura settlement. When these † were received, it was found that the prices of the two last decades preceding each settlement should be adopted for settlement purposes instead of the prices of twenty years (fasli 1255 to fasli 1274) prescribed in previous orders. The proposals for the settlement of this district were returned ‡ to me for revision in accordance with these orders. I did so on the 20th September 1885 by submitting a supplemental report; but as I was instructed on the 26th April 1886 to combine the two together and make one report, eliminating that matter from the first one which has become obsolete by the issue of recent orders, I complied with this requisition and forwarded the same on the 27th of May following, or prior to the issue of the Board's Proceedings of 5th June 1886, with reference to which I am directed to revise my scheme.

† G.O., No. 881 of 30th July 1885.

‡ Director's Proceedings, No. 2352, of 11th August 1885.

4. What I hold is that had the scheme been forwarded to the Board either immediately it was originally sent by me or even subsequently, but before the issue of the Board's Proceedings of 5th June, it would have been passed on the prices already adopted by me, and which, in fact were actually adopted for all purposes up to that date.

5. Nearly the settlement of 14 out of 23 districts of the Madras Presidency have been settled on prices which are now discovered to be wrong, and this district would have been one of those, had it not been for the unavoidable delay that happened in the interim.

6. If these circumstances are represented to the Board of Revenue, I think they may reconsider their orders.

7. Further, the revision may be deemed unnecessary in another point of view also.

8. The orders of the Board of Revenue are virtually for a reduction in the existing prices of a garce by a seventh, assuming the local measure to be a seventh higher than the Madras measure. In fact, on this assumption they have prepared the list of prices which accompanied their Proceedings under reference.

9. In reply to a reference from the Board of Revenue on this subject, the Collector stated § that neither the price returns prepared in his office nor those received from the tahsildars contain information as to whether the garce shown in the jamabandi statement No. 2 was equivalent to 3,200 local measures or measures of Rs. 120 weight, but that the tahsildars of six taluks reported that the garce, shown in the accounts previous to fasli 1283, was one of 3,200 local measures, while the tahsildars of Chidambaram and Kallakurchi stated that the garce shown was one of Rs. 120 weight.

§ Board's Proceedings of 11th August 1886, No. 3157.

10. The Board were not satisfied with this, and requested the Collector to direct tahsildars to refer to their old records and find out as soon as possible how the conversion from local measures to garce was effected previous to fasli 1283.

Board's Proceedings of 11th August 1886, No. 3157.

11. It is unnecessary for me to point out the state of the old records, especially in the taluk cutcherries. In many cases the returns themselves may not be found. If the matter is pressed some fudged figures may be submitted.

12. The Collector has, however, written again to the tahsildars about it, and their reports are awaited. Supposing they say that the quotations are for a garce of 3,200 measures of Rs. 120 weight, the figures already reported hold good. If they say the garce is of 3,200 local measures of Rs. 140 weight, the prices already given will have to be reduced by one-seventh.

13. According to the one-seventh reduction effected by the Board of Revenue, the averages of the twenty non-famine years, after deducting 10 per cent. for merchants' profits, &c., amount to—

For details—*vide* appendix A.

	RS.
Paddy	113
Cumbu	129
Varagu	84

These are higher than the prices of five years included in the two decades adopted, the lowest touched during the period being those of fasli 1280 for paddy and cumbu and of fasli 1281 for varagu.

Crops.	FASLIS.					
	1269.	1270.	1273.	1280.	1281.	1282.
	RS.	RS.	RS.	RS.	RS.	RS.
Paddy ..	104½	109	..	87½	91	102
Cumbu ..	128	..	127	87	91	119
Varagu ..	83	..	82	60	57	76

14. Omitting as I did in my proposals the prices of fasli 1280 for paddy and cumbu and of fasli 1281 for varagu as unduly low, the commutation rates would be for—

	RS.	
Paddy	91	fasli 1281.
Cumbu	91	„ 1281.
Varagu	76	„ 1282.

or Rs. 16 in the first two grains and Rs. 13 in the last one lower than those proposed by me.

15. The result of this is a corresponding reduction in the money-rates, and consequently a heavy falling off in the financial results of the new settlement.

* For details—*vide* appendix B.

16. The rates * compare as under—

WET.			DRY.		
Number.	As formerly proposed.	As now worked out.	Number.	As formerly proposed.	As now worked out.
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
1 ...	9 0 0	6 12 0	1 ...	3 8 0	2 12 0
2 ...	8 0 0	6 0 0	2 ...	3 0 0	2 4 0
3 ...	7 0 0	5 4 0	3 ...	2 8 0	1 12 0
4 ...	6 0 0	4 12 0	4 ...	2 0 0	1 6 0
5 ...	5 0 0	4 0 0	5 ...	1 8 0	1 0 0
6 ...	4 8 0	3 4 0	6 ...	1 4 0	0 12 0
7 ...	4 0 0	3 0 0	7 ...	1 0 0	0 8 0
8 ...	3 8 0	2 8 0	8 ...	0 12 0	0 6 0
9 ...	3 0 0	2 0 0	9 ...	0 8 0	0 4 0
10 ...	2 8 0	...	...	...	...

17. The financial results give a decrease of Rs. 64,632 or 18 per cent. against an increase of Rs. 29,826 or 8 per cent. in wet assessment, and a decrease of Rs. 1,47,153 or 35 per cent. against the slight decrease of Rs. 5,485 or 1 per cent. in dry, according to my proposals in the two taluks of Cuddalore and Villupuram reported on.

18. These results will certainly not be acceptable, and if the revision be insisted on, it will be necessary to devise some method which would produce satisfactory results.

19. The only course that suggests itself to me is to ignore the principle of taking the lowest prices touched during the period so recently ordered by Government and fall back upon the averages of the twenty years adopted and to make a liberal deduction for merchants' profits and unprofitable areas. The averages are Rs. 126 for paddy, Rs. 143 for cumbu, and Rs. 93 for varagu.

20. In paragraph 29 of my report, I proposed only 10 per cent. deduction because of the facilities of communication and because I had then taken the lowest prices touched during the period.

21. In the adjoining districts of Salem and Trichinopoly, however, the deduction was nearly from 20 to 30 per cent. In Chingleput it was 12½ per cent. In Chidambaram of this district it was 15 per cent. In North Arcot it was 10 per cent. The average of all these comes to a little more than 15 per cent., and I see no reason why 15 per cent. should not be allowed in this case also, especially as the commutation rates resulting therefrom compare higher than those sanctioned for all these districts with one or two exceptions :—

Districts.	Commutation rates for		
	Paddy.	Cumbu.	Varagu.
	RS.	RS.	RS.
Salem	100	100	100
Trichinopoly ...	67	83	90
Chingleput	105	...	80
North Arcot ...	95	115	75
Chidambaram ...	72	93	82
South Arcot ...	107	122	79

22. If these commutation rates are approved, the money rates already proposed* stand good and the financial results will be exactly the same as those already proposed by me, viz., 8 per cent. increase in wet and 1 per cent. decrease in dry, and thus it will be seen that it is unnecessary to delay the sanction of the proposals any longer.

23. I am afraid the revision of the price lists will take a long time. There are eleven stations from which the monthly returns are received. These multiplied by the number of years give about 2,640 returns to be gone through. Many returns moreover may not be found and the capacity of the measure may not be accurately known. After all this labor and delay, the result is, as above shown, either unfavorable or, with the adjustment suggested, the same as that formerly proposed.

24. Under all these circumstances, if you concur with me that the Board may be moved not to give retrospective effect to their orders, I request that the same may be done at your earliest convenience, as there has already been a considerable delay in the disposal of these papers.

25. As regards the question of village service fees, referred to by the Board of Revenue in paragraph 7 of their Proceedings, I beg to state that, as the settlement scheme was submitted by me long before the issue of the orders † of Government regarding it, no data was collected by me, and hence no allusion was made to it in my revised report. I am now going over the old records of the district and will soon make it the subject of a separate communication.

26. With reference to the differences between the old areas given in my report and those given in the quinquennial return submitted by the Collector, noticed by the Board of Revenue in paragraph 8 of their Proceedings under reply,‡ I beg to state that the Collector has already reported to the Board that the difference cannot be satisfactorily explained because I was unable to say precisely from what revenue accounts I obtained my figures, but that I have stated generally that they were arrived at by tabulation of

---

* For details—vide appendix C.

† G.O. of 3rd December 1885, No. 1541.

‡ Board's Proceedings, No. 6357, of 24th August 1886.

the particulars obtained for each village from the adangal, &c., accounts when the field work was in progress, and that I have surmised that the discrepancies might be due to the inclusion of forest lands as waste in the revenue accounts, while they were treated in my report as poramboke, &c. This is quite true ; but had the villagewar details of the quinquennial return forwarded by the Collector been available for reference, I would have endeavoured to explain the differences as far as possible. In reply, however, to my letter, the Collector informed me that villagewar particulars for the quinquennial returns are not available in his office and that abstract statements for whole taluks only were received from the tahsildars, but that the quinquennial returns sent from his office to the Board of Revenue appear to have been so prepared as to tally with the census statement No. 4. It was therefore impossible to discover in what villages the disparities chiefly occurred, and consequently to scrutinize the accounts. The practice of the department is to take the adangal and chittah of the year in which the classification operations were conducted in each taluk as the basis of settlement accounts. Accordingly the settlement accounts of Cuddalore were based on the accounts of fasli 1292 and those of Villupuram on the accounts of fasli 1293 ; and I can assure you that the figures given in my scheme are far more accurate because they are worked from particulars to totals on inspection of the ground. These differences seem, however, immaterial for the disposal of the settlement scheme, and the revenue areas will have to give way to the new areas as soon as the new rates are introduced.

27. The original scheme, together with its enclosures, is herewith returned for reference.

Enclosure No. 2.

From M.R.Ry. J. LAKSHMIKANTA RAO, Deputy Director of Revenue Settlement, No. V Party, South Arcot, to the Director of Revenue Settlement and Agriculture, dated 13th September 1886, No. 710-276.

Abstract.—Reporting the result of inquiries made with regard to what portion of the 6¼ per cent. cess represents deductions from the gross produce.

Enclosure No. 3.

APPENDIX A.

List of prices obtained by deducting a seventh from the original figures on account of the difference between local and Madras measures.

Faslis.	Price per garce.				
	Paddy, 1st sort.	Paddy, 2nd sort.	Average.	Cumbu.	Varagu.
	As per Board's list.	As per Board's list.	As per Board's list.	As per Board's list.	As per Board's list.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1269	111 0 0	98 0 0	104 8 0	128 0 0	83 0 0
1270	116 0 0	102 0 0	109 0 0	138 0 0	85 0 0
1271	138 0 0	130 0 0	134 0 0	155 0 0	115 0 0
1272	127 0 0	115 0 0	121 0 0	134 0 0	119 0 0
1273	129 0 0	123 0 0	126 0 0	127 0 0	82 0 0
1274	147 0 0	134 0 0	141 0 0	148 0 0	109 0 0
1275	163 0 0	145 0 0	154 0 0	177 0 0	114 0 0
1277	150 0 0	134 0 0	142 0 0	177 0 0	122 0 0
1278	158 0 0	145 0 0	151 0 0	176 0 0	106 0 0
1279	146 0 0	133 0 0	140 0 0	153 0 0	90 0 0
1280	92 0 0	83 0 0	88 0 0	87 0 0	60 0 0
1281	96 0 0	86 0 0	91 0 0	91 0 0	57 0 0
1282	107 0 0	97 0 0	102 0 0	119 0 0	76 0 0
1283	136 0 0	124 0 0	130 0 0	133 0 0	97 0 0
1284	128 0 0	118 0 0	123 0 0	144 0 0	89 0 0
1285	137 0 0	129 0 0	133 0 0	166 0 0	93 0 0
1289	170 0 0	155 0 0	162 0 0	165 0 0	112 0 0
1290	140 0 0	131 0 0	136 0 0	144 0 0	94 0 0
1291	130 0 0	122 0 0	126 0 0	131 0 0	88 0 0
1292	130 0 0	117 0 0	123 0 0	121 0 0	76 0 0
Total for 20 years ..	2,651 0 0	2,421 0 0	2,536 0 0	2,867 0 0	1,867 0 0
Average	132 8 9	121 0 10	126 12 10	143 5 7	93 5 7
Balance after deducting 10 per cent. ..	119 0 0	109 0 0	114 0 0	129 0 0	84 0 0
Balance after deducting 15 per cent. ..	113 0 0	103 0 0	108 0 0	122 0 0	79 0 0

Enclosure No. 4.

