Revenue

~~Educational~~ (1893) Department.

10-9-31

ORDINARY.

G.O. No. 697

DATED 31. 7. 1893

(Enclosure)

[Despatch Abstract.]

m in
697 Rev. 31-7-93

page 202

read

1
2 2·78.

Ootacamund
28 August 1893

3.

[illegible] Rev. Dept.
" " Commr of L.R.
" " Comr of S. & A.R. Dept
" " Supt - Govt Press.

The examiner will make the necessary correction in all the spare copies of the G. in the office.

8-9-93

Statement showing the extent and other particulars of wet lands held by Public Servants of the Revenue Department in the Tanjore District regarding which each was called on to furnish information for settlement purposes.

	Name of the officer	Designation of office held	Village in which lands are situated	Taluk	Extent	Assessment	Rate per acre	Grain out-turn per acre	Cultivation expenses for acre	Remarks
1	2		4	5	6 v ma g	7 rs a p	8 rs a p	9	10	11

1	R. Venkatarama Aiyar	English Head clerk. Collector's office	Memmeliyeri Nettikulam Vandikottagam Pillayarmadai	Mannargudi Taluq
2	A. Srinivasa Iyengar	9th English clerk Collector's office	Pallivaramangalam Kalacheri	Negapatam Tq Mannargudi Tq
3	Srinivasa Row	3rd clerk Sub. collector's office	Pamani	do
4	Narayanasami Aiyar	2nd Gumastah Kumbakonam Taluq	Rajagopalapuram	Mayavaram
5	Venkatarama Iyer	Revenue Inspector Papanasam Kumbakonam Taluq	Kodangudi Pattamangalam Uthamathani (Inam)	do do
6	V. Ramabhadra Aiyar	6th Gumastah Mayavaram Taluq	Not given	
7	V. Panchapekesa Aiyar	7 do do	Sathubhuttanapuram	Kumbakonam
8	C. K. Srinivasa Aiyengar	Tahsildar of Shiyali Taluk.	Thittai Neidalore	Tanjore do
9	Rama Aiyar	4th Gumasta do	Nandiamallur Rajagopalapuram	Shiyali Mayavaram
10	P Sundarappa Aiyar	Agdenftirbud do	Regunadapuram Ramapipuram Thaiyure	Kumbakonam
11	Muthukumara Pillai	Head Shroff do	Tirumangacheri Immanur	do
12	V. Vaithi Aiyar	2nd clerk Head Asst. Collector's office	(Manavari + irrigated lands) Perijimulai Thalanayar	Tiruturaipundi Taluq
13	Venkatarangia Naidu	4th do do	Tranquebar	Mayavaram
14	V. Rajagopala Iyer	13th English accountant Collector's office (in the Head Assistant collector's office).	Parikkiyur village.	Mannilam Taluk
15	Vaithinathasami Aiyar	2nd Gumasta's Mannilam Taluq	Not given	
16	N. Swaminatha Iyer	5th do do	do	
17	Sesha Aiyengar	[illegible]	do	

17 Kalams per acre as per lease deed
15 7/8 do do
10 3/4 do do
16 13/16 do do

21 12 16 053 1 6 4 9 1 20 Kalams

5 4 8 18 do Rs 11 and odd. Gets a melvaram of 10 1/2 Kalams per acre
& odd Not given 2 4 3 Not given Not given Leases amount 500 Kalams.
Income 45 Kalams.
7 1870 265 5 Not given
2 Not given Not given 4 1/4 Kalams Leased out for 230 Kalams
1 1013 71 7 do do 25 do
375 10 8 8 6 6 do Not given do 16 do
2 50 Not given do do
9 6 33 do 15 Kalams do Leased out for Rs 20 1/2 Kalams and Rs 4 1/2 for stam.
1 10 do do do
16 52 32 1 10 5 14 1 19 3/4 Kalams about 6
12 50 30 3 4 7 5 23 do do 6 Kalams 1 Veli & 4 ...s is leased out for 100 ... The average as per leases comes to 11 Kalams per acre.
1 4 60 7 9 5 5/8 Kalams
16 40 do
2 60 6 14 8 21 Kalams Rs 11 10 2 Average for the last four years
14 42 9 1 2 21 1/6 do Rs 15 8
13 32 7 7 2 12 1/10 do Rs 15 12

6 12 50 234 15 9 5 5 10 18 do 7 3/4 Kalams.
1 3 4 about 6 Kalams Rs 6 9 3
4 8 7 10 1/2 Kalams Rs 9 4 7
75 11 23 partly Inam Not given 5 4 9 12 1/2 do

× This is the rate for the manavari lands. If they are cultivated by purakkudis 1/2 Varam is given.
∴ Rate for irrigated lands in Perijimulai.
⊕ Rate for irrigated lands in Thalanayar when these lands are cultivated by Purakudies 1/3 Varam is

11 Net income is 131 Kalams

2 5 68 Not given Rs 7

8 13 28 535 13 8 9 5 8 23 3/4 Kalam Rs 14 nearly

Rs 12 9
3 7 74 Not given 7 8 15 do Not given Average gross out-turn is 13 1/2 acre.
1 12 8 50 Kalams 4 3/4 Kalams 18 do Rs 13
2 15 73 Not given 7 20 do

R 8 Subramania aiyar 4th Gumasta Negapatam Taluk — Not given
19 Srinivasalu Naidu Adkari clerk — do — Same as No. 13
20 Apanda Mudaliar — Head shroff Tirutturaipundi Taluk } Tirutturaipundi Taluk

1 S. Venkatachari — 3rd gumastah Negapatam Taluk — Not given
2 2 Reghunanda sastri Revenue Inspector Tanjore Taluk } — Not given

3 1 V. Rama Row — Translator Collector's office
4 2 A.S. Daniel Pillai — 2nd Vernacular clerk — do }
5
3 J. Krishnasami Naidu Ver[illegible] Head Master
4 T.S. Veerasamy Iyer — Ag 4th [illegible] accountant — do
6 5 M. Sundarasam Pillai 2d 7[illegible] clerk — do
7 6 A. Balakrishna Pillai 12th — do
8 7 K. Sundram Iyer — 7th Vernacular clerk Judicial office }
9 A.K. Subramania Iyer 9th — do — do
10 M.S. Ramasami Iyer — 10th — do — do
T.S. Swaminatha Iyer 7th Vernacular accountant.
11 V.N. Krishna aiyer Ag — do
11 2 N.S. Srinivasa Iyer 2nd clerk Birth and Death Registry dept }
12 3 S. Narayanasami Iyer Special Head clerk Treasury dept collector's office }
V.R. Venkataramanee Adkari clerk collector's office
13 V. A.M. Ramachendraier 1st Military Pension clerk T.D.O.'s office }
14 V. Narayanasami aiyer — L.F. Audit clerk — do }
15 Vaithyarama Iyer — Dy. Shroff H. Treasury
16 N. Swaminatha Iyer. Raghava Iyengar — Estate clerk Collector's [illegible] }
17 Sesha Iyengar

½ Veli leased out for 160 Kalams

2 6 — Not given Not given

being his brother and holding the land conjointly with him.

2 598 65 10 — 4 5 — 12½ Kalams 5 & odd do

1 — 59 11 11 — 1 11 6 10½ — do Not given

1 11 46 Reference has been made on his report for particulars.

2 24 Says that he is unable to supply the required information as the necessary records are with his father in his native place.

3 451
17 953
1 653
6 1974
31 387
5 236
12 14
2 198
1 519
6 950
4 15
5 7
2
1 830
13 3
5 890
1 35
2 734

These officers have not furnished particulars for the lands held by them.

	rinivasa Iyer	Clerk to Dep g Tahsildar of Tranq bar	4 10 -
1	Sami aiyar	8th Gumastah Shiyali Ta k	3 13 74
2	Narayanasami aiyar	4th Gumastah Kumbakonam Tal k	1 2 60 2 15 -
23	K. Subramania aiyar	5th do do	1 14 44
4	V. Vedanayagam Pillai	6th do do	
35	T.S. Swaminada Iyer	Deputy Tahsildar Thiruvidamarudur	1 10 14 1 6 52
26	R. Krishnasami Iyengar	Clerk to do	
27	T. Ramasami Iyengar	Head Clerk Head Assistant Collector's office (now Tahsildar of Maya-waram)	1 3 5 6 14 75
	R. Tirumala Iyer	7th Gumastah annilam	1 - -
	M. Thiagaraja Iyer	Pouns gumastah do	
	S. Singaravelu Mudaliar	Assistant Superintendent of Sea Customs Nagore	1 10 -
	M mada Iyer	7th Gumastah Nega-	5 10 1
	T.	patam Taluq	1 12 50
11	M.S. Swaminada Iyer	Pou gumastah do	94 15 65
33	K. Govinda Row	Sirkele Government Agency	8 - -
34	Srinivasa Pillai	Second Clerk do	
35	T. Jethunatha Row	2nd Clerk attrum department Tanjore Division Deputy Collector's office	2 1 23

These officers have not furnished particulars for the lands held by them.

14

15

Fr Ag. Collector

Go 697 ~~Pub~~ (Printed)
31-7-93

Statement showing the Extent
and other particulars of
wet lands held by Public
Servants in the Revenue
Department Tanjore Distri

lars of occupation, cultivation &c of wet lands for 6 Faslis from Fasli 1294 in the Tanjore District.

Waste remitted		Waste charged		Actual cultivation						Sale of immoveable property.	
Extent	Assessment	Extent	Assessment	Extent	Assessment	Share Kalupal &c. remissions	Number of defaulters against whom processes were issued.	Number of defaulters whose property was sold	Amount for which moveable property ... sold.	Extent	Amount realized

64

		Acres	Rs	Acres	Rs	Acres	Rs	Acres	Rs	Rs	Rs		Rs	Acres	Rs
·94	Tanjore	70245	3987·7	206	799	725	5075	69314	392883	2510	98650	1695	4315	3315	8688
	Kumbakonam	107834	6677·3	314	1484	5009	34363	102511	631936	3950	30319	756	932	188	9119
	Mayavaram	103858	5041·8	4008	16212	4052	19236	95798	468660	77820	28734	58	292	4	2558
	Shiyali	49077	2290·3	5695	24141	6016	20809	37366	184133	26367	14948	57	2352	14	1276
	Tiruturaipundi	79438	3036·0	9797	34087	462	6504	69179	263049	216123	13131	1215	7146	785	13856
	Mannargudi	87902	3693·[illegible]	2210	6268	4875	14997	80817	348134	74598	17357	198	2256	92	2221
	Patukota	24450	78[illegible]	511	1438	2510	4976	21429	72553	4303	35123	270	269	443	2994
	Negapatam	78747	3862·0	11650	47290	603	1064	66494	337926	140543	37253	381	210	242	8680
	Nannilam	128013	6841·0	1546	7129	2042	6462	124425	670569	68517	21852	98	218	27	3297
	Kattukuttagai and other tenures	24243	42295	161	455	1909	3736	22173	38104	×		-	-	-	-
	Total	753807	3664·4·2	36098	139303	28203	117222	689506	3407947	614731	297367	4728	34306	5130	52689
1295	Tanjore	70644	4002·7	-	"	838	5866	69806	394371	-	92438	967	8568	289	4319
	Kumbakonam	107906	6681·34	-	"	5479	25260	102427	642874	-	68429	133	1343	58	3560
	Mayavaram	103874	5041·83	-	"	3227	12058	100647	492125	26	35454	94	596	26	3714
	Shiyali	49066	2290·[illegible]	-	"	4478	26859	44588	202219	-	13847	111	2509	28	1924
	Tiruturaipundi	81664	3115·0	995	3566	5929	20421	74740	287603	[illegible]	10444	1912	19825	1139	15125
	Mannargudi	87922	3695·5	-	"	4752	15610	83170	353925	-	35197	224	1935	75	2441
	Patukota	24589	7939·6	"	"	3439	8064	21150	71[illegible]	×	31951	104	110	102	653
	Negapatam	78759	3863·6	-	"	10817	47317	67942	339[illegible]	"	52285	559	740	425	13045
	Nannilam	128049	6843·[illegible]	"	"	936	5736	127113	678574	"	20617	177	79	145	14604
	Kattukuttagai and other tenures	24243	42257	-	"	3960	5496	20283	36761	"					
	Total	756716	3675·6	995	3566	43855	172687	711866	3498853	5[illegible]	[illegible]10669	4281	43017	229[illegible]	[illegible]2385

27A

1296	Tanjore	70661	400813	-	-	960	6156	69701	394677	3067	116454	393	71	497	6866
	Kumbakonam	108035	668766	-	-	4388	24285	103647	644471	-	92315	122	332	96	5661
	Mayavaram	103892	504297	-	-	3917	14810	99975	487483	216	28630	89	79	34	3249
	Shiyali	49049	229036	-	-	4985	26939	44064	202096	-	14996	98	36	75	4896
	Tiruturaipundi	81380	310560	1186	4425	4423	31820	75771	274316	1520	55698	3102	2392	1392	24095
	Mannargudi	88055	370081	-	-	5222	16580	82833	353504	-	23196	175	132	146	4806
	Pattukotta	24936	8040	-	-	2733	5526	22203	74882	-	25594	36	75	84	329
	Negapatam	78725	386	-	-	5857	28986	72874	357315	-	42403	879	372	1104	40085
	Mannilam	128174	6848	-	-	2214	10572	125960	674286	-	14563	203	505	154	11207
	Kattukuttagai and other tenures	24254	42213	-	-	4623	6741	19631	35488	-	-	-	-	-	-
	Total	757161	367733	1186	4425	39316	172415	716659	3500523	4803	413849	5097	3176	3582	101194
1297	Tanjore	71039	402567	-	-	487		70552	402567	-	115365	793	117	786	10296
	Kumbakonam	112718	695362	-	-	3752		108966	695362	-	60771	105	102	56	3528
	Mayavaram	112712	540393	2682	11519	5364		104666	528864	3050	35282	40	36	26	1525
	Shiyali	55252	251613	1182	4656	5575		48495	243957	4216	19937	90	783	97	3059
	Tiruturaipundi	99055	332553	397	1340	10782		87876	331213	720	30785	4067	1582	2336	24798
	Mannargudi	88631	37124	-	-	5482		83149	371243	-	30250	134	839	106	5565
	Pattukotta	25518	8074	1	2	2195		23322	80739	5	24437	28	33	27	512
	Negapatam	84551	39719	-	-	7249		77302	397170	-	55698	6093	415	536	19192
	Mannilam	131148	6974	-	-	3881		127267	697432	-	17282	81	1403	116	7833
	Total	780624	377108	4262	17517	44767		731595	3753569	7991	389807	11431	256	4085	76308

				acres	Rs	acres		acres	Rs	Rs					
1298.	Tanjore	81341		-	-	5869	75,4[illegible]	75472	439049	-	112189	612	614	670	8174
	Kumbakonam	112738	695,48[illegible]	-	-	3703	109035	109035	695486	-	73062	17	50	6	271
	Mayavaram	112731	5405[illegible]	697	2625	4273	107761	107761	537912	143	41341	25	255	13	1236
	Shiyali	55230	251,62[illegible]	133	553	3716	57381	57381	251082	349	23116	58	260	77	2538
	Nannilam	131201	697,6[illegible]	-	-	3941	127260	127260	697664	-	14558	62	1519	15	2468
	Negapatam	85053	401,25[illegible]	-	-	3605	81448	81448	401256	-	51516	474	2015	272	13929
	Tiruturaipundi	98962	331,924	432	1498	10397	88133	88133	330426	248	54897	4373	20894	841	8888
	Mannargudi	86713	371,53[illegible]	-	-	5050	83663	83663	371535	-	51794	195	659	226	5257
	Pattukota	25657	81[illegible]	-	-	2389	23268	23268	81098	-	42140	55	52[illegible]	38	598
	Total	791626	381018[illegible]	1262	4676	42943		747421	3805509	740	464613	5871	26793	2158	43359
1299	Tanjore	81675	440921	74	217	5355		76246	440724	3605	123634	632	647	831	14787
	Kumbakonam	112764	695811	-	-	3362		109402	695818	-	70659	49	191	19	1559
	Mayavaram	113001	541464	6	27	3829		109166	541437	1392	52231	22	132	2	390
	Shiyali	55320	25[illegible]	555	1884	3590		51175	250259	830	23158	24	52	18	923
	Nannilam	131202	697,7[illegible]	-	-	3955		127247	697708	-	10155	69	1328	40	5888
	Negapatam	81353 T.K. 3809	3948[illegible] 661	-	-	4828 893		76525 2916	394852 6655	-	64741	174	44[illegible]	330	6162
	Tiruturaipundi	78708 K. 18304	297[illegible]5[illegible] 24[illegible]0	199	544	6179		72330 18304	297261 24050	146	49895	1102	1220	840	14053
	Mannargudi	90756	3817[illegible]	-	-	4393		86363	381783	-	22606	64	5[illegible]	54	2073
	Pattukota	25750	81[illegible]	850	2323	2363		22537	78853	13254	55824	396	436	56	445
	Total	792642	381431[illegible]	1684	4995	38747		752211	3809400	19227	472903	2532	1940	2190	46280

* K. stands for Kall-kuttagai.

R. Blackwell

For Ag. Collector

RW

Reve Go No
697
31-7-93.

Statement showing
the wet occupation
and cultivation
made from Fasli 1294
to 1299.

23/6/33 II
25/5/33 II
4-5-34 II
1-11-34 II
8-1-35 II
28-1-35 II
2-[illegible]-35 ✓

original

Revenue (1893) Departmen

G.O. No 697/31-7-93 Dated 31-7-93

Tanjore Settlement

Board of Revenue (Rev. Sett., L. Rds. and Agri.), 1st Nov. 1892, No. 719.

PROCEEDINGS OF THE BOARD OF REVENUE

(Revenue Settlement, Land Records and Agriculture).

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, No. III Party, Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 30th September 1890, No. 288-B. :—

In passing orders on the Proceedings of the Board of Revenue, dated 13th August 1887, the Government, in its order, dated the 23rd idem, No. 832, directed that the settlement of Tanjore should be entrusted to me, and I have now the honour to submit a scheme for the settlement of the district.

2. *Position and area.*—Tanjore lies between 9° 50′ and 11° 25′ north latitude, and between 78° 55′ and 79° 55′ east longitude. It is bounded on the north by the districts of South Arcot and Trichinopoly; on the west by Trichinopoly and the Pudukóta Estate; on the south by the District of Madura; and on the east by the Bay of Bengal. It has a sea-board of 140 miles, its extreme breadth is 70 miles, and the total area of the district is 3,654 square miles.

3. *Political history.*—The country comprising the Tanjore District was conquered by the Mahrattás about the year 1675. The English first gained a footing in the district in 1749 when they took the fort of Devikotta situated at the mouth of the Coleroon. The attack on the breach made in the Fort wall was led by Lieutenant Clive, who narrowly escaped losing his life. Shortly afterwards the Rajah concluded a treaty with the English by which he assigned to them the Devikotta Fort and 31 villages in the neighbourhood yielding a revenue of Rs. 30,000. During the Carnatic wars the Rajah continued to be on friendly terms with the English to whom he paid a subsidy for the army they maintained for the defence of the country. In 1778 Rajah Tuljaji ceded the sea-port town of Nagore, close to Negapatam, together with the country in the immediate neighbourhood. In 1781 Negapatam was captured from the Dutch by Sir Hector Munro aided by Admiral Sir Edward Hughes. In 1799 the rest of the Tanjore district was ceded to the British by Rajah Sarabhoji under treaty, dated the 25th October. A small portion of this was, however, transferred in 1803 to the Pudukóta Rajah. In 1845 the small settlement of the Danes at Tranquebar was purchased by the State. The only portion of the country originally ruled over by the Tanjore Rajahs that has not passed into the possession of the British is the small settlement of the French at Karikal, situated on the coast in the Máyavaram taluk, 12 miles north of Negapatam and 69 miles south of Pondicherry.

4. By the treaty of the 25th October 1799 Rajah Sarabhoji ceded his country to the British, and in return was allowed to retain the fort and palace of Tanjore, and was granted a fixed annual income of 3½ lakhs of rupees together with some other allowances. He was succeeded by his son Sivaji who died in 1855 without male heirs when the title and dignity of Rajah became extinct. On the cession of the country in 1799, the Rajah was permitted to retain a number of villages situated in different parts of the district. Later on the Rajah exchanged most of the more distant villages for Government villages in the immediate vicinity of Tanjore. This landed property is still in possession of the family and yields over a lakh of rupees annually, and is known as "the palace estate."

5. On the death of the last Rajah Sivaji in 1855, liberal pensions, amounting in all to over 5 lakhs per annum. were granted to his family. Subsequently, in consequence of disputes and dissensions in the family and mismanagement of the palace estate, the whole of the property was taken over by Government and placed under the control of the District Judge, who distributes the annual revenue to the family of Sivaji.

6. *Description, physical and general.*—The district may be described generally as an almost dead-level plain stretching from Trichinopoly on the west to the Bay of Bengal on the east, but divided into two parts, the northern portion forming the delta of the Cauvery, and the Southern Division, some 50 feet higher, a tract of dry country of red ferruginous, and towards the coast sandy, soil. There are no hills and consequently no forests of any importance. The district is, however, well and prettily wooded, for there are innumerable topes in the delta, and the banks of the Cauvery and its many branches are lined with bamboo, cocoanut and other trees.

7. The delta of the Cauvery comprises the northern portion of the Tanjore taluk, the whole of Kumbakónam, Shiyáli, Nannilam, Máyavaram, Tiruturaipúndi and Negapatám taluks, and a portion of Mannárgudi taluk. The only taluk not affected at all by the Cauvery is the Patukóta taluk. The whole occupied area of the district is 1,074,495 acres. Of this, 791,626 acres are wet and 282,869 dry. Of the wet area no less than 780,000 acres are irrigated by the Cauvery delta system.

8. *Revenue history.*—The previous revenue administration of the district is given in detail in the District Manual, and also by Messrs. H. E. Sullivan and E. F. Webster in their letters to the Board of Revenue, embodied in G.O., No. 795, dated the 31st July 1882. It will suffice for me to briefly refer to the various settlements effected.

9. On the country being taken over by the Government in 1799, the amani system was introduced in 1800. The Government share was fixed at 45 * per cent. of the gross produce, after deducting the charges for reaping and for the usual village fees (maniyams)

10. From 1804 to 1806 there were annual settlements, the share of the produce due to Government being fixed in money.

11. In 1807 triennial leases were introduced, the assessment due from each village being calculated on the average produce during the previous six years at an average of prices during the same period.

