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To

His Excellency the Right Honorable

Reilby Baron Wenlock, G. C. J. E.,

Governor and President in Council,

FORT ST. GEORGE.

MY LORD,

We beg to express our sincere thanks for your Excellency having graciously given us an opportunity to read the Proceedings of the Board of Revenue, dated 1st November 1892 No. 719, and the papers embodied therein, on the scheme of settlement finally proposed for the Tanjore District, whereby we have been enabled to see more clearly than we were able to do from the Settlement Officer's brief memorandum furnished to us in the first instance the details of the proposed settlement under the several heads.

2. We see with no small satisfaction that the defects in the original scheme have been to a tangible extent removed. We see, that an Irrigation group is added to the two originally proposed for all delta lands, and that the greater part of the Tirutturaipundi Taluk, the poorest in the District, with a number of villages in other taluks, is placed in it. We further see that, in consideration of the great bulk of the wet areas in the Kumbakonum, Nannilam and Mayavaram taluks being placed in the alluvial classes bearing high rates of assessment, it is proposed, in finally introducing the settlement, to moderate the very heavy increase resulting therefrom, so as to reduce the total increase from 14½ to 12½ lakhs of rupees. We thankfully accept the measure of alleviation so far conceded to us, but beg most respectfully to point out that the increase is still too heavy and in its incidence bears unequally in local detail pressing too severely on lands of inferior fertility. This is due to the prevailing impression that the irrigation and soils throughout the Cauvery delta comprised in the Tanjore District are, with a few small exceptions, more or less uniformly good. We will humbly proceed to show that such is not the case.

3. We will take up the several heads of the proposed scheme in the order in which they are dealt with in the Board's Proceedings; but in discussing each will, as a convenient arrangement, advert also to the views expressed by the Board on that head in subsequent parts of their Proceedings.

Irrigation.

4. The Board observes at the outset,¹ that "the Cauvery upon which the rice crop of the delta mainly depends, has never yet been known to fail." It then proceeds to say ² that, with the local exceptions indicated, "there is never any general deficiency of water for one crop at least throughout the delta"

1 Para. 17, page 138.

* Para. 22, page 140.

and that "so far as the quantity of water available for cultivation is concerned, it is not too much to say, that in any other settled district such irrigation as the Deputy Commissioner has placed in the second class, would be classed in the first." Here, however the Board recognises "a difference in the fertilising power of the water when received direct from the main stream of the Cauvery and its chief branches at the head of the delta."³ The Board concludes its Proceedings

³We do not see what this exactly means.

thus:—"In a district in which more than two-thirds of the occupied area is irrigated and the bulk of the area is under excellent river irrigation, a large increase is inevitable." In thus describing the irrigational advantages of the district, the Board overlooks an important feature thereof, viz., the difference between the sufficiency of the total supply and the sufficiency of the supply received at each stage of the cultivation season, that is, the constancy and regular distribution of the total supply. If a tremendous flood at one time brings down more water than is required for the cultivation or can be safely allowed to spread over it, the excess which runs into the sea cannot be reckoned among the instalments which go to make up the required supply; much less can the excess be regarded as a set off against the failure of the freshes at a particular stage of the cultivation when it is most needed. Neither of these two phenomena—superabundance at one time and failure at another—is of rare occurrence in the Cauvery delta. It is to be observed that Tanjore does not possess the advantage of reservoirs to store up a supply of water during excessive floods and rains.

5. We would respectfully call attention to the fact, that in the Cauvery delta the river supply is not so regular or constant as in the Godavari or Krishna deltas. In the latter the abundant and continuous floods of the south-west monsoon are alone sufficient—indeed more than sufficient—to raise the wet crops. In the Cauvery delta, the wet crops are dependent on both monsoons; the floods of the south-west monsoon subside about November or December when the latter or the main crop begins to mature, and it is chiefly with the aid of the north-east monsoon rains that it is matured. But the north-east, as is well known, is not as certain or unfailing as the south-west monsoon; it often holds off when most wanted, and it is not very rarely that it almost entirely fails. We have not to go far back to shew the anxiety which its interruption causes. This last year, but for the single shower which came down providentially in the third week of November when the main crop was at a most critical stage, very little of it would have been saved. Again, the early cessation of the south-west monsoon floods and the failure of local rains at the same time renders the interval between the two monsoons a period of intense anxiety, and 'Purattasi Kachal' a tamil word signifying drought in the month of "Purattasi" (September and October), that being the early stage of the growth of the main crop, is an ominous term in Tanjore. On the other hand, it is not unfrequently that excessive floods occurring simultaneously with heavy falls of rain, cause considerable loss by submerging the crops, generally young paddy, on low lying lands in the east of the district.

6. Then as regards the quality of water by which is irrigated the immense area, 783,174 acres = 1,115 square miles, in the Cauvery delta in Tanjore, it is not to

be supposed that the whole of it is rich in fertilising element. "The turbid freshes flowing over the rice lands year after year," of which the Board speaks,⁴ do not extend over the entire delta—a fact which the Board itself virtually admits⁵.

⁴Para. 22, page 140.

Several of the main branches of the Cauvery, in their course towards the sea, receive large volumes of the drainage of paddy fields at the same time that they throw out channels of supply, and thus not a small number of villages, more especially in the eastern parts of the delta, are irrigated by water largely intermixed with drainage, which brings to them very little alluvial deposits. There are also villages which are irrigated by pure drainage, the drainage channel of one village being often the irrigating channel of another. It is to be observed, that in Tanjore there is no such thing as the regulation of irrigation and drainage by separate channel as is the case in the Godavari and Krishna deltas. As instances of rivers and large channels on which considerable areas depend for irrigation, but which are more or less drainage streams, we would name the following:—

Vettar,
Sullan,
Palavar,
Koraiyar,
Saluvananar,
Papanvayakal,
Ponnukondanar and
Harischandra Nadi.

7. Mr. Clerk admits⁶ that the value of the alluvial deposits "is almost neutralised by the large amount of drainage water which the river channels receive when approaching the coast." But

⁶His report, para. 46, page 10.

this defect is not restricted to tracts lying near the coast. In the case of some of the larger streams, e. g. the Vettar and the Koraiyar, a large amount of drainage water gets mixed up with the freshes even higher up in the delta. The Sullan, which rises near Aiyampettai about ten miles north-east from Tanjore, and Palavar which rises not far from the same point, are purely drainage streams. They at the same time supply irrigation water to considerable areas and it is to be observed that the area supplied by the Sullan is placed in the first irrigation class.

8. It is true that one often sees turbid water in rivers near the coast, but that is only when it is not only not wanted and cannot be utilised for irrigation, but would positively do harm by submerging the crops and is therefore allowed to run down to the sea.

9. Another characteristic feature of the delta irrigation in Tanjore is the unequal distribution of the total supply over the district. No doubt a good deal has been done by the construction of regulators at some of the main branches of the Cauvery towards remedying the existing defects; but as a matter of fact, the defects

to a great extent remain. The Deputy Commissioner specifically notices⁷ the deteriorated state of the irrigation under the Manniyar only; but this is not the only instance of conspicuous deterioration. In the Kudamurutti, a main branch of the Cauvery irrigating over 33,000⁸ acres and till recently noted for the excellence of its irrigation, the supply has sensibly diminished, and a large number of villages in the Nannilam taluk dependent on the lower course of this stream and the majority of

⁷Including Inams.

which are placed in the first irrigation class, have suffered to a considerable extent during the last five or six years. This is the case to a certain extent also with the irrigation under the Arasillar, another main branch of the Cauvery, on which depends an area of over 18,000 acres, and in regard to which the complaint formerly was that it was drawing a great deal more than its proper share of water. The condition of the Cauvery proper below the head of the Vikraman channel and the more or less precarious nature of the supply to the villages dependent on its entire course from that point to the sea, a distance of over twenty miles, has always been a standing complaint, and it is only for the last two years that, in consequence of the clearance of silt effected through the exertions of the Tahsildar of Mayavaram, Ananta Rama Aiyar, by labour contributed by the Mirasidars concerned, that it has been possible to avert a serious failure of crops. There are other instances of a more or less deficient supply in large streams. Indeed, the shifting of the main current from time to time between the branches of the parent stream is a normal feature of the Cauvery delta system. Instances of minor streams silted up and failing to draw an adequate supply are numerous.