APPENDIX B.

Statement showing the gross value, half net, and the proposed rates per acre.

Wet.

Primary taram.	[illegible]		Deduct.			Net value.	Half net.	Proposed.
	Outturn.	Value at Rs. [illegible]* per garce.	One-fifth on account of vicissitudes of season.	Cultivation expenses.	Total.			
	M. M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5 12 0
2	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5 8 0
3	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5 4 0
4	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4 12 0
5	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4 8 0
6	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible] 4 0
7	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible] 0 0

* According to fasli 1291.

Dry.

Primary taram.	Cumbu.		Varagu.		Average value.	Deduct.			Net value.	Half net.	Proposed.
	Outturn.	Value at Rs. [illegible]* per garce.	Outturn.	Value at Rs. [illegible]* per garce.		One-fifth on account of vicissitudes of season.	Cultivation expenses.	Total.			
	M. M.	RS. A. P.	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.
1	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2 12 0
2	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4 10 11	2 5 5	2 4 0
3	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1 12 0
4	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1 8 0
5	220	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2 2 8	1 1 4	1 0 0
6	180	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0 13 8	0 12 0
7	150	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1 7 4	0 11 8	0 8 0
8	120	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1 1 3	0 8 7	0 6 0

* According to fasli 1294 for cumbu and 1295 for varagu.

Enclosure No. 5.

APPENDIX C.

Dry.

Statement showing the gross value, half net, and the proposed rates per acre.

Primary taram.	Cumbu.		Varagu.		Average value.	Deduct.			Net value.	Half net.	Proposed.
	Outturn.	Value at Rs. 122 per garce.	Outturn.	Value at Rs. 79 per garce.		One-fifth on account of vicissitudes of season.	Cultivation expenses.	Total.			
	M. M.	RS. A. P.	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.
1	380	14 7 10	560	13 13 2	14 2 6	2 13 4	3 15 0	6 12 4	7 6 2	3 11 1	3 8 0
2	340	12 15 5	500	12 5 5	12 10 5	2 8 6	3 15 0	6 7 6	6 2 11	3 1 5	3 0 0
3	300	11 7 0	440	10 13 10	11 2 5	2 3 8	3 15 0	6 2 8	4 15 9	2 7 10	2 8 0
4	260	9 14 7	380	9 6 1	9 10 4	1 14 10	3 12 0	5 10 10	3 15 6	1 15 9	2 0 0
5	220	8 6 2	340	8 6 2	8 6 2	1 10 10	3 9 0	5 3 10	3 2 3	1 9 1	1 8 0
6	180	6 13 10	300	7 6 6	7 2 2	1 6 10	3 3 0	4 9 10	2 8 4	1 4 2	1 4 0
7	150	5 11 6	270	6 10 8	6 3 1	1 3 10	2 13 0	4 0 10	2 2 3	1 1 2	1 0 0
8	120	4 9 2	240	5 14 10	5 4 0	1 0 10	2 9 0	3 9 10	1 10 2	0 13 1	0 12 0

Note.—No calculations are newly made for wet as the commutation rate is the same as that proposed before, viz., Rs. 107.

Enclosure No. 6.

Statement M.

Comparison between the commutation rate adopted or calculated in accordance with the old rules and the prices of the years in which prices were lowest between faslis 1265 and 1284 in the case of Ganjam and faslis 1255 and 1274 in the cases of the other districts.

Grain.	Rate.	Districts.											Remarks.
		Chingleput.	North Arcot.	Coimbatore.	Salem.	Cuddapah.	Kurnool (Pattikonda, Cumbum and Márkápur).	Nellore.	Kistna (Guntúr).	Ganjam.	Madura.	South Arcot.	
Paddy	Commutation rate .. .. Price of lowest year .. .. Difference per cent.	105 63½ **39**	95 51½ **46**	126 73 **42**	100 39 **61**	126 74 **41**	120 78 **35**	107 68 **36**	100 76 **24**	80 65 **18**	117 70½ **40**	100 59 **41**	In the case of Godávari, the Masulipatam portion of Kistna, Kurnool proper (four taluks) and Trichinopoly, the prices for a long series of years (about 60) were taken. Information as to the prices for each fasli in Tinnevelly is not available.
Cholum	Commutation rate .. .. Price of lowest year .. .. Difference per cent.	.. .. ..	.. .. ..	139 74 **47**	112 36 **68**	139 92 **34**	125 79 **37**	129 81 **37**	112 87 **22**	.. .. ..	114 55 **52**	.. .. ..	
Cumbu	Commutation rate .. .. Price of lowest year .. .. Difference per cent.	.. .. ..	115 68 **41**	104 57 **45**	96 26 **73**	.. .. ..	.. .. ..	107 62 **42**	.. .. ..	.. .. ..	110 61 **45**	124 73 **41**	
Ragi	Commutation rate .. .. Price of lowest year .. .. Difference per cent.	142 90 **37**	126 66 **48**	115 60 **48**	96 23 **76**	.. .. ..	.. .. ..	.. .. ..	.. .. ..	105 89 **15**	.. .. ..	.. .. ..	
Varagu	Commutation rate .. .. Price of lowest year .. .. Difference per cent.	89 49 **45**	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	107 65 **39**	86 56 **35**	.. .. ..	.. .. ..	78 41 **47**	
Aruga	Commutation rate .. .. Price of lowest year .. .. Difference per cent.	.. .. ..	75 45 **40**	.. .. ..	.. .. ..	.. .. ..	.. .. ..	64 46 **28**	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Horse-gram ..	Commutation rate .. .. Price of lowest year .. .. Difference per cent.	.. .. ..	.. .. ..	.. .. ..	101 31 **69**	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	
Korra	Commutation rate .. .. Price of lowest year .. .. Difference per cent.	.. .. ..	.. .. ..	.. .. ..	.. .. ..	100 68 **32**	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	

ENCLOSURE No. 7.

Statement N.

SHOWING particulars of money-rates calculated on the commutation prices adopted by the Director.

Dry.

Taram.	Cumbu.		Varagu.		Average value.	Deduction.			Net.	Half net.	Rate.
	Out-turn.	Value at Rs. 123.	Out-turn.	Value at Rs. 80.		One-fifth on account 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	380	14 9 8	560	14 0 0	14 4 10	2 13 9	3 15 0	6 12 9	7 8 1	3 12 0	3 8 0
2	340	13 1 1	500	12 8 0	12 12 6	2 8 11	3 15 0	6 7 11	6 4 7	3 2 3	3 0 0
3	300	11 8 6	440	11 0 0	11 4 3	2 4 1	3 15 0	6 3 1	5 1 2	2 8 9	2 8 0
4	260	9 15 11	380	9 8 0	9 12 0	1 15 2	3 12 0	5 11 2	4 0 10	2 0 5	2 0 0
5	220	8 7 4	340	8 8 0	8 7 8	1 11 2	3 9 0	5 4 2	3 3 6	1 9 9	1 8 0
6	180	6 14 8	300	7 8 0	7 3 4	1 7 1	3 3 0	4 10 1	2 9 3	1 4 7	1 4 0
7	150	5 12 3	270	6 12 0	6 4 1	1 4 0	2 13 0	4 1 0	2 3 1	1 1 6	1 0 0
8	120	4 9 10	240	6 0 0	5 4 11	1 1 0	2 9 0	3 10 0	1 10 11	0 13 5	0 12 0

Wet.

Taram.	Outturn in Madras measures.	Value at Rs. 108 per garce.	Deduction.			Net.	Half net.	Rate.
			One-fifth for seasons.	Cultivation expenses.	Total.			
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	1,100	37 2 0	7 6 10	11 10 0	19 0 10	18 1 2	9 0 7	9 0 0
2	1,000	33 12 0	6 12 0	10 14 0	17 10 0	16 2 0	8 1 0	8 0 0
3	900	30 6 0	6 1 2	9 15 0	16 0 2	14 5 10	7 2 11	7 0 0
4	800	27 0 0	5 6 5	8 12 0	14 2 5	12 13 7	6 6 10	6 0 0
5	700	23 10 0	4 11 7	7 15 0	12 10 7	10 15 5	5 7 8	5 0 0
6	600	20 4 0	4 0 10	7 0 0	11 0 10	9 3 2	4 9 7	4 8 0
7	550	18 9 0	3 11 5	6 4 0	9 15 5	8 9 7	4 4 9	4 0 0

Resolution—dated 23rd December 1886, No. 2777.

The Director of Revenue Settlement submits, for the orders of the Board, a scheme for the settlement of two taluks in South Arcot, viz., Cuddalore and Villupuram. The papers are submitted to Government for orders.

2. The report of the Deputy Director is specially interesting for two things. First, he carefully exhibits the working of the settlement according to the scheme devised by Mr. Wilson, under which by way of accelerating the settlement operations the valuation of soils in grain, the allowances to be made for vicissitudes of season, and the deduction for expenses of cultivation are arrived at upon data afforded by previous settlement operations in neighbouring districts and the settlement rates finally fixed by working out an independent scale without reference to the standard scale already fixed. Secondly, the Deputy Director has in his report touched upon the question of kistbandi. In G.O., 6th February 1883, No. 168, Revenue, it was remarked that the Deputy Director would probably be better able than an European officer to ascertain the wishes of the people, and his special attention was drawn to the subject. The portion of the report which deals with the subject is full and interesting.

3. Looking to the past history of settlements in South Arcot, it may be said that the first genuine ryotwari settlement was that made by Mr. Ravenshaw, under which sixteen final rates were determined for wet land varying from Rs. 21-3-5 to Rs. 1-5-3; twelve final rates for dry land varying from Rs. 10-9-8 per acre to Rs. 1-1-0; and nine rates for garden lands from Rs. 18-9-0 to Rs. 7-15-3. The settlement was based on an equal division of the produce after the deduction from the gross produce of certain sums for expenses and fees. This was in fasli 1217. In 1853, Mr. Maltby revised the settlement in a large portion of the district with a view to the reduction of the rates confirmed by Mr. Ravenshaw. A glance at the statement showing the total annual beriz of the district since 1854, when the net beriz was Rs. 18,67,823 to 1883-84 when the beriz was Rs. 31,41,533, will show what a beneficial change was made by Mr. Malbty's settlement.

4. The average rate of settlement on dry land in South Arcot was shown in the jamabandi report of fasli 1290 to be the highest of any in the presidency, being Rs. 1-11-0 compared with Rs. 1-6-6 in North Arcot and Rs. 1-2-6, the Chingleput average rate. Mr. Cruickshank referring to this statement pointed out in 1882 that some reduction in the rate existing in South Arcot was necessary, and the Government directed that the matter should be specially noticed by the Settlement department (paragraph 5, G.O., 20th February 1883, No. 236, Revenue).

5. The survey of two taluks now reported upon shows an increase in the extent of occupied dry of 8 *per cent.* and of occupied wet of 7 per cent.

6. As regards rainfall, the district shares the rainfall of the two monsoons in fair proportion; the average from 1864—1874 being inches 15·85 under the south-west monsoon and 20·06 under the north-east, the same average for the decade ending in 1884 being 19·47 and 17·33, respectively.

7. The Deputy Director gives full reasons for his classification of irrigation sources into four classes and for classifying (contrary to the opinion held by Mr. Wilson) the irrigation works under the Coleroon as not superior to those under the Gadilam, Pennér and Vellár rivers.

8. The villages are divided into two groups only as regards facility of communication, which arrangement is probably sufficient to meet the needs of the district.

9. As regards soils, the district has been divided thus:—

Regur	38 per cent.
Red ferruginous	59 „
Arenaceous	3 „

Five sorts are made under each of these except arenaceous, under which as usual three sorts have been made.

10. Cumbu and varagu have been taken as the staple products for dry lands and paddy for wet. The rejection of ragi seems correct. It is in favor of the ryot, being the more valuable crop than varagu, and the rates (omitting ragi from calculation) work out at quite a sufficiently high figure.

11. As to commutation price, the Deputy Director has worked out two scales which he calls A and B, one scale being in accordance with the principle laid down in paragraph 6, G.O., dated 30th July 1885, No. 881, Revenue, under which the commutation rate will be the average price for a period of twenty non-famine years before the settlement, *minus* of course the allowance for expenses of carrying the produce to markets, merchants' profits, &c., the price *not being higher* than the lowest rate touched by prices during that period; the other scale being based not on the lowest prices touched, but the prices which ruled in the faslis next the faslis in which the lowest prices ruled. The lowest prices were—

	RS.	
Paddy	103	Fasli 1280.
Cumbu	102	
Varagu	67	„ 1281.