12. In 1810, the mirasidars having complained of the oppressiveness of the last settlement in consequence of prices having fallen, a reduction of 10 per cent. was made in the Government demand, and quinquennial leases were substituted for triennial. This settlement lasted for 10 years.

13. In 1821, a standard gross produce was fixed for each village, and was commuted into money at a fixed average price, but at each jamabandi any rise in prices during the year above 10 per cent. or fall below 5 per cent. was added to or deducted from the commutation rate. This is known as the "Oolungu" settlement, and remained in force for about 12 years.

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* 40 per cent. per "pasanam" and 45 for "kar."

14. In 1832, Mr. Kindersley's "Mothafysal" settlement was introduced, and as it is the one at present in force almost throughout the district, I give the mode of procedure adopted in Mr. Kindersley's own words: "In all the villages, whether rented or under amani, a comparision was made between the former and present extent of land under cultivation and the average of the standard grain-beriz with that of the neighbouring villages; reference was also made to the highest and lowest grain assessment, whether under rent or amani, previous to the fixing of the standard grain-beriz. In amani villages, in addition to these, the average produce under amani, subsequently to the fixing of the standard grain-beriz, was taken into consideration. Information was collected from taluk and other servants, both in and out of employ, who, from local experience, were aquainted with the resources of the lands. The proposals of the Mirasidars themselves, the facility or otherwise of irrigation, and the circumstances of the village having been generally rented or under amani were taken into consideration. The opinion of the Panchayet of the most respectable mirasidars was also taken, and upon a consideration of all these circumstances, such an amount was fixed as was considered reasonable and the mirasidars could be brought to agree to."

15. The following is an example of the method by which the rate of assessment was arrived at in one of the Mothafysal villages in Tanjore taluk :—

	KS.	MALS.	MES.	KALAMS.
Estimated outturn for a veli				400 0 0
Deduct expenditure for common purposes as particularized below :—				
Reaping at 4 kalams and 2 markals per 100 ... =	16	8	0	36 0 0
Carpenter and blacksmith at 1 kalam per 100 ... =	4	0	0	
Kaval or pattikaran (*guard*) at 10 markals per 100. =	3	4	0	
Due to Pannaiyals at time of threshing at 3 kalams per 100 ... ... =	12	0	0	
Charitable purposes at 3 kalams per 100 as noted below :—				
Urpichai and temple	2	8	0	12 0 0
Vannan or washerman	2	0	0	
Native Doctor	2	0	0	
Niranikam, toti and other village servants ...	5	4	0	
Total deduction...				48 0 0
Remaining ..				352 0 0
Half of this goes to mirasidar and porakudi				176 0 0
Remaining half to Government				176 0 0

The commutation price was fixed * at 8 annas per kalam, which made the rate of assessment Rs. 88 per veli (acres 6·61) or Rs. 13-5-0 per acre.

* *For each maganam.*

16. Mr. Kindersley not only fixed the Government demand for the whole village, but also the amount of assessment due on each field (Taramfysal). An account showing the fieldwar assessment was prepared by the ryots themselves who were called upon to distribute the Government demand for the whole village.

17. By 1833 Mr. Kindersley had introduced his Mothafysal and Taramfysal settlement into about one-third of the villages of the district, chiefly in Shiyáli, Tánjore and Patukóta taluks, but he was not allowed to proceed further as the system did not meet with the approval of either the Board of Revenue or the Government. Nothing further was done till 1859, when Government sanctioned the introduction of the Mothafysal system—but not the Taramfysal—into the remaining villages of the district.

18. At the present moment, therefore, with the exception of 46 villages, two-thirds of the villages are assessed at one rate for all lands (Mothafysal), and in one-third the lands are assessed at different rates according to the quality of the soil (Taramfysal).

19. The above 46 villages are situated in the south-eastern portion of the district at the junction of the Negapatam and Tiruturaipúndi taluks, and form a low sandy plain near the coast. As the cultivation here differed from the rest of the district, consisting chiefly of scattered patches of Manavari, or rain-fed, paddy, it was not thought desirable to introduce the Mothafysal settlement. Various other settlements were tried at different times, and in 1858 the villages were leased for 7 years at a fixed rent (Kattuguttagai), the mirasidars being permitted to extend the cultivation to any extent they chose. The area of these villages is 41,702 acres, and they were rented in 1858 for Rs. 47,316, or an average of Re. 1 per acre. No fresh settlement was ever made and the Kattuguttagai of 1858 is still in force. As since that period the area under cultivation has been greatly extended, there will probably be a considerable increase in revenue in these villages by the present settlement.

20. *Typical taluks.*—It was originally intended that I should submit a scheme for the whole district based on the classification results of one typical taluk. Kumbakónam was the first taluk taken up for classification simply on the ground that it was the only one at the time for which survey plans and registers were ready. Shortly after the work was commenced, I came to the conclusion that neither Kumbakónam nor any other taluk could be taken as typical of the whole district. I thereupon consulted Mr. Gibson, the Collector, on the subject, and we agreed that it was very necessary, in addition to Kumbakónam, to include in my report Shiyáli taluk as containing the tail-end of the Cauvery irrigation as well as the sandy soil along the coast, and Tanjore taluk as containing the best irrigation and the richest land in the district as well as some ordinary dry lands forming the southern portion of the taluk. I submitted this proposal to the Board, and in its Proceedings, No. 163, dated 2nd April 1889, I was directed to submit a scheme for the 3 taluks of Tanjore, Kumbakónam and Shiyáli.

21. *Means of communication.*—The district is extremely well off as regards facilities of communication. The accompanying map shows that the whole district is covered with a net-work of roads, and that the Madras-Tuticorin railway runs through Tanjore, Kumbakónam, Máyavaram and Shiyáli, and the Negapatam branch line through Mannárgudi, Nannilam and Negapatam. With the exception of Tiruturaipúndi and Patukóta taluks, every village in the district is practically within 10 miles of the railway, and in this respect alone no other district in the Presidency has equal advantages. There is an immense export of surplus grain by the railway, but in addition to this, the district has the advantage of no less than 16 sea-ports, of which Tranquebar, Karikal, Negapatam and Mutupet are the chief. At Tranquebar and Negapatam steamers call weekly, and from Negapatam there is an enormous export of grain, as well as emigration of laborers to the Straits. All that is needed to make the communication of the district perfect is a line of railway from Máyavaram due south 50 miles to Mutupet, on the borders of the Patukóta and Tiruturaipúndi taluks, whence there is a considerable export of grain to Ceylon. This line of railway has been under discussion for some time, and I believe its construction will shortly be sanctioned.

22. *Irrigation works.*—"The total irrigation of the Tanjore district is as follows:—

—	Number of works.	Area.	Revenue.
"Imperial."			RS.
Cauvery delta system	...	* 891,903	41,32,799
Works for which Capital and Revenue accounts are not kept	63	21,575	74,896
Minor	597	38,258	1,04,026
Total ...	660	951,736	43,11,721

V

* A small portion of this irrigation is in the Trichinopoly district.

The district ranks first in the Presidency as regards the importance of its irrigation, but outside the Cauvery delta the 'Imperial' works are unimportant. The 63 'Imperial' works outside the delta are in the taluks of Tanjore, Patukóta and a portion of Mannárgudi. The most important of them are under the Vellar river, which have a total revenue of Rs. 23,227. Out of the 63 'Imperial' works, 14 have been specially classed as 'Imperial.' A reference to the abstract and statements accompanying the list of 'Imperial' works will show that the average revenue per acre of both 'Imperial' and 'Minor' works is low." The above is an extract from Mr. A. S. Russell's Note on Lists and Maps of "Imperial" Irrigation Works, dated 1885.

23. The following information is taken from Mr. Vincent's "Brief Narration of the Cauvery Delta system of Irrigation," dated 1882. The river Cauvery rises near Mercara in Coorg. It pursues at first a north-easterly course, passes close to the town of Srirungapatam, and after flowing 150 miles reaches the well-known "Cauvery Falls." On leaving the Mysore plateau the river flows nearly due south, then turns to the east through the districts of Coimbatore and Trichinopoly and finally flows to the sea in a north-easterly direction. The river and its tributaries being fed by the rains of both monsoons, the flow is abundant and generally constant for about 9 months in the year. The following is the ordinary state of the supply. The first fresh occurs in the middle of June, which enables cultivation to be commenced. The supply continues fairly good till the middle of July when the heavy south-west monsoon freshes come down. The full supply continues through August, but is less abundant in September. In October and November there are small freshes from the effects of the north-east monsoon which occasionally culminate in November and December in very heavy floods. After this the supply gradually diminishes till March, when the bed is dry.

24. The head of the delta is 10 miles west of Trichinopoly at the western end of the island of Srírangam. Here the river is divided into two branches, the Cauvery proceeding east and north-east through the delta, while the other branch, the Coleroon, flows in a north-easterly direction to the sea and forms the northern boundary of the Tanjore delta. The whole of the supply entering the Cauvery which cannot be disposed of by the irrigation channels is passed into the Coleroon by means of several surplus works of which the Grand Anicut is the principal, and in this capacity it is difficult to over estimate its importance.

25. It may be as well to state here that the only irrigation work on the Coleroon affecting this district is "the Lower Anicut" in the Kumbakónam taluk about 30 miles from the sea. Here two channels take off, the North Rajah Vaikal supplying the large Veeranam tank in South Arcot district, and the South Rajah Vaikal irrigating the north-east corner of the Cauvery delta, portions of Máyavaram and Shiyáli taluks.

26. The first of the Tanjore delta works are exceedingly ancient, and are supposed to have been executed about the close of the second century. When the district was ceded to the British in 1799, the state of affairs in the delta had become very critical owing to the absence of any dam at the head of the delta, in consequence of which the bed of the Cauvery silted up and almost the whole of the water went down the Coleroon. In 1835 Sir Arthur Cotton constructed an anicut across the head of the Coleroon to limit the supply entering that river, and to force an increased volume of water down the Cauvery. To completely regulate the supply to both rivers, however, a second dam was required across the Cauvery, and this was constructed in 1845, the two works being now known as "the Upper Anicut."

27. The first river branching off from the Cauvery is the Vennár, 17 miles below the Upper Anicut, which supplies water to the whole of the southern portion of the delta. The area of irrigation under each may be taken approximately as follows:—

	ACRES.
Under Cauvery	451,751
Do. Vennár	403,069

2

Until quite recently the supply to these rivers was not regulated, the result being that disastrous floods occasionally occurred. To remedy this, the works at "the Grand Anicut" were completed at a cost of about 5 lakhs of rupees in the year 1886, too late, however, to prevent the loss of some 7 lakhs of rupees of revenue by the very high flood of 1884. These works, which are 5 miles west of the Tanjore boundary, comprise a bridge with regulators and shutters across the Cauvery and Vennár, and another bridge running due west between the Cauvery and the Coleroon—which here are only a few yards apart—with a dam below over which passes the surplus flood water into the Coleroon. By the construction of these works the delta has been practically rendered secure against floods.

28. The next river to take off from the Cauvery is the Kodamurti, 10 miles east of the Grand Anicut. Here there is a bridge across the river with a dam beneath. There are, however, no regulators and shutters to control the supply, and the result is that the Kodamurti takes off 3 times as much water as is required, whilst the lands at the end of Cauvery suffer at times from a short supply. I venture to suggest the advisability of constructing the necessary regulators at an early date with a view to improving the supply to the lands at the tail-end of the Cauvery.

29. With reference to this suggestion I beg to add that it would confer a considerable benefit on the delta if proper regulators were constructed at the heads of all the numerous rivers, in place of the dams at present existing, to allow of the supply to each river being thoroughly controlled and regulated. I am also informed that in some cases villagers are allowed the right of erecting koramboos (dams) by means of which when the rivers are low they obtain more than their proper share of the available supply. This practice, which I am told the Engineers are powerless to prevent, interferes with the training and maintenance of the rivers, and is productive of numerous complaints.

30. The only delta irrigation work the improvement of which would affect the revenue is the Manniar. This is fed partly by the Cauvery and partly by the Coleroon. It takes off from the Coleroon just north of Tiruvádi in Tanjore taluk. At present, in consequence of the southern half of the bed of the Coleroon being higher than the northern, the Manniar obtains a supply only when the river is in flood, and subsequently has to depend on the Cauvery and some drainage channels. Water flows in the Coleroon all the year round, and if the Public Works Department could manage to turn water into the Manniar at all seasons, it would greatly benefit a large area of 34,000 acres of land. In consequence of the present defect in the supply, I have had to place 13,000 acres in Kumbakónam taluk in the 2nd class. But if the improvement I have suggested is practicable and is carried out, the irrigation of these 13,000 acres could with justice be raised to the 1st class, and the State would thereby gain a sum of Rs 13,000 per annum. This amount at 5 per cent. interest represents a capital sum of Rs. 2,60,000, but I am not aware whether the necessary works could be constructed for that sum.

31. During the inspection of work by my Assistant and myself—and every village without exception has been visited—a few petitions were received from ryots requesting that certain improvements might be made in minor irrigation channels, and I have forwarded all such cases to the Collector for disposal. The improvements asked for are not important works in themselves, but they are of considerable importance to the ryots of the villages concerned, and in consideration of the large increase in revenue that will result from settlement, I venture to express a hope that these and all other improvements may be carried out, and that the present inadequate maintenance allowance may be largely increased.

32. The following table shows the average area under the principal rivers and channels. The figures are taken from Mr. Vincent's report, but are not quite correct, as Mr. A. H. Garrett, Executive Engineer, in a Memorandum, prepared a few months ago, on the "Water Distribution, Tanjore Delta," writes—"the irrigable area is a little over 900,000 acres, of which 820,000 are effectively irrigated."

River.	Area.	River.	Area.	River.	Area.
	ACRES.		ACRES.		ACRES.
				Kodamurti	109,338
				In French territory	5,551
					114,889
		Cauvery	401,236	Arasillar	57,867
		In French territory	27,786	In French territory	22,235
					80,102
			429,022	Virasolan	55,125
ganda Cauvery—				Veeramanar	12,524
Government	702,630			Moottappan Cauvery	6,407
Inam	91,639			Palavar	19,508
	794,269			Manniar	34,527
				By minor channel direct ..	76,082
				Irrigation by surplus, &c. ..	28,785
In French territory ..	27,786			By spring water	1,073
	822,055			Pillai Vaikal	8,136
				Ananda Cauvery	3,865
				Vadavar	13,014
				Vetár	94,541
				Pamanair	33,546
		Vennár	393,033	Corair	113,216
				Pandavair	21,365
				Vellayar	35,713
				Athaniraramanar	4,964
				By minor channels direct ..	39,912
				Sundry smaller channels and surplus	24,761

33. *Grouping of irrigation.*—I now come to the question of classing the irrigation the district, and I propose to have 5 groups as follows :—

1st Group.—River irrigation in the western portion of the district.

2nd Group.—River irrigation in the eastern portion of the district, and large r-fed tanks.

3rd Group.—Hill streams, tanks of good capacity fed thereby, spring channels, rain-fed tanks holding between 3 and 5 months' supply.

4th Group.—Rain-fed tanks holding between one and three months' supply.

5th Group.—Small rain-fed tanks affording less then one month's supply.

34. I propose placing the northern portion of Tanjore taluk, the whole of mbakónam, with the exception of 28 villages in the north-east corner, and the ater portion of Nannilam in the 1st group.

In the 2nd group, the 28 villages above referred to of Kumbakónam taluk, the le of Máyavaram, Shiyáli, Negapatam and Tiruturaipúndi and a portion of nnárgudi and Nannilam taluks.

In the 3rd, 4th and 5th groups, irrigation works in the Patukóta taluk, and portion of Mannárgudi, Tiruturaipúndi and Tanjore taluks.

35. I am of opinion that it is sufficiently liberal to allow for a difference of only e group in the delta irrigation. It is true the coast villages do not receive such an nple supply as the villages much further west, but they receive sufficient water in rdinary years for a single crop, and that is the main consideration. This last season, consequence of the failure of the north-east monsoon and the absence of freshes in the auvery after the month of October, was the worst experienced since the famine of 1877, et during the month of January, when I personally inspected a considerable number f villages in the south-eastern portion of Shiyáli taluk along the coast, I found a fair mount of water in the channels, and was surprised to see the crops—almost ready for arvesting—looking so well under the circumstances. In the western and northern illages of Shiyáli the irrigation from Rajah Vaikal, which takes off from the Coleroon the Lower Anicut, is extremely good and almost equal to the best Cauvery irrigaon, but I have placed it in the 2nd group along with the rest of the irrigation in hiyáli, partly because the result of placing it in the 1st group would be an increase assessment by settlement of over 50 per cent.

36. Moreover, the eastern portion of the district actually receives a better supply of water in a season such as the last, for it gets the benefit of all the drainage water from the western portion of the district when local rain falls. During the last season there were no freshes in the Cauvery after October and the crops in Ta[illegible] and Kumbakónam suffered in consequence to some extent, but there was good loca[illegible] October and again in December of which the coast taluks alone derived [illegible] I may further state that, notwithstanding the extremely unfavorable season, the r[illegible] other com[illegible] sions granted during the recent jamabandi of Shiyáli amounted to only Rs. 2,714.

37. It has been stated that there were no freshes in the Cauvery during the north-east monsoon—a very rare occurrence,—but there was an abundant supply during the south-west monsoon, and from the end of May to the end of September the river was in flood. The failure of irrigation during both seasons has never yet been known, and the 1st group Cauvery irrigation must therefore be considered equal to the best irrigation in the Presidency ; and I consider the 2nd group irrigation, including that in the coast villages, equal to the Vaigai river irrigation in Madura, the Pálár in North Arcot, and the Pennár in Cuddapah. I am well acquainted with all three rivers and all three have been placed in the 1st group.

38. The 3rd, 4th and 5th group irrigation being comparatively speaking unimportant calls for no special remarks. The following is the grouping of the irrigation works in the 3 taluks concerned in these proposals :—

Tanjore.

In the 1st group all rivers.
Do 2nd do. 8 tanks.
Do. 3rd do. 50 do.
Do. 4th do. 170 do.
Do. 5th do. 133 do.

Kumbakónam.

In the 1st group all rivers except one.
Do. 2nd do. one river.

Shiyáli.

In the 2nd group, all (river) irrigation.

39. *Rainfall.*—In the matter of rainfall, Tanjore again has the advantage over all other settled districts with the exception of Chingleput. The fall is heavier along the coast than inland, and this should be noted in connection with my remarks in para. 35 on the wet grouping. During the south-west monsoon, from May to September, an average of 15 inches is registered, and during the north-east monsoon, from October to January, the fall averages 29 inches. The district, however, derives most benefit from the south-west monsoon in consequence of the heavy and never failing rainfall during that time on the Western Ghâts whence come the heavy freshes and in the Cauvery. The following statement shows the rainfall during the last [illegible] years, and also the average rainfall of other districts for the last 10 years :—

RAINFALL in Tanjore during the last 20 years.

—	South-west monsoon, from April to September.	North-east monsoon, from October to March.	Total.
1870-71	17·35	28·55	45·90
1871-72	21·61	24·61	46·22
1872-73	20·74	33·03	53·77
1873-74	12·55	26·69	39·24
1874-75	17·71	22·38	40·09
1875-76	13·77	17·50	31·27
1876-77	13·01	15·37	28·38
1877-78	13·55	37·06	50·61
1878-79	16·88	14·38	31·26
1879-80	20·69	23·99	44·68
1880-81	13·48	42·86	56·34
1881-82	11·45	28·26	39·71
1882-83	14·43	30·30	44·73
1883-84	11·14	28·01	39·15
1884-85	8·08	56·15	64·23
1885-86	10·43	39·72	50·15
1886-87	30·88	22·17	53·05
1887-88	13·67	44·79	58·46
1888-89	16·41	33·63	50·04
1889-90	19·13	17·14	36·27
Total ..	316·96	586·59	903·55
Average ..	15·85	29·33	45·18

AVERAGE rainfall of all districts for the last 10 years.

Districts.	Average rainfall.	Remarks.
1. Chingleput	49·21	
2. Tanjore	47·81	
3. Vizagapatam	46·83	
4. Ganjam	45·12	
5. South Arcot	44·21	Adjoining Tanjore.
6. North Arcot	40·55	
7. Nellore	36·00	
8. Godávari	35·53	
9. Salem	34·53	
10. Trichinopoly	34·44	Adjoining Tanjore.
11. Kistna	33·64	
12. Madura	31·25	Adjoining Tanjore.
13. Cuddapah	30·07	
14. Tinnevelly	29·40	
15. Coimbatore	26·84	
16. Kurnool	26·23	
17. Anantapur	22·87	
18. Bellary	22·11	

40. *Alluvial soils.*—In my letter to the Board of Revenue, dated the 6th February 1889, No. 96, I requested sanction to classify the lands irrigated by the Cauvery as alluvial where they were found to be of that nature, and I at the same time requested orders as to whether kyles, or crop experiments, should be made as these had been dispensed with in recent settlements. I suggested that kyles would not be necessary unless it was found desirable to impose a higher rate than existed in any other district, and in that case we should have to justify the higher rate of assessment by proving that the best soil produced a heavier crop than in any other district. I remarked at the same time that I thought the highest rate hitherto sanctioned—Rs. 12 per acre in Coimbatore, Tinnevelly and Cuddapah—would probably be found quite high enough, and that if there was any great increase in revenue by settlement it would be due to the very high average both in the class of irrigation and in the quality of the soil. In reply to my letter, the Board, in its Proceedings, No. 68, dated 15th February 1889, directed me to carefully ascertain the yields of the soils in Tanjore by actual experiments.

41. As regards the alluvial soils of the delta, they were at the outset, when work was commenced in Kumbakónam, placed under the ordinary classes and sorts of the standard classification table. My subordinates, however, found this a difficult matter in consequence of the chocolate color of the alluvial deposits in most of the villages, and of the different consistency of the soils, some being so much heavier than others. The result was that some men classed soils as III and IV (regar clay and loam) which in the adjoining villages were registered as VI and VII (red ferruginous clay and loam) by another classifier. Moreover, these soils enriched as they are by the alluvial deposits of the Cauvery river are unquestionably superior to the soils which are not so effected, and consequently, as a matter of justice, it is necessary to place them in a higher scale.