10. The Board is not unmindful of the defects here pointed out. It admits that "much in the same direction (regulation of the distribution of water into minor rivers) remains to be done" and proceeds to say that "if the increase of assessment involved in the proposed settlement be imposed, it will certainly become the duty of Government to lay out very considerable sums upon the equitable and economical distribution of water upon which so large a revenue depends. The Acting Commissioner, it adds, "having, as Collector, lived for some four years in Tanjore, and being well acquainted with every part of the district, is convinced that much needless waste occurs in the process of irrigation, and that there is much inequality in the distribution of the available supply of water." In illustration of the fact that the upkeep of smaller streams is practically very little attended to, the Board shows that, "in the Tanjore Taluk, with an annual revenue of 5½ lakhs, only Rs. 10,000 have been spent on channels during the past ten years, i. e., Rs. 1,000 a year." We have no means of knowing when and how far "the equitable and economical distribution of water" by the outlay of "very considerable sums" is likely to be ensured; but we most respectfully question the justice of imposing a heavy increase of revenue demand before the condition of perfection indicated as justifying it has been reached.

11. The Board points to the smallness of the remissions granted as "indicating that the water available for irrigation is generally sufficient." But we submit that remissions granted are no criteria of losses actually sustained through deficiency or excess of water. They do not disclose the fact that wet waste to the extent

of over 40,000 acres is annually charged. Much less do they shew what the deficiency of yield short of a total loss of crop has been; for in Tanjore no remission is granted for short produce. Further, the terrorism engendered by Mr. Thomas' commission in connection with the large remissions granted by the Collector for losses caused by the disastrous floods of 1884, still operates to unduly restrain the grant of relief in this district. Thus, the subordinate officers naturally regarding the safety of their positions in the Government service as of the first importance, generally act on the safer side by refusing, instead of according their support to, applications for relief. Hence, remission applications are not unfrequently refused on the ground that the applicants hold land or carry on trade elsewhere and that the profits realised therefrom are sufficient to compensate their loss in the cases brought forward.

12. We have alluded in para. 4 *supra* to the Board's observation that, whereas in Tanjore, the bulk of the irrigated area covering more than two-thirds of occupied area, is under excellent river irrigation, a large increase is inevitable. Indeed, this assumption of excellence of irrigation as regards the bulk of the irrigated area is the starting point of the whole scheme of settlement. But with all deference, the fact that more than two-thirds of the occupied area is under irrigated cultivation must of itself furnish a fair presumption that

	acs.
Total area, last col. of statement at page 143	1,675,520
Occupied Government area col. 5	1,121,460
Inams col. 12	146,112
	1,267,572

the bulk of it cannot be under excellent river irrigation, seeing that the occupied area is more than three-fourths⁹ of the total area of the Government villages. But the proportion of the area irrigated to the occupied area is in reality more than is indicated by the Board. The Board looks at its proportion to the occupied area of the whole district; but to form a correct idea of the extent to which river irrigation is utilised, it is its proportion to the occupied as well as to the total area of the delta that should be looked at.

13. We are unable to show this as regards the entire delta, because the statement of survey statistics printed at pages 142 and 143 of the Board's Proceedings gives the areas without distinguishing the deltaic and non-deltaic portions, and the one printed at pages 177 to 180 does not give the areas of unirrigated lands and of

⁹Tax-free lands.

¹¹Lands set apart for communal purposes and not available for cultivation.

¹⁰Inams separately for the two portions. Taking, therefore, the four taluks of Kumbhakonam, Nannilam, Mayavaram and Shiyali, which are exclusively deltaic, these being in fact the taluks to which the bulk of the heavy increase we complain of refers, it will be seen, that the total area of Government villages in these taluks including unoccupied and 'puramboke'¹¹ lands, is 634,397 acres, of which the portion occupied including Inams is 559,737 acres or 82 per cent. The occupied Government area is 492,756 acres, of which the portion irrigated is 417,552 acres or 85 per cent. Can it be shown, we respectfully ask, that there is in the whole Presidency a parallel to so large a proportion of the total area being under irrigated cultivation? We submit that it is from the nature of the case impossible, that the bulk of such an immense extent of land can be under excellent

Extent.	Acres.	
1. Six villages in the Shiyali taluk...	4,581	
2. Sixteen villages in the Mayavaram taluk.	12,052	

river irrigation, and that this extent must comprise gradations of irrigational advantage, all of which, it is not reasonable to suppose, two irrigation groups, with a special provision for less than 4¹² per cent. of it lying on the coast, fully cover.

14. As an instance of the imperfect recognition of the differences in the character of irrigation, we would mention, that the area under the Vadavar, which runs along the southern boundary of the delta in the west and derives an inadequate supply partly from the Vinnar river in which it has its head, and partly from local rains in the southern part of the Tanjore taluk, is placed in the first irrigation class along with the best irrigated portion of the delta in that taluk. And we would take leave under this head to solicit attention to paras 26 and 27 of Mr. Thomson's¹³ letter and more particularly to the suggestion as to the grouping of villages with reference to supplying channels "instead of parcelling off the district into taluks or the east and west of taluks".

Soils.

We submit that too large a proportion of the delta area is placed in the alluvial classes, and that in the case of the Kumbakonam taluk, much too large a proportion of the area so classed is put under the two highest sorts. The soils coming under the "Alluvial and Exceptional series" are described in the Settlement Manual¹⁴ as "the rich lanka or island soils deposited from rivers," and we respectfully submit that the rice lands of the Cauvery delta are not rich island soils. Perhaps the definition may be extended to all alluvial formations which, by containing a large proportion of finely sub-divided soil are exceptionally fructifying. But we beg to point out, that 82 per cent. of the total area in the Kumbhakonam taluk, 68 per cent. in Mayavaram and 56 per cent. in Nannilam do not, and possibly cannot, consist of such alluvial formations. This wholesale classification of large tracts under this exceptional head has no example in the whole Presidency, not even in the richest deltas of the Godavary and the Krishna.

16. As regards the great bulk of the soils now placed in this exceptional series in these three taluks, the alluvial element enters in a comparatively small proportion into their composition, the larger proportion of it being sand. Even in the western part of Kumbhakonam north of the Vettar, which, we are free to admit, is as a rule especially fertile, there are soils in which sand very largely preponderates. We would name for instance the sandy tracts in the villages of Tiruvalanjuli and Pattiswaram. Tracts more or less similar are to be found also in the strip of land lying between the Cauvery and the Coleroon in the same taluk.

17. We see that the very appearance of the prevailing soils in this part of the district suggested a doubt as to the propriety of classing them as alluvial, and if we correctly understand the Deputy Commissioner, they were in the first instance classed

as *regar* and *ferruginous*; these being, we presume, what he means by "the ordinary classes and sorts of the standard classification table,"¹⁵ in which he says, they were at the outset, when work was commenced in Kumbhakonam, placed. It was, we see, the prevailing idea of "their exceptionally fertile character"¹⁶ that led to by far the larger portions of the three taluks above named being placed in the exceptional (alluvial) class.

18. Looking into the distribution of the area so classed into sorts, we see that, of the 1,17,063 acres placed in the alluvial series in the Kumbhakonam Taluk, no less than 88,387 acres or 75 per cent. are thrown into sorts, 1 and 2, of Alluvial clay and Alluvial loam.¹⁷ Obviously river water is the

only source of the alluvial element in soils, and the extent to which this element prevails is dependent on the abundance and constancy of the annual floods. Now, it is never questioned that the delta lands in the north of the Tanjore Taluk have, from their situation at the head of the delta, the advantage above all other parts of it of an abundant and unfailing supply of river freshes. While, then, in this most favoured part of the delta, only 54 per cent.¹⁸ of the area

classed as alluvial is placed in the highest sorts above specified, it is incomprehensible how in the Kumbhakonam Taluk as much as 75 per cent. came to be placed in those sorts. The Deputy Commissioner says¹⁹ "all the alluvial soils are irrigated by the same water and receive the same deposits, and it is obvious, therefore, that all the soil must be more or less of the same quality." Here Mr. Clerk apparently ignores the fact that "the irrigation in the west of the district is admittedly superior to that in the eastern part." (*Board's Proceedings—para. 22, page 140*). Does he seriously mean that lands below the head of the Viracholan receive the same deposits and are, as respects their soil, more or less of the same quality as those of "the breast of Tanjore" near Tiruvadi in the north of the Tanjore taluk?

If, in the face of facts such as we have indicated, the classification results show that there is very little land falling in the lower sorts, (*Board's Proceedings—para. 32, page 141*), we submit, this only proves the unreliability of the classification. We do not wish to take up your Lordship's very valuable time by further details to show minor anomalies in the valuation of soils.