The prices taken in the second scale are—

Paddy	107	Fasli 1281.
Cumbu	107	
Varagu	89	„ 1282.

12. An examination of the prices from 1268 to 1291, excluding famine years, will show how extraordinarily low the prices fell in faslis 1280, 1281, and 1282. The causes of this very peculiar fall seem hardly to have been worked out sufficiently either by the Director or his deputy. In any case while excluding these three years the average price of cumbu and varagu was Rs. 178 and Rs. 116, respectively, and the average prices of these two grains during these three years were only Rs. 116 and

Rs. 75, respectively. The very exceptional character of these three years seems to make it reasonable that they should be altogether excluded. Mr. Glenny, however, did not wish to go as far as this.

13. Deducting 10 *per cent.* for the difference between the ryots' prices and the market prices, the calculation works out a commutation price of —

Rs. 134 for paddy.
,, 150 ,, cumbu.
,, 99 ,, varagu.

Compared with—

Rs. 103
,, 102 } The cheapest prices.
,, 67

And compared with—

Rs. 107
,, 107 } The Director's prices in his first proposals.
,, 89

Excluding the three special years referred to, the commutation prices on the average with a deduction of 10 *per cent.* would be—

	RS.
Paddy	140
Cumbu	160
Varagu	104

Little objection can be raised to Mr. Glenny's proposal. From the statement of prices it will be seen that the tendency of prices was downwards in 1291.

14. Probably in the future, prices in this district will not be subject to such heavy variations as was formerly the case. The South Indian Railway runs right through the district, and if the Villupuram and Vellore line be constructed, the equalisation of prices in the district will be much furthered. The enormous trade which has lately sprung up in ground-nut will also tend in the future to prevent the prices of grain crops reaching a very low figure. It seems on the whole safe to take Mr. Glenny's figures, which will afford sufficient relief to the ryots. From the price lists of the years subsequent to 1291, it is noticed that all prices have again risen and that the drop in that year was not continuous.

15. The examination of the Director's proposals had reached this point when the Board found that the papers required a further reference to the Director. This reference was made and Mr. Grose now submits his proposals which are fully explained in his letter.

16. He wishes now to take as commutation rates—

	RS.
Paddy	108
Cumbu	123
Varagu	80

These prices have been arrived at by taking the average prices as reported for twenty years and reducing them by one-seventh, because the Madras measure is one-seventh smaller than that in use in South Arcot. Mr. Grose considers that 10 per cent. is a very liberal deduction for cartage and merchants' profits, but adds that he thinks some allowance should be made on the ground that the standard period is taken so near the time of settlement to give security to the ryots. He therefore suggests 15 per cent. to cover both allowances. The resulting rates are given in statement N of the Director's letter. They are precisely the same as those submitted by Mr. Glenny.

17. *Grain values.*—The averages for Chingleput and North Arcot have been taken and the proposed values for South Arcot taken at a slightly higher figure as regards wet rates for the 1st class; and, as regards dry, the rates for cumbu in Chingleput have been adopted almost as they stand for the 1st group and the average of varagu for Chingleput and North Arcot slightly raised for the values of the 1st group in South Arcot. The reasons given by the Deputy Director for the changes made seem sufficient.

18. The allowances for cultivation expenses and the vicissitudes of season seem correctly made on the regular system of looking to the neighbouring districts already settled for information.

19. The results of the scheme as worked out on the basis recommended by the Director brings the district as regards the *wet* lands into the 3rd group of the table of money-rates shown by the Director and sanctioned in G.O., dated 6th February 1884, No. 179, and as regards dry lands into the 2nd group, excepting that in the 6th, 7th and 8th tarams, the assessment is higher than calculated in the standard rates drawn up by Mr. Wilson. This is the tendency of all settlements, viz., to raise the assessment on the more inferior soils to a greater extent than the assessments on the better soils. In this case the independent scale arrived at may be followed. It probably affords the necessary amount of relief required to the dry lands in South Arcot.

20. Taking the average rates, the results of the settlement for the two taluks of Cuddalore and Villupuram will be as follows :—

Cuddalore.

	Existing Average.			Proposed.		
	RS.	A.	P.	RS.	A.	P.
Wet—						
1st class	6	14	11	7	2	0
2nd ,,	5	11	7	5	11	4
3rd ,,	4	13	7	4	11	7
4th ,,	4	2	3	4	2	6
Dry	1	12	11	1	9	6

Villupuram.

	Existing Average.			Proposed.		
	RS.	A.	P.	RS.	A.	P.
Wet—						
1st class	*Nil.*			*Nil.*		
2nd ,,	5	10	2	5	12	1
3rd ,,	5	2	3	5	0	1
4th ,,	4	3	8	4	0	11
Dry—						
1st group	1	11	7	1	10	0
2nd ,,	1	7	0	1	2	1

The Deputy Director should, however, have given the present average rates according to the area found on survey to be occupied. They are as follows for the two taluks :—

Cuddalore.

	RS.	A.	P.
Wet—			
1st class	6	7	0
2nd ,,	5	4	0
3rd ,,	4	8	5
4th ,,	3	13	5
Dry	1	10	4

Villupuram.

	RS.	A.	P.
2nd class	5	4	1
3rd ,,	4	12	3
4th ,,	3	14	7
Dry—			
1st group	1	9	7
2nd ,,	1	3	7

21. The financial effect of the whole scheme for the two taluks given in lump is as follows, taking the scheme of the Director :—

	RS.
Wet	+ 29,826 or 8 per cent.
Dry	— 5,485 or 1 ,,
Both	+ 24,341 or 3 ,,

As regards the Government revenue, however, it appears that a percentage deduction is made at present in all taluks except Chidambaram to meet the cost of the village establishments. The comparison between the new rates and the old rates as regards the revenue should be made after deducting the amount now payable on account of the village establishments. The Director should now report what amount is included in each of the two taluks concerned on account of the remuneration to village establishments.

Area as measured by survey—

	Acres.
Wet	+ 5,144 or 8 per cent.
Dry	+ 22,863 or 9 ,,

If the principle laid down by Government is followed, there will be a decrease of 36 per cent. under dry land, which is a far larger decrease than is necessitated by the wants of the district. The present dry assessment of Cuddalore is Rs. 2,10,663, the proposed will be Rs. 2,03,557, showing a falling off of Rs. 7,106, or 3 per cent. The dry assessment of Villupuram is Rs. 2,32,468, the proposed is Rs. 2,34,089, showing an increase of Rs. 1,621 or 1 per cent. The wet assessment of Cuddalore is Rs. 1,53,999 and will be Rs. 1,66,605, showing an increase of Rs. 12,605 or 8·1 per cent., while in Villupuram the present wet assessment is Rs. 2,18,900 and will be Rs. 2,36,121, showing an increase of Rs. 17,220, or 7·8 per cent.

22. The average proposed rates compared with those in force in North Arcot and Chingleput show an increase in wet, and in dry a decrease as compared with Chingleput and an increase as compared with North Arcot. Though the average dry rates are Rs. 1-9-7 and Rs. 1-2-1, the Director shows that the rates of Rs. 2 and Rs. 1-8-0 and Re. 1 will be most universally distributed.

23. The usual rates are proposed for 2nd crop cultivation and for irrigation by lift. The Board accept the proposals of the Deputy Director as to the charge of the regular water-rates as suggested in paragraph 41 of his letter. The attention of the Director, however, is drawn to Mr. Wilson's remarks in paragraph 7 of his letter read in Board's Proceedings, dated 4th September 1884, No. 3108, and paragraph 5 of Board's Proceedings, dated 23rd March 1886, No. 689.

24. The Deputy Director gives some interesting information regarding the value of land in the district and the kistbandi. The majority of the villages seem to wish for a kistbandi of four equal instalments from February to May, which is also the arrangement supported by the Deputy Director and probably the one most convenient officially.

The information gathered as to the village-cess will be disposed of in separate Proceedings, as the matter is now pending before the Board on a general reference from Government.

25. The Board remark that they consider that the Director has clearly shown that if the plan laid down by Government, viz., to take the lowest rate in cases where the commutation price arrived at in the usual way is greater than the lowest rate touched by prices during the standard period, is to be followed, it will be almost always necessary to take the lowest rates touched by prices during the standard period, a course which must be ruinous to the public revenues. As a matter of fact, the lowest prices of the twenty non-famine years immediately preceding any fixed date are almost certain to be very exceptionally low, and with the ample margin allowed in all the operations of the settlement in the ryot's favor, it seems altogether unnecessary to take as the commutation prices such abnormally low rates. The loss of revenue which, under the scheme, would result in South Arcot has been shown above. The Board venture to hope that the Government will modify their orders on the subject.

(True Copies and Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

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

ORDER—dated 6th December 1887, No. 1134, Revenue.

Land Revenue, No. 124.

With the Proceedings read above, the Board submit, for the sanction of Government, a scheme proposed by the Deputy Commissioner Dewan Bahadur Lakshmikanta Rao for the settlement of the South Arcot district. The details of the scheme have been worked out with great care for the two taluks of Cuddalore and Villupuram, and the rates arrived at are, if approved, intended to be applied to the remaining taluks of the district.

2. The Deputy Commissioner's proposals in regard to the classification of soils, the ascertainment of grain values, the allowance for the vicissitudes of season (20 per cent. for both wet and dry lands) and for cultivation expenses, the charge to be made for second-crop irrigation and irrigation by lift, and the grouping of villages into only two groups, with reference to facilities of communication, appear to be judicious and have the approval of Government. The Deputy Commissioner has also shown good and sufficient grounds for dividing the irrigation sources into four classes and for including the irrigation works under the Coleroon in the same category as those under the Gadilam and Ponniár rivers instead of in a higher class as proposed by Mr. Wilson.

3. The most important point requiring consideration, however, is the determination of the commutation prices to be adopted for converting the grain values into money rates. This subject has been fully discussed by the Deputy Commissioner, Messrs. Glenny and Grose, and the Board. The strict application of the principle laid down in paragraph 6 of G.O., dated 30th July 1885, No. 881, viz., that where the average of the market prices of the staple grains for the twenty non-famine years immediately preceding the settlement, *minus* such allowance as may be found necessary for the difference between the ryot's prices and the market prices, exceeds the lowest market price during the same period, the latter should be adopted as the commutation rate, has been shown, in the case of South Arcot, to entail a needless and unjustifiable sacrifice of the resources of the State. The loss of revenue was calculated by the Deputy Commissioner (*vide* scheme A) at 2 per cent. on wet and no less than 36 per cent. on dry lands, aggregating Rs. 1,66,184 for the two taluks of Cuddalore and Villupuram alone, but it would really be very much greater, as a deduction of one-seventh has to be made from the rates adopted for scheme A, it having been since discovered that the quotations in the Board's lists of prices are in terms of garce of 3,200 *local* measures of capacity one-sixth greater than that of the Madras measure. It is thus clear that the rule laid down as regards the determination of commutation rates requires modification. His Excellency the Governor in Council, after a careful consideration of the question, resolves to accept the method suggested by Mr. Grose, viz., that of taking the average of the 20 non-famine years, deducting therefrom 15 instead of 10 per cent. on account of the difference between the ryot's and the market prices, and this decision will be reported to the Secretary of State for confirmation.

4. The money rates and the financial results, calculated with reference to the commutation prices arrived at according to this method, are exactly the same as those shown in scheme B, which the Deputy Commissioner has recommended for adoption. The wet rates average Rs. 5-8-6 per acre against Rs 5-3-2 at present, and the dry rates Rs. 1-9-6 against Rs. 1-12-1. As regards the wet rates there is a distinct consensus of opinion that they are too low and may fairly be raised. The present dry rates are on the other hand admittedly high (*vide* page [illegible] of Board's Proceedings, dated 23rd December 1885, No. 2777), and the proposed reduction in regard to them appears to be necessary. From paragraph 35 of the Deputy Commissioner's report it is observed that the proposed average dry rates for the two groups of villages are still higher than those adopted in North Arcot; but, so far as the taluks of Cuddalore and Villupuram are concerned, dry cultivation has been very remunerative of late years owing to the great demand for ground-nut for export, and the relief proposed to be given will amply meet the requirements of these taluks. In applying the rates to the more remote taluks of the district some further alteration may perhaps be found necessary.