42. Mr. Wilson, the Commissioner, paid a visit of inspection to Kumbakónam in July of last year, and decided that the soils were unquestionably alluvial. In the Proceedings of the Board of Revenue, No. 2970, of the 2nd August 1889, Mr. Wilson wrote, "they are purely alluvial and transported soils and partake therefore of the nature of every soil through which the river which deposited them passed in its course: the soil is a composite blend as alluvial soils always are;" and the Government, in its order, No. 5535, dated 28th August 1889, approved of my proposal to have both for dry and wet 2 classes of alluvial soils, I (clay) and II (loam) with 5 sorts for each class. The dry alluvial lands are for the most part "padugai" or garden lands situated on either side of the rivers between the flood embankments and the banks of the rivers, and are extremely rich and valuable. As regards the relative value of I and II soils, I resolved after due consideration and inquiry to adopt the principle of the standard classification table, and constitute the first sort loam—2-1—as the best for wet, and first sort clay—1-1—as the best for dry. The crop experiments since made have proved this valuation to be correct.

43. In my own experience I have never seen anything to equal the best alluvial soils of Tanjore, which possess two great advantages over all other lands in that they do not require manuring and can never deteriorate. As an instance of the wonderful value of the Cauvery flood water, I may mention that in a village I inspected on the banks of the Coleroon—9 miles north of Tanjore,—there was 15 years ago a large area of poor sandy dry soil. The Public Works Department then constructed a channel from the Cauvery to irrigate this and several other villages, with the result that there is already a rich alluvial deposit over 6 inches in depth, and at the time of my visit a splendid crop of paddy was almost ready for harvesting.

44. The following is the standard classification table with the additional alluvial classes and sorts. The Board will observe that I consider 4-1—the best ordinary wet land—equal in value to 2-3, and 3-1—the best ordinary dry land—equal to 1-3:—

Wet			Dry.			Wet.			Dry.		
Classification.		Taram.	Classification.		Taram.	Classification.		Taram.	Classification.		Taram.
Class.	Sort.		Class.	Sort.		Class.	Sort.		Class.	Sort.	
2	1	1	1	1	1	6	2	6	7	3	7
2	2	2	1	2	2	8	2		5	2	
1	1		2	1		12	2		6	2	
2	3	3	1	3	3	13	1		8	2	
1	2		2	2		4	5	7	12	2	
4	1		3	1		3	4		13	1	
2	4	4	1	4	4	7	4		4	5	8
1	3		2	3		5	3		7	4	
4	2		3	2		6	3		5	3	
3	1		4	1		8	3		6	3	
7	1		1	5	5	12	3		8	3	
2	5	5	2	4		13	2		12	3	
1	4		3	3		14	1		13	2	
4	3		4	2		3	5	8	14	1	
3	2		7	1		7	5		7	5	9
7	2		2	5	6	5	4		5	4	
5	1		3	4		6	4		6	4	
6	1		4	3		8	4		8	4	
8	1		7	2		13	3		13	3	
12	1		5	1		14	2		14	2	
1	5	6	6	1		5	5	9	5	5	10
4	4		8	1		6	5		6	5	
3	3		12	1		8	5		8	5	
7	3		3	5	7	14	3		14	3	
5	2		4	4							

45. I have referred at some length to these soils, as Tanjore is the only district in which wet lands have been placed under 2 alluvial classes with 5 sorts.

46. The next point for consideration is how far from the head of the Cauvery does this rich alluvial soil extend? There is no doubt that the alluvial deposits are carried by the high freshes as far as the coast, but unfortunately their value is almost neutralized by the large amount of drainage water which the river channels receive when approaching the coast. That the lands as far east as the town of Shiyáli are rich with alluvial deposits is unquestionable, and Shiyáli is only 8 miles from the coast. East of Shiyáli, and for a distance of 2 or 3 miles, the soil is black (regar), and thence to the sea it is sandy (arenaceous). My subordinates had placed the lands south-west of Shiyáli town under the alluvial classes, but I hesitated to confirm this as I found that they were not quite equal to the lands further south-west, and I eventually gave the benefit of the doubt, as I invariably do, to the ryots, and fixed the boundary of Máyavaram taluk as the limit of the alluvial soil.

47. It would naturally be supposed that all the lands south-west of this limit would be alluvial, but I regret to say there is one exception. During the classification of the Kumbakónam taluk, my assistant reported that the tract of country between the Vennár and Vetár rivers was very inferior, and doubted whether it should be classed as alluvial. I found on inspection that this was the case, and at once directed that all the lands between these rivers should be removed from the alluvial tarams, and that the standard classification table should be applied to them. The Board will

observe from my classification table that this was equivalent to a reduction of two sorts (two money rates), 4-1 being equal to 2-3.

48. Some months later when Tanjore was taken up for classification, precisely the same peculiarity was found to exist in the soils between the Vennár and Vetár in that taluk as in Kumbakónam. This is accounted for by the sub-soil between these rivers being limestone which works its way to the surface and reduces the quality of the soil. The soil of a village on the southern bank of the Vetár is far inferior to that in the adjoining village on the north, and it is remarkable that the line of demarcation should be so distinct. Fortunately, the Vennár and Vetár run east and south-east rather than north-east, and consequently they do not affect the lands in Máyavaram or Nannilam taluk, and only 33 villages in Kumbakónam and 50 in Tanjore.

49. I should state that the sub-soil generally throughout the delta is sandy, which is a distinct advantage in the matter of drainage, where the supply of water is so abundant, and occasionally excessive.

50. The accompanying map shows the soils of the district under the four chief series as actually classified in the three taluks under report, and as they probably will be in the other taluks.

51. *Classification of soils.*—The following statement shows the distribution of the soils and the percentage of area under each class and sort:—

Description of soil.	Taram or class.	Extent under								
		First sort.				Second sort.				Third sort.
		Kumbakónam.	Shiyáli.	Tanjore.	Total.	Kumbakónam.	Shiyáli.	Tanjore.	Total.	Kumbakónam.
1	2	3	4	5	6	7	8	9	10	11
		ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Alluvial	I ..	26,748·32	..	3,258·93	30,007·25	23,906·25	..	4,462·92	28,369·17	10,312·81
	II ..	2,382 69	..	1,673·11	4,055·80	33,016·11	..	7,956·22	40,972·33	11,467·24
		29,131·1	..	4,932·4	34,063·5	56,922·36	..	12,419·14	69,341·50	21,780·5
Regar	III ..	3,650·84	7,740·56	6,434·80	17,826·20	7,857·0	13,017·45	13,483·50	34,357·95	7,022·81
	IV ..	351·89	1,326·65	837·23	2,515·77	2,254·72	4,720·99	3,474 87	10,450·58	1,309·85
	V ..	7·14	1,604·40	348·86	1,960·40	..	1,979 53	187·50	2,167·3	30·41
		4,009·87	10,671·61	7,620·89	22,302·37	10,111·72	19,717·97	17,145·87	46,975·56	8,363·7
Red Ferruginous ..	VII ..	..	..	4,387·31	4,387·31	..	..	13,114·94	13,114·94	..
	VIII ..	..	..	20,328·53	20,328·53	..	..	20 609 34	20,609·34	..
		..	..	24,715·84	24,715·84	..	..	33,724·28	33,724·28	..
Arenaceous ..	XII ..	..	2,411 4	..	2,411·4	..	3,093·52	..	3,093·52	...
	XIII ..	..	1,233·35	..	1,233·35	..	3,217·26	..	3,217·26	..
	XIV ..	..	334·99	..	334·99	..	761 2	..	761 2	..
		..	3,979·38	..	3,979·38	..	7,071·80	..	7,071·80	..
	Total ..	33,140·88	14,650·99	37,268·77	55,060·64	67,034·8	26,789·77	63,259 29	157,113·14	30,143 12

Description of soil.	Taram or class.	Extent under—cont.								
		Third sort—cont.			Fourth sort.				Fifth sort.	
		Shiyáli.	Tanjore.	Total.	Kumbakónam.	Shiyáli.	Tanjore.	Total.	Kumbakónam.	Shiyáli.
		12	13	14	15	16	17	18	19	20
		ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Alluvial	I ..	..	2,255·81	12,568·62	1,441·97	..	104·66	1,546·63	389·37	..
	II ..	..	7,094·0	18,561·24	2,915·69	..	3,613·12	6,528·81	908·0	..
		..	9,349·81	31,129·86	4,357·66	..	3,717·78	8,075·44	1,297·37	..
Regar	III ..	6,306·75	8,230·36	21,559·92	2,483·41	1,479·25	3,258·90	7,221·56	316·53	269·33
	IV ..	6,415·30	6,183·29	13,908·44	340·56	3,475·96	4,135·84	7,952·36	151·84	1,147·49
	V ..	635·62	453·29	1,119·32	..	348·79	497·35	846·14	..	58·30
		13,357·67	14,866·94	36,587·68	2,823·97	5,304·0	7,892·9	16,020·6	468·37	1,475·12
Red Ferruginous ..	VII ..	..	24,591·35	24,591·35	..	..	12,718·25	12,718·25	..	..
	VIII ..	..	13,617·70	13,617·70	..	..	2,711·20	2,711·20	..	..
		..	38,209·5	38,209·5	..	..	15,429·45	15,429·45	..	..
Arenaceous ..	XII ..	3,492·73	..	3,492·73	..	..	..	..	..	..
	XIII ..	3,063·70	..	3,063·70	..	..	..	..	..	..
	XIV ..	1,841·6	..	1,841·6	..	..	..	..	..	..
		8,397·49	..	8,397·49	..	..	..	..	..	..
	Total ..	21,755·16	62,425·80	114,324·8	7,181·63	5,304·0	27,039·32	39,524·95	1,765·74	1,475·12

Description of soil.	Taram or class.	EXTENT UNDER—*cont.*						PERCENTAGE.			
		Fifth sort—*cont.*		Total.							
		Tanjore.	Total.	Kumbakónam.	Shiyáli.	Tanjore.	Total.	Kumbakó-nam.	Shiyáli.	Tanjore.	Total.
		21	22	23	24	25	26	27	28	29	30
		ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Alluvial	I ..	74·34	463·71	62,798·72	..	10,156·66	72,955·38	45	..	5	18
	II ..	1,746·42	2,654·42	50,689·73	..	22,082·87	72,772·60	37	..	11	18
		1,820·76	3,118·13	113,488·45	..	32,239·53	145,727·98	82	..	16	36
Regar	*III* ..	2,011·87	2,597·73	21,330·59	28,813·34	33,419·43	83,563.36	15	41	17	21
	IV ..	1,304·87	2,604·20	4,408·86	17,086·39	15,936·10	37,431·35	3	24	8	9
	V ..	9·20	67·50	37·55	4,626·64	1,496·20	6,160·39	..	7	1	1
		3,325·94	5,269·43	25,777·0	50,526·37	50,851·73	127,155·10	18	72	26	31
Red Ferruginous ..	*VII* ..	2,562·69	2,562·69	..	..	57,374·54	57,374·54	..	..	29	12
	VIII ..	624·48	624·48	..	..	57,891·25	57,891·25	..	..	29	12
		3,187·17	3,187·17	..	..	115,265·79	115,265·79	..	..	58	23
Arenaceous ..	XII ..	..	..	..	8,997·29	..	8,997·29	..	13	..	2
	XIII ..	..	..	..	7,514·31	..	7,514·31	..	11	..	2
	XIV ..	..	..	..	2,937·7	..	2,937·7	..	4	..	1
		..	..	..	19,448·67	..	19,448·67	..	29	..	5
	Total ..	8,333·87	11,574·73	139,265·45	63,975·4	198,357·5	497,597·54	100	100	100	100

52. It will be observed that no less than 68 per cent. of the alluvial lands have been classed as superior under 2—2, 1—1 and 1—2, but the explanation of this is very simple. 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. This was found to be the case, and where alluvial soils have been classed as inferior, it was due to exceptional causes.

53. Only 3,190 acres of wet land have been classed under 2—1. Upwards of 10,000 acres in Kumbakónam taluk were originally classified as 2—1, but, though these lands are extremely rich, I reduced the whole of this area, with the exception of a few scattered fields in the midst of dry lands, to 2—2, as I wished to confine 2—1 classification as far as possible to the lands in Tanjore taluk near Tiruvádi. These lands are irrigated by the Cauvery, and form a narrow tract of country called the "breast of Tanjore," being noted far and wide for their wonderful fertility.

54. *Thorough inspection of classification.*—I fully realized the importance of thoroughly testing the classification in this district, and I venture to state that the figures may be relied upon as correct, for almost every village in the three taluks has been inspected by my able Supervisor Attota Ramayya, and the classification of every village without exception has been finally revised by myself, or my Assistant Mr. Audinarayana Iyah.

55. *Population and agricultural statistics.*—The following are the statistics of population, number of houses and agricultural stock:—

Taluks.	Area in square miles.	TOWN AND VILLAGES.		Occupied houses.	POPULATION.		
		Town.	Villages.		Males.	Females.	Total.
Kumbakónam	314	3	505	61,667	179,538	191,185	370,723
Mannárgudi	284	1	299	31,647	88,213	93,437	181,650
Máyavaram	332	2	341	42,114	115,909	123,085	238,994
Negapatam	239	2	322	40,085	101,468	115,399	216,867
Nannilam	279	..	397	41,143	104,052	116,150	220,202
Pattukóta	909	..	840	47,346	117,871	126,846	244,717
Shiyáli	159	1	190	19,647	55,465	58,576	114,041
Tanjore	672	3	407	57,108	181,268	193,818	375,086
Tiruturaipúndi	466	..	238	33,775	82,744	85,359	168,103
Total ..	3,654	12	3,539	374,532	1,026,528	1,103,855	2,130,383

Agricultural Stock.

Taluks.	Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Bulls and heifer under 4 years.	Buffaloes under 4 years.	Horses and ponies.	Mules and donkeys.	Sheep and goats.	Carts.	Ploughs.	Boats.
Kumbakónam ..	37,344	8,992	30,433	18,786	26,641	11,232	270	169	58,365	3,683	23,845	3
Mannargudi ..	25,453	9,280	17,520	9,760	8,456	3,285	103	174	46,689	1,510	17,950	..
Mayavaram ..	33,366	6,845	25,609	11,266	24,109	7,025	54	23	44,384	2,102	21,418	32
Negapatam ..	22,856	4,267	18,131	7,364	14,086	4,230	436	82	35,194	1,356	11,778	192
Nannilam	31,372	7,725	24,656	12,575	20,234	6,893	117	28	40,232	2,070	26,923	..
Patukóta	15,806	2,871	5,450	3,124	5,197	1,917	20	115	45,629	786	7,845	6
Shiyali	18,666	4,910	13,904	5,115	12,254	3,468	23	20	27,646	1,037	10,886	69
Tanjore	56,860	7,604	37,954	17,000	29,480	9,326	344	256	105,837	7,033	33,141	..
Tiruturaipúndi ..	25,883	5,208	22,001	6,847	15,737	4,149	176	56	41,148	716	15,999	146
Total ..	270,606	57,702	195,658	91,837	156,194	51,525	1,543	923	445,124	20,293	169,785	448

56. The following statement shows the adult population, male and female arranged according to occupation :—

Taluks.	Professional, Class I.	Domestic, Class II.	Commercial, Class III.	Agricultural, Class IV.	Industrial, Class V.	Indefinite and non-productive, Class VI.	Total.
Kumbakónam	9,216	2,286	5,788	98,397	53,295	201,741	370,723
Mannárgudi	3,905	927	2,150	69,729	15,100	89,839	181,650
Máyavaram	6,119	1,145	3,104	68,818	29,432	144,376	238,994
Negapatam	6,096	1,490	6,116	51,972	25,486	125,707	216,867
Nannilam	4,648	724	3,261	72,538	21,325	117,706	220,202
Patukóta	4,099	1,320	2,396	95,686	19,361	121,855	244,717
Shiyáli	2,418	618	1,596	36,401	10,890	62,118	114,041
Tanjore	8,941	3,193	5,307	100,089	37,846	210,710	375,086
Tiruturaipúndi	3,190	423	2,040	64,826	13,397	94,257	168,103
Total ..	48,632	12,126	31,758	647,450	223,102	1,167,309	2,130,383

57. Of the total population of the district—

Hindus number	1,939,121
Mahomedans	112,058
Christians	78,258
Jains	625
Others	21
Total ...	2,130,383

58. *Rent-roll.*—The rent-roll for fasli 1298 is as follows :—

Pattas.	Single pattas.		Joint pattas.		
	Number of pattas.	Assessment inclusive of remission, tirvajasti, &c., but exclusive of cess and morahs.	Number of pattas.	Number of registered ryots holding joint pattas.	Assessment inclusive of remission, tirvajasti, &c., but exclusive of cess and morahs.
		RS.			RS.
Below 10 rupees	87,849	2,85,418	8,184	20,611	99,866
Above 10 rupees, but below 30 rupees	34,681	6,01,372	3,649	9,450	65,816
Do. 30 " " 50 "	10,934	4,20,918	1,263	3,500	48,455
Do. 50 " " 100 "	8,690	6,15,479	1,065	2,858	74,372
Do. 100 " " 250 "	5,144	7,54,935	760	2,278	1,17,716
Do. 250 " " 500 "	1,451	4,66,610	228	605	78,688
Do. 500 " " 1,000 "	551	3,61,616	112	323	72,451
Upwards of 1,000 rupees	197	2,97,271	31	100	43,835
Total ..	149,497	38,03,619	15,292	39,725	6,31,229

The percentage of pattas below Rs. 10 is 58 per cent. as compared with 72 per cent. in South Arcot.

59. *Revenue demand.*—The following was the revenue demand, exclusive of miscellaneous items during the last 29 years :—

Fasli.	Net demand for the whole district.	Net demand for the taluks of		
		Kumbakónam.	Shiyáli.	Tanjore.
	RS.	RS.	RS.	RS.
1270	..	8,28,549	2.49,270	5,94,980
1271	..	8,32,049	2,64,145	6,19,980
1272	..	7,74,707	2,64,479	5,75,460
1273	39,74,451	7,26,123	2,49,897	5,72,709
1274	39,39,234	7,25,612	2,47,080	5,75,490
1275	37,59,717	7,34,631	2,44,277	5,48,554
1276	39,46,072	7,39,670	2,58,354	5,57,751
1277	39,79,042	7,55,206	2,67,030	5,31,309
1278	39,75,169	7,43,782	2,56,510	5,51,917
1279	38,46,663	7,19,174	2,53,465	5,38,965
1280	38,68,117	7,20,289	2,54,992	5,47,396
1281	38,73,916	7,17,372	2,56,595	5,44,700
1282	38,92,242	7,18,984	2,57,708	5,47,269
1283	38,79,970	7,21,979	2,52,352	5,45,419
1284	39,28,062	7,26,011	2,59,747	5,57,020
1285	38,76,972	7,28,149	2,52,839	5,51,496
1286	37,07,272	7,15,526	2,44,328	4,98,652
1287	39,28,776	7,36,578	2,55,419	5,60,109
1288	39,73,185	7,45,538	2,61,141	5,55,838
1289	40,58,210	7,57,219	2,63,572	5,80,088
1290	38,80,671	7,45,977	2,60,932	5,71,105
1291	40,30,583	7,57,184	2,63,206	5,72,067
1292	40,20,563	7,51,530	2,65,030	5,61,188
1293	40,49,066	7,65,666	2,66,772	5,74,598
1294	32,84,682	7,51,767	2,14,550	5,64,133
1295	40,60,853	7,59,723	2,69,151	5,68,268
1296	40,66,428	7,61,436	2,69,111	5,67,119
1297	40,56,553	7,62,902	2,60,776	5,72,720
1298	40,66,395	7,57,871	2,68,713	5,68,113
Total ..	10,19,22,864	2,16,81,204	74,51,441	1,62,74,413
Average ..	39,20,110	7,47,628	2,56,946	5,61,186

NOTE.—[The talukwar figures *include* Amani rent while the district figures *exclude* the same.]

During the last 8 years, with the exception of fasli 1294, in which remissions to a large amount were granted in consequence of disastrous floods, the land revenue collections have realized a little over Rs. 40,00,000 each year. In former times, the amount of revenue collected was far in excess of this, and it is stated that Navab Mahomed Ali in the year 1774 collected no less than Rs. 80,00,000 of land revenue (page 467 of the Manual), equivalent to something like Rs. 2,00,00,000 of our money. 7

60. *Survey areas.*—The subjoined return shows the survey areas compared with the old paimash extent for all the taluks of the district. With the exception of a very small decrease in Shiyáli and Nannilam, there is a small increase by survey in wet in all taluks. In dry, there is a large increase in Máyavaram, Nannilam, Negapatam and Tiruturaipúndi. On the whole district, there is an increase of 16 per cent. in dry, only 2 per cent. in wet, and only 5 per cent. in dry and wet together.