19. What we have said above under the head of soils applies to wet area alone. We find the classification of dry areas to be generally correct; but there are tracts in the delta in which dry lands are of poor quality and do not properly come under the first group. This is the case as a rule with the villages of the Mayavaram and Shiyali taluks lying on the coast. Also in the interior, there are poor sandy

soils of the description we have given as regards wet areas of certain villages in the west of the Kumbhakonam taluk. In places, inferior soils of calcareous, cretaceous and saline character are likewise to be found. In such cases, we humbly think the dry cultivation should be placed in the second group.

Commutation Price.

20. We submit that, in striking an average for the commutation price for paddy, either the four years of exceptionally high prices, viz., Faslis 1294, 1299, 1300 and 1301,²⁰ should be excluded, or a 20, instead of 15, per cent. allowance should be made from the average taken. Fasli 1294 was a year of disastrous floods, which caused an immense loss of produce with an abnormal rise of prices in this district. In Faslis 1299, 1300 and 1301, owing to a failure of crops more or less in the adjoining districts, the prices rose to abnormal

rates. In Tanjore itself, in the first two of these three years the yield of the harvest was without doubt short of a fair average; and in the last, though the yield was fair, the effect of the short outturn in the previous years and increasing scarcity in the adjoining districts, was a further rise in prices. In the case of the produce estimate, the average taken is an average of fair outturn and does not include exceptional years, and we respectfully question the correctness of applying to it an average of prices which includes exceptional years. Neither is it to be supposed that such abnormal prices as those of the four years abovenamed will prevail during the next thirty years.

21. In reference to our representation in a former memorial, that Ceylon and Madura are at present the only markets for Tanjore paddy, Mr. Clerk says in his letter, dated 5th June 1891²¹ that "during the current year a large amount was sent north." But the export of Tanjore paddy northwards takes place only on exceptional occasions of scarcity in the districts on the north. On the other hand, it is to be noted, that in 1891-92 large quantities of paddy went south from Mannargudi and Chidambaram in South Arcot into Tanjore. Then as to the probability of exports to Madura being affected by the completion of the Periyar irrigation project in that district, Mr.

Clerk assures us that²² that project will not affect the importation of Tanjore paddy to any appreciable extent, and in support of this assurance, quotes from a lecture delivered by Col.

Hasted in London a passage in which latter states, that²³ "the extent of lands commanded by the channels is about 200,000 acres, of which it is proposed to irrigate a first crop of 101,000 and a second crop of 33,313 acres." Mr. Clerk then proceeds to say "the

greater part of this area of 134,313 acres is already under paddy cultivation and an addition of a few thousand acres to the present wet area is insignificant." We have no doubt as to the correctness of the above quotation, but do not well see that the inference he draws flows legitimately from it. Indeed it does seem strange that a gigantic project costing about, we believe, half a crore of rupees should have been undertaken for an addition of a few thousand acres to a large area already under irrigation, that would not appreciably affect imports from an adjoining district. It is to be

Fasli.	District average per Garce.	per local Kalam
	Rs.	Rs. As. P.
1294.	173	1 7 10½
1299.	168	1 7 2
1300.	173	1 7 10½
1301.	184	1 9 4½

remembered, that in Tanjore the home consumption of an enormous population does not ordinarily leave any very large surplus out of its produce for export, immense though the area under food grains in it is. On the other hand, whenever there is an exceptionally large demand from inland on Tanjore, there are increased imports into it from Bengal, Burma and the Godavari delta.

22. The 15 per cent. deduction now made from the twenty years' average, we submit, cannot be taken to allow for abnormal years such as those abovementioned being included in it; for, it hardly fully covers the cost of carriage to towns where the prices are recorded, merchants' profits and wastage in stock.

23. In determining the allowance to be made from the average taken, it should also be remembered that the general average for the district includes the high rates prevailing in the Pattukotai taluk in the extreme south beyond the delta. On this point, the Board remark, that the difference between the Pattukotai and the delta rates will practically disappear with the opening of the Muttupetta Railway; but a glance at the map of the district will show, that the greater part of the Pattukotai taluk lies beyond the reach of the Muttupetta Railway, and that practically it is the delta, not the south of the district, that will be benefited by it.

24. We admit the facilities which the Cauvery delta possesses for the transport of its produce to the market, and it is in consideration of these facilities that we consider what remains out of the 15 per cent. allowance, after allowing for the merchants' profit and wastage in stock, to cover the cost of carriage. In this connection, it must be remembered, with regard to so much of the facilities of transport as are afforded by roads, that they are maintained in not, we regret to say, a very satisfactory state, at our cost, as the entire outlay on roads in this district is debited to the land cess amounting to over 3 lakhs of rupees, which we pay.

25. Wastage is not a trivial item, and in the case of paddy, which is hardly fully dry when reaped, it makes a considerable difference between the quantity harvested, to which the outturn estimates refer, and the quantity sold after an interval, which on the average may be taken as six months. Taking the wastage then to be 5 per cent. a rather low estimate, if the price currents show the quantity of paddy sold for a rupee to be 19 measures, that should be taken to represent 20 measures harvested minus 1 lost by wastage; and to obtain the correct price, therefore, that recorded in the price currents should be reduced in the proportion of 19 to 20.

26. Excluding the four years abovenamed, and deducting from the average, as at present, 15 per cent. for merchants' profits &c., the rate comes to Rs. 114 per garce or 0—15—8 per local kalam. The same rate is arrived at if the four years are not excluded, but 20 per cent. is deducted instead. Having regard to the considerations we have urged, we will not, we trust, be considered to be asking for too much if we say that the 8 pies in the commutation price proposed by the Board may well be struck out and the rate fixed at exactly a rupee a kalam or Rs. 116 per garce.

27. We do not think that we are called upon to enter into details in refutation of the somewhat singular argument, that because we realised large profits by the sale of the produce during the famine of Faslis 1286-88, therefore we have no right to

say that those years should not be included in the average taken for the commutation price. The question here is what prices we will be able to realise for our produce during the currency of the proposed settlement, and not what prices

we were able to realise during the past. Mr. Clerk says ²⁵ that "as such exceptional prices are certain to be obtained on an average once in twenty years, they might well have been included in the prices of the last twenty years". If he here means that a famine similar to that of Faslís 1186-1233 is certain to recur once in every twenty years, and it is only then that his reasoning will be to the point, his prognostication is opposed to all reasonable expectations as to the probable effect of the extension of irrigation and of railway lines now being carried on.

Grain Outturns. Wet Lands.

28. Under this head, we beg to state at the outset that we do not object to the adoption of high rates of produce in the case of rich lands which, we are free to admit, exist to no small extent in the Cauvery delta. What we respectfully object to is the application of high rates to by far the largest proportion of the delta on the assumption of a uniformity of conditions which does not exist.

29. In reference to the crop experiments by which the rates of produce have been determined, we are placed at a great disadvantage when we are confronted with the positive testimony of such high authorities as a Deputy Commissioner and a Commissioner himself to their probative value. We would, however, take leave to say, that we had no opportunity of satisfying ourselves that the spots on which the experiments were made were properly selected. Seeing, moreover, that these experiments were made in part at least by the Subordinates of the Settlement Department, we may, we trust, be pardoned for declining to accept the confirmation which the experiments of February 1890 receive from the results of those made in February 1891, as conclusive proof that the spots selected for the earlier ones are fair specimens of the several classes of land which they are said to represent. We would here only point out, that the 25 per cent. addition made to the results of the earlier experiments on account of the short rain-fall (not failure) of the north-east monsoon is inconsistent with the position maintained throughout, that the wet crops in the Cauvery delta system are dependent for the most part on the never-failing river freshes, and with the comparatively very small account made of the north-east monsoon. It is to be observed that the earlier experiments were made partly, if not wholly, in the north of the Tanjore taluk which is the best irrigated portion of the delta and least in need of rain.

30. Even admitting that the spots tested were true specimens of particular classes of land, the results obtained by experiments made on patches of about one tenth of an acre in one or two seasons cannot safely be made the basis of assessment for hundreds of thousands of acres, the actual productiveness of which depends on a variety of circumstances. That such experiments lead to fallacious results has been repeatedly pointed out by the highest Revenue authorities, and where, as we have shown under the head of irrigation, the conditions of soil and situation vary so much from village to village and from field to field, the danger of generalising from such data becomes the more manifest.