5. The financial re [illegible] sed scheme is an increase of revenue in the two taluks of Rs. 29,8 [illegible] n wet lands, and a decrease of Rs. 5,485, or 1 per cent. on dry, or a [illegible] ie whole of Rs. 24,341, or 3 per cent., the increase in the area disc [illegible] ey being 8 and 9 per cent., respectively, in the two classes of land [illegible] ssessment, however, includes about 3 per cent. added to the beriz [illegible] share of the cost of the village establishments payable by the ry [illegible] nt paying the ryots as well as their own share of the remunerati [illegible] ervants by a deduction from the beriz. If the payment now made [illegible] to continue undiminished, the increase by settlement in the two tal [illegible] cent. If, on the other hand, the Government are to pay only a [illegible] llage service cost in accordance with the contention of the Govern [illegible] G.O., No. 200, dated 17th February 1882, the increase of revenue [illegible] l be 3 per cent. *plus* half the sum now deducted from the beriz. [illegible] ion as regards the contribution to be made by Government to Village [illegible] l shortly be referred to the Government of India.

6. Dewan Bahadur I [illegible] is thoroughly acquainted with the circumstances and requirements [illegible] t district, and His Excellency in Council feels satisfied that the set [illegible] by him is a fair and equitable one, and directs that it be brought [illegible] luks of Cuddalore and Villupuram during the current fasli.

7. The question of k [illegible] to at considerable length in the Deputy Commissioner's report has [illegible] of in G.O., dated 24th November 1886, No. 1033.

8. In conclusion, the [illegible] ace with pleasure the testimony borne by Mr. Glenny to the great [illegible] nce with which the classification of soils and the grouping of vill [illegible] carried out by Dewan Bahadur Lakshmikanta Rao; and they desi [illegible] knowledge acquired by him should be utilized also for the purp [illegible] e village establishments in the district. The Deputy Commissioner [illegible] the work of introducing the settlement is in progress, draw up a s [illegible] uk on the lines adopted for the Godávari district and the Tiruvallúr [illegible] gleput district, and, after it has received the approval of the Collecto [illegible] ugh the Commissioner for the sanction of Government. This should [illegible] taluk so that the settlement and revised village establishments may [illegible] ether.

9. His Excellency in [illegible] that the plan indicated above should be adopted in all districts in [illegible] nent Department may be working and the Board will issue instruction [illegible]

[illegible] tract.)

(Signed) J. F. PRICE,
Secretary to Government.

To the Commissioner of Reven [illegible] Director of the
Depa [illegible] Land Records and Agriculture.
,, Commissioners of Land Revenue.

Exd. W. H. French.

80 Copies.

17-5-17
9-1-20
18-1-22

Origi.

Gobt. of (1887) [illegible]

REVENUE.

Issued

Re

Encl.

G.O., 6th December 1887, No. 1134.

DECEMBER.

Settlement of South Arcot.

Approving the scheme proposed for the settlement of the Cuddalore and Villupuram taluks, and directing that the modification, sanctioned by this Government, in the rule laid down as regards the determination of commutation rates be reported to the Secretary of State for confirmation.

OOTY RECORD

Recd with 18 re
28.11.87

Rive: Seeve lane
Nov 26 1887

My dear Grose,

The enclosed has been received by me from Cox.

The commutation question will be disposed of in the G.O. on the S. Arcot settlement. The existing rule will be modified as proposed by you and Cox may safely make his calculations on this assumption. The order on S. Arcot would have been out long ago had it not been for this question of Govt. contribution to V. Estabts. I have sent round a note for orders on the general question and I will try to have the G.O. out next week. It is hardly worth while for me to write to Cox, so you kindly reply to him.

Yours sincerely
W. J. Price.

OTE FOR THE SECRETARY.

solicited as to be the

22 JUN 27
REVENUE DEPARTMENT

ear Price,

see no objection to
our proposal but mind
ot wound the susceptibili-
es of the Commissioner of
Land Settlements by
alling up his subordi-
nate! I think Sir G. pro-
bly saves an immense
eal of time & trouble to
and L.R. here but you
d better summon him
hrough Whiteside explain-
g what it is all about

Yours sincerely

65

[illegible]

[illegible]

NOTE FOR THE SECRETARY.

Fr. from Col. Cox

I have the draft G.O. on the
South west settlement
ready. (vide draft sub-
mitted) & the papers are
lying over pending the settle-
ment of the village
lands question which
[illegible] consideration

'ce adopted [illegible]

FL
11/11

This was given to the Secretary in person, in view to his writing a [illegible] to the H-M regarding the subject, explaining how the general question of the Village Service Funds stands.

FL
23/11

Government of Madras · Revenue Department

Revenue Secretariat,
15 Dec 1887

Dear Mr [?] Cox

Orders will issue shortly on the question of commutation prices & the rule laid down on the subject will probably be modified as proposed by [illegible] You may I think safely draw up your case. The South Arcot scheme on this assumption.

Settlement papers have been lying over pending general settlement of the question of the share to be borne ~~to be~~ by Govt. ~~of~~ in the cost of village establishment, which is now under the consideration of Govt.

Yours sincerely

(88

REVENUE DEPARTMENT.

Note on Current No. 2519

From

Dated 188 .

FOR ORDERS.

The following would seem to have been the method adopted by Mr Ravenshaw in 1807 for calculating the assessment of wet lands.

Taking the gross produce of a piece of wet land at 100 Kalams of paddy he deducted from it for

	Kalam	Ma
(a) Swatantrams to village servants	3	1
(b) Pothi merch	10	8
(c) Kalavasam or allowance to laborers	7	5
	21	7

The balance 78 Kalams 5 Markals was equally divided between the Govt. and the ryot.

The Govt. share was then K. 39

Out of share set apart for Swatantrams and Pothi (a) + (b) or 14 K. 1 7/16 m. – 11 K. 2 8/16 m was added

Government share on the understanding that they were to pay it over to the persons entitled to receive it, and the remainder was left with the ryot who was to meet the claims of totties, nirgantees, artizans &c. The Govt share was thus 38 K. 2 7/16 m. + 11 K. 2 9/16 m. = 50 K. 5 m. 24 was taken at 50 Kalams roughly i.e. exactly 50 per cent of the gross produce, and the Primary assessment is the commuted value of this share

2. Mr Lakshmikanta Rao in his first letter states, that out of the 50 Kalams constituting the Govt share 1 K. 4 m. represents the remuneration of the [illegible] Shroffs and Taliars forming part of the 11 K. 2 9/16 m. which was added to the land assessment proper, and which they are bound to pay over to the persons entitled to it; and that on the other hand, 10 11/16 m represents the remuneration of totties and nirgantees which the ryot

FOR ORDERS.

Vide pp 257 & 258 South Arcot District manual.

are bound to pay. If the Govt and the ryots paid each a moiety of the remuneration of the 6 classes of village servants above referred to, instead of Govt paying the whole of the amount due to certain classes of village servants, and the ryots that of the others, the deduction to be made from the Govt share representing the primary assessment would be, ½ of 3 Kalams 8½ markals − ½ of 10 11/16 markals or 1 K. 4 13/16 m. The Govt assessment being represented by 50 Kalams, the deduction amounts to 2 77/96 per cent of it or Rs 2-12-10 per Rs 100, and not Rs 2-12-9½ as stated by the Board. Mr Lakshmikanta Row's contention in his second letter is that if hereafter the Govt and the ryot are to contribute in equal proportions towards the maintenance of the village servants above referred to, the former out of the Beriz and the latter by payment of of the village service cess, the deduction to be made from the Paimash assessment, before comparing it with the new settlement assessment is Rs 2-12-10 per Rs 100.

3. I submit that Mr. Lakshmikanta Row's calculations are based on ~~th~~ assumptions which are fundamentally erroneous. The rates of deduction adopted at the Paimash on account of the remuneration of village servants from the gross produce of wet and dry lands were widely different amounting to 2K. 10½ m in the former case, and to 10 markals in the latter. In the table at para 10 of the 1st letter the aggregate of the two rates - 3K-8½ m -* is given as the rate of deduction applicable to both descriptions of lands. This seems to be a perfectly arbitrary proceeding. Again it seems questionable whether the rates of deduction adopted by Mr. Ravenshaw in 1807 are applicable to the present Beriz, as the Paimash assessments* were reduced very considerably in the years 1854 & 1858, to the extent of from 20 to 33⅓ per cent. If the reductions had been made on the assumption that the gross produce of the lands had been over-estimated at the Paimash, the old rates of deduction would still apply; but from the summary of the correspondence contained in the South Arcot District Manual (pages 282-284) it appears that the assessments were reduced because the Govt. assessment represented an unduly large share of the gross produce and it was considered desirable to limit the Govt. share as nearly as possible to one third of the gross produce.

4. In para 25 of his 1st letter, Mr. Lakshmikanta Row has stated the conclusions to which his enquiry into this

* Note This really represents the deduction from 100 kalams of wet plus 100 kalams of dry produce. If the rate were taken at half that assumed the course would be defensible provided the total value of the gross produce of dry & wet lands in the district was the same & the calculations for dry & wet assessment were based on the same principle

* Pages 285 & 286. South Arcot district manual

this subject has led. There must be something wrong in the statement in clause as the 6½ per cent was re-present only the ryots' share of the liability for the cost of the village establish-ment and not the whole deduction from the gross produce which includes the share of Govt. The rates arrived at in clause 3 of cannot be accepted for the reasons given in the preceding para.

5. The Board's calculations also are incorrect in that they make out the permanent assessment to be Rs 50-12-9 out of gross produce of the value of Rs 100, whereas, as already stated, it was taken by Mr Ravenshaw at exactly 50 per cent of the gross produce. They have not taken into account in their calculations the various deductions made in the gross produce for the wages of laborers and remu-neration payable to persons

other

other than village servants in whose maintenance the Government is interested.

6 I think that the attempt to ascertain the precise percentage of the gross produce of dry and wet lands set apart for the payment of village servants should be abandoned and that we should content our-selves with a rough approxi-mation based on the ~~account~~ amounts actually deducted from the Beriz for this purpose on the principle laid down by Mr Ravenshaw (Vide para 7 of Mr Lutchmikanta Row's first letter). In para 13 Mr Latchmikanta Row has worked out for Fasli 1291 the percentage of deduction from the Beriz Rs 2,45,057 to the gross Beriz (i.e. net ryotwar Beriz exclusive of miscellaneous revenue Rs 29,95,495 + Rs 24 5057) to be Rs 7-8-11. The Beriz taken is, however, that of the whole district inclusive of the Chedumbrum taluk in

in which the settlement rates in force do not include the fees of village servants. The village service cess has been imposed at the rate of 1 anna in the Rupee in this taluk, but the Govt. contribute Rs 31,634 on account of village service Inams resumed (G.Os 14th March 1882 No 292 and 14th April 1882 No 379). For the purpose of the present calculations this contribution should be excluded from the total deduction from the Beriz and the Beriz of the taluk should likewise be excluded from the total Beriz of the district. No particulars are available in this office as to the Beriz of the taluk, but during the last 4 years the amount of the village service cess appears to have averaged Rs 35,000 and the rate of cess being one anna in the Rupee the Beriz may be roughly taken at Rs 5,60,000. Further from para 22 of Mr. Pelly's letter

to

to Govt. at page 654 of the volume of "Correspondence relating to the revision of village establishments" it appears that the fees payable by the ryots to totties and nirgantis under Mr. Ravenshaw's settlement was estimated at Rs 47,474 in 1862 and it may be assumed that the amount of the fees continues to be the same. If, then, Govt. consent to pay half the cost of the village establishments when the settlement rates are introduced the calculations necessary for comparing the old and new Beriz under equal conditions will be as follows:-

	Rs
1. Gross Beriz of the district for F. 1291	32,40,550
2. Beriz of Chidambaram taluk	5,60,000
3. Gross for the remainder of the district	26,80,550
4. Deduction from Beriz on account of village establishment	2,45,057
5. Net Beriz for the remainder of the Dt.	24,35,493
6. Deduction from Beriz appertaining to Chidambaram taluk in lieu of service Inams	31,634

	Rs
7. Difference between (4) & (6) Deduction from Beriz on account of village estabt for the remainder of the Dt	2,13,423
8. Piti and mirgarti fees paid by ryots	47,474
9. Actual contribution for all classes of village servants	2,60,897
10. Govt share (half of the above)	1,30,449
11. Total demand on the ryot when Govt pay half the cost of village estabt total of (5) & (10)	25,65,942
12. Amount to be deducted from gross (3) to arrive at (11)	1,14,608
13. Percentage of (12) to (3)	Rs 4-4-5.