Taluks.	Items.	Occupied.			Unoccupied.	Total, Government.	Inam.	Total area to be classified.	Poramboke.	Grand Total.
		Dry.	Wet.	Total.						
		ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
1. Kumbakónam ..	As per Revenue	25,328	112,596	137,924	4,322	142,246	27,927	170,173	30,208	200,381
	As per Survey	25,160	114,106	139,266	4,085	143,351	27,770	171,121	34,383	205,504
	Difference ..	− 168	+ 1,510	+ 1,342	− 237	+ 1,105	− 157	+ 948	+ 4,175	+ 5,123
	Percentage ..	− 1	+ 1	+ 1	− 6	+ 1	− 1	+ 1	+ 14	+ 2
2. Shiyáli	As per Revenue	15,981	55,279	71,260	2,502	73,762	13,554	87,316	21,921	109,237
	As per Survey	15,541	54,434	69,975	2,263	72,238	13,229	85,467	23,780	109,247
	Difference ..	− 440	− 845	− 1,285	− 239	− 1,524	− 325	− 1,849	+ 1,859	+ 10
	Percentage ..	− 3	− 2	− 2	− 10	− 2	− 2	− 2	+ 8	..
3. Tanjore	As per Revenue	106,283	81,010	187,293	28,862	216,155	19,985	236,140	81,612	317,752
	As per Survey	113,631	84,726	198,357	28,383	226,740	20,515	247,255	67,824	315,079
	Difference ..	+ 7,348	+ 3,716	+ 11,064	− 479	+ 10,585	+ 530	+ 11,115	− 13,788	− 2,673
	Percentage ..	+ 7	+ 5	+ 6	− 2	+ 5	+ 3	+ 5	− 17	− 1
Total of the 3 taluks .	As per Revenue	147,591	248,885	396,476	35,686	432,163	61,466	493,629	133,741	627,369
	As per Survey	154,331	253,266	407,597	34,732	442,329	61,513	503,843	125,987	629,829
	Difference ..	+ 6,740	+ 4,381	+ 11,121	− 954	+ 10,167	+ 47	+ 10,214	− 7,754	+ 2,460
	Percentage ..	+ 4	+ 2	+ 3	− 3	+ 2	..	+ 2	− 6	..
4. Máyavaram ..	As per Revenue	22,025	112,731	134,756	1,970	136,726	10,745	147,472	24,797	172,269
	As per Survey	27,079	113,470	140,549	1,017	141,566	10,824	152,390	25,558	177,948
	Difference ..	+ 5,054	+ 739	+ 5,793	− 953	+ 4,840	+ 78	+ 4,918	+ 761	+ 5,679
	Percentage ..	+ 23	+ 1	+ 4	− 48	+ 4	+ 1	+ 3	+ 3	+ 3
5. Nannilam	As per Revenue	12,440	131,201	143,641	1,151	144,792	10,762	155,554	29,263	184,817
	As per Survey	18,327	128,023	146,350	599	146,949	12,437	159,386	28,989	188,375
	Difference ..	+ 5,887	− 3,178	+ 2,709	− 552	+ 2,157	+ 1,675	+ 3,832	− 274	+ 3,558
	Percentage ..	+ 47	− 2	+ 2	− 48	+ 1	+ 16	+ 2	− 1	+ 2

Taluks.	Items.	Occupied.			Unoccupied.	Total, Government.	Inam.	Total area to be classified.	Poramboke.	Grand Total.
		Dry.	Wet.	Total.						
		ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
6. Negapatam ..	As per Revenue	10,109	85,053	95,162	9,401	104,563	5,653	110,216	29,545	139,761
	As per Survey	18,505	90,600	109,105	4,083	113,188	17,405	130,593	22,993	153,586
	Difference ..	+ 8,396	+ 5,547	+ 13,943	− 5,318	+ 8,625	+ 11,752	+ 20,377	− 6,552	+ 13,825
	Percentage ..	+ 83	+ 7	+ 15	− 57	+ 8	+ 208	+ 18	− 22	+ 9
7. Tiruturaipúndi ..	As per Revenue	30,469	98,962	129,431	32,954	162,385	19,626	182,011	145,216	327,227
	As per Survey	45,673	101,700	147,373	10,707	158,080	32,542	190,622	37,785	228,407
	Difference ..	+ 15,204	+ 2,738	+ 17,942	− 22,247	− 4,305	+ 12,916	+ 8,611	− 107,431	− 98,820
	Percentage ..	+ 50	+ 3	+ 14	− 68	− 3	+ 66	+ 5	− 74	− 30
8. Mannárgudi ..	As per Revenue	31,991	88,713	120,704	3,147	123,851	8,461	132,312	31,597	163,909
	As per Survey	34,689	88,780	123,469	5,440	128,909	26,085	154,994	29,142	184,136
	Difference ..	+ 2,698	+ 67	+ 2,765	+ 2,293	+ 5,058	+ 17,624	+ 22,682	− 2,455	+ 20,227
	Percentage ..	+ 8	..	+ 2	+ 73	+ 4	+ 208	+ 17	− 8	+ 12
9. Patukóta	As per Revenue	30,819	25,657	56,476	17,385	73,861	2,671	76,532	33,613	110,145
	As per Survey	32,994	27,268	60,262	8,838	69,100	1,311	70,411	39,577	109,988
	Difference ..	+ 2,175	+ 1,611	+ 3,786	− 8,547	− 4,761	− 1,360	− 6,121	+ 5,964	− 157
	Percentage ..	+ 7	+ 6	+ 7	− 49	− 6	− 51	− 8	+ 18	..
Total of the District .	As per Revenue	285,444	791,202	1,076,646	101,694	1,178,340	119,385	1,297,725	427,472	1,725,197
	As per Survey	331,598	803,107	1,134,705	65,416	1,200,121	162,117	1,362,238	309,731	1,671,969
	Difference ..	+ 46,154	+ 11,905	+ 58,059	− 36,278	+ 21,781	+ 42,732	+ 64,513	− 117,741	− 53,228
	Percentage ..	+ 16	+ 2	+ 5	− 36	+ 2	+ 36	+ 5	− 28	− 3

61. *Dry grouping.*—This is determined with reference to facilities of communication and proximity to markets. I have pointed out in paragraph 21 that this district is extremely well off both as regards rail and road communication, and that in the delta there are very few villages which are not within 10 miles of the railway. I have, therefore, placed all the dry lands in North Tanjore taluk and in Kumbakónam and Shiyáli (also Máyavaram, Nannilam, Negapatam, Mannárgudi and Tiruturaipúndi) in the first group. The sandy lands along the coast are, no doubt, inferior to the rich padugai lands of the west, but the classification allows for this difference. Moreover, a considerable area of this sandy soil is cultivated with ground-nut and rain-fed paddy, and the ryots themselves admitted to me that their net profits were not less than from Rs. 4 to 5 an acre.

62. The lands, however, in the southern portion of Tanjore taluk (and also in Patukóta) are not so well off as regards facilities of communication, and as they are also inferior in quality, I have placed them in the second group.

63. *Crops and cultivation.*—The chief crops raised are paddy on wet lands, and varagu, cumbu, ragi and cholum on dry lands.

64. As regards paddy cultivation in the delta, there are two seasons, generally known as "Kar" and "Pasanam" or "Samba," from the two chief varieties of paddy cultivated during those seasons. When two crops are grown, the first is Kar-paddy and the second generally one of the quicker-growing varieties of Samba. When one crop only is raised, it is usually 6 or 7 months Pasanam, but sometimes 5 months Samba. About $\frac{7}{8}$ of the delta is single crop. Double-crop cultivation is confined chiefly to the western portion of the delta which receives the early and small freshes. Here the Kar crop is planted in June and harvested in September; the Samba crop is then put down and reaped in February. In the eastern portion of the delta the Pasanam crop is put down in August and harvested in February. Throughout the delta the cultivation is by transplanting, and seed is never sown broadcast.

65. That the Kar crop yields far more than the Pasanam or Samba is a well-known fact. I made numerous inquiries on the subject and many of the ryots assured me that the outturn was as much as double that of the later crops. The Manual states at page 355 "the Kar species draws more water and yields a greater abundance of crop than the Pasanam. It will bear almost any amount of moisture without being injured". This fact should be borne in mind when considering the question of crop experiments and outturn. The greater yield of the Kar crop is partly due to the soil having been exposed during the 3 hot months "to the ameliorating influences of weathering" as Mr. Benson expresses it in his recent report on Kurnool, and to the more careful preparation of the soil for the first sowing.

66. In some villages in the west a 3rd crop is raised in the shape of a pulse called "Vayal-payaru," which is sown early in February and reaped about the end of March. I do not suggest that any additional charge should be made for this crop. On the single-crop land, also, a 2nd crop of Vayal-payaru or gingelly is extensively cultivated, but they are dry crops and should not, I think, be charged for.

67. "*Otadam*" *cultivation.*—"Otadam" or mixed cultivation of dry grains is common to all districts, but "Otadam" paddy cultivation is, I believe, peculiar to this district. "Kadappu," a quick-growing variety of Kar, is sown together with a 6½ months variety of Pasanam, and this mode of cultivation prevails in a considerable number of villages in the central portion of the delta and in Shiyáli taluk. The combined yield of the two crops is very little more than the outturn of a single crop, and I do not propose that any additional charge should be made for this cultivation, though it is, in a measure, an evasion of the rules relating to 2nd-crop cultivation.

68. *Manuring.*—It is important to bear in mind, as one of the many advantages this district has over all others, that manuring is confined chiefly to double-crop lands, and even these are not manured every year, and do not require it. The rich alluvial deposits alone suffice to prevent the soil in any way deteriorating. The Manual at page 348 states that "single-crop lands are generally manured once in 5 years; in some cases not at all." Mr. Puckle also, in paragraph 47 of his settlement

report on Trichinopoly, states that "under river irrigation manure is but seld used, as the deposit left by the Cauvery water is considered to be sufficiently fertil ing." The Cauvery does for Tanjore what the "Bahr-Joussaf"—more ancient th the Cauvery works by some 4,000 years—does for Egypt; the water of either carri with it the rich silt which takes the place of manure and keeps the soil in a state constant productiveness.

69. The methods of dry cultivation are much the same as in other districts Varagu is an early crop sown in July and reaped in December. Cumbu, rag and cholum are cultivated in either season, but if as a late crop they are plante in October and harvested in February.

70. *Standard crops.*—The following table shows the area under the several crops of the district :—

Items.	Government.	Percentage.	Inam.	Total.	Percentage.
	ACS.		ACS.	ACS.	
1. Paddy .. .. Wet.	780,503	..	164,915	945,418	..
2. Cumbu	22,544	9	6,662	29,206	8
3. Ragi	25,806	10	9,193	34,999	9
4. Varagu	47,007	18½	28,577	75,584	21
5. Paddy (unirrigated)	53,456	21	26,727	80,183	22
6. Cholum	10,922	4	5,717	16,639	5
7. Pulses	14,157	6	4,040	18,197	5
8. Plantains	10,024	4	2,712	12,736	4
9. Vegetables	3,086	1	1,179	4,265	1
10. Topes	15,362	6	7,276	22,638	6
11. Condiments and spices	6,601	3	2,219	8,820	2
12. Starches	2,160	1	490	2,650	1
13. Oil-seeds	33,634	13	8,142	41,776	12
14. Dyes	3,716	1½	423	4,139	1
15. Cotton	3,222	1	552	3,774	1
16. Thenai (Indian millet) 221 17 238	3,355	1	1,578	4,933	2
Samai 139 250 389					
Others 2,033 972 3,005					
Drugs 962 339 1,301					
Sugar-cane	328	..	1,030	1,358	..
	255,380	100	106,517	361,897	100
Total ..	1,035,883	..	271,432	1,307,315	..

Paddy, as a matter of course, is taken as the standard crop for wet. Excluding rainfed paddy and oil-seeds which are exceptional crops, the three staple crops raised on the dry lands of the district are varagu (21 per cent.), ragi (9 per cent.), and cumbu (8 per cent.) I propose taking these three as standard crops in equal proportions by distributing the area under other crops as follows :—

Descriptions.	Ragi.	Cumbu.	Varagu.
	ACS.	ACS.	ACS.
Ragi	34,999	..	..
Cumbu	..	29,206	..
Varagu	..	..	75,584
Paddy (unirrigated)	80,183	..	..
Cholum	..	16,639	..
Pulses	..	18,197	..
Plantains	..	12,736	..
Vegetables	..	..	4,256
Topes	..	..	22,638
Condiments and spices	..	..	8,820
Starches	..	..	2,650
Oil-seeds	..	41,776	..
Dyes, indigo, &c.	4,139	..	..
Cotton, &c.	..	3,774	..
Sugar-cane	1,358	..	..
Other food-grains	..	..	4,933
Total ..	120,679	122,328	118,890
Percentage ..	33·3	33·8	32·9

71. *Commutation prices.*—The subjoined list of the prices of the standard grains during the last 20 non-famine years was prepared in the office of the Board of Revenue:—

Faslis.	Paddy. 1st sort.			Paddy. 2nd sort.			Paddy. Average.			Cumbu.			Varagu.			Ragi.			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1277	172	0	0	157	0	0	164	0	0	163	0	0	121	0	0	196	0	0	
1278	168	0	0	154	0	0	161	0	0	155	0	0	106	0	0	163	0	0	
1279	163	0	0	141	0	0	152	0	0	131	0	0	91	0	0	154	0	0	
1280	119	0	0	105	0	0	112	0	0	95	0	0	82	0	0	112	0	0	
1281	136	0	0	123	0	0	129	0	0	130	0	0	85	0	0	124	0	0	
1282	133	0	0	125	0	0	129	0	0	138	0	0	74	0	0	134	0	0	
1283	142	0	0	131	0	0	136	0	0	164	0	0	85	0	0	157	0	0	
1284	150	0	0	137	0	0	144	0	0	159	0	0	93	0	0	159	0	0	
1285	149	0	0	136	0	0	142	0	0	161	0	0	92	0	0	149	0	0	
1286	213	0	0	199	0	0	206	0	0	254	0	0	137	0	0	249	0	0	
1289	163	0	0	148	0	0	155	0	0	177	0	0	111	0	0	180	0	0	Faslis 1287 and 1288 were excluded, being famine years.
1290	144	0	0	129	0	0	136	0	0	150	0	0	84	0	0	146	0	0	
1291	132	0	0	113	0	0	122	0	0	130	0	0	82	0	0	119	0	0	
1292	120	0	0	105	0	0	112	0	0	125	0	0	68	0	0	118	0	0	
1293	127	0	0	113	0	0	120	0	0	151	0	0	75	0	0	119	0	0	
1294	184	0	0	163	0	0	173	0	0	187	0	0	113	0	0	178	0	0	
1295	159	0	0	141	0	0	150	0	0	190	0	0	99	0	0	173	0	0	
1296	137	0	0	123	0	0	130	0	0	142	0	0	71	0	0	145	0	0	
1297	136	0	0	122	0	0	129	0	0	163	0	0	78	0	0	152	0	0	
1298	147	0	0	133	0	0	140	0	6	170	0	0	83	0	0	157	0	0	
Total ..	2,994	0	0	2,698	0	0	4,842	0	0	3,112	0	0	1,759	0	0	3,086	0	0	
Average ..	149	11	2	134	14	5	142	4	10	155	9	7	89	7	2	154	4	10	
Deduct 10 per cent. for merchants' profits.	..			..			14	3	8	15	8	11	8	15	1	15	6	11	
Balance	..			..			128	1	2	140	0	8	80	8	1	138	13	11	
Proposed rate ..	..			..			128	0	0	140	0	0	80	0	0	139	0	0	

The average prices per garce are 142 rupees for paddy, 156 for cumbu, 89 for varagu and 154 for ragi. As in other districts, 10 per cent. is deducted for merchants' profits, and the commutation prices, I propose, are, therefore, 128 rupees for paddy, 140 for cumbu, 80 for varagu and 139 for ragi.

72. *Merchants' profits.*—I consider that the allowance of 10 per cent. for merchants' profits in this district is extremely liberal, for no other district in the presidency is so well supplied with markets and roads. In each taluk there are some 13 markets, and consequently the average cost of carriage of a garce of paddy to the nearest market, a distance of at most 10 miles, would be about 3 rupees, or less than 3 per cent. of the value of the grain. I believe that the difference between the ryots' and merchants' selling prices is not greater than 5 per cent. in this district.

73. *Grain outturns—Wet.*—In the districts settled since 1882 no crop experiments have been undertaken, and the grain values were fixed with reference to the average outturn of the adjoining settled districts. For Tanjore, however, the Board of Revenue in its Proceedings, No. 68, of the 15th February 1889, directed me to ascertain by kyles, or crop experiments, the yield of the various soils. This order was received too late to permit of kyles being made during the harvest of February 1889, and, moreover, the bulk of my party was still in Madura at that time.

74. During the kar harvest in October 1889 settlement operations were in progress in Shiyáli taluk where there is little or no double crop, and where samba is the only crop grown and that is harvested in February. In February of this year work was confined almost entirely to the delta portion of the Tanjore taluk, and there only was it possible to make any large number of crop experiments.

75. It is extremely unfortunate that the one harvest during which it was possible to make kyles should have been the most unfavorable experienced since the famine of 1877. The Board is well aware that the north-east monsoon of last year was a partial failure, and as far as the Cauvery was concerned it was a total failure, for, though there was local rain in October and again in December, it did not extend inland to the Western Gháts, and there were no freshes in the Cauvery after October. This being the case, it speaks well for the Cauvery irrigation that it afforded a sufficient supply of water to bring the samba crop to maturity in February, and that the outturn of produce should have been only 25 per cent. below an average yield.

76. It must be borne in mind, in considering the results of the experiments, that not only was the water-supply deficient, but the outturn was greatly affected by the absence of showers in November when the ears of the paddy were forming. The Board will remember that at that time great anxiety was felt throughout the presidency lest the north-east monsoon should be a total failure, and prices rose so high that there were grain riots in Tanjore and Kumbakónam.

77. That the harvest was at least 25 per cent. below the average is admitted on all sides. One of the largest landholders in the district—Kristnasawmy Muppan of Kapistalam, who owns some of the best irrigated and most fertile lands lying between Kapistalam of Kumbakónam and Tiruvádi in Tanjore—informed me that the outturn had been one-fourth below the average, and hundreds of mirasidars admitted to me that the season had been a most unfavorable one.

78. With a view to giving further proof of the unfavorable season, I directed the Tahsildars of Shiyáli, Kumbakónam, and Tanjore to forward to me the statements of crop cultivation which are furnished to the Board monthly. This statement shows the crop harvested under the heads of good, middling, indifferent, and bad. The average of the samba harvest in February was 25 per cent. below middling in Shiyáli, 25 in Kumbakónam and 37 in Tanjore.

79. It would be manifestly absurd to base the grain values on experiments made during the most unfavorable season experienced during the last 12 years, and in adding 25 per cent. to the results of the crop experiments there is nothing unreasonable or unfair. The taluk returns for Tanjore show that the paddy crop was 37 per cent. below the average, and as 137 out of the 158 kyles were made in that taluk, the addition of only 25 per cent. to the outturn is very moderate. The actual results of the 158 experiments made are shown below:—

Class and sorts.		OUTTURN—MADRAS MEASURES PER ACRE—WET PADDY.																	
		1st-sort paddy. Number of kyles and average outturn.								2nd-sort paddy. Number of kyles and average outturn.								Total.	
		Good.		Middling.		Indifferent.		Total and averages.		Good.		Middling.		Indifferent.		Total and averages.		Number of kyles.	Average outturn.
II ..	1 ..	1	1,204	1	820	..	..	2	1,012	2	804	1	716	..	..	3	760 **778**	5	886 **895**
	2 ..	8	980	1	1,000	2	792	11	924* **948**	1	725	..	..	..	..	1	725 **725**	12	824 **837**
	3 ..	7	888	5	748	..	..	12	818 **830**	..	..	..	..	..	..	..	.. ..	12	818 **830**
	4 ..	2	542	..	..	..	..	2	542 **542**	..	..	..	..	..	..	..	.. ..	2	542 **542**
I ..	1 ..	3	987	..	..	1	720	4	854 **920**	1	648	..	..	1	480	2	564 **564**	6	709 **742**
	2 ..	5	941	5	666	..	..	10	804 **804**	1	810	4	445	2	393	7	549 **482**	17	676 **643**
	3 ..	2	544	3	611	4	382	9	512 **494**	..	..	..	..	..	..	..	.. ..	9	512 **494**
IV ..	1 ..	..	..	..	..	..	..	..	..	..	..	1	576	..	..	1	576	1	576
	2 ..	8	786	6	463	..	..	14	625 **648**	..	..	..	..	..	..	..	..	14	625 **648**
	3 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	4 ..	..	..	3	579	..	..	3	579 **579**	..	..	..	..	..	..	..	..	3	579

* The figures in clarendon are the correct figures.

Class and sorts.	Outturn—Madras measures per acre—Wet paddy.																Total.	
	1st-sort paddy.								2nd-sort paddy.									
	Number of kyles and average outturn.								Number of kyles and average outturn.									
	Good.		Middling.		Indifferent.		Total and averages.		Good.		Middling.		Indifferent.		Total and averages.		Number of kyles.	Average outturn.
III .. 1 ..	6	561	7	494	1	472	14	509 521	3	663	2	536	..	..	5	600 618	19	534 566
2 ..	7	639	15	460	4	457	26	519 508	..	..	1	430	..	..	1	430	27	473 469
3 ..	2	718	8	423	2	318	12	486 455	..	..	..	..	..	..	..	..	12	486 455
4 ..	2	344	1	464	1	372	4	393 381	..	..	..	..	..	..	..	..	4	393 381
VII .. 1 ..	5	625	..	..	..	..	5	625	..	..	..	..	..	..	..	..	5	625
2 ..	4	579	2	440	1	592	7	537 541	..	..	..	..	..	..	..	..	7	537 541
3 ..	..	..	1	250	1	488	2	369	..	..	..	..	..	..	..	..	2	369
XII 2 ..	..	..	..	..	..	..	..	..	..	..	1	384	..	..	1	384	1	384
Total ..	62	..	58	..	17	..	137	..	8	..	10	..	3	..	21	..	158	..

80. A few of the kyles were made in the Shiyáli and Kumbakónam taluks, and all refer to the delta soils except the 14 under VII soil which were made in the southern portion of Tanjore taluk. I did not consider it advisable to permit classifiers to make any kyles, and in this matter I had the approval of the Commissioner. The large majority of the 158 kyles were made by the six head classifiers, and I have no hesitation in saying they are more or less untrustworthy. It is not that the head classifiers were dishonest and submitted false returns, but I know from my own experience that it must have been quite impossible for them to have made fair and reliable experiments in consequence of the difficulty in making the people thrash out and measure the crop properly.

81. It will be seen that the highest outturns were obtained from the alluvial loam, with the alluvial clay next in order, followed by the regar loam. This is so far satisfactory that it proves beyond doubt that the alluvial soils are more fertile than the regar. It so happened that all the kyles I personally made were second-crop paddy. The average outturn on 2—1 soil was 880 Madras measures per acre. Now the outturn of the second crop is generally admitted to be 50 per cent. below the yield of the first crop and 25 per cent. below the outturn of a single—six months—samba crop. Add 25 per cent to 880 and the outturn for a single crop would have been 1,100, and the further addition of 25 per cent. for the unfavorable season would make the outturn 1,375 Madras measures per acre. Of the experiments made by others, in 20 cases the outturn was over 1,100 Madras measures per acre, and in one instance it was as high as 2,000.

82. The experiments arranged according to primary tarams, with the addition of 25 per cent., are shown in the subjoined statement; as also the grain outturns I propose assigning to each taram :—

Classification.		Primary taram.	Average outturn—1st and 2nd sorts.	Add 25 per cent.	Total.	Proposed outturn.
Class.	Sort.					
2	1	1	886 895	222 224	1108 1119	1,125
1 2	1 2	2	766 789	191 198	957 987	1,000
1 2 4	2 3 1	3	690 683	172 171	862 854	900
1 2 3 4 7	3 4 1 2 1	4	571 575	143 144	714 719	800
1 2 3 4 5 7 8 12	4 5 2 3 1 2 1 1	5	506 505	126 126	632 631	700
1 3 4	5 3 4	6	454 447	113 112	567 559	600
5 7 8 12 13	2 3 2 2 1	6	454 447	113 112	567 559	600
3 4 5 7 8 12 13 14	4 5 3 4 3 3 2 1	7	393 381	98 95	491 476	500
3 5 7 8 13 14	5 4 5 4 3 2	8	..	..	..	450
5 8 14	5 5 3		..	..	..	400

Note.—The figures in clarendon are the correct averages.