31. We do not see in the papers that in selecting spots for testing the yield, the Officers of the Settlement Department relied upon any thing but their own classification of soils with regard to the different qualities of land. Neither does it appear that they applied to the results of their experiments any checks from the old records of the Collectorate. The Taram (Rate) books which show for field assessed villages the standard produce for each field with the money rate of assessment fixed on it at Mr. Kindersley's settlement (1828-30) and the 'Katlaimalai' account which shows for most villages in the delta the average produce as allotted to each 'Katlai' (collection of fields on the same level and irrigated by the same channel), at Mr. Wallace's settlement (1805-6), ²⁶ would have furnished valuable checks.

²⁶ District Manual, pages 495 and 496.

32. As respects the three cases in which experiments were made by the Ag. Commissioner himself in February 1892; ²⁷ they were restricted, like presumably all or most of those made by the Departmental Officers, to one-tenth of an acre. We have no doubt that the spots selected were, "fair specimens of standing crops, neither better nor worse than hundreds of acres in the immediate vicinity"; but the question, we submit, is whether, as indicating the productive power of the land it can be said that they were fair specimens of at least the entire areas of the villages from which they were selected. In the first of these cases (Mannampandal) the wet area of the village, including that of the two small adjacent villages which have been clubbed with it at the present survey, is over 400 acres, and in the second (Tirukadiyur) in which likewise a similar clubbing has taken place, it is not much under 1,000 acres. In either case the wet area extends in its utmost stretch over half a mile, and the spot tested is situated in a block adjoining the village site, which is rendered more than ordinarily productive by the manure dropped by the village cattle which are enfolded on it during the non-cultivation season. In the third case (Puriayar) near Tranquebar, the spot tested is part of an abandoned river bed, the course of the stream having been altered by a straight cut, and has been filled by alluvial deposits by a breach which occurred in the previous year in the adjoining river. While thus it has given a good yield at the experiment now made, it is a fact of which the Settlement Department is hardly likely to take cognisance. It is here to be observed, that the year 1891-92 in which these crop experiments were made was admittedly "a very favourable year."

²⁸ Board's Proceedings, para. 41, page 141.

But whatever may be the circumstances to be considered in reference to them, it is, as we have humbly ventured to say, unsafe to base on the results of 1/10 acre tests like these a revenue settlement for large areas.

33. Instituting a comparison between the rates of outturn proposed for Tanjore and those adopted in other districts, the Board points out ²⁹ that the former are after all not heavy. To this comparative view of the question we will refer in some detail, as a convenient arrangement, under the head of money rates. We would here only observe that, as we have already said, we have no

²⁹ Para. 46, page 151.

objection to high standards of produce being applied to really highly productive lands in this district. We have nothing to say against the *minimum* of 1,300 Madras

²⁰ Tables at page 162.

measures per acre (as raised by the Board) *per se*. Neither do we wish to press particularly for a reduction of the raised *minima* of 350 and 250 Madras measures respectively for the delta and upland tracts, ³⁰ though there are some very poor lands dependent on a precarious supply of water at the tail ends of the river channels and under some scantily supplied rain-fed tanks, which ordinarily will not yield outturns even so low. Our objection is to 86, 71, and 68 per cent. of the wet areas in the Kumbhakonam, Nannilam and Mayavaram taluks being placed under high out turn standards as shewn in the margin³

Outturn rate.	Extent in acres.		
	Kumbhakonam.	Nannilam.	Mayavaram.
1,000	35,510		
900	32,354	25,623	
800	18,121	36,179	15,023
700	11,929	32,667	32,633
600	...	...	31,168
	97,914	94,474	78,874
Total area.	114,106	133,303	115,703
Percentage.	86	71	68

34. The Board says, "that much of the wet land is very badly cultivated, and

³¹ Para. 47, page 154.

that with higher cultivation better results are certain to be obtained. In support of this view, it proceeds to remark that, "in a town like Kumbhakonam, municipal sweepings, the accumulation of years, are lying absolutely unsaleable." We submit the Board is not charitable either as regards the wholesale condemnation it thus passes or the fact upon which it founds it. The figures it quotes do not shew that the municipal sweepings in Kumbhakonam are "absolutely unsaleable"; they shew, on the contrary, that in the last two of the five years to which the figures refer, the sales in this Municipality were larger than in any other in the Tanjore District excepting its head-quarter town, though doubtless not as large as they might have been in a place like this. The fact is that, in former years, owing to the repugnance the village scavengers evinced to handling night soil, it was not possible to dispose of the sweepings at Kumbhakonam to the full extent, the sale being restricted chiefly to the requirements of the immediate neighbourhood. It does not seem that steps were taken by the Municipal authorities to have the night soil separated from the other rubbish and to have it reduced to ashes by the employment of cinerators. The defect has since been removed and the sales have gone on increasing. If, in the town of Tanjore, the Municipal sweepings are readily disposed of and, as the Board admits, are in demand for the rich wet lands at Tiruvadi, a distance of six miles, it cannot be that the difficulty experienced in disposing of the Kumbhakonam sweepings is due to the apathy of the cultivators in the matter of high cultivation or their disinclination to utilise manure where it is available.

35. We submit that the charge against the Tanjore Mirasidars that they neglect to manure their lands is unmerited. In every village without exceptions, the excreta of village cattle less so much as, owing to the scarcity of firewood, is reserved for fuel, and the sweepings of cooking places are employed in manuring lands contiguous to the villagers' residence. In those parts of the delta where, owing to the deficiency of alluvial deposits, manure is more especially required, there is an established trade in the annual influx of herds of cattle and flocks of sheep and goats from the adjoining districts, brought during the hot season specially for the payment

made for enfolding them on lands which require manure, but it is necessarily only a small portion of the cultivated area that is thus manured. One who travels in the eastern parts of the delta during the two or three months preceding the cultivation season, can hardly fail to notice loads of leaves and shrubs being carried in carts and on heads of coolies between, of course, short distances. But in a country where more than three-fourths of the total area is under cultivation and where, owing to the absence of pasture lands, woods or forests, the rearing of cattle in large numbers is out of the question, it is obviously impossible to find manure for the whole cultivated area.

36. In concluding its review of the Grain outturn rates for wet lands, the Board observes³² that the proposed rates applied to the areas severally placed under them, give on the whole an average for the district of only 24 kalams per acre, and that this is scarcely

	Extent of Settlement area, wet.	Wet revenue.	Average per acre.
	Acres.	Rs.	Rs. A. P.
Fusli 1239, the closing year of Mr. Kindersley's settlement.	580,972		
Fusli 1270, the complete year of Mr. Ramiengar's settlement.	706,797	36,02,485	5 1 6
Fusli 1298.	791,626	33,10,185	4 13 6

In the area given for Fusli 1239, that of the Tranquebar settlement since acquired, viz., 4,213 acres, is included. For that year the wet revenue on standard area at standard price is not ascertainable.

37. The Board questions the correctness of the average rate of assessment (Rs. 5 per acre) and the share of the gross produce (47 per cent.) it represents, from which Mr. Venkaswami Rao, deduces the district average of produce as 21.96 kalams per acre. No doubt the average rate of wet assessment as shown in the Jamabandi³³ statements is slightly less than Rs. 5 per acre; but it includes irrigated garden and 'manavari' nanjai lands; further Mr. Venkaswami Rao, seeing that the precise rate was not ascertainable and the difference would after all be very little, took it in a round sum which was not likely to be wide of the mark. But admitting that the correct district average is not Rs. 5 but Rs. 4-13-0 or thereabouts per acre, the rate of produce worked out therefrom would be less and not more than 21.96 kalams. As for the share of the produce, the Government can satisfy themselves from their own records, that it is 47 per cent. for all river-irrigated villages. It is to be observed, that the modifications which it underwent from time to time, since the district came under the British rule, were all with the sanction of Government, and that there is absolutely nothing to show that, since the slight modification of the share during Mr. Morris' days in connection with the revision of the village establishments in 1868, when it was settled at 47 per cent., it has undergone any reduction. Whatever reductions of assessment were made at Messrs. Kindersley's and Ramiengar's

³³ District Manual, pages 424-431.

settlements had reference to produce alone. It was either by reducing the 'olungu' standard of produce for the village or by throwing in a certain amount of waste without a corresponding addition to the assessment, that relief was accorded where the Mirasdars demurred to the settlement on the plea that the produce standard was too high. Indeed, there was no occasion to reduce the State's share of produce in particular cases below what it was throughout the district.