I have had similar calculations made for Faslis 1292, 1293, 1294 and 1295. These are shown in the statement A appended. It will be seen that the percentages are Rs 4-5-2, Rs 4-4-6, Rs 4-6-4 and Rs 4-4-1 and the average of the 5 years is Rs 4-4-10. The rates do not differ within very wide limits and the average may be adopted. Applying this rate to the old

old

(95)

old Beriz of Cuddalore and ~~Villupuram~~ Tindivanam taluks the calculations will be as shown below:-

Old Beriz	Rs 8,16,031
Deduct Rs 4-4-10 per Rs 100	35,102
	7,80,929
Proposed settlement revenue	8,40,372
Increase	59,443
Percentage of increase	7.61

At this rate the increase of revenue for the whole district excluding Chidambaram taluk will be 7.61 per cent of Rupees 25,65,942 or 1,95,268 or say nearly 2 lakhs of Rupees.

7. The question for consideration, as the Board point out, is whether the district can bear the increased charge on account of land revenue to the extent of 2 lakhs of Rupees. The average dry rate is the highest in the Presidency and it was intended that this circumstance was to be borne in mind in making the new settlement.x

The

x Vide para 12 of Mr Lakshmi Kanta Rao's 1st letter in B.P. dated 23rd Dec 1886 No 2777

The new settlement revenue proposed to be derived from the dry lands in the two talukas is somewhat less than the old Beriz the decrease being one per cent. The average dry rate under the proposed settlement is Rs 1-9-6 against Rs 1-12-1 at present but the incidence of the rates are really about equal as [illegible] excess to the extent of 9 per cent will have to be charged. The Board propose to get over the difficulty by declaring that the settlement assessment includes Rs 2-12-10 per cent on account of the village service cess. The rate of deduction having been shown to be Rs 4-4-0 per cent and not Rs 2-12-0 as calculated by Mr. Lakshmi Kanta Row. If the former be adopted the relief to the ryot will be considerable while the Government will get a fair increase of revenue amounting to rather more than 3 per cent.

There

There is no particular principle involved in adopting this rate and the only recommendation for it is that it diminishes so far as it goes the weight of assessment on the ryot. The rate may however, be fixed ~~at~~ somewhat lower ~~rate~~ say 3½ per cent making allowance for the Inams granted by Government to totties and neergantis which from Mr. Pelly's letter printed at page ~~644~~ 650 of the volume of correspondence relating to the revision of village establishments appear to have been of the annual value of Rs 42,115 of which $\frac{5}{8}$ths will be credited to the village Service Fund when they are enfranchised. The arrangement will then amount to this — Government will pay to the Village Service Fund $\frac{3}{8}$ of the Beriz and the ryot will pay a cess of 3½ per cent on the same. The arrangement will be tantamount to continuing the present Beriz deduction

10891
Rs 2,21,325 less Rs. 13041
of nearly ~~2½~~ ~~lakhs of Rupees~~

The calculations are as follows:-

Present permanent demand of South Arcot District. Ex Vedaranyam taluk average of last Faslis vide (3) of St. A appended	Rs 27,54,663
Add increase that settlement of present having the rate of increase in Cuddalore and Villupuram taluks	82,640
Total	28,37,303.
Deduct $\frac{3\frac{1}{8}}{103\frac{1}{8}}$ or $\frac{1}{33}$th on account of village service at the rate of 3⅛ per cent included in the above	85,979
	27,51,324.
The Govt. contribution at 9⅜ per cent to the Village service Fund when the full cess at one anna in the Rupee is imposed	2,57,937.

This is the maximum charge to Government. The present cost of village estabt. comes to Rs 10-3-2 of assessment proper vide head (15) Statement A. The share of the present cost to be borne by Govt. is $\frac{Rs\ 10\text{-}3\text{-}2}{Rs\ 12\text{-}8\text{-}0}$ of the above Rs 210434 ~~[illegible]~~

This is the amount which Govt. will have to contribute by way of being deduction of the cost of the village establishment is to remain at the present level. This sum is less than the present contribution Rs 2,21,325 by Rs 13,041 10891. If it is found necessary to impose the full village cess for the improvement of the village establishments then on the principle that Govt. ought to bear half the cost their contribution will be Rs 2,57,937 as above shown. These calculations do not pretend to be very exact, but if the principles underlying them be approved the calculations can be made by the Deputy Director who has got all the necessary data.

8. It may be said that the settlement rates having been arrived at after elaborate calculations they should be adopted irrespective of the amount of increase of revenue that they may lead to. But I submit that the proof of the correctness of the settlement rates lies in their experienced effects and if, as a matter of fact, the old Paimash rates

especially

especially as regards dry lands are higher than elsewhere and if as the Collector reported in 1882 ~~1883~~ the large unoccupied area in the district is due to this cause, it is matter for consideration whether the rates should not be reduced.

By fixing the land revenue rates high Government will also be disabling itself from increasing local taxation should it be found necessary to do so.

19/6.

(1)		1291	1292	1293	1294	1295	Average
		Rs	Rs	Rs	Rs	Rs	Rs
1	Gross beriz of the district	32,40,550	33,01,220	33,99,964	31,79,464	34,43,958	33,13,031
2	Beriz of the Chidambaram Taluk calculated from the amount of Village Cess.	5,60,000	5,61,168	5,65,680	5,53,888	5,52,720	5,58,368
3	Gross beriz for the remainder of the district	26,80,550	27,40,052	28,34,284	26,25,576	28,91,238	27,64,663
4	Deduction from beriz on account of Village Establt.	2,45,057	2,52,727	2,58,431	2,46,712	2,61,869	2,52,959
5	Net beriz for the remainder of the district	24,35,493	24,87,325	25,75,853	23,78,864	26,29,369	25,01,404
6	Deduction allowed in the beriz of Chidambaram Taluk in lieu of Village Service Inams resumed	31,634	31,634	31,634	31,634	31,634	31,634
7	Difference of (4) & (6)	2,13,423	2,21,093	2,26,797	2,15,078	2,30,235	2,21,326
8	Toti and Nirganti fees	47,474	47,474	47,474	47,474	47,474	47,474
9	Actual cost of all classes of Village servants, total of (7) and (8)	2,60,897	2,68,567	2,74,271	2,62,552	2,77,709	2,68,799
10	The ~~ryots~~ Govt share in the cost of Village Establishment one-half of (9)	1,30,449	1,34,284	1,37,136	1,31,276	1,38,855	1,34,400
11	Total demand on the ryot in accordance with the system of assessment to be brought into force; total of (5) and (10)	25,65,942	26,21,609	27,12,989	25,10,140	27,68,224	26,36,104
12	Difference of (3) and (11)	1,14,608	1,18,443	1,21,295	1,15,436	1,23,014	1,18,559
13	Percentage of deduction to be made from (3) in order to arrive at 11	Rs. 4-4-5	4-5-2	4-4-6	4-6-4	4-4-1	4-4-10
14	Percentage of Column 10 on Column 11	„ 5-1-4	5-1-11	5-..-10	5-3-8	5-..-3	5-1-7
	[illegible] 9 on Col. 11.	10.2.8	10.3.10	10.1.8	10.7.4	10.0.6	10.3.2

on Beriz taken by Mr. Lakshmikanta Row for Fasli 1291 is the net ryotwar Beriz exclusive of Miscellaneous revenue plus deductions on account of Village establishments. The Beriz for the other Faslis also has been calculated in the same way. Some adjustments will be necessary on account of deductions made for payments to Devastanams which are included under the head "Remissions" but the necessary particulars for making this are not available. It is presumed however, that the amount is small and will not materially affect the present calculations.

(b) The Beriz of the Chidambaram taluk fixed after Survey and Settlement do not include the resumed fees payable by ryots on account of village servants and it must therefore be excluded from the present calculations. The Village Service cess was imposed in this taluk only in Fasli 1292 excepting as regards certain villages transferred from Trichinopoly District and the Beriz for this and succeeding Faslis have been taken at 16 times the amount of Village Service cess. For Fasli 1291 the Beriz has been taken roughly at 16 times Rs 35000 the latter being approximately the annual amount of Village Service cess.

(c) These deductions are made on the principle laid down by Mr. Ravenshaw vide para 4 of Mr. Lakshmikanta Row's first letter.

(d) A contribution of Rs. 31,634 to the Village Service Fund is made annually on account of Village Service Inams resumed by Mr. McLeod in Chidambaram taluk although the present assessment does not include resumed fees. Vide G.Os 14 March 1882 No. 298 and 4th April 1882 No. 378. It is presumed that this is included in the Beriz deduction shown under head (b).

(e) The kirganti and tote fees payable by the ryots under the arrangements made by Mr. Ravenshaw were estimated in 1862 at Rs. 47,474. These fees are not regularly paid by the ryots, but for the purposes of the present calculations it must be assumed that they are.

Special

forsecrelats
Note on C. 2879
Forth [illegible] supplement

1134

[illegible] Baug Kadan by Mr. Lokhmichand [illegible]

1 [illegible] old [illegible] — 26,78,003 —

2 [illegible] p.c. on account of settlement increase — 77,360 —

3 Total settlement [illegible] — 26,55,363 —

4 Deduct 3 p.c. commuted [illegible] in the [illegible] assessment — 77,360 —

5 Remaining settlement [illegible] — 26,78,003 —

6 [illegible] to be paid by [illegible] at 6 3/4 percent on [illegible] [illegible] at 5 — 161125
Settlement increase — 77,360
Total [illegible] settlement [illegible] — 238,465

7 [illegible] to be paid by [illegible] at 6 3/4 [illegible] 3 p.c. [illegible] — 83,765
[illegible] commuting [illegible] [illegible] of the [illegible]
Settlement increase — 77,360
Total [illegible] — 161,125

8 [illegible] more the [illegible] — 161,125

9 Do [illegible] col 7 —
[illegible] at 6 3/4 percent — 161125
[illegible] deduction of 3 percent — 77,360 — 238,465

10 [illegible] of the [illegible] — 127,209
[illegible] — 77,360 — 204,569 —

	F1291	1292	1293	1294	1295	average
1 Gross kist of the district	32,40,09	33,01,117	33,59,640	31,79,165	34,42,158	33,13,031
2 Deduct kist of the [illegible]	6,83,712	6,88,861	6,78,056	5,55,478	6,53,337	6,55,271
3 Gross kist for the remainder of the district	25,66,685	26,13,657	27,04,908	26,23,792	27,90,621	26,67,757
4 Deduct from kist [illegible]	1,07,807	2,06,127	2,01,0	2,06,358	2,15,321	2,04,985
5 Net kist for the remainder of the district	24,58,8.2	24,07,700	25,02,438	24,17,434	25,74,800	24,59,772
6 [illegible]	47,474	[illegible]	[illegible]	47,696	47,674	47,474
7 Deduct [illegible]	2,45,[illegible]	2,58,211	2,67,[illegible]	2,58,862	2,63,[illegible]	2,50,159
8 The first share in the cost of village establishment [illegible]	1,23,4[illegible]	[illegible]	[illegible]	[illegible]	1,21,668	1,27,227
9 Total demand on the [illegible] in accordance with the system of assessment [illegible]	24,81,412	25,14,[illegible]	26,23,560	25,46,535	27,06,048	25,78,03
10 Difference of 8 and 9	75,167	78,631	81,148	79,257	82,173	77,716
11 Percentage of [illegible] made from 8 [illegible] arrive at 9	2-15-0	3-0-2	3-0-1	3-0-6	3-0-3	3-0-0
12 Percentage of [illegible]	4-15-1	4-15-7	4-14-6	4-15-9	4-13-9	4-14-6
13 Percentage [illegible] column 7 [illegible] 9	7-14-2	7-15-3	7-15-1	7-15-7	7-11-7	7-14-[illegible]

Revenue Department.

As directed, Mr. Lakshmikanta Rao and myself have gone through the calculations respecting the deductions made from the Paimash Beriz of South Arcot for comparison with the new settlement Beriz. Mr. Lakshmikanta Rao states that though the lumping up of the rates of deductions made for village servants from the gross produce of wet and dry lands was erroneous, that was evidently the method adopted by Mr. Ravenshaw in fixing the paimash assessment. This seems possible; the Collector also has in his letter

letter to the Board dated 1st Feb 1884 no 56, gives the rate of deduction from gross produce of wet and dry lands together as 3 Kalams 8½ markals ~~respectively~~ for every 100 Kalams. Nevertheless, the method adopted by Mr. Ravenshaw was clearly wrong; and as, further, the Government share representing the assessment was considerably altered by the reductions made in 1854 and 1858, it seems to me that our present calculations should be made, not on the deductions on the gross produce regarding which there is so much uncertainty, but on the actual ×+ payments made by Government on account of village Establishments during recent years. The information which Mr. Lakshmikanta Rao has collected regarding the rates of deduction ~~are~~ is, however,

+ This appears to be the only practicable way of doing this S.

however, very useful in that it places it beyond doubt that the Government have all along accepted the liability to pay a moiety of the cost of village establishments. Excluding Chedumbrum taluk, the percentage of deduction to be made in the Beriz of the remaining taluks for comparison with the new settlement Beriz, has been worked out on the figures furnished by Mr. Lakshmikanta Rao (Vide Statement put up). It comes out as Rs 3 per cent and does not differ materially from the rate which he has already given viz. Rs 2-12-10.