83. In the following statement the grain outturns for Tanjore are compared with the average outturn sanctioned for the adjoining districts of South Arcot, Trichinopoly and Madura :—

Classification.		Primary taram.	Proposed outturn for Tanjore district.	Average outturn of the neighbouring districts.
Class.	Sort			
2	1	1	1,125	1,080
1 2	1 2	2	1,000	960
1 2 4	2 3 1	3	900	1,020
1 2 3 4 7	3 4 1 2 1	4	800	906
1 2 3 4 5 7 8 12	4 5 2 3 1 2 1 1	5	700	818
1 3 4	5 3 4	6	600	735
5 7 8 12 13	2 3 2 2 1	6	600	735
3 4 5 7 8 12 13 14	4 5 3 4 3 3 2 1	7	500	642
3 5 7 8 13 14	5 4 5 4 3 2	8	450	535
5 8 14	5 5 3	9	400	477

84. It will be seen that, with the exception of the alluvial soils, my grain values outtu are far below those fixed for the adjoining districts. That the alluvial soils are more fertile and produce heavier crops than the best regar (4—1) is unquestionable, and has been proved by the experiments made. No exception can therefore be taken to my proposing higher grain outturn for 2—1 and 1—1.

85. That the average outturn on 2—1 in an average season is considerably above 1,125 Madras measures per acre, I have no doubt whatever. It is a well known fact that the tract of land between the western boundary of Kumbakónam and the village of Tiruvádi in Tanjore yields upwards of 3,000 Madras measures of paddy for two crops in a good year, and hundreds of mirasidars have admitted this to me. This tract of

land, running along the banks of the Cauvery for a distance of 10 miles, is called by the people "the breast of Tanjore" and its reputation for fertility extends far beyond the borders of the district. It is only the very best of this tract that I have classified as 2—1—an area of 2,649 acres—and the only other taluk in which there is 2—1 soil is Kumbakónam where there are isolated wet fields of this quality amounting to 1,491 acres.

86. It will be seen that my grain outturn for 4—1—which has been taken as the most fertile soil in all districts, except Trichinopoly (alluvial)—is considerably below the average outturn of the adjoining districts. In South Arcot the estimated outturn was 1,100, Trichinopoly 1,080, Madura 1,000, Tinnevelly 1,080, Coimbatore 1,200, Chingleput 960, North Arcot 1,200, Cuddapah 1,450, and Bellary 1,200. The outturn of 1,125 Madras measures that I propose for 2-1 is less than that sanctioned for 4-1 in North Arcot and Cuddapah, and is not much greater than the highest yields in other districts.

87. Bearing in mind the well known fertility of the Cauvery valley, and the outturns sanctioned for other districts, it must be admitted that the grain outturns I have fixed for all soils are extremely moderate.

88. *Wet cultivation expenses.*—The important question of the cost of cultivation has received the most careful consideration. Numerous inquiries were made in each of the 3 taluks of Tanjore, Kumbakónam and Shiyáli, and statements taken from the mirasidars, and each tahsildar of the district has likewise prepared an estimate of cultivation expenses in consultation with some of the mirasidars.

89. In the following statement the cost of cultivating an acre of the best soil is given in detail. The amounts noted against each item are the averages of all the statements taken from the mirasidars. The average of the estimates received from the tahsildars is also shown :—

No.	Items.	Average cost as per settlement inquiries.			Average cost as per statements of nine tahsildars.			Total.			Average.			Maximum cost proposed for Tanjore.		
1	2	3			4			5			6			7		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Cost of a pair of bullock	1	5	6	..			..			..			1	6	6
2	Do. of plough	1	7	8	..			..			..			1	7	6
3	Do. of ploughing	1	10	5	..			..			..			1	10	3
4	Do. of manuring	2	12	1	..			..			..			2	12	0
5	Do. of lowering the level of fields (kuli vettu) ..	0	10	6	..			..			..			0	10	3
6	Do. of repairing channels	0	3	5	..			..			..			0	3	0
7	Do. of seed	2	3	4	..			..			..			2	3	0
8	Do. of removing seedlings	0	9	3	..			..			..			0	9	0
9	Do. of transplanting	0	11	1	..			..			..			0	11	0
10	Do. of weeding	0	11	3	..			..			..			0	11	0
11	Do. of wages to nirkatti	0	2	10	..			..			..			0	2	6
12	Do. of kaval or watchman	0	5	2	..			..			..			0	5	0
13	Do. of coolies for reaping	1	6	6	..			..			..			1	6	0
	Total ..	14	3	0	14	5	3	28	8	3	14	4	1	14	0	0

This wd. mean + that a plough is thrown away after ploughing,, some 3 acres..

90. It will be seen that the maximum cost as ascertanied by inquiries made by this department and also in the Revenue Department is almost identical, and I need hardly say that in no case did the mirasidars under-estimate the cultivation expenses. I propose to take Rs. 14 as the maximum cost of cultivating an acre of the best soil —2—1—under first-class irrigation, and in doing so I shall have no difficulty in proving that this amount is more than liberal.

91. In page 386 of the District Manual the cost of cultivation is given at 7 kallams, or Rs. 7 an acre, and it is stated that "the cost of cultivation, whatever it was actually at the time the present assessment was fixed, remains unaffected by the subsequent fluctuations of the food market, inasmuch as it consists almost entirely of disbursements in grain; but the relative proportions of the Government assessment and the ryots' net profit to the gross produce have become very materially altered by the increased price of food-grain."

92. I would here beg to remind the Board that the District Manual of Tanjore was compiled by Mr. T. Venkasamy Row, who is intimately acquainted with the district, being himself a mirasidar, and whose estimate, therefore, of cultivation expenses may be taken as absolutely correct.

93. I have pointed out in paragraph 68 that manure is but seldom used, and is not required, as the rich silt from the Cauvery takes its place and keeps the soil in a state of constant productiveness. Yet it will be seen that I have allowed no less than Rs. 2-12-0 per acre for manuring, and have made it the most costly item of the cultivation expenses.

absurd

94. Then, again, the Tahsildar of Kumbakónam estimates the maximum cost at Rs. 9-2-11 per acre, with an allowance of Rs. 0-9-8 for manuring against my estimate of Rs. 14-0-0 with an allowance of Rs. 2-12-0 for manuring. Now, this officer has been Tahsildar of Kumbakónam—the most important taluk in the district—for over 20 years, and is intimately acquainted not only with his division, but with all matters connected with agriculture, being, I believe, himself a mirasidar in another district..

95. The Tahsildar of Shiyáli taluk, too, estimates the cost of cultivating an acre of the best land—4·1—at Rs. 8, while I have allowed no less than 11 rupees—2nd group irrigation.

96. As in other settlements, the value of the straw has been taken as a set-off against the cost of feeding the ryots' ploughing cattle. In this district there is a very large number of jutka ponies and trotting bullocks, the property of people not engaged in agriculture, and as there are numerous markets in each taluk, straw is in good demand and realizes a high price. The outturn of straw is more than sufficient to feed the ploughing cattle, and by the sale of the surplus straw the ryots admit that they make a profit of not less than a rupee an acre.

97. In the subjoined statement it will be seen that my estimate of cultivation expenses compares favorably with the amounts sanctioned for the neighbouring districts, and I trust, therefore, that my proposals in this respect will meet with the approval of the Board :—

CLASSIFICATION.		Taram.	Average of the neighbouring districts (South Arcot, Madura and Trichinopoly).	Proposed for 1st group, Tanjore.	CLASSIFICATION.		Taram.	Average of the neighbouring districts (South Arcot, Madura and Trichinopoly.	Proposed for 1st group, Tanjore.
Class.	Sort.				Class.	Sort.			
			RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.
2	1	1	....	* 14 0 0	5	2	6	8 9 2	8 8 0
2	2	2	....	* 13 8 0	7	3			
1	1				8	2			
1	2	3	10 12 6	12 4 0	12	2			
2	3				13	1			
4	1				3	4	7	7 10 8	7 4 0
1	3	4	10 0 11	11 0 0	4	5			
2	4				5	3			
3	1				7	4			
4	2				8	3			
7	1				12	3			
1	4	5	9 6 9	9 12 0	13	2			
2	5				14	1			
3	2				3	5	8	6 10 1	6 0 0
4	3				5	4			
5	1				7	5			
7	2				8	4			
8	1				13	3			
12	1				14	2			
1	5	6	8 9 2	8 8 0	5	5	9	5 10 9	5 4 0
3	3				8	5			
4	4				14	3			

* In Trichinopoly the cost of cultivating alluvial soil is given at 6-8-0 per acre, which is misleading.

98. *Dry grain outturns.*—The whole dry area of the district excluding inam is only 285,444 acres as against 791,202 acres of Government wet land. The total dry area of the three taluks under report is 147,591 acres. No kyles were made by the Settlement Department as it was not till March last—when the harvest was over—that

the dry tract in the southern portion of Tanjore taluk was taken up for classification. Inquiries were, however, made from the ryots as to the average outturn per acre on the best soil—3—1—of ragi, cumbu and varagu, and the tahsildars submitted the results of experiments that had been made by themselves and the Revenue Inspectors. I have spoken of 3—1 being the best dry soil, and in doing so I referred to ordinary dry land. I have separate proposals to make regarding the two highest sorts of alluvial soil, both of which are more fertile than 3—1.

99. Of 35 kyles (crop experiments) of ragi made in the Revenue Department on good land, the average is 400 Madras measures per acre; 15 cumbu kyles give an average of 318 Madras measures; and 25 varagu kyles an average of 549 Madras measures per acre. I propose taking 400 Madras measures of ragi, 320 of cumbu, and 550 of varagu, as the grain outturns of the best ordinary dry land—3—1. These grain outturns are exceedingly moderate, but they are high enough for my purpose. That the average outturn on 3—1 soil is much higher is admitted by some of the ryots themselves, and amongst the experiments made in the Revenue Department there is one of ragi of 1,200 Madras measures to the acre, one of cumbu of 1,000 and three of varagu of 1,000.

100. The following statement shows that my grain outturns compare favorably with those of the adjoining districts, though, as a matter of fact, the outturns are much higher in Tanjore in consequence of better and much more expensive cultivation, and of a much more favorable rainfall :—

CLASSIFICATION.		Taram.	RAGI.		CUMBU.		VARAGU.	
Class.	Sort.		Average of the neighbouring districts.	Proposed for Tanjore.	Average of the neighbouring districts.	Proposed for Tanjore.	Average of the neighbouring districts.	Proposed for Tanjore.
			RS.	RS.	RS.	RS.	RS.	RS.
1	1	1	..	..	..	..	..	..
1 2	2 1	2	..	..	..	..	..	..
1 2 3	3 2 1	3	504	400	380	320	616	650
1 2 3 4	4 3 2 1	4	432	360	375	290	616	600
1 2 3 4 7	5 4 3 2 1	5	388	320	336	260	522	450
2 3 4 5 7 8 12	5 4 3 1 2 1 1	6	324	280	287	230	437	400
3 4 5 7 8 12 13	5 4 2 3 2 2 1	7	278	240	242	200	378	350
4 5 7 8 12 13 14	5 3 4 3 3 2 1	8	256	200	201	170	323	300
5 7 8 13 14	4 5 4 3 2	9	..	160	163	140	286	250
5 8 14	5 5 3	10	..	120	132	110	264	200

101. *Dry cultivation expenses.*—Inquiries were carefully made in the district to ascertain the cost of cultivating an acre of the best ordinary dry land 3·1. As Tanjore contains a large area of dry land, I have taken the estimate for that taluk, based on the figures given by the ryots, and the various items of expenditure are given below, together with the amount I propose to allow :—

Items.	Estimate given by ryots of Tanjore taluk. RS. A. P.	Proposed allowance for whole district. RS. A. P.
1. Cost of bullocks	1 0 4	1 0 4
2. Do. of plough	0 7 8	0 7 8
3. Do. of ploughing	1 12 5	1 6 0
4. Do. of manure	1 9 8	1 4 0
5. Do. of seed	0 7 0	0 7 0
6. Do. of weeding	1 5 7	1 0 0
7. Do. of watchman and vettiyan	0 2 1	0 2 1
8. Do. of harvesting	0 13 9	0 13 9
Total ...	7 10 6	6 8 10

102. The cost of dry cultivation in this district is undoubtedly heavy, but the crops yield in proportion to the care and money bestowed upon them, and the outturns are, as I have already stated, much greater than in the adjoining districts. At the same time I do not believe that the actual cost of cultivating an acre of 3—1 soil is as much as Rs. 6-8-10, the expenditure allowed for manuring, weeding and ploughing especially being more than liberal, though many mirasidars estimated the cost to be far higher. The following statement shows that Rs. 6-8-10 per acre is nearly double the average cost of dry cultivation of 3—1 soil in the adjoining districts, and is higher than in any other district in the presidency, the next highest being Rs. 5-8-0 in Salem, Rs. 5-3-8 in Guntúr and Rs. 5 in Chingleput. However, the financial results show that my rates are quite high enough, and I prefer to give the ryot the benefit of any doubt there may be as I have done in the matter of the grain values :—

CLASSIFICATION.		Taram.	Average of the neighbouring districts.	Proposed for Tanjore.
Class.	Sort.		RS. A. P.	RS. A. P.
1	1	1	....	....
1 2	2 1	2	....	....
1 2 3	3 2 1	3	3 11 6	6 8 10
1 2 3 4	4 3 2 1	4	3 12 9	6 8 10
1 2 3 4 7	5 4 3 2 1	5	3 12 6	6 4 10
2 3 4 5 7 8 12	5 4 3 1 2 1 1	6	3 11 6	6 0 10
3 4 5 7 8 12 13	5 4 2 3 2 2 1	7	3 7 10	5 4 10
4 5 7 8 12 13 14	5 3 4 3 3 2 1	8	3 3 7	4 10 10
5 7 8 13 14	4 5 4 3 2	9	2 13 11	4 0 10
5 8 14	5 5 3	10	2 8 2	3 4 1

103. *Exceptionally rich dry lands.*—These are exceptionally fertile lands include the lands called "padugai" lying between the banks of the rivers and the protection embankments. The padugai lands are annually submerged for some

by the Cauvery flood water which leaves a rich alluvial deposit. The crops grown on these rich alluvial soils—1—1 and 2—1, 1—2—are chiefly tobacco, plantains and bamboo. Nona, or chayroot, was a few years ago extensively cultivated, and when the dye realized Rs. 5 a maund the profits were upwards of Rs. 200 an acre, but since this beautiful vegetable dye has been almost entirely superseded by imported mineral dyes the cultivation is no longer remunerative.

104. Statements were taken from the mirasidars as to the cost of cultivatin an acre of tobacco, plantain and bamboo, and the profits realized thereon. It is hardl necessary for me to give the details of expenditure, &c., and it will suffice if I giv the profits which mirasidars on their own admission realize per acre.

Crop.	Value of crop.	Deduct cultivation expenses.	Net profit.
	RS.	RS.	RS.
Tobacco	150	90	60
Plantains	190	130	60
Bamboo	75	10	65

105. The profits on tobacco and plantains are much under-estimated, and it i believed that they are not less than Rs. 100 an acre. I propose assessing the be alluvial soil—1—1—at Rs. 5 an acre, and the second sort—2—1=1—2—at Rs. 4 a acre, and seeing the enormous profits realized on these soils, I do not think that thes rates can be considered otherwise than very moderate.

106. *Vicissitudes of season.*—This allowance, which has varied from 15 to 25 p cent. in districts already settled, is to meet unfavourable seasons and portions of field left fallow, and also unprofitable areas—bunds, channels, &c.—included in the ryot holdings. I propose to make a deduction of 15 per cent. in this district and sha have no difficulty in proving that this is a very liberal allowance.

107. In the first place, every inch of land is cultivated every year, and all channe that have not been separately numbered and measured by the Survey Department wi be measured by this department and the areas deducted from the ryots' holding The only unprofitable areas will be the bunds between the ryots' holdings, and th area of these will not be more than 5 per cent. at the most—more likely 3 per cent.

108. As regards unfavorable seasons, I do not hesitate to assert that a deduction on this account of 5 per cent. would be ample in this district. The average rainfall, as pointed out in paragraph 39, is very good, and, as I have also shown, the Cauvery irrigation has never been known to fail yet. The last season was the most unfavorable since the famine of 1877, and the harvest was 25 per cent. below the average; but the ryots did not suffer thereby for prices rose, and to my own knowledge, paddy was selling in the villages at more than 25 per cent. above the ordinary price. An unfavorable season in Tanjore generally means a very bad harvest in other districts, and the high prices realized more than compensate the Tanjore ryots for any falling off in the out-turn. During the great famine of 1877 the crops in Tanjore were only slightly below the average, and the high prices enabled the ryots to realize enormous profits.

109. Under these circumstances, a deduction of 10 per cent., for vicissitudes of seasons would be ample, but I have allowed 15 per cent., as I desire to deal most liberally with the landholders in every one of my proposals.

110. *Money rates.*—Applying the principle of half the net profits, as the share due to Government, to the foregoing proposals, we get the following money rates for wet and dry lands in each group :—

WET.

Irrigation.	Taram.	Grain produce, Madras measures.	Value at Rs. 128. per garce.	Deduction.			Net value.	Half-net.	Proposed rates.
				15 per cent for vicissitudes of 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.
First group ..	1	1,125	45 0 0	6 12 0	14 0 0	20 12 0	24 4 0	12 2 0	12 0 0
	2	1,000	40 0 0	6 0 0	13 8 0	19 8 0	20 8 0	10 4 0	10 0 0
	3	900	36 0 0	5 6 5	12 4 0	17 10 5	18 5 7	9 2 9	9 0 0
	4	800	32 0 0	4 12 10	11 0 0	15 12 10	16 3 2	8 1 7	8 0 0
	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
Second group ..	2	1,000	40 0 0	6 0 0	13 8 0	19 8 0	20 8 0	10 4 0	10 0 0
	3	900	36 0 0	5 6 5	12 4 0	17 10 5	18 5 7	9 2 9	9 0 0
	4	800	32 0 0	4 12 10	11 0 0	15 12 10	16 3 2	8 1 7	8 0 0
	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
	10	350	14 0 0	2 1 7	5 0 0	7 1 7	6 14 5	3 7 2	3 8 0
Third group ..	3	900	36 0 0	5 6 5	12 4 0	17 10 5	18 5 7	9 2 9	9 0 0
	4	800	32 0 0	4 12 10	11 0 0	15 12 10	16 3 2	8 1 7	8 0 0
	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
	10	350	14 0 0	2 1 7	5 0 0	7 1 7	6 14 5	3 7 2	3 8 0
	11	300	12 0 0	1 12 10	4 4 0	6 0 10	5 15 2	2 15 7	3 0 0
Fourth group ..	4	800	32 0 0	4 12 10	11 0 0	15 12 10	16 3 2	8 1 7	8 0 0
	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
	10	350	14 0 0	2 1 7	5 0 0	7 1 7	6 14 5	3 7 2	3 8 0
	11	300	12 0 0	1 12 10	4 4 0	6 0 10	5 15 2	2 15 7	3 0 0
	12	250	10 0 0	1 8 0	3 8 0	5 0 0	5 0 0	2 8 0	2 8 0
Fifth group ..	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
	10	350	14 0 0	2 1 7	5 0 0	7 1 7	6 14 5	3 7 2	3 8 0
	11	300	12 0 0	1 12 10	4 4 0	6 0 10	5 15 2	2 15 7	3 0 0
	12	250	10 0 0	1 8 0	3 8 0	5 0 0	5 0 0	2 8 0	2 8 0
	13	200	8 0 0	1 3 2	2 12 0	3 15 2	4 0 10	2 0 5	2 0 0

Dry.

Group.	Taram.	Raggy. Outturn.	Raggy. Value at Rs. 139 per garce.	Cumbu. Outturn.	Cumbu. Value at Rs. 140 per garce.	Varagu. Outturn.	Varagu. Value at Rs. 80 per garce.	Total value.	Average value.
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.
First group.	1	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..
	3	400	17 6 0	320	14 0 0	550	13 12 0	45 2 0	15 0 8
	4	360	15 10 2	290	12 11 0	500	12 8 0	40 13 2	13 9 9
	5	320	13 14 5	260	11 6 0	450	11 4 0	36 8 5	12 2 10
	6	280	12 2 7	230	10 1 0	400	10 0 0	32 3 7	10 11 10
	7	240	10 6 10	200	8 12 0	350	8 12 0	27 14 10	9 4 11
	8	200	8 11 0	170	7 7 0	300	7 8 0	23 10 0	7 14 0
	9	160	6 15 2	140	6 2 0	250	6 4 0	19 5 2	6 7 1
	10	120	5 3 5	110	4 13 0	200	5 0 0	15 0 5	5 0 2
Second group	2	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..
	4	360	15 10 2	290	12 11 0	500	12 8 0	40 13 2	13 9 9
	5	320	13 14 5	260	11 6 0	450	11 4 0	36 8 5	12 2 10
	6	280	12 2 7	230	10 1 0	400	10 0 0	32 3 7	10 11 10
	7	240	10 6 10	200	8 12 0	350	8 12 0	27 14 10	9 4 11
	8	200	8 11 0	170	7 7 0	300	7 8 0	23 10 0	7 14 0
	9	160	6 15 2	140	6 2 0	250	6 4 0	19 5 2	6 7 1
	10	120	5 3 5	110	4 13 0	200	5 0 0	15 0 5	5 0 2
	11	100	4 5 6	90	3 13 0	170	4 4 0	12 8 6	4 2 10

Group.	Taram.	Deductions. 15 per cent. for vicissitudes of seasons.	Deductions. Cultivation expenses.	Deductions. Total.	Net.	Half-net.	Rate proposed.	Remarks.
		11	12	13	14	15	16	17
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
First group.	1	..	..	..	..	..	5 0 0	
	2	..	..	..	..	..	4 0 0	
	3	2 4 1	6 8 10	8 12 11	6 3 9	3 1 10	3 0 0	
	4	2 0 8	6 8 10	8 9 6	5 0 3	2 8 1	2 8 0	
	5	1 13 3	6 4 10	8 2 1	4 0 9	2 0 5	2 0 0	
	6	1 9 9	6 0 10	7 10 7	3 1 3	1 8 8	1 8 0	
	7	1 6 4	5 4 10	6 11 2	2 9 9	1 4 10	1 4 0	
	8	1 2 11	4 10 10	5 13 9	2 0 3	1 0 1	1 0 0	
	9	0 15 6	4 0 10	5 0 4	1 6 9	0 11 5	0 12 0	
	10	0 12 0	3 4 10	4 0 10	0 15 4	0 7 8	0 8 0	
Second group	2	..	..	..	..	..	..	First group only.
	3	..	..	..	..	..	..	
	4	2 0 8	6 8 10	8 9 6	5 0 3	2 8 1	2 8 0	
	5	1 13 3	6 4 10	8 2 1	4 0 9	2 0 5	2 0 0	
	6	1 9 9	6 0 10	7 10 7	3 1 3	1 8 8	1 8 0	
	7	1 6 4	5 4 10	6 11 2	2 9 9	1 4 10	1 4 0	
	8	1 2 11	4 10 10	5 13 9	2 0 3	1 0 1	1 0 0	
	9	0 15 6	4 0 10	5 0 4	1 6 9	0 11 5	0 12 0	
	10	0 12 0	3 4 10	4 0 10	0 15 4	0 7 8	0 8 0	
	11	0 10 1	3 0 10	3 10 11	0 7 11	0 4 0	0 4 0	

ABSTRACT of Wet rates.