38. It is true that the 47 per cent. share cannot be held applicable to so much of the dry lands recently converted into wet and bearing dry rates of assessment plus a charge for water, as have been classed in the proposed scheme of settlement as wet; nor to irrigated garden lands included under this head. But after all the total area in the first and more important of these two categories, is under 20,000 acres with a revenue demand of about Rs. 65,000; and the difference between the latter sum and the normal wet revenue will not appreciably affect the district average per acre struck on an area of $3\frac{1}{2}$ millions of acres. Deducting, nevertheless, such portion of this area as may be included under the head wet, as also irrigated garden the extent of which is not known, and striking an average on the remainder, the average rate of assessment for the district would not come to more than Rs. 5 per acre (according to the figures given in the Settlement scheme the present revenue average is Rs. 4-14-7 for the delta and Rs. 4-12-5 for the whole district), and the produce rate worked out from it, taking 47 per cent. as the State's share, would still be under 22 kalams.

39. At any rate, we submit, the Board has merely pointed out what the averages under Mr. Kindersley's settlement for a portion of the district more than sixty years ago and under Mr. Ramiengar's settlement for another portion more than thirty years ago, were; they have not shewn what the district average now is.

40. Compared then with the average rate of 21-96 kalams as deduced by Mr. Venkatswami Rao, a rather outside estimate, the district average under the proposed settlement, viz., 24-30 kalams, is an increase of $10\frac{1}{2}$ per cent. giving an increase on the present wet revenue of Rs. 3,91,732 or nearly 4 lakhs.

41. Indeed, the position that the difference of about one kalam per acre between the average of Mr. Ramiengar's settlement of a portion of the district (23-24 kalams) and the average which the proposed settlement gives (24-30 kalams) is all that is now added to the district average, is incompatible with the over-valuation of irrigation and soils as distinctly shown under the respective heads. The result would then be totally incommensurate with the assumed excellence of irrigation and superior fertility of by far the largest proportion of the delta. We do not deny that the proposed rates do not enhance the average "to any large extent"; 24-30 kalams per acre is not a high average *per se*, and if the irrigation and soil all round were nearly as good as they are assumed, the district average might be even higher; but the average which the rates widely varying in their incidence in detail give, only shows the result in the aggregate and gives no idea of their pressure in local detail. To this subject we will refer more fully under the head of money rates.

Grain outturns—Dry lands.

42. To the outturn rates adopted for dry lands we have no objection.

Cultivation expenses.

43. The Board's scale of cultivation expenses, graduated to rates of outturn, is generally adequate, and we do not wish to urge that the allowance for any particular rate of outturn should be raised. We beg, however, that, in determining the amount of increase to be imposed on the whole, our expenses and losses in farm management, which are not capable of money valuation, and our troubles in dealing with our "purakkudis" (tenants) and our 'pannaiyals' (farm labourers) may be remembered. We provide both with sites for their houses free of charge and frequently give advances, free of interest, to the former to purchase ploughing bullocks, and to the latter to build their huts and for other purposes. We also often advance seed paddy to the former. These allowances are not always recovered. The 'purakkudis' are as a rule in well to do circumstances, at any rate in circumstances which enable them to aspire to independence, and we are subjected to petty annoyances on their part which it is not easy to describe. They have an ever inviting market in the Straits, Burma and Ceylon, to which they can emigrate at pleasure. They often do so and we find it very difficult to procure substitutes for them. Further, with the money they themselves bring on their return or their relations that emigrate remit to them, they either buy small pieces of land, and set themselves up as rival mirasdars, or purchasing carts and bullocks, enter into small trades—husking paddy, taking it to sea-ports for export and the like. In such cases, if they keep up their tenancy under us, they naturally give their attention chiefly to their own business, and ours suffers. The 'pannaiyals' likewise give no small amount of trouble by their recusancy and disobedience. On the whole, labour of all descriptions is becoming dearer and dearer, and we apprehend that it will not be long before we find it impossible to carry on our cultivation at the present rate of cost.

44. The Board points out, that the district average per acre according to its scale of allowances for the several outturn rates comes to Rs. 8-5-3 against Rs. 7-3-6 per acre deduced by Mr. Venkatswami Rao in his District Manual. But it is to be observed that the Board's average represents a higher average of produce, and if ten per cent., being the increase over the present average of produce, be deducted, it will become reduced to Rs. 7-8-0. On the other hand, since the Manual was compiled, the cultivation expenses have some what increased owing to the upkeep of minor channels of irrigation, having to a considerable extent devolved on us and to the increased dearness of labour for which we have to pay money wages. An allowance on this account plus the difference in the value of paddy for grain charges (Rs. 1-0-0—Rs. 1-0-0=0-0-8 per kalam), would raise the latter to about as much as, if not more than, Rs. 7-8-0; so that practically the Board's average is not more liberal.

Allowance for vicissitudes of season.

45. Under this head we have no remarks to submit as the allowance proposed seems fair enough.

Money rates of Assessment for Wet lands.

46. Here again, we beg to repeat, that we have no objection to high rates taken by themselves, and that it is to the very large proportion of the wet area of

the delta that is thrown into them that we very respectfully object. Out of a total of 733,174 acres spread over roughly 1,900 square miles from the western boundary of the district to the sea, including poor sandy soils at the tail ends of the Cauvery channels, 515,807 acres or about 70 per cent. is placed under rates rising from Rs. 6 upwards. Kumbhakonam comes in for the heaviest share of high assessment, no less than 81 per cent. of its total wet area being placed under the highest four rates, viz., Rs. 8, 9, 10 and 12. Next comes Nannilam in which 54 per

	Kumbhakonam.	Nannilam.
Total wet area.	Acres. 114,106	Acres. 133,308
Placed under 12 Rupee rate	6,309	1,753
10 " "	35,510	8,807
9 " "	32,354	25,623
8 " "	18,121	36,179
Percentage on total.	92,294 81	72,367 54

cent. is placed under these rates.³⁹ Thus, the increase imposed is on Kumbhakonam 47 and on Nannilam 46 per cent. The increase on Mayavaram (43 per cent.), though not so large as on the above two taluks, is still more than it can well bear. 70 per cent. of its total wet area is placed under rates rising from Rs. 6 upwards; but it is a poorer taluk with inferior irrigation in the larger half of it. For the delta lands in the Tanjore Taluk likewise, the percentage of increase (47) is apparently very high; but not having been able to obtain any information as to its distribution in village detail, we are unable to see exactly how it arises. Rates rising from Rs. 8 upwards do not seem to be at all too high for the areas severally placed under them in this taluk, seeing that in the north of it lie the richest lands of the delta. The increase then must arise either from rich delta lands in the north of the taluk being, in the existing Settlement, rated far too low, or from poor delta lands in the south of the taluk being now far too highly assessed. It is, however, a fact that lands of the former description already bear high rates, and the latter inference therefore seems to be the correct one. The fact that the Vadavar irrigation in the extreme south of the delta is placed in the first class, lends further support to it. We admit that the higher percentages of increase appearing under higher rates in this and other taluks are a puzzle to us, and without village detail, we are at a loss to solve it.

47. Referring to the high incidence of the proposed rates in the Kumbhakonam and Nannilam taluks and in the delta portion of Tanjore, the Board observes⁴⁰—

"the lands in these tracts are more or less uniform in character and generally superior, and a large increase on them cannot be avoided." We would respectfully ask whether the lands in the east of Kumbhakonam and Nannilam can be said to be more or less uniform in character with those in the north of the Tanjore and west of the Kumbhakonam taluks.

The entire wet area of the two adjoining taluks, Kumbhakonam and Nannilam, viz., 247,414 acres⁴¹ = 387 square miles, with the exception of just 2 per cent. in the former and 7 per cent. in the latter, is thrown into six rates. We submit that in this vast area there must be more than six degrees of fertility. It is well known that in adjoining villages there are variations of soil and situation according as the village is first or last irrigated by a channel and according as it has an efficient or indifferent outlet for its drainage; similar differences in the lands of one and the same village are not uncommon.

	Kumbhakonam.	Nannilam.
Total wet area.	Acres. 114,106	Acres. 133,308
Placed under 12 Rupee rate	6,309	1,753
10 " "	35,510	8,807
9 " "	32,354	25,623
8 " "	18,121	36,179
7 " "	11,929	32,657
6 " "	7,278	19,165
Percentage on the total	111,501 98	124,199 93

48. It is a remarkable feature of the scheme of settlement that the average rate per acre for the delta area under first class irrigation is lower in the Tanjore taluq, than in Kumbhakonam, Nannilam or Mayavaram.⁴² This is due apparently to the unaccountable method of irrigation grouping already adverted to, by which the poorly irrigated lands in the south of the Tanjore taluq are lumped up with those in the north of it, which, as admitted on all hands, is the very best irrigated.