2. Mr. Lakshmikanta Rao thinks that on an average an increase of 3 per cent in the present Paimash assessment may be looked for by the introduction of the settlement

rates

rate throughout the whole district excepting Chedumbaram taluk. The real increase by settlement will then be as follows—

Beriz of S. Arcot Dt. ex. Chedumbaram Tq.	Rs 26,57,759	
Add 3% of the above	79,734	
New Settlement Beriz	27,37,493	(1)
Old Beriz	26,57,759	
Deduct 3%	79,734	
The Beriz adjusted for comparison with the Settlement Beriz	25,78,025	(2)
Increase of (1) over (2)	1,59,468	

If the cost of the village Establishment is to be at the present level, Rs 2,54,459×, the Govt will have to pay a moiety of it, viz. 1,27,229, instead of Rs 2,06,985 as at present, the remainder being ~~paid~~ payable by the ryots in the shape of the village service cess.

×(vide 7 in the Statement)

The net old Beriz after deducting the remuneration will be	26,57,759 2,06,985 24,50,774	(3)
The new settlement Beriz after deducting half the cost of village Establishments Rs 1,27,229	27,37,493 1,27,229 26,10,264	(4)
Difference of (3) and (4)	1,59,490	

the same result as was arrived at before.

3. The maximum rate of village service cess is one anna in the rupee and on the principle that

Govt.

× There seems to be no reason to anticipate any increase on the present cost of V. Estab. which appears to be well largely paid (vide table in para 7 of the letter of the Dy. Dir R.S. at page 2 of B.P. No. 581 dated 15th March 1887). There will no doubt when the revisions comes to be carried out a good deal of clashing so that it is quite possible that the V. Estabt may eventually cost less than it now does.

But when the village cess is imposed the existing payments by ryots for village establishments will cease Rs 127,229 should be deducted from this & the remainder alone & this includes the 6¼ per cent V. Cess & Rs 203,354 is the actual increased demand

Government and the ryot are to contribute in equal proportions towards the cost of village establishments the maximum liability of Government ~~is~~ will be 6¼ per cent on the settlement, or Rs 1,71,093. In that case the increase by settlement will be Rs 1,16,626. The total cost of village establishments will then be Rs 3,42,186 or a lakh of Rupees in addition to the present cost. It is difficult to say now whether it will be necessary to increase the cost to such an extent. The additional taxation which the ryot will have to bear including the village service cess, when the settlement is introduced is Rs 1,59,490+1,71,093=3,30,583 or × 13 ~~12½~~ per cent nearly.

4. Now the question for consideration is whether the additional burden to be laid on the ryot will not be found too heavy

5. The need for caution and circumspection in putting on the increase arises from the fact that the district has always been considered heavily assessed, especially in regard to dry lands, that Mr Cruickshank in 1881 brought this fact to the notice of Government and it was directed that the question should be considered in connection with the present revision of Settlement.

6. The following are the average rates - wet and dry - proposed for this district as compared with the corresponding average rates in the surrounding districts ~~excepting Tinnevelly which has not been settled~~. The percentage of unoccupied area to total cultivable area is also shown for each district.

✕. These figures it must be remembered are worked out upon less good Taluks only. These Rates for other Districts are on the whole proposed rates District &

	Average assessment per acre Dry ✕ 1-7-6 ✕	Average assessment per acre Wet ✕ 5-8-6	Percentage of unoccupied to cultivable area
South Arcot ✕	1-10-10	5- 5 4.	46
Salem	1. 2. 1	5- 9. 0	39
Chingleput	1- 1. 9	3. 9. 9	26
North Arcot	1. 3. 10	5. 8. 6	47
Trichinopoly	0. 14. 5	4. 2. 0	24
Tanjore	1. 4. 1	4. 13. 0	3

The proposed rates for dry i.e. would be seen somewhat less than the present rate but when survey excess is charged the average will nearly be the same. The two taluks now settled are however good taluks & it may be that the rates for the remaining taluks may not be so high as for these.

7. On the other hand, the arguments which make for the acceptance of the proposed rates are that the increase of revenue due to them is less than what has been obtained in ✕North Arcot a similarly circumstanced district and that even in Chingleput a poor district there was an increase of revenue by settlement of 12.5✕ ~~7~~ per cent as shown below in addition to the village Service Cess imposed.^

Chingleput
North Arcot 12.6 (Walajah & Arcot)

8. When Mr Lakshmidanda Row proposed the rates he was under the impression that the increase of taxation on the ryots will be settlement increase 3 per cent plus the village Service Cess 6¼ per cent^

✕ For Walajah & Arcot the present increase was 12.6 but these were very good taluks. We have not information here for the other taluks.

✕ To compare the figures here with that ~~mentioned~~ given for S. Arcot 6¼ per cent should be added to the rate given as only the increase in rates, not that in total assessment. In the ✕ above Chingleput comes out 18.75 & N. Arcot 18.85 per cent &

^ Moreover the great demand that has arisen for groundnut & the profits derived from its cultivation in recent years has lightened the weight of assessment in South Arcot.

✕ This is no doubt the case but what assurance is there that this will last? It was on the discovery of something which may be more profitably used for the manufacture of oil destroy the ground nut trade. We can hardly calculate upon the ground nut trade continuing in a flourishing condition for the next 30 years. &

+ remuneration by payment to by ryots on account of village service

or 9¼ per cent in all. The
real increase is now found
to be 6 per cent plus 6¼ per
under existing payments on account of v. s.
cent or 12¼ per cent in all. moneys payments now made on account
4 1/5
It is for Government ~~[illegible]~~ to decide whether
the additional per cent should
now be put upon the ryot
or remitted.

9. If it is decided that
the district can bear the
addition it must of course
be put on and the settlement
scheme can be sanctioned
at once.

10. If however it is
considered that 3 per cent
should be remitted this
may be done in one of the
following ways viz.

(a) by reduction of the rates
themselves

(b) by declaring as proposed
by the Board that 3 per
cent in the settlement assess-
ment represents the village
service cess, the maximum
rate of cess leviable from
the ryots in that case being
3½ per cent.

(c) by giving discretion to
the Settlement officer when
introducing the settlement
to modify the rates according
to local circumstances
to obviate hardship in
individual cases.

(a) will necessitate the
revision of the settlement
registers and entail con-
siderable delay and labor.

(b) is simple and convenient,
but the Government of
India might take objection
to it and ask why the land
revenue should not get
the full benefit of the
introduction of the settlement
rates worked out after
elaborate calculations. The
answer to it is that the
test of the correctness of rates
however carefully worked
out is really actual experience
of their effects and past
experience shows that the
taxation could not safely
be increased to the extent
that the proposed rates
would

Mr Subrahmanya Row considers
that it would be fair to do this
and the public money in which
[illegible] the [illegible] that
suggested in (c). Mr L. Row
is of opinion that if the scheme
is sanctioned the [illegible]
[illegible] [illegible]
[illegible] in the whole District [illegible]
[illegible] [illegible]

Sonpore

would lead to. This argument might however fail to convince the Government of India.

If it cannot be adopted the only course left is (c). In all settlements the Settlement Officer is given power to reduce assessments to a certain extent if the rates sanctioned are found in practice inapplicable to particular localities.

11
5/7

There is a point which has not been touched upon in the papers now before Govt. but which it is submitted is one of considerable importance. It is that of the revision of Village Estabts. which it is suggested should be carried out "pari passu" with the Settlement.

It is submitted that this work may best be entrusted to Mr. Lakshminarasa Row whose knowledge of the District apart from the fact of his being on the spot, will enable him to carry it out much more satisfactorily than it could be by the District Officer. He can be furnished as a model with the scheme sanctioned for the Trivellore taluq of the Chingleput District and with the help of that he will no doubt be able to produce a plan which will not require in a few years time an overhaul such as has been found necessary in the case of the beginning of more than one settled District. The Coll. will hand over by Mr. L. Row's proposals and that will be quite enough. He will no doubt be glad to be relieved of the job.

4/7.

Note on the question as to how the Parimash beriz of S. Arcot district is to be compared with the settlement beriz.

---

(13)

Revenue Secretariat,
Aug. 31st 1887.

My dear Master.

I return your Parimash note & the South Arcot Settl. Papers and I enclose a Note of the 1st Asst. which I hope will explain matters. It seems to me to be all right. The new Settlement figure which is 3 per cent in excess of the Parimash beriz is worked out without taking into consideration any thing connected with Village Establishments but from it has to be deducted to arrive at the net being Rs 4.85 per cent which Govt. have to pay as their share of the

Note on the question as to
[illegible] of S.

Cost of Village Estabt. thus bringing the net Revenue to Rs. 98.5.
The Assessment being Rs. 100 – the net Revenue was 100 – 4.85 for share of Village Estabt. – 3 the portion of the Ryot's share of the V. Estabt. collected by Govt. and paid by them along with their dues = Rs. 92.15.
Before the Settlement the Govt. took the net Revenue Rs. 92.15.
If that suggested is now adopted the Govt. will take under the same head Rs. 98.5.
The difference is 6 which is the percentage of increase as regards net Revenue.
The Ryot has in addition to pay not more than 6¼ per cent for V. Service & pays now 4.85 for which allowance has to be made – if accepted this was not done in the former calculation.

To find the ultimate increase that would result to him from the Settlt. is [illegible] cent.
e.g.
A Ryot's present dues is Rs. 100.
This is composed of:
(1) Net Revenue Rs. 92.15
(2) Govt. share of V. Estabt. 4.85
(3) Ryot's " " 3
(4) Add to this the amount which the Ryots have to pay separately & which does not go [illegible] his Rs. 100. } 1.85

He pays then altogether for his Rs. 100 Rs. 101.85.
Under the new Settlement he pays for the same puttah Rs. 103 and this though it includes the Govt. share of V. Establt. does not take into account the Rs. 3. (item 3)
Add to this Rs. 6.25 per cent [illegible]

Note on the question as to

[illegible] in the Taimash [illegible]

in communication of [illegible] 13. [illegible]
being the total of the [illegible] of [illegible]
p. [illegible].

This gives Rs 109.25 as the [illegible]. [illegible]
payment whereas before the payment was
Rs. 101.85.

The increase in valuation is ∴ Rs 7.40.
Of this 1.40 (6.25 – 4.85) is in the
~~valuation~~ cesses of village [illegible], and the
balance which is Rs 6 is therefore land
Rent.

I do not think that there is anything
in the Secy of State's despatch which
binds us to anything until the 20 years
preceding a settlement and so it appears
to me that there is nothing to prevent the
[illegible] of the [illegible] method of
calculation adopted in intimating to the
S. of State that this has been done.

Yours sincerely

[illegible]

[illegible]

[illegible]

Rs 26?759

- 79734

159408

[illegible]

the special & [illegible]

[illegible] 6 per cent plus that [illegible]

[illegible]

Rs 159468 + Rs 171093 = [illegible]

= Rs 203,554

[illegible] Rs 159,468 [illegible]

[illegible] Rs 501

[illegible]

village [illegible]

6a 0/0 [illegible] per cent [illegible]

also

[illegible] calculated [illegible] 127229 [illegible] amount (Rs 171,093) and [illegible] in the settlement [illegible] increased amount [illegible] Rs 79734 + 127229 = Rs 206963 or Rs 123,620 less than the figure [illegible] in the [illegible]

[illegible] village [illegible] than the above mentioned [illegible] of Rs 206963 [illegible]

A [illegible] village [illegible]

[illegible]
[illegible]
[illegible]
With [illegible] the [illegible]
[illegible]
[illegible] that [illegible]
[illegible]
by a [illegible] in [illegible]
[illegible]
cent[illegible]
[illegible]
[illegible]
& the [illegible]
by [illegible]
[illegible]

The remaining [illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]

Note for Secy.