CLASSIFICATION. Class.	CLASSIFICATION. Sort.	FIRST GROUP. Taram.	FIRST GROUP. Rate per acre.	SECOND GROUP. Taram.	SECOND GROUP. Rate per acre.	THIRD GROUP. Taram.	THIRD GROUP. Rate per acre.	FOURTH GROUP. Taram.	FOURTH GROUP. Rate per acre.	FIFTH GROUP. Taram.	FIFTH GROUP. Rate per acre.
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
2	1	1	12 0 0	2	10 0 0	3	9 0 0	4	8 0 0	5	7 0 0
2 1	2 1	2	10 0 0	3	9 0 0	4	8 0 0	5	7 0 0	6	6 0 0
2 1 4	3 2 1	3	9 0 0	4	8 0 0	5	7 0 0	6	6 0 0	7	5 0 0
2 1 4 3 7	4 3 2 1 1	4	8 0 0	5	7 0 0	6	6 0 0	7	5 0 0	8	4 8 0
2 1 4 3 7 5 8 12	5 4 3 2 2 1 1 1	5	7 0 0	6	6 0 0	7	5 0 0	8	4 8 0	9	4 0 0
1 4 3 7 5 8 12 13	5 4 3 3 2 2 2 1	6	6 0 0	7	5 0 0	8	4 8 0	9	4 0 0	10	3 8 0
4 3 7 5 8 12 13 14	5 4 4 3 3 3 2 1	7	5 0 0	8	4 8 0	9	4 0 0	10	3 8 0	11	3 0 0
3 7 5 8 13 14	5 5 4 4 3 2	8	4 8 0	9	4 0 0	10	3 8 0	11	3 0 0	12	2 8 0
5 8 14	5 5 3	9	4 0 0	10	3 8 0	11	3 0 0	12	2 8 0	13	2 0 0

ABSTRACT of Dry rates.

CLASSIFICATION.		FIRST GROUP.		SECOND GROUP.		Remarks.
Class.	Sort.	Taram.	Rate per acre.	Taram.	Rate per acre.	
			RS. A. P.		RS. A. P.	
1	1	1	5 0 0	..	..	First group only.
1	2	2	4 0 0	..	..	
2	1					
1	3	3	3 0 0	4	2 8 0	
2	2					
3	1					
1	4	4	2 8 0	5	2 0 0	
2	3					
3	2					
4	1					
1	5	5	2 0 0	6	1 8 0	
2	4					
3	3					
4	2					
7	1					
2	5	6	1 8 0	7	1 4 0	
3	4					
4	3					
7	2					
5	1					
8	1					
12	1					
3	5	7	1 4 0	8	1 0 0	
4	4					
7	3					
5	2					
8	2					
12	2					
13	1					
4	5	8	1 0 0	9	0 12 0	
7	4					
5	3					
8	3					
12	3					
13	2					
14	1					
7	5	9	0 12 0	10	0 8 0	
5	4					
8	4					
13	3					
14	2					
5	6	10	0 8 0	11	0 4 0	
8	5					
14	3					

111. It will be seen that I propose 13 wet rates ranging from Rs. 12 an acre down to Rs. 2, and 11 dry rates from Rs. 5 down to 4 annas an acre. The revenue rates now in force are extremely numerous, there being about 920 wet rates varying from Rs. 13-7-0 an acre in Tanjore taluk down to as little as As. 8-2 in Patukóta taluk, and 770 dry rates ranging from Rs. 10-1-5 an acre in Negapatam taluk to As. 1-11 in Patukóta taluk, in addition to which there are about 750 rates for garden land. This is partly accounted for by the fact of a different commutation price having been fixed for each village, resulting in a different set of rates in almost every village. In one village with 5 varieties of soil, the commutation price for paddy would be 7 annas 8 pies per kallam, while in the adjoining village, with precisely similar soils, the price would be 7 annas 9 pies per kallam, and thus there would be 10 rates with one pie difference between each.

112. *Financial results.*—The following abstracts show the financial results of the application of the money rates to the classification of the dry and wet lands in the three taluks of Tanjore, Kumbakónam and Shiyáli:—

FINANCIAL results.

Taluks.	Dry or Wet.	Group or Class.	AS PER REVENUE.			AS PER SETTLEMENT.			DIFFERENCE.			
									Extent.		Assessment.	
			Extent.	Assessment.	Average.	Extent.	Assessment.	Average.	Area columns 4 and 7.	Percentage.	Columns 5 and 8.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12	13
			ACRES.	RS. A. P.	RS. A. P.	ACRES.	RS. A. P.	RS. A. P.	ACRES.		RS. A. P.	
Kumbakónam.	Dry ..	1st group ..	25,327·68	50,113 1 7	1 15 8	25,159·44	73,005 8 0	2 14 5	— 168·24	— 1	+ 22,892 6 0	+ 46
	Wet ..	1st class	99,648·1	6,01,495 7 11	6 0 7	100,922·90	8,86,210 11 0	8 12 6	+ 1,274·89	+ 1	+ 2,84,715 3 0	+ 47
		2nd do.	12,948·6	81,959 13 10	6 5 3	13,183·11	1,10,824 6 0	8 6 6	+ 235·5	+ 2	+ 28,864 8 0	+ 35
		Total, Wet ..	112,596·7	6,83,455 5 9	6 1 1	114,106·1	9,97,035 1 0	8 11 10	+ 1,509·94	+ 1	+ 3,13,579 11 0	+ 46
		Grand Total ..	137,923·75	7,23,568 7 4	..	139,265·45	10,70,040 9 0	..	+ 1,341·70	+ 1	+ 3,36,472 2 0	+ 46
Shiyáli ..	Dry ..	1st group ..	15,980·64	18,807 10 6	1 2 10	15,540·93	20,920 3 0	1 5 6	— 439·71	— 3	+ 2,112 8 0	+ 11
	Wet ..	2nd class ..	55,278·88	2,50,825 2 11	4 8 7	54,434·11	3,08,263 5 0	5 10 7	— 844·77	— 2	+ 57,438 2 0	+ 23
		Total, Dry and Wet.	71,259·52	2,69,632 13 5	..	69,975·4	3,29,183 8 0	..	— 1,284·48	— 2	+ 59,550 11 9	+ 22
Tanjore ..	Dry ..	1st group ..	25,630·14	34,716 14 5	1 5 8	26,208·47	41,648 6 0	1 9 5	+ 578·33	+ 2	+ 6,931 8 0	+ 20
		2nd do. ..	80,652·73	91,599 11 3	1 2 2	87,423·3	89,400 9 0	1 0 4	+ 6,770·30	+ 8	— 2,199 2 0	— 2
		Total, Dry ..	106,282·87	1,26,316 9 8	1 3 0	113,631·50	1,31,048 15 0	1 2 5	+ 7,348·63	+ 7	+ 4,732 5 0	+ 4
	Wet ..	1st class	63,144·74	3,57,204 4 5	5 10 6	65,360·83	5,15,867 0 0	7 14 3	+ 2,216·9	+ 4	+ 1,58,662 12 0	+ 44
		2nd do.	2,064·56	7,868 2 7	3 12 11	2,185·55	11,901 4 0	5 7 1	+ 120·99	+ 6	+ 4,033 1 0	+ 51
		3rd do.	5,313·42	16,885 2 4	3 2 10	5,763·40	26,219 12 0	4 8 10	+ 449·98	+ 8	+ 9,334 10 0	+ 55
		4th do.	8,359·11	21,729 10 11	2 9 7	9,092·48	34,544 2 0	3 12 9	+ 733·37	+ 9	+ 12,814 7 0	+ 59
		5th do.	2,127·77	4,931 10 11	2 5 1	2,323·29	7,641 1 0	3 4 8	+ 195·52	+ 9	+ 2,709 6 0	+ 55
		Total, Wet ..	81,009·60	4,08,618 15 2	5 0 8	84,725·55	5,96,173 3 0	7 0 7	+ 3,715·95	+ 5	+ 1,87,554 4 0	+ 46
		Grand Total ..	187,292·47	5,34,935 8 10	..	198,357·5	7,27,222 2 0	..	+ 11,064·58	+ 6	+ 1,92,286 9 0	+ 36
Total of the 3 taluks.	Dry ..	1st group ..	66,938·46	1,03,637 10 6	1 8 9	66,908·84	1,35,574 1 0	2 0 5	— 29·62	..	+ 31,936 6 0	+ 31
		2nd do. ..	80,652·73	91.599 11 3	1 2 2	87,423·3	89,400 9 0	1 0 4	+ 6,770·30	+ 8	— 2,199 2 0	— 2
		Total, Dry ..	147,591·19	1,95,237 5 9	1 5 2	154,331·87	2,24,974 10 0	1 7 4	+ 6,740·68	+ 5	+ 29,737 4 0	+ 15
	Wet ..	1st class	162,792·75	9,58,699 12 4	5 14 3	166,283·73	14,02,077 11 0	8 6 11	+ 3,490·98	+ 2	+ 4,43,377 15 0	+ 46
		2nd do.	70,291·50	3,40,653 3 4	4 13 6	69,802·77	4,30,988 15 0	6 2 10	— 488·73	— 1	+ 90,335 12 0	+ 27
		3rd do.	5,313·42	16,885 2 4	3 2 10	5,763·40	26,219 12 0	4 8 10	+ 449·98	+ 8	+ 9,334 10 0	+ 55
		4th do.	8,359·11	21,729 10 11	2 9 7	9,092·48	34,544 2 0	3 12 9	+ 733·37	+ 9	+ 12,814 7 0	+ 59
		5th do.	2,127·77	4,931 10 11	2 5 1	2,323·29	7,641 1 0	3 4 8	+ 195·52	+ 9	+ 2,709 6 0	+ 55
		Total, Wet ..	248,884·55	13.42,899 7 10	5 6 4	253,265·67	19,01,471 9 0	7 8 1	+ 4,381·12	+ 2	+ 5,58,572 1 0	+ 42
		Grand Total ..	396,475·74	15,38,136 13 7	..	407,597·54	21,26,446 3 0	..	+ 11,121·80	+ 3	+ 5,88,309 5 0	+ 38

Money rates.

Dry or Wet.	Rate.	Occupied.									
		As per proposed settlement.			As per jamabandi of fasli 1298.			Difference.			
		Extent.	Percentage.	Assessment.	Revenue average.	Extent.	Assessment.	Extent, columns 3 and 7.	Percentage.	Assessment, columns 5 and 8.	Percentage
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACRES.		RS. A. P.	RS. A. P.	ACRES.	RS. A. P.	ACRES.		RS. A. P.	
Dry	5 0 0	1,569·37	1	7,846 13 0	2 4 6	1,570·70	3,583 10 9	— 1·33	..	+ 4,263 2 0	+ 119
	4 0 0	2,539·71	2	10,158 13 0	2 0 3	2,582·27	5,199 9 1	— 42·56	— 2	+ 4,959 4 0	+ 95
	3 0 0	13,384·42	9	40,153 6 0	2 1 5	13,495·15	28,217 15 3	— 110·73	— 1	+ 11,935 7 0	+ 42
	2 8 0	8,478·13	5	21,195 6 0	1 12 0	8,562·11	14,989 1 8	— 83·98	— 1	+ 6,206 4 0	+ 41
	2 0 0	7,230·36	5	14,460 12 0	1 8 11	7,326·48	11,410 4 11	— 96·12	— 1	+ 3,050 7 0	+ 27
	1 8 0	17,082·87	11	25,624 4 0	1 7 6	16,729·88	24,549 1 2	+ 352·99	+ 2	+ 1,075 3 0	+ 4
	1 4 0	37,530·63	24	46,913 2 0	1 4 6	35,813·75	45,816 7 8	+ 1,716·88	+ 5	+ 1,096 10 0	+ 2
	1 0 0	40,229·23	26	40,229 3 0	1 0 8	37,428·48	39,028 12 7	+ 2,800·75	+ 8	+ 1,200 7 0	+ 3
	0 12 0	21,511·32	14	16,133 8 0	0 15 3	19,708·23	18,725 4 6	+ 1,803 9	+ 9	— 2,591 13 0	— 14
	0 8 0	4,261·42	3	2,130 13 0	0 13 9	3,904·69	3,363 13 7	+ 356·73	+ 9	— 1,233 1 0	— 37
	0 4 0	514·41	..	128 10 0	0 12 1	469·45	353 4 7	+ 44·96	+ 10	— 224 11 0	— 64
Total ..	1 7 4	154,331·87	100	2,24,974 10 0	1 5 2	147,591·19	1,95,237 5 9	+ 6,740·68	+ 5	+ 29,737 4 0	+ 15
Wet	12 0 0	2,948·14	1	35,377 11 0	6 1 2	2,972·34	18,053 15 5	— 24·20	— 1	+ 17,323 12 0	+ 96
	10 0 0	50,700·21	20	5,07,002 1 0	6 8 6	49,858·21	3,25,508 9 3	+ 842·0	+ 2	+ 1,81,493 8 0	+ 56
	9 0 0	43,155·87	17	3,88,402 14 0	6 5 3	42,235·14	2,67,298 5 8	+ 920·73	+ 2	+ 1,21,104 8 0	+ 45
	8 0 0	31,899·62	13	2,55,197 0 0	5 12 9	31,204·57	1,80,981 7 3	+ 695·5	+ 2	+ 74,215 9 0	+ 41
	7 0 0	41,166·14	16	2,88,163 0 0	5 2 5	40,609·41	2,09,265 4 2	+ 556·73	+ 1	+ 78,897 12 0	+ 38
	6 0 0	36,811·20	15	2,20,867 7 0	4 13 5	36,814·35	1,78,055 10 6	— 3·15	..	+ 42,811 13 0	+ 24
	5 0 0	19,297·85	8	96,489 5 0	4 6 11	19,230·81	85,213 3 0	+ 67·4	..	+ 11,276 2 0	+ 13
	4 8 0	10,781·15	4	48,515 3 0	3 7 11	10,654·96	37,251 0 8	+ 126·19	+ 1	+ 11,264 2 0	+ 30
	4 0 0	9,223·64	4	36,894 9 0	2 14 6	8,689·70	25,241 7 9	+ 533·94	+ 6	+ 11,653 1 0	+ 46
	3 8 0	5,684·91	2	19,897 2 0	2 8 6	5,197·98	13,170 8 9	+ 486·93	+ 9	+ 6,726 9 0	+ 51
	3 0 0	1,373·55	..	4,120 12 0	2 0 11	1,224·70	2,522 3 0	+ 148·85	+ 12	+ 1,598 9 0	+ 63
	2 8 0	195·50	..	488 12 0	1 15 9	165·61	329 10 0	+ 29·89	+ 15	+ 159 2 0	+ 48
	2 0 0	27·89	..	55 13 0	1 12 6	26·77	48 2 6	+ 1·12	+ 4	+ 7 10 0	+ 16
Total ..	7 8 1	253,265·67	100	19,61,471 9 0	5 6 4	248,884·55	13,42,899 7 10	+ 4,381·12	+ 2	+ 6,18,572 1 0	+ 46
Grand Total ..	..	407,597·54	..	21,26,446 3 0	..	396,475·74	15,38,136 13 7	+ 11,121·80	+ 3	+ 6,48,309 6 0	+ 42

113. *Wet increase.*—My proposals result in an increase of Rs. 1,87,584, or 46 per cent. in wet in Tanjore, Rs. 3,13,580 or 46 per cent. in Kumbakónam, and Rs. 57,430 or 23 per cent. in Shiyáli. This very large increase in revenue is not in any way due to exceptionally high rates of assessment—as will be proved by comparison with the settlement rates of some other districts—but it is due to the high average class of the irrigation, and the high average quality of the soil. Tanjore is quite exceptional in these respects, and no other district has similar advantages.

114. For the sake of comparison I will take the district of Madura in which I recently served. In that district there are no less than 4,368 fourth-class tanks, and consequently the average irrigation is about third class. Then again, as in all districts except Tanjore, there is a very large area of inferior land—4—4 and 4—5, 7—3 and 7—4, &c.—which brought the average classification of the soil down to a low figure—about 4—4. But in Tanjore the whole of the irrigation is practically first and second class, and in consequence of the rich alluvial matter annually deposited by this irrigation there is not, and cannot be, any great extent of inferior land.

115. It will be seen, therefore, that there are two reasons why the average rate of assessment in Tanjore must necessarily be far higher than in any other district in the Presidency.

116. I have stated in paragraph 54 that, in consequence of very careful revision, the classification may be taken as perfectly reliable, and the ryots have invariably been given the benefit of any doubtful classification. I may add that I reduced the classification of upwards of 10,000 acres in Kumbakónam taluk from 2—1 to 2—2, not because the classification was incorrect, but because I wished to apply the highest wet rate only to the well-known rich tract of land near Tiruvádi in Tanjore taluk.

117. Taking into consideration the splendid irrigation of this district, the wonderful fertility of the soil, and the very liberal allowances I have made in the landholder's favor, I think that my rates of assessment are fair and just. Rs. 12 per acre was sanctioned for the best lands under the Cauvery in Coimbatore, under the Támbraparni in Tinnevelly and under the Pennér in Cuddapah. In those districts the commutation price of paddy was Rs. 125-8-0, 108 and 126, respectively, while for Tanjore the commutation price is Rs. 128 per garce.

118. During my 19 years' service in the department, I have had settlement experience in the districts of Ganjam, Bellary, Cuddapah, North Arcot, Chingleput and Madura. In my opinion the best soils in those districts are much inferior to the best alluvial soil—2—1—in Tanjore, and the only irrigation that can be compared with the Cauvery is the Tungabhadra in Bellary. Such being the case, the maximum wet rate for Tanjore should be higher than that of any of the above districts, yet a 12-rupee rate is in force in Cuddapah as I have already pointed out. As a 12-rupee rate was sanctioned for Coimbatore, it seems only reasonable that a similar rate should be applied to Tanjore, seeing that both districts are irrigated by the Cauvery and that the best soils must be equally fertile. It must be borne in mind that the 12 and 10 rupee rates have been applied only to the two highest sorts of alluvial soil, and that my maximum rate for the best ordinary land—4·1—is only Rs. 9 per acre. I am not in a position to compare the best lands under the Támbraparni (Tinnevelly) with those in Tanjore, but I may state that, whereas I propose that the assessment for two crops on the 2—1 lands (and they are mostly double—crop) shall be 12 + 6 = 18 rupees, Mr. Puckle's charge for two crops was 12 + 8 = 20 rupees an acre.

119. As regards the adjoining districts of Trichinopoly and South Arcot, no comparison can be made between my rates and those in force in Trichinopoly. This district was settled upwards of 30 years ago and the commutation price taken was extremely low. Mr. Puckle adopted Rs. 7-8-0 an acre as his maximum rate, and reduced the assessment on the Cauvery irrigated lands by Rs. 83,000. These lands are similar in every respect to the alluvial lands in Tanjore, and on the 70,000 acres irrigated by the Cauvery in Trichinopoly the loss of revenue by the present settlement is about Rs. 1,50,000 per annum.

120. The two taluks of South Arcot and Tanjore which border on each other are Chidambaram and Shiyáli, the Coleroon river forming the boundary between the two. The maximum rate in South Arcot is Rs. 9 per acre, while in Shiyáli my highest rate

is Rs. 8; and even in Máyavaram taluk, which is west of Shiyáli and much more fertile, the maximum rate will be only Rs. 9—2—2 soil, second group. Moreover, in Shiyáli I have placed only 684 acres under the 8-rupee rate, and so 7 rupees is virtually the highest rate in that taluk. This must be considered very moderate when it is remembered that, while all the irrigation has been placed in the second group, some portion of it is fully equal to the first group, and that the south-western portion of the taluk might well have been classified as alluvial.

121. I trust I have succeeded in justifying a maximum rate of Rs. 12 per acre, but at the same time I beg to point out that, out of upwards of 1,000,000 acres of wet lands in the district, I have assessed only 2,948 acres at this rate. Of this area, 1,639 acres form part of the exceptionally fertile tract of land near Tiruvádi in Tanjore, already referred to, and the remaining 1,309 acres are scattered fields situated in the midst of 2—1 blocks of dry land in the Kumbakónam taluk. It will be seen, therefore, that Rs. 10 per acre is virtually the highest wet rate in the district.

122. A comparison between the average assessment levied on private lands and the average settlement assessment of adjoining lands affords additional proof that my rates are moderate and fair. The figures given below show that the rates of assessment both in the Mocassa, or Palace Estate—villages in Tanjore taluk, and the private lands in Shiyáli taluk, under the management of the Court of Wards, are far higher than the settlement rates on the adjoining Government lands:—

	Average rate per acre.			Average Settlement rate in adjoining Government villages.			Remarks.
	RS.	A.	P.	RS.	A.	P.	
Palace Estate villages, Tanjore taluk.							
1. Kargudi ..	12	0	0	9	7	0	Average of 5 Government villages.
2. Tiruvaidaigudi	13	2	0	8	12	11	" 4 " "
3. Arasúr	11	9	4	8	11	6	" 2 " "
4. Nadúr	12	5	4	8	15	8	" 3 " "
5. Kulamangalam	12	7	8	7	3	5	" 3 " "
6 Karungalúr	7	9	7	7	4	7	" 2 " "
7. Velúr	8	8	7	6	12	8	" 4 " "
8. Gudalúr tottam	12	7	3	7	3	2	" 1 " "
Private lands, Shiyali taluk.							
1. Idamanel	8	4	8	5	8	4	Average of 6 Government villages.
2. Tirukarugavúr	8	12	6	5	12	8	" 5 " "
3. Palayapalayam	6	12	2	5	2	2	" 5 " "
4. Tirunagari	6	0	6	5	0	11	" 6 " "
5. Pannaikatagaram (hamlet of Madanam).	10	12	2	5	8	4	" 6 " "

between [illegible]
[illegible]
Government.