49. The Board points out⁴³ that its proposals give for wet lands in the delta an average per acre of only Rs. 6.71 against Rs. 7.43 under the Srivaikuntam anicut, Rs. 6.32 under the Godavari and Rs. 5.87 under the Krishna. Taking first the Srivaikuntam anicut, the extent of land irrigated under it is 20,629 acres against 733,174 in the Cauvery delta comprised in the Tanjore district. Is it fair to compare the average rate of a small compact area under a work constructed at an enormous expense with that of more than 35 times its extent? It may here be observed that in Tinnevely, to which district this last mentioned work belongs, the present rates of assessment are admitted on all hands to be excessive. Assuming nevertheless, that the Srivaikuntam average is a proper standard for comparison, it is to be observed that it is greatly exceeded by the average (Rs. 8.82) per acre, which the proposed scheme gives for the Kumbhakonam taluq containing an irrigated area more than five times as much; it is exceeded also by the average (Rs. 7.63) proposed for Nannilam containing more than six times as much; it is very nearly equalled by the average (Rs. 7.33) proposed for the four purely delta taluks of Tanjore including the two poorer, Mayavaram and Shiyali, of which the irrigated area is more than twenty times as much.

50. It will not fail to strike your Lordship as strange that the average rate under the proposed settlement for Shiyali is about the same as that of the Krishna district irrigated by a truly splendid river.⁴⁴ The anomaly becomes the more striking when it is considered that Shiyali is a taluk in the Tanjore delta, which the Settlement Officer has treated with comparative leniency and for which, with the addition made by the Board, the increase is 26 per cent. against 33, 46 and 47 for the other three taluks.

51. As regards the obvious anomaly that, under the proposed settlement, the general average for Tanjore comes out higher than the average rates under the Godavari and the Krishna, the Board explains that the latter are low because, instead of being based on the productive power of the land, they are water rates added to the dry assessment. We will presume that the Government had sufficient reason to tax the richest soils and best irrigation in the whole Presidency at rates lower than those now proposed for Tanjore, but we trust we may be pardoned for asking that, in revising the assessment on irrigated lands in the Cauvery delta which, as admitted by all competent authorities, are less fertile, some degree of leniency may be shewn, and that these lands which already pay on the whole a large revenue,

may not be burdened with crushing rates, 46 and 47 per cent. higher than those now levied, so as to seriously disturb property to an immense extent. It is to be observed, that a considerable proportion of land in this district is held by purchasers who, relying on the present doubtless moderate assessment, have invested their money in it.

52. From the brief comparative view given below of the irrigation and revenue statistics of Tanjore and of the Godavari and Krishna deltas, it will be seen that, under a river which, as regards its drainage basin, its floods discharge, and the duration of its floods, is decidedly inferior to the Godavari and the Krishna which are aptly described as magnificent rivers, Tanjore covers an irrigated area far in excess of that under either of those two great rivers, and pays to the State at present a revenue on its irrigated land far larger than does either of the deltas of those rivers.

	Godavari.	Krishna.	Cauvery.
Drainage basin, estimated in square miles ...	115,570	97,000	27,700
Maximum flood discharge at the head of the delta, per second in cubic feet ...	1,210,000	761,000	284,000
Total discharge in a year of average water supply—millions of cubic feet ...	34,04,806	699,519	342,241
Irrigated area including Zamin-dari and Inam—acres ...	615,636	417,773	Entire delta including the Coleroon, comprehending the districts of Tanjore, Trichinopoly and South Arcot ...
			1,015,092
Government Revenue including water rate on Zemindari and Inam lands Rupees ...	29,51,619	19,23,153	Tanjore alone ...
			832,891
			Entire delta including the Coleroon, comprehending the districts of Tanjore, Trichinopoly and South Arcot ...
			47,11,340
			Tanjore alone ...
			40,34,139

53. We will not take up your Lordship's time by entering into particulars with regard to the rates proposed for wet lands outside the delta. We would only take leave to point out that, considering the condition of the tanks and the dependence of most of them on local rain, the increase proposed is in some cases very heavy and needs to be moderated. We see that in the Manuargudi taluk it is 111 per cent., rising in detail as high as 136 per cent., though the rates (Rs. 2 to 4) are moderate enough and the total area after all is only 2,824 acres. For Pattukota, which con-

tains by far the largest proportion of the upland area of the district, the rates in most cases appear especially moderate. In the upland portion of the Tanjore taluk, the lands are generally poorer; but the rates do not seem heavy.

Money rates of Assessment for Dry lands.

54. Under the head of soils we have ventured to point out that all dry lands in the delta are not uniformly good, and that in parts there are inferior soils which cannot properly be placed in the first group. The rates proposed for dry lands are based on the assumption of a general good quality, and considerable areas are placed under higher rates. Dry areas and rates not being shown separately for the delta and non-delta tracts we are unable to see the proportion of the delta areas placed in higher rates in the Tanjore taluk or as regards the whole district. In Kumbakonam we see that more than 94 per cent. is thrown into rates rising from Rs. 2 to 7; the increase over the present assessment going up in detail to 205 and amounting on the whole to 56 per cent. In Nannilam about 80 per cent. is placed under those rates, the increase rising as high as 266 and the total increase amounting to 48 per cent. In Mayavaram, about 60 per cent. is put under similar rates, the increase rising to as much 417 per cent. and giving a 57 per cent. total. In other taluks, the increase is comparatively small.

55. There is no doubt that, as a rule, the present dry rates in the delta are especially low; but lands which will bear higher rates than Rs. 2 per acre are limited in extent. On the other hand, there are more lands in Kumbakonam than 91 acres (this being all that is put under it) that will not bear a higher rate than one rupee, the lowest allowed for the taluk. Similarly, in the Mayavaram taluk, there is a larger extent of poor sandy soils on the coast than 875 acres; that will not bear a rupee per acre rate.

56. We do not see any objection to exceptionally rich 'padugai lands' in the western parts of the district, which give good garden crops, being assessed at the special rates of Rs. 7 and 5 per acre; but we submit that the increase on areas placed under rates below Rs. 5 needs to a certain extent to be moderated. It is to be observed that dry lands on the margins of rivers and smaller streams are liable to be charged with a water rate when irrigated by lift.

Financial Results.

57. We give below the revenue on wet and dry lands under the proposed scheme of settlement in comparison with those under the existing settlement:—

		Under the existing settlement.	Under the proposed settlement.
		RS.	RS.
Wet	...	37,30,787	50,86,991
Dry	...	3,74,773	4,67,398
Total	...	41,05,560	55,54,389

There is thus an increase of Rs. 13,56,204 on wet and Rs. 92,625 on dry lands. The total increase, Rs. 14,48,829, may, it is considered, be probably reduced in the course of introducing the settlement to 12½ lakhs of Rupees. This, however, is not the whole increase. There is to be an increment in addition under the heads of second crop assessment and charge for water on dry lands converted into wet. There is besides to be a cess for the remuneration of the village establishment. There is no such cess now, the village establishment, which in this district is a purely Revenue establishment, being paid by a deduction from the revenue. We will show roughly how the above increase on wet lands arises.

Thousands of Rupees.

1. Present wet revenue	3,731
2. Add 116.5 per cent. on account of the commutation price; the difference between the rate now adopted and that on which the existing settlement is based being rupees 1-0-8—0-7-8½=0-8-11½	4,346
3. Total...	8,077
4. This amount reduced in the proportion of 26 to 47 on account of the difference in the share of the produce taken as State's share, comes to	4,463
5. Add 10½ per cent. on account of the increase made in the average rate of produce per acre	469
6. Add further on account of the Survey excess	75
Total...	5,012
Total wet revenue according to the settlement scheme.	5,097

(The difference (75) is due apparently to variations in minor details such as the share of the produce being 5 per cent. lower in the case of non-delta lands, the extent of which is just 6 per cent. of the total area, and the ratio of the proposed to the present assessment on dry lands converted into wet and irrigated garden lands, included in wet area, being greater than is assumed in the above calculations).