As I fear, that owing to the intricate nature of the calculations respecting the Beriz deductions on account of village Establishments in South Arcot district I gave the verbal explanations required by the Hon'ble Member in a confused manner, I venture to put in this note what I had to say categorically

(1) Let Rs 100 be the present Paimash Beriz.

(2) This Beriz includes not only the Govt. half share of the cost of village Establishment but also the larger portion of the share payable by the ryots.

(3) The deduction to be made from Rs 100. so as to exclude the ryots' share alone of the village service cost is Rs 3.

(4) The total cost of village Establishments as worked out in the statement appended to the second note is Rs 9. 11. 8 per cent or say roughly 10 per cent on the adjusted Beriz i.e. the Beriz from which the ryots' share of the cost of village

* Total cost of V. Estab. 9·7 [illegible]
Half of same 4·85
Govt. share 4·85
Ryots'. share 4·85
Deducted from Ryots' share 1·85 which the Beriz [illegible] [illegible]
Remainder Rs. 3 which [illegible] [illegible] [illegible] which added to 4·85 the Govt. share [illegible] [illegible]
[illegible] the [illegible] Hon'ble member

establishments has been excluded, & which in this case is Rs 100 − 3 or Rs 97. The total cost of village establishment is therefore Rs 9.7. Of this Rs 4.85 are payable by Govt. and Rs 4.85 by the ryot.

(5) The Paimash Beriz [illegible] is therefore composed of 92.15 Rs. Net land revenue credited to the head Land Revenue proper, Rs 4.85 the Govt. share of the cost of village establishment and Rs 3 on account of the ryots' share. The ryot pays or is supposed to pay R 1.85 direct to certain classes of village servants.

(6) Now the Deputy Director has estimated originally that there will be an increase of 3 per cent by the new settlement ~~by~~ over the Paimash Beriz or in other words that the settlement Beriz will be Rs 103. He did not take note of the fact that the Paimash Beriz ~~did not~~ includes a portion of the share of the cost of

of this village establishment paid by the ryots, until this was pointed out by the Board.

(7) If the Govt. continue to pay out of Rs ~~100~~ 103 under the new settlement 7.85 Rupees to the village Service Fund as they do now, the remaining 1.85 Rupees being paid by the ryot in the shape of village service cess which is imposed in commutation of the fees payable by ~~them~~ him the net land revenue under the new settlement will be Rs 103 − 7.85 = 95.15. The net land revenue at present as shown in (5) is Rs 92.15. The increase by settlement will be therefore ~~by~~ Rs 3 as originally estimated by the Deputy Director. The Govt. of India, however, are entitled to say & are sure to say, as they have done in respect to Vellore, that the Govt. were liable only for half the cost of village establishments, when the new settlement is introduced & should pay only Rs 4.85 & not Rs 7.85. Hence the difference.

(8) If the Govt. pay only Rs 4.85 the net land revenue

&c) 103 – 4.85 or Rs 98.15
& the net land revenue now realized being Rs 92.15 the increase by settlement is 98.15 – 92.15 Rupees or Rs 6 & not Rupees 3 as originally estimated by the Deputy Director. The ryot has to pay as before 4.85* Rupees on account of the village establishments in the shape of village cess, & if it is necessary to impose the village cess at 6¼ per cent to raise funds for the improvement of village establishments he will have to pay in addition Rs 6.25 – 4.85 = 1.40.

(9) The additional taxation on the ryot will thus be Rs 6 increase in land revenue proper plus Rs 6¼ village service cess minus Rs 4.85 the amount now paid by the ryot on account of village establishments or Rs ~~7-4-0~~ 7.40.

* It will be noticed that he now pays it in the shape of Rs 3 addition to land assessment proper & 1.85 as fees given direct to village servants

(10) In the note already submitted the additional taxation was shown to be Rs 6 increase in the land revenue plus 6¼ village cess or Rs 13 nearly without taking into account the share of the cost of the village establishment now paid by the ryot viz Rs 4.85. This was necessary ~~with a view to~~ for comparing the additional taxation consequent on settlement in South Arcot with that in other districts for which particulars as regards the share of the cost of village establishment borne by the ryot ~~when~~ previous to settlement are not available. Nevertheless the statement in the note as it stands is misleading & it should be taken with the qualification above given.

(11) Leaving aside the village cess which will be levied

* It is to be noted that the comparison is between 6 per cent settlement increase in South Arcot plus 6¼ per cent village cess (in lieu of existing payments by ryots) with similar increase in other districts plus 6¼ per cent village cess (in lieu of payments on account of village servants made by ryots before settlement)

at Rs 4.85 per cent if the cost of the Establishments stands at the present level & at Rs 6.25 per cent if more money is wanted the increase by settlement in land revenue proper is Rs 6 instead of Rs 3 as originally estimated by the Deputy Director.* And it is about this additional 3 Rupees that the present question has arisen.

(12) If it is considered that the settlement rates having been arrived at after careful and elaborate calculations the additional taxation should be put on, there is nothing more to be said.

(13) Mr Lakshmi Kanta Rao's idea which is given expression to in the second note was that as he originally contemplated that the additional taxation to be put on the ryot should be 3 per cent increase in land revenue proper plus 6¼ per cent village cess (in lieu of present payments on account of village Establishments) and it now actually turns out that the real addition is 6 per cent increase in land revenue proper plus 6¼ per cent village cess (in lieu of present payment on account of village establishments) the Govt. might if they feel disposed grant alleviation to the extent of the difference viz 3 per cent. The three modes suggested in the note pointed had reference to the manner in which the alleviation might be carried out in case that step should be decided on

Ls
16/5

* Note (?) In other words taking the whole district being of the excepting the Chedumbrum taluk the settlement increase comes out Rs 160.000 instead of Rs 80.000 as originally supposed by the Dy Director. The increase of Rs 160.000 is it is submitted real & not fictitious, & this is the point at issue if I understand the matter correctly.

× d/16 August 87

I do not wish to prolong this argument though I still think the First Assistant's final note misleading.

Compare his para (13) with the Secretary's final note d/31/8 marked in blue pencil.

The highest possible payment which the ryot can make is Rs 109.25 instead of, as at present, Rs 101.85.

The first figure exactly corresponds with what Mr Lakshmikantah has contemplated as the additional taxation to be put on the ryot.

If the result is a net increase of Rs 7.40 I can see no objection to it

2/9

Note Let all the notes be stitched together in order

Revenue Department.

Current No. 419a.

From Board of Revenue

Dated 23rd December 1886.

FOR ORDERS.

The Draft order regarding the Settlement of S. Arcot is submitted for approval.

It was delayed in consequence of the difficulty arising from the question of the contribution of Govt. towards Village Estabts. in the Distt.

The general question of this contribution throughout the Presidency has been submitted for orders, and it has been thought better to send out the order approving of

the new proposals for the settlt:
and I leave the question of
contribution and of the
levy of the Village Cess
for disposal when the
present question is settled.
It is suggested that C No.
2579 may therefore stand
over.

3/5/11

FOR ORDERS.

C. 1/12 Rc. 5/12
R. 5/12 A 6/12

REVENUE DEPARTMENT.

Current No.s 4190 & 2879

From The Board of Rev:

Dated 23rd December 1888
& 16th March 1889.

FOR ORDERS.

In the current the Bd. of Revenue submit a scheme for the settl. of the South Arcot District based upon the figures for the two Taluqs of Cuddalore and Villupuram. Matters have been gone into very carefully by the Deputy Director Mr. Lakshmikanta Row.

His proposals with regard to the division of irrigation sources into 4 classes, including irrigation works under the Coleroon in the same classes as those under the Gadilam & Pennar works are supported by the Director & Bd. of Rev and may it is submitted be approved: so also it is suggested may those touching division of villages into two groups in the matter of facilities of communication, classification of soils & standard of commutation, allowance for vicissitudes of season (20 per cent for wet & dry) cultivation expenses second crop irrigation by lifts &c:

Madras

proper rates may also be accepted. Where the recommendations made as regards these points are not in accordance with existing rules the Dy. Director has shown very sufficient grounds for the adoption of his views.

The only matter which really calls for consideration is the question of the commutation rates.

The attempt to apply the principle laid down in para 6 G.O. R.D. No. 581 dated 31st July 1885 has eventuated in results showing that there would be a loss of settlement of 2 per cent on wet and of no less than 36 per cent on dry representing on the whole a loss of Revenue in the two Taluqs of Cuddalore and Villupuram alone of Rs 1.66.184. This clearly cannot be accepted and it therefore follows that the principle above referred to which is workable anywhere is obviously not so in the case of South Arcot must be modified.

As regards the wet rates there is distinctly a consensus of opinion that they are too low and that they may fairly be raised. From para 12 of the Deputy Dir's letter embodied in B.P. No. 2777 dated 23rd Decr 1886 it will be seen that the average wet rate is Rs 5-5, that in Chingleput being Rs 3-9-2 and in Trichinopoly Rs 4-2-10. Both these Districts are however notoriously underassessed as regards their wet lands and the soils of Chingleput as well as the sources of irrigation are not nearly so good as in South Arcot. Tanjore the other District quoted by the Dy. Dir. is not settled and therefore cannot be taken into consideration.

As regards the dry land however it is admitted that the assessment is too high. The average is (page 5 B.P. No. 2777 dated 23rd Decr. 1885) Rs 1-11 per acre as against Rs 1-2-6 in Chingleput (at page 27 of the B.P. a different figure is given), ~~and~~ Rs 0-15-2 in Trichinopoly and Rs 1-6-6 in N Arcot which is the last of the Districts into which the new Sett. has been introduced. Trichinopoly is known to be very much under assessed and Chingleput even taking into consideration the manavari (rain fed) lands which have been assessed as dry at one class higher than that to which they would ~~[illegible]~~ properly belong is rather heavily taxed in the matter of dry land and its soil is poor. The lands of S. Arcot are said to be similar to those of N Arcot in quality.

What has upset matters in calculating the commutation rates 1. is a year of abnormally low prices one in rice and two in

Madras

Varagu.

As under the existing rule the average of the 20 years is higher than the lowest price touched in any one year in that period the lowest price had under it to be taken without deduction of 10 per cent for cartage and merchants profits and when these came to be applied the result has been as already mentioned that there would be a loss from settlement of no less than Rs 1,60,000 and one which it is agreed by all the Officers concerned would be a wholly needless sacrifice.

It is therefore evident that Mr. Wilson's *modus operandi* which was very severely condemned by the Finance Committee when I was examined before it must be abandoned.

The question which has now to be disposed of is what must be done in substitution of this?

The late Acting Director Mr. Fleming (para 8 his letter at page 1 of the Bd. Pgs No. 2777) proposed that the prices of paddy and cumboo for F 1281 and the price of varagu for F 1282 should be taken as representing the next lowest prices to those of abnormal years

Paddy.

These figures are, Rs 107 per garce
Cumboo " 107 "
Varagu " 89 "
(Statement at page 17 of B P quoted above)

FOR ORDERS.

REVENUE DEPARTMENT.

No.

From

Dated 188 .

FOR ORDERS.

He applied these without the usual deduction of 10 per cent for cartage & merchants' profits and evolved from this the Scheme B which is compared with Scheme A (or Mr. Wilson's method) in para 8 of the Director's letter at page 2 of B.P. No. 2777.

The figures appear to be wrong as the loss under Scheme A would seem to be 20 per cent while under B there is a gain of 3.5 per cent.

The result would be an increase of 8 per cent in wet and a decrease of 1 per cent in dry

The Bd remanded the scheme to the Director and Mr. Rose then sent up revised proposals (vide his No. 374) A dated 29th Nov. 1886 at page 49 of the Bd Pgs No. 2777)

He has treated the matter upon a more scientific basis than Mr. Fleming but his rates work out to exactly the same as those proposed by that Officer.

Mr. Rose's method has been as follows.

The average prices for 20 years have been reduced by 1/7 as the South Arcot measure is 1/7 larger than that of Madras.

he has then taken the average and made a total deduction of 15 per cent which is composed of the usual 10 per cent for cartage and merchants' profits with 5 per cent added on account of the standard period being now taken very close to that of settlement. The rates themselves do not, taking into consideration those of other districts, appear to be too high.

Mr. Lakshmikanta Row makes at paras 19 to 22 of his letter at page 54 of the Bd. Pgs No 2777 his final proposals as to the method of working out the commutation rate and the results arrived at are the same as those of Mr. Rose. He however takes the whole 15 per cent as deduction for cartage & merchants profits working them out from the figures of other neighbouring settled Districts and does not say anything of Mr. Rose's 5 per cent. If an increase of 8 per cent in wet is thought too much and a decrease in dry of 1 per cent too little ~~figures~~ the rates could easily enough be brought down by increasing the 15 per cent deduction to 18 or 20 per cent. The total increase on the two Taluqs as they now stand would be only 3 per cent all round and only Rs 24,341 in all.