123. It will be seen that in four Palace Estate villages the average rate of assessment is higher than my maximum rate, and that in 3 villages under the management of the Court of Wards, in Shiyáli, the average rate of assessment is higher than my maximum rate for that taluk. Moreover, the present maximum rate in the Government villages near Tiruvádi is as high as Rs. 13-7-0 per acre, and there is a considerable area of land assessed as high as 10 rupees per acre, which, as I have already pointed out, is virtually my highest rate.

124. I have stated in paragraph 53 that I reduced the classification of a large area in Kumbakónam taluk from 2—1 to 2—2 as I wished to apply the maximum rate of assessment to Tanjore taluk only. But I had also another object in view in making this reduction, and that was to have a different maximum rate for each of the taluks of Tanjore, Kumbakónam, Máyavaram and Shiyáli. Should my proposals meet with approval, the highest rates in each of those taluks will be—

	RS.			
Tanjore	12	... 2—1	soil, 1st group	irrigation.
Kumbakónam	10	... 2—2	" "	"
Máyavaram	9	... 2—2	" 2nd group	"
Shiyáli	8	... 4—1	" "	"

Such a scale of rates seems reasonable and proper as the lands are less valuable in the east than in the west.

125. *Dry increase.*—My dry rates also result in a large increase in revenue, and this is due entirely to the very low rates now prevailing. The increase is confined to the lands within the delta, and on the poor lands in the South Tanjore taluk (and in Patukóta taluk) there is a decrease by settlement. This is as it should be, for the tract of country to the south of the delta is miserably poor and the dry lands are unquestionably over-assessed. In some villages the average assessment per acre is over Rs. 2, while on far superior soils in the delta the average is below 1 rupee per acre.

126. I do not think that my rates can be considered too high when it is remembered that the cultivation expenses I have allowed are higher than in any other district, that the grain outturns are far lower than they need be, and that the annual rainfall of 45 inches is—excluding the West Coast—the highest but one in the Presidency, that of the adjoining districts of South Arcot, Trichinopoly and Madura being 44, 34 and 31 inches, respectively. The 5 and 4 rupee rates are applicable only to the exceptionally rich lands in Tanjore, Kumbakónam, Nannilam and Máyavaram taluks. A 5-rupee rate was sanctioned for exceptional lands in the districts of Godávari, Nellore, Cuddapah, Salem and Tinnevelly. My maximum dry rate for the best ordinary dry land—3—1—is Rs. 3, while a higher rate for the same soil was sanctioned for Godávari, Nellore, Cuddapah and South Arcot.

127. It should be borne in mind too, that for the delta a much higher commutation price might be taken. The standard crops and prices are: varagu 80 rupees per garce, cumbu 140, and raggy 139, with an average of 120 rupees per garce. But the cultivation of varagu is confined to the poor country in the south, and the crops raised in the delta are cumbu and raggy and the far more profitable crops of cholum, ground-nut, vegetables and rain-fed paddy, while on the alluvial soils the crops are plantains, tobacco and bamboos. It will be readily understood from this that, were separate proposals to be made for the delta, the rates would be higher than those I now submit for approval.

128. *Garden lands.*—These lands, which hereafter will be registered and assessed as ordinary dry or wet lands, have been included under the head of wet in the Financial results statements. There are 19,000 acres of garden land in the three taluks, of which 15,000 acres being unirrigated will be transferred to dry, entailing a loss of revenue of Rs. 87,000. On the other hand, the transfers from dry to wet and *vice versâ* of ordinary lands will result in a gain of Rs. 54,000. The net loss, therefore, which has to be deducted from the proposed increase in revenue by settlement is Rs. 33,000, of which Rs. 30,000 is in Kumbakónam taluk.

129. *Water-rate.*—The charge for raising a wet crop on dry land is exceptionally low in this district, being at a uniform rate of Rs. 1-14-3 per acre. Hereafter, in accordance with the Standing Orders of the Board of Revenue, the water-rate will be Rs. 4 an acre under 1st and 2nd class irrigation, and Rs. 3 under 3rd, 4th and 5th class irrigation.

130. *Double-crop cultivation.*—The area of permanent double-crop land is 8,000 acres in Tanjore taluk, 2,500 in Kumbakónam, and 200 in Shiyáli. The present double-crop assessment on this area of 10,700 acres is Rs. 37,000 and the settlement charge will be Rs. 47,000. In addition to this, there is a large area of single-crop land that is cultivated with two crops for which faslijasti is levied. I do not propose to register any land as permanent double crop, but will leave it to the Revenue Department to levy half the 1st crop charge when two crops are raised. With the exception of a few villages along the Cauvery and Kodamurti, between Tiruvádi and Kumbakónam, double-crop cultivation is not confined to any portion of a village, nor are the same fields cultivated with two crops every year I do not, moreover, propose that landholders should be permitted to compound for 2nd crop in this district, for, though strongly in favor of the system in other districts, I do not think it suitable to Tanjore.

131. "*Lineparivathena*" *villages.*—These villages formerly appertained to the Palace estate, but, being at some distance from the palace, they were exchanged by the late Rajah for Government villages in the immediate vicinity of Tanjore. The Government possesses proprietary rights in these villages, and the lands are let on short leases. It would be advisable to grant pattas for these lands during the present

settlement in lieu of the present muchilikas or agreements, and I request that the Collector may be authorized to dispose of the lands by auction. There are 1,345 acres of wet land, 760 of dry, and 201 of garden land, and a considerable sum of money should be realized by the sale thereof.

132. *Incidence of assessment.*—The following abstract shows the wet and dry average assessment per acre for each taluk, the averages under each of the four main series of soils, and the percentage of increase in assessment by settlement on each soil:—

Taluks.	Alluvial. Average per acre. Revenue.	Alluvial. Average per acre. Settlement.	Alluvial. Percentage of increase in assessment by Settlement.	Regar. Average per acre. Revenue.	Regar. Average per acre. Settlement.	Regar. Percentage of increase in assessment by Settlement.
1	2	3	4	5	6	7
Wet.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
Tanjore (delta)	6 3 4	9 4 3	+ 53	5 3 6	6 12 10	+ 35
Do. (none, delta) ..	..	..	..	3 9 6	5 10 10	+ 80
Kumbakónam ..	6 5 5	9 4 2	+ 48	5 0 7	6 11 4	+ 35
Shiyáli	..	..	..	4 12 7	5 15 8	+ 23
Dry.						
Tanjore (delta)	1 12 1	2 9 1	+ 45	1 5 8	1 8 3	+ 14
Do. (none, delta) ..	..	..	..	1 6 4	1 2 11	− 8
Kumbakónam ..	2 0 10	2 15 11	+ 45	1 4 1	2 0 0	+ 58
Shiyáli	..	..	..	1 3 8	1 9 8	+ 26

Taluks.	Red ferruginous. Average per acre. Revenue.	Red ferruginous. Average per acre. Settlement.	Red ferruginous. Percentage of increase in assessment by Settlement.	Arenaceous. Average per acre. Revenue.	Arenaceous. Average per acre. Settlement.	Arenaceous. Percentage of increase in assessment by Settlement.	Total. Average per acre. Revenue.	Total. Average per acre. Settlement.
	8	9	10	11	12	13	14	15
Wet.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
Tanjore (delta)	3 7 9	4 14 8	+ 50	..	..	..	5 8 10	7 11 6
Do. (none, delta) ..	2 10 11	4 0 4	+ 64	..	..	..	2 10 11	4 0 5
Kumbakónam ..	..	..	..	..	..	..	6 1 1	8 11 10
Shiyáli	..	..	..	3 12 6	4 11 4	+ 22	4 8 7	5 10 7
Dry.								
Tanjore (delta)	1 2 11	1 4 5	+ 13	..	..	..	1 5 8	1 9 5
Do. (none, delta) ..	1 2 2	1 0 4	− 2	..	..	..	1 2 2	1 0 4
Kumbakónam ..	..	..	..	..	..	..	1 15 5	2 14 5
Shiyáli	..	..	..	1 1 5	0 14 10	− 16	1 2 10	1 5 6

133. For many years the Government declined to sanction a settlement of the Tanjore district, and in G.O., No. 795, dated 31st October 1882, it is stated—paragraph 9—that "a re-settlement of the district would probably result in an immediate, and possibly a considerable, increase in revenue; but it is doubtful whether the increase would prove otherwise than temporary, for it is only on the poorer soils that the existing rates of assessment can be raised, those on the richer lands being already high enough." The foregoing statement, however, shows that the fears of Government have not been realized, and that, on the contrary, the increase in assessment is far greater on the most fertile (alluvial) soil than it is on the most unproductive (arenaceous). The average wet rate of Rs. 8-11-10 per acre in the Kumbakónam taluk is high, but that it is fair and just I have no doubt whatever. It must be borne in mind that the whole taluk, with the exception of a few villages, has been placed in the first group irrigation, and that the alluvial soils are necessarily of a high average quality. The lower rate of Rs. 7-11-6 per acre in Tanjore taluk (delta) is due to the smaller percentage of alluvial soil.

134. *Sale value of lands.*—The subjoined statement of land sales during the four years ending 1888 was obtained from the District Registrar's office, Tanjore:—

Taluks.	Wet lands per acre. Number of sales.	Wet lands per acre. Average price.	Wet lands per acre. Highest price.	Wet lands per acre. Lowest price.	Dry lands per acre. Number of sales.	Dry lands per acre. Average price.	Dry lands per acre. Highest price.	Dry lands per acre. Lowest price.
1	2	3	4	5	6	7	8	9
		RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
Tanjore (delta) ..	1,578	432 7 7	2,262 8 0	15 2 0	600	222 9 2	1,904 12 0	2 2 0
Kumbakónam ..	1,180	312 3 3	1,000 0 0	24 12 0	332	281 6 4	904 12 0	44 9 0
Shiyáli	666	170 11 5	882 5 0	23 4 0	185	139 6 10	1,566 10 0	11 2 0

135. The average price per acre realized on a number of sales is a very fair test of the profits derived from agriculture, but neither the highest nor lowest prices are of any consequence as both are due to exceptional causes, and do not represent the intrinsic value of the soil. It will be seen that the average value of an acre of wet land is Rs. 432 in Tanjore taluk, Rs. 312 in Kumbakónam, and Rs. 170 in Shiyáli; and allowing 4 per cent. as the interest obtained from money invested in land, the net income must be Rs. 17 an acre in Tanjore taluk, Rs. 12 in Kumbakónam, and Rs. 7 in Shiyáli. Now, the Government demand should be identical with the net income of the landholder, and therefore the average rates of assessment should be Rs. 17, Rs. 12 and Rs. 7 in the three taluks respectively. But my average rates are only Rs. 7-11-6, 8-11-10 and 5-10-7 respectively, and this goes far towards proving—what I have no doubt whatever is the case—that my rates represent only one-third of the net profits instead of half. As regards dry land the profits are presumed to be Rs. 9, 11 and 6 in the three taluks, whereas my average rates are only Rs. 1-9-5, 2-14-5 and 1-5-6 respectively.

136. In the adjoining district of South Arcot the average sale value of wet land is below that of Shiyáli in all taluks, except Cuddalore, where it is Rs. 182 per acre, and Vriddháchalam where it is Rs. 204. I may add that the ordinary price paid for an acre of the best land in Kumbakónam taluk is Rs. 1,000, while it is somewhat higher for the extremely fertile land near Tiruvádi in Tanjore taluk.

137. *Increments.*—The mirasidars will not be called upon to pay the heavy increase in assessment the first year, but the full amount of increase will, with the approval of Government, be imposed gradually by annual increments extending over four years when the increase is between 25 and 50 per cent. and over eight years when it is above 50 per cent.

138. *Probable increase of revenue on the whole district.*—In the subjoined statement I give an estimate of the probable increase in revenue for the whole district, should my proposals meet with approval. In the six taluks not included in this report I have apportioned the lands under the four main series of classification. From inquiries and personal inspection, and from experience in the other three taluks, I believe that this apportionment will be found fairly accurate. In the West there is not so much dry land as in the East where the irrigation is less abundant, and to this is due the difference in the percentage of dry and wet land under the four classes of soils. It will be seen that in almost all cases the rates I have applied are somewhat lower than for the lands similarly situated in the three taluks under report.

STATEMENT showing the probable increase by *Settlement in the Tanjore district.*

Name of taluk.	Dry or wet.	*As per Settlement.*													
		Alluvial series.				*Regar series.*				Ferruginous series.				Arenaceous series.	
		Rate per acre.	Extent.	Per-centage.	Assessment.	Rate per acre.	Extent.	Per-centage.	Assessment.	Rate per acre.	Extent.	Per-centage.	Assessment.	Rate per acre.	Extent.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		RS. A. P.	ACRES.		RS.	RS. A. P.	ACRES.		RS.	RS. A. P.	ACRES.		RS.	RS. A. P.	ACRES.
1. Nannilam ..	Dry ..	2 12 0	8,086	65	22,237	1 12 0	4,354	35	7,619	..	..	..	..	..	..
	Wet ..	9 0 0	98,401	75	8,85,609	6 8 0	32,800	25	2,13,200	..	..	..	..	..	..
	Total ..	..	106,487	74	9,07,846	..	37,154	26	2,20,819	..	..	..	..	..	..
2. Máyavaram.	Dry ..	2 12 0	6,608	30	18,172	1 12 0	8,810	40	15,418	..	..	..	..	0 14 0	6,607
	Wet ..	8 0 0	67,639	60	5,41,112	6 0 0	33,819	30	2,02,914	..	..	..	..	4 7 0	11,273
	Total ..	..	74,247	55	5,59,284	..	42,629	32	2,18,332	..	..	..	..	..	17,880
3. *Negapatam.*	Dry ..	..	..	..	..	1 12 0	6,065	60	10,614	..	..	..	..	0 14 0	4,044
	Wet ..	..	..	..	..	6 0 0	68,043	80	4,08,258	..	..	..	..	4 7 0	17,010
	Total ..	..	..	..	..	..	74,108	79	4,18,872	..	..	..	..	..	21,054
4. *Tiruturai-púndi.*	*Dry* ..	..	..	..	..	1 12 0	15,234	60	26,660	..	..	..	..	0 14 0	15,335
	Wet ..	..	..	..	..	5 6 0	69,274	70	3,72,349	..	..	..	..	4 7 0	29,588
	Total ..	..	..	..	..	..	84,508	65	3,99,009	..	..	..	..	..	44,923
5. Mannárgudi.	*Dry* ..	..	..	..	..	1 12 0	19,195	60	33,591	1 4 0	12,796	40	15,995	..	..
	Wet ..	..	..	..	..	6 0 0	66,535	75	3,99,210	5 8 0	22,178	25	1,21,979	..	..
	Total ..	..	..	..	..	..	85,730	71	4,32,801	..	34,974	29	1,37,974	..	..

Statement showing the probable increase by Settlement in the Tanjore district—*cont.*

Name of taluk.	Dry or wet.	As per Settlement—*cont.*						As per Revenue.			Difference between columns 21 and 24.	Percentage.	Remarks.
		Arenaceous series—*cont.*		Total.									
		Per-centage.	Assess-ment.	Extent.	Per-centage.	Assess-ment.	Average.	Extent.	Assess-ment.	Average.			
1	2	17	18	19	20	21	22	23	24	25	26	27	28
			RS.	ACRES.		RS.	RS. A. P.	ACRES.	RS.	RS. A. P.	RS.		
1. Nannilam ..	Dry ..	..	..	12,440	100	29,856	2 6 5	12,440	19,756	1 9 5	+ 10,100	+ 51	In dry, an average of Rs. 2-12-0 per acre for Alluvial against Rs. 2-15-11 in Kumbakónam; an average of Rs. 1-12-0 for Regar against Rs. 2 in Kumbakónam.
	Wet ..	..	..	131,201	100	10,93,809	8 6 0	131,201	6,97,664	5 5 1	+4,01,145	+ 58	In wet, an average of Rs. 9 for Alluvial against Rs. 9-4-2 (1st and 2nd group) in Kumbakónam; an average of Rs. 6-8-0 for Regar against Rs. 6-11-4 in Kumbakónam.
	Total ..	..	..	143,641	100	11,28,665	..	143,641	7,17,420	..	+4,11,245	+ 57	
2. Máyavaram.	Dry ..	30	5,781	22,025	100	39,371	1 12 7	22,025	26,391	1 3 2	+ 12,980	+ 49	In dry, an average of Rs. 2-12-0 per acre for Alluvial against an average of Rs. 2-15-0 in Kumbakónam; an average of Rs. 1-12-0 for Regar against Rs. 2 in Kumbakónam; and an average of 14 annas for Arenaceous against As. 14-10 in Shiyáli.
	Wet ..	10	50,024	112,731	100	7,94,050	7 0 8	112,731	5,40,537	4 12 9	+2,53,513	+ 47	In wet, Rs. 8 per acre for Alluvial against Rs. 8-6-9 (2nd class) in Kumbakónam; Rs. 6 for Regar against Rs. 5-15-8 in Shiyali; and Rs. 4-7-0 for Arenaceous against Rs. 4-11-4 in Shiyáli.
	Total ..	13	55,805	134,756	100	8,33,421	..	134,756	5,66,928	..	+2,66,493	+ 47	
3. Negapatam.	Dry ..	40	3,538	10,109	100	14,152	1 6 5	10,109	11,205	1 1 9	+ 2,947	+ 26	*Vide* against Máyavaram—Regar and Arenaceous only.
	Wet ..	20	75,482	85,053	100	4,83,740	5 11 0	85,053	4,01,256	4 11 6	+ 82,484	+ 21	
	Total ..	21	79,020	95,162	100	4,97,892	..	95,162	4,12,461	..	+ 85,431	+ 21	
4. Tiruturai-púndi.	Dry ..	50	13,331	30,469	100	39,991	1 5 0	30,469	27,066	0 14 3	+ 12,925	+ 48	In dry, an average of Rs. 1-12-0 for Regar against Rs. 2 in Kumbakónam and an average of 14 annas for Arenaceous against As. 14-10 in Shiyáli.
	Wet ..	30	1,31,741	98,962	100	5,04,089	5 1 6	98,962	3,31,924	3 5 8	+1,72,165	+ 52	In wet, an average of Rs. 5-6-0 for Regar against Rs. 6-11-4 in Kumbakónam and an average of Rs. 4-7-0 for Arenaceous against Rs. 4-11-4 in Shiyáli.
	Total ..	35	1,45,072	129,431	100	5,44,080	..	129,431	3,58,990	..	+1,85,090	+ 52	
5. Mannárgudi.	Dry ..	..	..	31,991	100	49,586	1 8 10	31,991	34,200	1 1 1	+ 15,386	+ 45	In dry, an average of Rs. 1-12-0 for Regar against Rs. 2 in Kumbakónum; an average of Rs. 1-4-0 for Ferruginous against Rs. 1-4-5 in Tanjore (North).
	Wet ..	..	..	88,713	100	5,21,189	5 13 11	88,713	3,71,536	4 3 0	+1,49,653	+ 40	In wet, an average of Rs. 6 for Regar against Rs. 5-15-8 in Shiyáli and an average of Rs. 5-8-0 for Ferruginous (no other 2nd group Ferruginous in delta).
	Total ..	..	..	120,704	100	5,70,775	..	120,704	4,05,736	..	+1,65,039	+ 41	

Statement showing the probable increase by Settlement in the Tanjore district—cont.

Name of taluk.	Dry or Wet.	As per Settlement.													
		Alluvial series.				Regur series.				Ferruginous series.				Arenaceous series.	
		Rate per acre.	Extent.	Percentage.	Assessment.	Rate per acre.	Extent.	Percentage.	Assessment.	Rate per acre.	Extent.	Percentage.	Assessment.	Rate per acre.	Extent.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		RS. A. P.	ACRES.		RS.	RS. A. P.	ACRES.		RS.	RS. A. P.	ACRES.		RS.	RS. A. P.	ACRES.
6. Patukóta ..	Dry ..	..	..	..	..	..	..	..	..	0 14 0	18,491	60	16,180	0 12 0	12,328
	Wet ..	..	..	..	..	..	..	..	..	3 14 0	15,394	60	59,652	3 6 0	10,263
	Total ..	..	..	..	..	..	..	..	..	..	33,885	60	75,832	..	22,591
Total of the six taluks.	Dry ..	..	14,694	10	40,409	..	53,658	39	93,902	..	31,287	23	32,175	..	38,214
	Wet ..	..	166,040	31	14,26,721	..	270,471	50	15,95,930	..	37,572	6	1,81,631	..	68,234
	Total ..	..	180,734	27	14,67,130	..	324,129	47	16,89,832	..	68,859	10	2,13,806	..	106,448
Add.															
7. Kumbakónam.	Dry ..	2 15 11	22,804	91	68,245	2 0 0	2,355	9	4,760	..	..	..	..	..	..
	Wet ..	9 4 2	90,684	79	8,39,961	6 11 4	23,422	21	1,57,074	..	..	..	..	..	..
	Total ..	..	113,488	82	9,08,206	..	25,777	18	1,61,834	..	..	..	..	..	..
8. Tanjore ..	Dry ..	2 9 1	4,066	4	10,438	1 7 11	13,028	12	19,505	1 0 9	96,538	84	1,01,106	..	..
	Wet ..	9 4 3	28,174	33	2,60,985	6 11 9	37,824	45	2,57,143	4 2 8	18,728	22	78,045	..	..
	Total ..	..	32,240	16	2,71,423	..	50,852	26	2,76,648	..	115,266	58	1,79,151	..	..
9. Shiyáli ..	Dry ..	..	..	..	..	1 9 8	9,634	62	15,438	..	..	..	..	0 14 10	5,907
	Wet ..	..	..	..	..	5 15 8	40,892	75	2,44,496	..	..	..	..	4 11 4	13,542
	Total ..	..	..	..	..	..	50,526	74	2,59,934	..	..	..	..	..	19,449
Total of the three taluks.	Dry ..	..	26,870	17	78,683	..	25,017	16	39,703	..	96,538	61	1,01,106	..	5,907
	Wet ..	..	118,858	48	11,00,946	..	102,138	40	6,58,713	..	18,728	7	78,045	..	13,542
	Total ..	..	145,728	36	11,79,629	..	127,155	31	6,98,416	..	115,266	28	1,79,151	..	19,449
Total of the nine taluks.	Dry ..	..	41,564	14	1,19,092	..	78,675	27	1,33,605	..	127,825	44	1,33,281	..	44,121
	Wet ..	..	284,898	36	25,27,667	..	372,609	47	22,54,643	..	56,300	7	2,59,676	..	81,776
	Total ..	..	326,462	30	26,46,759	..	451,284	41	23,88,248	..	184,125	17	3,92,957	..	125,897

Statement showing the probable increase by Settlement in the Tanjore district—*cont.*