Present wet revenue	3,731
Increase	1,356

58. The above figures call for but few elucidatory remarks. The increase on account of the commutation price is arrived at thus:—The commutation rate on which the present wet revenue is based is Rs. 0-7-8½ per kalam and the proposed commutation rate is Rs. 1-0-8. The difference is 116.5 per cent. and this

percentage on the present wet revenue gives 4,346, which added to the present revenue gives a total of 8,077, the amount of the third entry. The amount of the fourth entry (4,463) is arrived by reducing the above total in the proportion of 26 to 47, 47 being the share of the produce taken as the Government's share in the present settlement and 26 being the share which the average wet assessment per acre under the proposed settlement bears to the value of the average produce per acre, deduced by applying the proposed rates of outturn to the areas severally placed under them (*Vide* pages 150, 154 and 159 of Board's Proceedings). The 10½ per cent. addition made to the above amount (fifth entry) is on account of the increase in the average produce per acre under the proposed settlement over the present average. The sixth entry is on account of the survey excess.

59. Omitting the 10½ per cent. addition on account of the increase made in the rate of produce per acre (4.69 lakhs) for which, as we have humbly stated, no adequate reason is shown, and deducting 4 per cent. out of the increase under the head of the commutation price (1.79 lakhs) on account of the 8 pies, which, we have ventured to suggest, should, for reasons given, be struck out from Rs. 1-0-8 the rate per kalam proposed; the increase in wet revenue would be reduced in round numbers to 7.08 lakhs. Strictly speaking, the charge on survey excess does not seem to be just, since the 2 per cent. excess on the whole does not represent concealed cultivation. We do not wish, though, to object to it, as it may be assumed that the present settlement rates were intended to apply to areas accurately determined. On dry lands, the increase proposed (Rs. 92,625) may become reduced if the rates, where they press heavily, are lowered as requested, to roughly Rs. 85,000. The increase thus on wet and dry lands together will be 7.93 lakhs. Then, under the head of second crop assessment, the increase on the amount charged under the present settlement (Rs. 1,47,000 in round numbers) will, in the ratio of that on first crop, be Rs. 23,000, and under water rate which is going to be doubled, it will be about Rs. 82,000, thus raising the total to Rs. 9.03 lakhs. There is then the village cess. We see that the cess is to be equal to a half of the annual cost of the village establishment (about 2.76 lakhs of Rupees), the other half being borne by Government. Plus then an addition of 1.38 lakhs of Rupees on account of the village cess, the total increase in the amount payable by us under the head "Raiyatwar," that is, Lands subject to the payment of full revenue to Government under direct settlement with individual raiyats or peasant proprietors, would be 10.41 lakhs of Rupees.

60. There are then other heads of Land Revenue not affected by the new settlement, viz., 'Jodi' or quit rent on Inams or lands held on favourable tenures, 'Peskash' or permanently fixed revenue or Zemindari estates (there are only thirteen such small estates in Tanjore) and the head 'Land Revenue Miscellaneous' under which are included sundry small items not coming under any of the above enumerated main heads. Further, there is the Land Cess levied on all lands, Raiyatwari and other, of which the total comes to nearly 3½ lakhs. With the increments indicated in the preceding para., the total revenue under the head 'Raiyatwari' would be 52.38 lakhs; plus village cess and land cess, Rs. 56.70 lakhs against Rs. 46.29 under the existing settlement. Including the other heads mentioned in this para, the total levied on this district

will be Rs. 60.60 against a present total of Rs. 50.19 lakhs of Rupees as shown below:—

	Present Revenue. Thousands of rupees.	Revenue plus suggested increase. Thousands of rupees.	
Raiyatwar:			
Wet	3,731	4,439	
Dry	375	460	
2nd crop assessment...	147	175	
Charge for water on dry lands converted into wet	82	164	
Village cess	4,335	5,238	
Land cess	0	138	
	294	294	
	4,629	5,670	Increase 1,041
Other Sources.			
Jodi	120	120	
Peshkash	31	31	
Land Revenue Miscellaneous	192	192	
Land cess on Inam and Zemin- dari lands.	47	47	
	390	390	
Total ...	5,019	6,060	

61. We would here respectfully invite attention to the development the other sources of revenue have received from the present undoubted moderation of land revenue in Tanjore. The revenue of the district from all sources plus local and municipal taxes at present amounts to over 92 lakhs of Rupees, and if the increase under the head 'Raiyatwar', which we have ventured to suggest as adequate, be added, it will amount to over 102½ lakhs of Rupees. But taking the present total itself, it is really questionable whether there is in all India another district covering so small an area as 3,654 square miles, nearly a half of which is outside the delta and poorly cultivated and a considerable portion held on revenue free tenures, that at the present day pays a total revenue amounting to so much.

62. We do not think that we are called upon to notice the Deputy Commissioner's very strongly expressed concluding observations⁴⁵ on what he thinks to be the proportion of the revenue we have been paying to Government to our net profit. But as his data and his inferences are apt, if not scrutinised, to produce erroneous impressions, we ventured to point out what they really are and how far they, as they are, support his conclusions.

63. We have shown under the head of Grain Outturns what the average produce per acre and the proportion of it taken as the State's share in the existing settlement are. We have also stated under the head of the commutation price the considerations which ought to weigh in now determining it. It is unnecessary for us, therefore, to say anything here on Mr. Clerk's assumption that the average yield per acre in the former settlement was estimated to be 24 kalams and that the Government took 40 per cent. of it. Neither need we say anything here as to including famine years in the series on the sales of which an average is struck for fixing the commutation price for paddy. We will only refer to that officer's other data and the inferences he draws therefrom.

64. Mr. Clerk says⁴⁶ that, if his commutation price be applied to the valuation of the soils as made by Messrs. Kindersley and Ramien-
gar, "the revenue of the district would by a stroke of the pen be doubled and raised from Rs. 41,00,000 to 82,00,600." Here his figures as to produce and price refer to wet revenue, but he doubles up the total including dry revenue. Taking the whole 41 lakhs, nevertheless, it cannot under the present revenue settlement rules be doubled. The Government is entitled to only a half share of the net produce after deducting an allowance for vicissitudes of season and cultivation expenses, and this half net share, according to the scheme of the settlement proposed by the Board, comes to 26 per cent. of the gross produce as shown in the margin⁴⁷; whereas the present settlement takes 47 per cent. of it as the State's share. Reducing, therefore, in the proportion of 26 to 47,82 lakhs of rupees, being the amount of the present revenue doubled on account of the increased selling prices, we get 45 lakhs or just 4 lakhs more than the present revenue. Where is the doubling then? Does Mr. Clerk mean that Tanjore should be denied the benefits of a settlement on the half net principle which, under the enlightened policy that now governs revenue settlements, is conceded to every other district?

	RS.	A.	P.
Average produce per acre (para. 48, page 151) 24.3 kalams. Its value at Rs. 1-0-8 (para. 42, page 150)...	25	5	0
Deduct:—			
15 per cent. for vicissitudes of season	3	12	2
Cultivation expenses (page 159)	8	5	3
	13	3	0
Value of net produce	6	9	6
Half net	26		
Percentage on the value of the produce			

65. Mr. Clerk then⁴⁸ assumes the average value of paddy per acre to be Rs. 28, and deducting from this Rs. 10, an allowance which he considers much too liberal, for cultivation expenses, and taking the remainder *viz.*, Rs. 18 as the value of the net produce and a half of it, Rs. 9, as the half net which the State is entitled to take;

he shows that his wet average rate of money assessment which he takes to be Rs. 7 per acre (it is in fact Rs. 6-12-7) is 2 Rupees less than what it might well be. Here he confounds his average produce per acre for the three richest taluks, on the soil classifications and valuations of which his report is based, with the average for the whole district; the latter, according to the scheme of settlement adopted by the Board which, so far as this is concerned, is not at variance with Mr. Clerk's proposals, comes to only Rs. 25-5-0. He further omits to make any allowance for vicissitudes of season.

66. He then proceeds⁴⁹ to argue that no reduction in the grain outturn per acre will in any way affect his rates of assessment.

⁴⁹ Para. 144.