Mr. Lakshmikanta Row is thoroughly well acquainted with S. Arcot and he considers the proposed settlement

a fair and equitable one. It seems to be as near this as is possible and it is submitted therefore that it may be accepted.

It is needless to touch upon the question of Kistbandi upon which the Dy. Director has entered at considerable length as that matter has since his letter was written been disposed of by a separate order.

When this note had thus far been written a difficulty arose owing to its having been found that the inclusion of a [illegible] deduction in the old rates and uncertainty ~~as~~ as to what should be deducted beyond what, ~~the [illegible]~~ on this account being precluded a comparison of the old rates with those proposed. Mr. Lakshmikanta Row was therefore with the permission of the Hon Member summoned ~~to~~ Ootacamund to discuss and explain and the accompanying note is the result.

4/7.

FOR ORDERS.

Scheme for the settlement of S. Arcot

G.O. 6.12.87 No. 1134

C 6-7-87.

332/157

Land Rev No 124

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read C. No. 419. A.

G.O. No. 1134 d/6.12.87

With the Proceedings read above, the Board submit, for the sanction of Govt., a scheme proposed by the Deputy Comm ~~Director~~, Dewan Bahadur Lakshmikanta Rao for the settlement of the South Arcot District. The details of the scheme have been worked out with great care for the two taluks of Cuddalore and Villupuram, and the rates arrived at, if approved, are intended to be applied to the remaining taluks of the district.

G.C.C 3/12

F.T.T 6 Dec

Commissioner 2 The Dy Commissioner

proposals in regard to the classification of soils, the ascertainment of grain values, the allowance for the vicissitudes of season (20 per cent for both wet and dry lands) and for cultivation expenses, the charge to be made for second crop irrigation & irrigation by lift, and the grouping of villages into only two groups with reference to facilities of communication, appear to be judicious and have the approval of Govt. The Deputy ~~Director~~ Commr has also shown good and sufficient grounds for dividing the irrigation sources into four classes and for including the irrigation works under the Coleroon in the same category as those under the Gaddilam & Ponnar rivers, instead of in a higher class as proposed by Mr. Wilson.

[illegible]

3. The most important point requiring consideration, however, is the determination of the commutation prices to be adopted for converting the grain values into money rates. This subject has been fully discussed by the Deputy ~~Director~~ Commr, Messrs. Glenny and Grose and the Board. The strict application of the principle laid down in para 6 of G.O. dated 30 July 1885 No. 881, vizt. that where the average of the market prices of the staple grains for the twenty non-famine years immediately preceding the settlement

[illegible] such allowance as may be found necessary for the difference between the [illegible] prices and the market prices, exceeds the lowest market price during the same period, the latter should be adopted as the commutation rate, has been shown, in the case of South Arcot, to entail a needless and unjustifiable sacrifice of the resources of the State. The loss of revenue was calculated by the Deputy [illegible] Director (vide scheme A) at 2 per cent on wet and no less than 36 per cent on dry lands, aggregating Rupees 166,184 for the two taluks of Cuddalore and Villupuram alone, but

It would really be very much greater, as a deduction of 1/5th has to be made from the rates adopted for scheme A, it having been since discovered that the quotations in the Board's lists of prices are in terms of garce of 3200 local measures of capacity 1/4th greater than that of the Madras measure. It is thus clear that the rule laid down as regards the determination of commutation rates requires modification. His Excellency the Governor in Council, after a careful consideration of the question, resolves to accept the method suggested by Mr Price, vizt, that of taking the average of the 20 non famine years

deducting therefrom 15
instead of 10 per cent on
account of the differenc
between the ryots and
the market prices ~~ruling~~
~~the present~~ and this decision
will be reported to the
Secretary of State for
confirmation

4. The money rates
and the financial results
calculated with reference
to the commutation price
arrived at according to
this method, are exactly
the same as those shown
in scheme B, which the
Commissioner
Deputy Director has recom
mended for adoption. The
wet rates average Rs 5-8-6
per acre against Rs 5-8-2
at present and the dry rates
R. 1-9-6 against R. 1-12-1.

As regards the wet rates
there is a distinct consensu
of opinion that they are
too low and may fairly
be raised. The present dry
rates are on the other hand
admittedly high (vide
page 5 of Board's Pro: 23rd Decr
1885, No. 2777) and the pro-
-posed reduction in regard
to them appears also to be
clearly necessary. From
para 35 of the Deputy
Commissioner
Director's report it is observed
that the proposed average
dry rates for the two
groups of villages are still
higher than those adopted
in South Arcot but so far
as the taluks of Cuddalore
are concerned
and Villupuram dry
cultivation has been very
remunerative of late years

owing to the great demand
for ground nut for export
and the relief proposed to
be given will amply meet
the requirements of the taluks.
In applying the rates to the
more remote taluks of the
district some further altera-
-tion may ~~probably~~ perhaps be
found necessary.

5. The financial result
of the proposed scheme is
an increase of revenue in
the two taluks of Rs 29,826
or 8 per cent on wet lands
and a decrease of Rs 5485
or one per cent on dry or a
net increase on the whole
of Rs 24,341 or 3 per cent.
The increase in the area
discovered by the Survey
being 8 and 9 per cent
respectively in the two
classes of lands. The pract

assessment, however, incl
about 3 per cent added to
the Beriz on account of the
share of the cost of the
village establishments
payable by the ryots, the
Govt. paying the ryots'
as well as their own share of
the ~~remuneration~~ remuneration cost & the village servants by a
deduction from the Beriz
~~to the village servants~~.

If the payment now made
by Government is to continue
undiminished the increase
by settlement in the two
taluks will be 3 per cent.
If, on the other hand, the
Govt. are to pay only a
moiety of the village service
cost in accordance with
the contention of the
Govt. of India in G. O. No 200
of 17th February 1882 the increase

the

of revenue by settlement will be 3 per cent plus half the sum now deducted from the Beriz. The whole question as regards the contribution to be made by Govt to Village Service Fund will shortly be referred to the Govt of India.

6. Dewan Bahadur Lakshmikanta Rao is thoroughly acquainted with the circumstances and requirements of the South Arcot district and His Excellency in Council feels satisfied that the settlement proposed by him is a fair and equitable one, ~~he therefore~~ and directs that it be brought into force ~~in~~ the taluks of Cuddalore & Villupuram during the current Fasli

7. The question of Hissabandi referred to at considerable length in the Deputy ~~Director's~~ Commr's report has been ~~settled~~ dealt with in G.O. dated 24th November No 1633

8. In conclusion the Government notice with pleasure the testimony borne by Mr Glenny to the great care & intelligence with which the classification of soils and the grouping of villages have been carried out by Dewan Bahadur Lakshmikanta Rao, and they desire that the local knowledge acquired by him should be utilized also for the purpose of revising the village establishments in this district.

Comr. will therefore as the work of introducing the settlement is in progress draw up a scheme for each Taluq on the lines adopted for the Godavari Dist. and the Trivellore Taluq of the Chingleput Dist. and after it has received the approval of the Collr. submit ~~the~~ it through the Comr. for the sanction of Govt. This should be done Taluq by Taluq so that the settlement and revised village accounts may be introduced together.

9 H.E. in Council considers that the plan indicated above should be adopted in all districts in which the Settt. Dept. may be working and the Bd. will issue instructions accordingly.

29/12

Draft G.O. on ~~a~~ of

Scheme for the settlement of South Arcot.

Print Ms in extenso to Comr of Land Rev 6/12

Recd 7/12

25/
The Comr of R.S. & Director ... 17/12/87
16 Comr of Land Rev.

80/
4

C 1/12 Regn
R 5/12 R 1/12

Rev Dept

(161)

No. 1 of 1888

To

The Right Honble the Secretary of State for India

My Lord,

We have the honor to forward for your Lordship's information copy of our Proceedings dated 6th inst. No 1134, approving a scheme submitted by the Commissioner of Revenue Settlement for the settlement of the Cuddalore and Villupuram Taluqs of South Arcot District.

Decr 1887

2. We desire particularly to invite your Lordship's attention to a modification which we have ~~found~~ found it necessary to sanction in the rule prescribed by this Court in para 6 of Procgs. dated 30th July 1865 No 881 and approved by the Rt Hon the Secy of State [illegible] Despatch No 25 of 12th November following in regard to the manner in which the commutation rates to be adopted for converting grain values of soils into money rates were to be calculated.

The

The rule laid down was that where the average of the market prices of the staple grains for 20 non famine years immediately preceding the settlement *minus* the allowance found necessary on account of the difference between the ryots prices and the market prices was higher than the lowest market price during the same period, the latter was to be adopted as the commutation rate. In working out the scheme for settlement the strict application of this rule to the South Arcot District has been found to eventuate in results involving in the two Talugs alone a loss of revenue to the extent of a lakh and a half of Rupees, or 20 per cent. Such a large sacrifice of revenue is in our opinion, judging from the known circumstances of the district, entirely uncalled for, and we have in accordance with the recommendation of the Commissioner directed that the commutation rate should be taken at the average of the market prices for the 20 non-famine years *minus* such allowance as may be found necessary ~~for~~ on a consideration of the tract dealt with for the difference between the ryots' and market prices (in this case 15 per cent) without reference to the lowest market price which may have ruled during the same period. This is the course ~~which~~ we ~~intend~~ propose to adopt in future settlements also and we trust that our action ~~in this matter~~ in this matter will meet with your Lordship's approval.

21/12

Fort St George
31 January /88

Despatch re South Arcot Settlement

31st January 1888, No. 1 , Revenue.

REVENUE DEPARTMENT.

TO

THE RIGHT HONORABLE
THE SECRETARY OF STATE FOR INDIA.

My Lord,

Miscellaneous.

We have the honor to forward, for your Lordship's information, copy of our Proceedings, dated 6th December 1887, No. 1134, approving a scheme submitted by the Commissioner of Revenue Settlement for the settlement of the Cuddalore and Villupuram taluks of South Arcot district.

2. We desire particularly to invite your Lordship's attention to a modification which we have found it necessary to sanction in the rule prescribed by this Government in paragraph 6 of Proceedings, dated 30th July 1885, No. 881, and approved by the Right Honorable the Secretary of State in Lord Randolph Churchill's Despatch, No. 25 of 12th November following, in regard to the manner in which the commutation rates to be adopted for converting grain values of soils into money rates were to be calculated. The rule laid down was that, where the average of the market prices of the staple grains for 20 non-famine years immediately preceding the settlement *minus* the allowance found necessary on account of the difference between the ryots' prices and the market prices, was higher than the lowest market price during the same period, the latter was to be adopted as the commutation rate. In working out the scheme for settlement, the strict application of this rule to the South Arcot district has been found to eventuate in results, involving in two taluks alone, a loss of revenue to the extent of a lakh and a half of rupees, or 20 per cent. Such a large sacrifice of revenue is, in our opinion, judging from the known circumstances of the district, entirely uncalled for; and we have, in accordance with the recommendation of the Commissioner, directed that the commutation rate should be taken at the average of the market prices for the 20 non-famine years *minus* such allowance as may be found necessary on a consideration of the tract dealt with for the difference between the ryots' and market prices, (in this case 15 per cent.) without reference to the lowest market price which may have ruled during the same period. This is the course we propose to adopt in future settlements also, and we trust that our action in this matter will meet with your Lordship's approval.

We have the honor to be,
My Lord,
Your Lordship's most obedient, humble servants,

(Signed) CONNEMARA.
(~~„~~) ~~C. G. ARBUTHNOT.~~
(„) C. G. MASTER.
(„) P. P. HUTCHINS.

Fort St. George,
31 January 1888.

Exd. W. H. French.

FORT SAINT GEORGE.

REVENUE (1888) *DEPARTMENT.*

(Copy.)

LETTER to the Right Honorable
the Secretary of State for
India.
Dated 31st January,
No. 1 of 1888

Forwarding copy of the Proceedings of this Government approving a scheme for the settlement of the Cuddalore and Villupuram taluks of South Arcot district, and requesting that the Proceedings of this Government modifying the rule laid down as regards the determination of commutation rates may be confirmed.

Revenue Act
original.

Go 1134 R Rev
6/12. 1887
6/12-1887

24-1-29 II
19 3 29 II
2/12/29 II
5/6/30 III
4-7-35 II
28/11/35 II
18.3.36 II
23.1.37 II
28.11.56 III