Taking the average produce per acre as at the lowest 480 Madras measures which he assumes to be 100 measures less than the average taken by Messrs. Kindersley and Ramiengar, he deduces therefrom an average rate in money of Rs. 8 against his 7 Rupee rate per acre, and then expresses his opinion that the increase in revenue might well be 30 lakhs of Rupees instead of 18. Here it is to be observed that, to say nothing of the erroneous application of the averages of Messrs. Kindersley's and Ramiengar's settlements,

Mr. Clerk inaccurately, as he subsequently⁵⁰ admits, takes the equivalent of 480 Madras measures to be 20 local kalams, while their correct equivalent is only 17-39 kalams, and then he deducts only 5 per cent., that is, one-third of what he allows in his scheme of settlement, for vicissitudes of season. Here he presses into his service a passage in the District Manual that "the Cauvery is never known to have totally or to a material extent failed," assuming it to imply that the paddy crops in Tanjore depend solely on the Cauvery freshes and that the latter never fail to an extent that will cause a deficiency in the outturn of the harvest of more than 5 per cent. Here he forgets for the moment that he has added 25 per cent. to the results of his crop experiments on account of short rain fall. But after all we do not see how this addition of one Rupee to his 7 Rupee rate gives an increase of 30 lakhs over the present revenue (41 lakhs); for, an one-seventh addition to 58 lakhs which is the total of his scheme of settlement would give only 66 lakhs, that is, 25 lakhs over the present revenue. We submit to your Lordship's judgment whether it would be safe to accept assumptions so vague and calculations so loose.

67. Upon the assumption, however, that we have been receiving, for the last twenty years at least, 30 lakhs over and above the rental we were entitled to, Mr. Clerk goes on to comment with virtuous indignation upon our not having used this enormous surplus profit of 600 lakhs of Rupees in all for public good. Strange indeed, it did not occur to Mr. Clerk that, against the surplus profit which the Tanjore Mirasidars have been amassing for the last twenty years, have to be set in justice to them the losses, more enormous as we shall show, which they sustained during the previous sixty years of British rule. It was about the year 1860 that the high range of prices set in simultaneously with the extension of a settlement on money assessment on the basis of the old commutation rate. The period of prosperity, therefore, at the date of the Deputy Commissioner's first report (30th September 1890), is more correctly thirty and not twenty years as he puts it.

68. During the sixty years which preceded this favourable change, the Tanjore Mirasidars paid on the wet area a revenue partly at the current selling

price and partly at a fixed commutation price which was often higher than the selling price, and, all throughout, under a settlement which took about 47 per cent. of the produce as the Government share, whereas, according to the approved principles, it ought to have taken only 26 per cent. The Mirasidars thus paid 81 per cent. more than what they should have been called upon to pay. What does this excess payment come to? Taking the average of five years previous to the epoch abovementioned exclusive of 1858-59 in which, owing to an extraordinary rise of prices consequent on the loss of crops by floods, the revenue rose to an abnormal figure; we get a wet revenue of 40-79 lakhs. This reduced in the proportion of 26 to 47, gives 22-56 lakhs, the difference, 18-23 lakhs or 81 per cent. being what they paid in excess. This is for one year and multiplied by sixty, gives for the whole period of sixty years 1,093-80 lakhs against the 600 which Mr. Clerk assumes the Tanjoreans have secured during a period of 20 years in excess of what they were entitled to. What, we would respectfully ask, has Mr. Clerk to say to this? We have calculated the excess payment under the head of the Government share of the produce only. There remains the payment made at a commutation rate in excess of selling prices; but we have no means of even roughly estimating it. It is true that during the period Tanjore suffered from over-assessment, other districts were more or less over-assessed; but the question is whether, it is right to grudge Tanjore its subsequent prosperity without taking into account its previous adversity. It is, however, to be remembered that no other district ever before paid such a high revenue as Tanjore, notwithstanding its small size, paid throughout.

69. We would also, with all deference, ask what has Mr. Clerk to say to the excess area amounting in some cases to as much as a hundred per cent., which the survey disclosed in the Godavari and Krishna districts; while in the Cauvery delta in Tanjore the survey excess discovered is only one per cent. It is to be noted that in Godavari and Krishna it was in the splendidly irrigated area that the excess abovementioned was discovered and that it had been concealed for years. Is Mr. Clerk prepared to show a parallel to the Tanjore district as regards the almost total absence of concealment of cultivation?

70. We are fully sensible of the invaluable blessings which British rule has conferred upon us in most perfectly assuring peace and tranquillity against foreign invasion, in protecting life and property from internal violence and disorder, in largely improving the ancient works of irrigation, in providing facilities of communication, before unheard of, by means of Railways, telegraph lines and roads, in promoting education by means of colleges and schools, and in introducing innumerable improvements in administration. But to show that we do not merit the reproaches which an officer temporarily deputed to frame a plan for a revenue settlement of the district chooses to heap upon us, we would crave your Lordship's attention to the following facts, which show that no where in all Madras have local resources been more largely employed on objects of public utility:—

- (1). The innumerable roads with which this district is provided are maintained not from the Government revenue but from a cess we pay in addition to the regular revenue to Government. It is further to be observed

that many of the roads, as well as the bridges with which the Tanjore district is dotted, were constructed not from the public revenue but from the surplus Devasthanam funds, while the landed endowments of Devasthanams were under Government management. The bridges over the five rivers which cross the much frequented road between Tanjore and Tiruvadi, six miles in length, were constructed at the expense of His Highness the late Raja.

- (2). The five Municipal Towns in the District have each a public Dispensary erected from money locally subscribed, for the most part by landholders, and are supported in part by endowments likewise locally subscribed to.
- (3). We have no time to collect information; but we believe that no other district is provided, to the extent that Tanjore is, with schools for primary and higher education. These are maintained chiefly by fees which come from the landed classes, and partly from Local Funds to which they alone, and from Municipal funds to which they chiefly, contribute.
- (4). As regards the number of Chattrams (rest-houses) Tanjore is, we believe, unequalled by any other in all India. These institutions, large and small, according to a return made out in 1873, numbered 624. The number has since largely increased; but we have no time to ascertain the present number. These, with the exception of the large and richly endowed institutions founded by the Rajas, were constructed by private individuals,—landholders, merchants and officials. On reference to the list of works of public utility constructed by private individuals, which are annually published in the Government Gazette, it will be found that the greater number of them belong to Tanjore.
- (5). The innumerable water pandals or sheds in which drinking water with buttermilk is distributed to thirsty travellers during the hot season throughout the delta are kept up chiefly by us.

Indeed, no close observer of the real and peculiar conditions of Tanjore will have failed to note, that too large an expenditure of private wealth, relatively to its resources, on public and religious charities (we admit at the same time also on show and litigation) is a characteristic feature of the district.

71. In the absence of detailed information as to its bearings on individual villages or groups of villages with distinguishing characteristics, we have been able only to notice the general scope of the proposed scheme of settlement. We trust, however, that in the course of the careful consideration and revision of the assessments in detail, which the Board has been good enough to enjoin on the Settlement Department, the considerations we have urged may receive due attention, and that a more equitable distribution of areas under different rates so as to moderate the pressure of the new Settlement on the whole may be effected.

(1893.)

REVENUE DEPARTMENT.

ABSTRACT.

Current Number. *5449.*

From

*The Inhabitants of the
Tanjore Dist.*

Dated *3rd June*

Received *3rd*

Enclosures

No.

SUBJECT.

*Regarding the Tanjore settle-
ment scheme.*

(1893.)

REVENUE DEPARTMENT.

ABSTRACT.

Current Number 446.

From

J. A. Saminola Ayar
President
Tanjore People's Association
Ostacamarab.

Dated 6 June

Received 7 in

Enclosures

No.

SUBJECT.

Forwarding certain
statements in connection with
the Tanjore Settlement.

Recd. Page 33
In service for the Tanjore
People's Association in regard
the Tanjore Settlement
letter from the President of
the Association dated 6 June
9.0. with 2000/20 July 1893
Copy of the same is forwarded
The papers of the Board
of Revenue for the review
of the statement of Tanjore
will be forwarded to the Tanjore
People's Association with
reference to the same.

2. The statements received with
the statement of the Association dated
above containing the present
yield of the district as shown
by the statement of the
accounts of the district under the
Commissioner of Tanjore District
with the yield according to the
Ranga standard as per the
statement of the Association
that there has been a small
diminution of yield as
indicated with the Ranga
standard of production.
The same is forwarded to the
People's Association for
reference.

26 July
J. A.
25/7/93
W.S.
25/7/93

22/7/93

The Board of Revenue
Tanjore People's Association
with copy 2.8.0 dated 3-7-93

Drafts on the
anyone Deputation
menimab. ✓



When given for copying _____
 When copied _____
 When examined _____
 When signed _____

} 191

READ AGAIN G.O. No. 191.

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.