Name of taluk.	Dry or Wet.	As per Settlement—*cont.*						As per Revenue.			Difference between columns 21 and 24.	Percentage.	Remarks.
		Arenaceous series—*cont.*		Total.									
		Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Average.	Extent.	Assessment.	Average.			
		17	18	19	20	21	22	23	24	25	26	27	28
			RS.	ACRES.		RS	RS. A. P.	ACRES.	RS.	RS. A. P.	RS.		
6. Patukóta ..	Dry ..	40	9,246	30,819	100	25,426	0 13 2	30,819	26,126	0 13 7	— 700	— 5	In dry, an average of 14 annas for Ferruginous against Rs. 1-0-4 in South Tanjore and an average of 12 annas for Arenaceous against 14 annas in South Tanjore.
	Wet ..	40	34,638	25,657	100	94,290	3 10 10	25,657	81,098	3 2 7	+ 13,192	+ 16	In wet, an average of Rs. 3-14-0 for Ferruginous against same in South Tanjore and an average of Rs 3-6-0 for Arenaceous (all other Arenaceous averages are in delta).
	Total ..	40	43,884	56,476	100	1,19,716	..	56,476	1,07,224	..	+ 12,492	+ 12	
Total of the six taluks.	Dry ..	28	31,896	137,853	100	1,98,382	1 7 0	137,853	1,44,744	1 0 9	+ 53,638	+ 37	In dry, all the lands are in the 1st group except Patukóta 2nd group.
	Wet ..	13	2,91,885	542,317	100	34,96,167	6 7 2	542,317	24,24,015	4 7 6	+10,72,152	+ 44	In wet, almost the whole of Nannilam will be 1st group. In Máyavaram, Negapatam, Tiruturaipundi and Mannárgudi the irrigation is all 2nd group. In Patukóta the irrigation is 3rd, 4th and 5th groups.
	Total ..	16	3,23,781	680,170	100	36,94,549	..	680,170	25,68,759	..	+11,25,790	+ 44	Nannilam is well known to be one of the best irrigated and consequently most fertile taluks in the district. The map will show that the rivers run due east—the natural fall of the country—and therefore draw a better supply of water than in most other taluks.
Add.													
7. Kumbakónam.	Dry ..	..	..	25,159	100	73,005	2 14 5	25,328	50,113	1 15 8	+ 22,892	+ 46	
	Wet ..	..	..	114,106	100	9,97,035	8 11 10	112,596	6,83,455	6 1 1	+ 3,13,580	+ 46	
	Total ..	..	..	139,265	100	10,70,040	..	137,924	7,33,568	..	+ 3,36,472	+ 46	
8. Tanjore ..	Dry ..	..	..	113,632	100	1,31,049	1 2 5	106,283	1,26,317	1 3 0	+ 4,732	+ 4	
	Wet ..	..	..	84,726	100	5,96,173	7 0 7	81,009	4,08,619	5 0 8	+ 1,87,554	+ 46	
	Total ..	..	..	198,358	100	7,27,222	..	187,292	5,34,936	..	+ 1,92,286	+ 36	
9. Shiyáli ..	Dry ..	38	5,482	15,541	100	20,920	1 5 6	15,981	18,808	1 12 10	+ 2,112	+ 11	
	Wet ..	25	63,767	54,434	100	3,08,263	5 10 7	55,279	2,50,825	4 8 7	+ 57,438	+ 23	
	Total ..	28	69,249	69,975	100	3,29,183	..	71,260	2,69,633	..	+ 59,550	+ 22	
Total of the three taluks.	Dry ..	4	5,482	154,332	100	2,24,974	1 7 4	147,592	1,95,238	1 5 2	+ 29,736	+ 15	
	Wet ..	5	63,767	253,266	100	19,01,471	7 8 1	248,884	13,42,899	5 6 4	+ 5,58,572	+ 42	
	Total ..	5	69,249	407,598	100	21,26,445	..	396,476	15,38,137	..	+ 5,88,308	+ 38	
Total of the nine taluks.	Dry ..	15	37,378	292,185	100	4,23,356	1 7 2	285,445	3,39,982	1 3 1	+ 83,374	+ 25	
	Wet ..	10	3,55,652	795,583	100	53,97,638	6 12 7	792,201	37,66,914	4 12 1	+16,30,724	+ 43	
	Total ..	12	3,93,030	1,087,768	100	58,20,994	..	1,077,646	41,06,896	..	+17,14,098	+ 42	

139. To the increase of Rs. 17,14,098 shown above must be added the enhanced charge for double crop cultivation. The Revenue accounts show that about one-tenth of the wet land—say, 80,000 acres—is cultivated with two crops. There is an increase of Rs. 2 per acre for a single crop, and for second crop, therefore, the additional charge will be one rupee per acre, or Rs. 80,000 for the whole district. This sum added to Rs. 17,14.098 brings the total increase to Rs. 17,94,098, or in round figures Rs. 18,00,000.

140. The following abstract shows the Settlement average rates for dry and wet as compared with the rates at present in force:—

Taluks.	Dry.		Wet.	
	As per Revenue.	As per Settlement.	As per Revenue.	As per Settlement.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Kumbakónam	1 15 8	2 14 5	6 1 1	8 11 10
2. Nannilam	1 9 5	2 6 5	5 5 1	8 6 0
3. Tanjore	1 3 0	1 2 5	5 0 8	7 0 7
4. Máyavaram	1 3 2	1 12 7	4 12 9	7 0 5
5. Mannárgudi	1 1 1	1 8 10	4 3 0	5 13 11
6. Negapatam	1 1 9	1 6 5	4 11 6	5 11 0
7. Shiyáli	1 2 10	1 5 6	4 8 7	5 10 7
8. Tiruturaipúndi	0 14 3	1 5 0	3 5 8	5 1 6
9. Patukóta	0 13 7	0 13 2	3 2 7	3 10 10
Total ..	1 3 1	1 7 2	4 12 1	6 12 7

141. An increase of Rs. 18,00,000, or 43 per cent., over the present revenue is unquestionably very heavy, and I admit that though my statistics prove my case, it is in a very great measure due to my 18 years' experience in other districts that I am in a position to recommend such a heavy increase with the most perfect confidence. For it comes to this, that if my rates for Tanjore are not fair and equitable, then in my opinion the Settlement rates sanctioned and now in force in the districts of Ganjam, Bellary, Cuddapah, North Arcot, Chingleput and Madura are too high, and are unfair to the landholders. Not only am I absolutely certain of the justness of my proposals, but I can assure the Board that had I found the revenue of the district to be what I propose it shall be in future, I should have had no hesitation in proposing a further increase of at least Rs. 10,00,000, and even then the State would be taking less than half the net profits. On the expiration of the 30 years' settlements in districts that have been settled by this department, the lands will not, I believe, be reclassified, but the commutation price of grain will form the basis of any modifications of the rates. Now, in the settlements of Mr. Kindersley and Mr. Ramayengar the commutation price for paddy was 8 annas per kallam (actually 0-7-8$\frac{3}{8}$, *vide* pages 627 and 628 of the Manual), while my commutation price is one rupee per kallam—the actual selling price being far higher. If, then, my commutation price be applied to the valuation of the soils as made by Messrs. Kindersley and Ramayengar—a valuation that was agreed to and approved by the mirasidars themselves—the revenue of the district would by a stroke of the pen be doubled, and raised from Rs. 41,00,000 to Rs. 82,00,000. The average yield per acre in the former settlement was estimated by the mirasidars to be 24 kallams per acre—Manual page 614. This was worth Rs. 12, and of this sum the Government took Rs. 4-12-0, or 40 per cent. of the gross produce. A reference to my table of rates will show that I have taken only 27 per cent. of the gross produce, and my rates of assessment are, therefore, far lighter than those fixed by Messrs. Kindersley and Ramayengar.

142. It should be remembered that in consequence of the alluvial deposits brought down by the Cauvery, the lands have not in any way deteriorated, and that, as pointed out by Mr. Venkasami Row (Manual page 386), the cost of cultivation has not increased. That my deductions for cultivation expenses are extremely liberal is proved by the agreements that the mirasidars make with their tenants. The share of the gross produce taken by the mirasidar varies from 67 to 82 per cent.—figures without parallel in other districts—but in the majority of agreements the mirasidar takes 75 per cent. of the gross produce, and meets the cost of manure—applied once

in five years—and the periodical levelling of the fields, while the tenant receives 25 per cent. and defrays all the other expenses of cultivation (Manual page 381). Now the average value of paddy per acre is Rs. 28, of which the mirasidar receives Rs. 21 and the tenant 7. But, if the *average* cost of cultivation is as high as Rs. 7 an acre—which is the sum I have allowed—the tenant can derive no profit whatever, and there is no doubt, therefore, that the maximum cost of cultivation is about Rs. 7 an acre and the average about 4, my figures being 14 and 7 respectively. I have stated that the landowner receives Rs. 21 per acre, but allowing him the very liberal sum of Rs. 3 per acre for manuring and levelling his fields, his net profit is Rs. 18 per acre. The State is entitled to half this, or Rs. 9 per acre, but according to my proposals the State will receive only Rs. 7 per acre and the landowner 11.

143. In every one of my proposals—grain outturns of soils, commutation price, deductions for merchants' profits, for vicissitudes of seasons and for cultivation expenses—I have dealt most liberally with the landholder. In other districts the famine years have very properly been excluded from the price lists as such prices were for imported grain. But in Tanjore famine prices represent the value that the landholders received for the crops they raised in those years, and as such exceptional prices are certain to be obtained on an average once in 20 years, they might well have been included in the prices of the last 20 years. Then, again, in consequence of the large number of markets and the great facilities of communication, an allowance of 5 per cent. instead of 10 for the difference between the rural and urban prices would be ample. As regards vicissitudes of seasons, a deduction of 5 per cent. instead of 15 would be sufficient, for "the Cauvery is never known to have totally or to any material extent failed the" (Manual page 44), and the high prices realized more than compensate the ryots for any falling off in the outturn, as an unfavorable season in Tanjore generally means a very bad harvest in other districts. As to the cost of cultivation I have shown that I have allowed almost double the expenses actually incurred.

144. The foregoing remarks justify my stating that no reduction in the grain outturn per acre, will in any way affect my rates of assessment. It would be obviously absurd to estimate the average yield per acre on crop experiments made during the most unfavorable season known for twelve years, and the *statements* of the mirasidars themselves, and the statistics obtained from the Revenue Department, show that I am fully justified in adding 25 per cent. to the outturns as ascertained by actual experiments. But presuming for the sake of argument that the season of 1889-90 was not an unfavorable one, the average outturn of 886 Madras measures per acre of the best soil is more than sufficient to give me my maximum rate of Rs. 12 per acre, and even as little as 800 Madras measures will suffice. Eight hundred measures =33 kallams, valued at Rs. 37, allowing 5 per cent. instead of 10 for merchants, profits; Rs. 37—5 per cent. instead of 15 for vicissitudes of season=Rs. 35,—Rs. 10 for cultivation expenses=Rs. 25; half net Rs 12 per acre. Then again, I will take the average outturn for the district at 480 Madras measures per acre, the maximum being 800. Four hundred and eighty Madras measures = 20 kallams,—or 4 kallams = 100 Madras measures less than the average taken by Messrs. Kindersley and Ramayengar. Twenty kallams=Rs. 22,—5 per cent. for vicissitudes of seasons=Rs. 21, —Rs. 5 for cultivation expenses = Rs. 16; half net Rs. 8 per acre, my average being 7. I again, *therefore*, express my opinion that the increase in revenue might well be 30 lakhs of rupees instead of 18.

145. It will be seen that for the last twenty years at least the 125,000 mirasidars (with families, 450,000) of Tanjore have been receiving a rental of 30 lakhs of rupees a year more than they were entitled to. It is not my duty to inquire as to how they have spent this enormous sum of 600 lakhs of rupees, or £ 6,000,000 sterling, but one might not unreasonably ask: where are the railways, roads, and bridges constructed by them; where are their schools, colleges, schools for the advancement of technical education, rice mills, weaving establishments, oil mills, improved buildings for their 300,000 (with families, 1,200,000) tenants and laborers, improvements in agriculture, arbitration societies to minimise the present excessive litigation; where is there a single useful institution or industry that will suffer in any way by these

125,000 mirasidars being called upon to pay Rs. 18,00,000 per annum additional land tax? That the district has increased in prosperity during the last twenty years is unquestionable, but can the mirasidars point to any single action on their part that has conduced to this satisfactory state of affairs? No; the prosperous condition of Tanjore is due partly to natural causes,—of which the principal is the never-failing Cauvery irrigation,—but for the most part to the State which, with little more than half the income it was entitled to, has constructed over 100 miles of railway, many hundreds—if not thousands—of miles of roads, has spent many lakhs of rupees in improving the irrigation, in addition to building schools, colleges, hospitals and other public buildings, and the people who have benefited most by the liberality of the Government are these 125,000 mirasidars.

146 *Village Service Fund.*—The present deductions on account of this fund amount to Rs. 2,75,563, and the amount to be deducted after the introduction of the settlement will be Rs. 2,34,112—*vide* G.O., No. 615, dated 1st September 1888. I shall submit to the Board, later on, a scheme for the revision of the village establishments.

147. *Economic condition of the lower classes.*—Amongst the appendices will be found the report called for by the Government of India on the condition of the cultivators of Tanjore.

148. I may add, in conclusion, that before Mr. Gibson, the Collector, went on leave last May, I was able to place before him a rough sketch of my proposals. Mr. Gibson, as the Board is aware, is thoroughly acquainted with every portion of the district, and he expressed his opinion that the district was greatly under-assessed, and that there should be a very large increase in revenue by settlement.

APPENDICES.

No.		Particulars.
1.	A.	Statement showing the distribution of soils under each taram or class and sort of the classification table for the three taluks of Kumbakónam, Shiyáli and Tanjore.
2.	A-1	Statement showing the distribution of soils under each taram or class and sort of the classification table for Kumbakónam.
3.	A-2.	Statement showing the distribution of soils under each taram or class and sort of the classification table for Shiyáli.
4.	A-3.	Statement showing the distribution of soils under each taram or class and sort of the classification table for Tanjore (whole taluk).
5.	A-4.	Statement showing the distribution of soils under each taram or class and sort of the classification table for North Tanjore.
6.	A-5.	Statement showing the distribution of soils under each taram or class and sort of the classification table for South Tanjore.
7.	B.	Statement showing the extent and assessment of the three taluks of Kumbakónam, Shiyáli and Tanjore under each of the money rates proposed.
8.	B-1.	Statement showing the extent and assessment of Kumbakónam.
9.	B-2.	Statement showing the extent and assessment of Shiyáli.
10.	B-3.	Statement showing the extent and assessment of Tanjore (whole taluk).
11.	B-4.	Statement showing the extent and assessment of North Tanjore.
12.	B-5.	Statement showing the extent and assessment of South Tanjore.
13.	C.	Statement showing the financial results by settlement under each group in the above three taluks.
14.	D.	Statement showing the particulars of percentages of increase in area and assessment by Settlement as well as the averages by Revenue and Settlement Accounts in the above three taluks.
15.	E.	Report on the condition of the cultivators of Tanjore.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture dated), 21st October 1890, Mis. No. 4290.

Abstract.—Forwarding to the Collector of Tanjore, for remarks, Mr. Clerk's scheme report for the settlement of the district.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 24th November 1890, Mis. No. 4710, on letter from the Collector of Tanjore, dated 14th November 1890, No. 809.

Abstract.—Agreeing with the Collector in considering that full information should be furnished to all parties interested as to the data on which the proposed rates of assessment have been based.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 12th January 1891, Mis. No. 216, on letter from the Collector of Tanjore, dated 6th December 1890, No. 884.

Abstract.—Returning, duly modified, Mr. Clerk's memorandum, containing the principles on which the scheme is based, with the remark that discussion should be confined to the question of the justice of the proposed rates as representing the half net, and should not be allowed to glide into a consideration of the propriety of imposing a large increase of assessment on the district as a whole.

Read—also the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement No. III Party, Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 15th December 1890, No. 378-B.

In continuation of my letter to the Board of Revenue, No. 288, dated the 30th September, I have the honour to submit a report on the crop experiments that have recently been made in accordance with the instructions conveyed in the Board's Proceedings, No. 4038 of the 27th September 1890.

2. The "kar," or early crop, harvest only lasted about three weeks, and during that time 219 experiments were made with the following results:—

[Statement.

Classification.		Tanjore by the Deputy Commissioner.									Kumbakonam by the Assistant Commissioner.								
		Good.		Middling.		Indifferent.		Average.			Good.		Middling.		Indifferent.		Average.		
Class.	Sort.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Proposed outturn, 1st group.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Proposed outturn, 1st group.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	1	..	..	..	..	..	..	..	..	..	24	1,244	10	1,033	13	860	47	1,093 1,046	1,000
	2	..	..	..	..	..	..	..	..	..	4	1,135	..	..	..	..	4	1,135 1,135	900
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	1	14	1,365	2	1,144	3	1,056	19	1,288 1,188	1,125	8	1,346	2	1,162	..	..	10	1,309 1,254	1,125
	2	1	1,192	1	1,080	6	913	8	969 1,062	1,000	3	1,141	2	1,036	9	942	14	998 1,040	1,000
	3	..	..	1	960	1	680	2	820 820	900	..	..	..	..	1	990	1	990 990	900
3	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	1	..	..	..	..	..	..	..	..	..	1	1,128	..	..	..	..	1	1,128 1,128	900
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	15	..	4	..	10	..	29	..	..	40	..	14	..	23	..	77	..	..

N.B.—The figures printed in clarendon represent the correct averages.

Classification.		Mayavaram by the Supervisor and Head Classifiers.									Shiyali by the Deputy and Assistant Commissioners, Supervisor and Head Classifiers.								
		Good.		Middling.		Indifferent.		Average.			Good.		Middling.		Indifferent.		Average.		
Class.	Sort.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Proposed outturn, 2nd group.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out turn.	Proposed outt
		21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	8	1,054	3	835	8	689	19	866 859	800	..	..	..	..	..	..	..	..	..
	3	9	956	2	808	15	621	26	751 795	700	..	..	..	..	..	..	..	..	..
	4	..	..	3	677	2	496	5	605 587	600	..	..	..	..	..	..	..	..	..
2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	4	1,228	1	912	1	800	6	1,104 980	900	..	..	..	..	..	..	..	..	..
	3	1	980	3	859	6	719	10	782 836	800	..	..	..	..	..	..	..	..	..
3	1	..	..	..	..	..	..	..	..	..	9	1,014	2	748	1	648	12	939 803	700
	2	..	..	..	..	..	..	..	..	..	2	780	2	644	3	525	7	632 650	600
	3	..	..	..	..	..	..	..	..	..	5	696	..	..	..	..	5	698 696	500
4	1	..	..	..	..	..	..	..	..	..	6	1,072	..	..	..	..	6	1,072 1,072	800
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	1	560	1	560 560	700
12	1	..	..	..	..	..	..	..	..	..	6	888	1	662	..	..	7	856 775	600
	3	..	..	..	..	..	..	..	..	..	5	870	2	528	..	..	7	772 699	450
13	3	..	..	..	..	..	..	..	..	..	2	948	..	..	..	..	2	948 948	400
Total ..	..	22	..	12	..	32	..	66	..	..	35	..	7	..	5	..	47	..	..

N B.—The figures printed in clarendon represent the correct averages.

3. The foregoing figures show that my proposed outturns are fair and equitable and prove beyond all question that I was fully justified in asserting that the harvest of February 1890 was 25 per cent. below an average one. Of the 219 experiments made, 63 crops gave a larger outturn than the maximum that I propose to adopt of 1,125 Madras measures per acre. Yet the season was a very unfavorable one, as will be seen from the following statement, showing the average monthly readings on the rear gauges of the Cauvery and Vennár regulators for the years 1888, 1889 and 1890:—

Months.	1888.		1889.		1890.		Remarks.
	Cauvery.	Vennár.	Cauvery.	Vennár.	Cauvery.	Vennár.	
	FT. IN.	FT. IN.	FT. IN.	FT. IN.	FT. IN.	FT. IN.	
June	2·1	5·3	0·8	3·1	0·7	2·8	
July	4·9	6·1	4·4	6·0	3·5	5·3	
August	4·6	6·0	5·1	6·3	4·4	5·8	
September ..	2·8	4·8	6·9	7·0	1·5	3·6	F.S.L. in rear of Cauvery 4·20. Do. do. Vennár 5·80.
Average ..	3·6	5·5	4·1	6·6	2·5	4·4	
	Moderate.		Very fair.		Poor.		(Signed) J. J. Whiteley, Ex. Engr. Tanjore Sub-Divnl. officer. 13th October 1890.

4. It will be observed that in each month from June to September the supply of water was below the average, and Mr. Whiteley, in his letter forwarding the above statement, wrote: "the first fresh came down late in June and was a small one. Then water fell low till the 5th July and did not rise high till the 24th July. In this period the seed-beds and early crop (kar) must have had a short supply except in the western half of Tanjore taluk which receives the water first. From 24th July up to 18th August there was a good supply. From 18th August till 30th September, the supply fell short. Máyavaram must, as regards kar crop, have been affected by the short supply much more than Tanjore." Even in Tanjore taluk the cultivators admitted to me that the outturn was below the average and my Assistant reported to the same effect from Kumbakónam. Máyavaram taluk suffered more from the short supply than the other two taluks, and my supervisor reported that "the kar harvest was not good this year owing to the failure of water about the time when the crop would mature. This fact is borne out by the mirasidars as well as by the disinterested many. The fact that water failed some time back was well known throughout and the fact that there were filed on the Taluk Magistrate's file several charges of rioting for water will corroborate the above statement." In Shiyáli, the crops harvested were chiefly under the Rajavakkal from the Coleroon river, and this irrigation is equal to the best in the district.

5. In support of my assertion that the grain outturns I have proposed are most moderate, I beg to submit, for the Board's information, a copy—with rough translation—of a lease granted for some land in Tiruvádi village, Tanjore taluk. The mirasidar in this case is Kesava Naidu, monigar of Tiruvádi, who placed the document at my disposal. By the terms of lease, the lessee agrees to pay 415 kallams of paddy (270 of kar and 145 of samba) + straw to the value of Rs. 7-8-0 + vayalpayaru—a dry crop—to the value of Rs. 7 for 5 cawnies of land. This is equivalent to 50 kallams of paddy (33 of kar and 17 of samba) + 15 annas of straw + 14 annas of vayalpayaru per acre. 33 kallams of paddy are equal to 911 Madras measures. But what proportion does this bear to the gross outturn, and how much is the tenant's share? Looking to the fact that not only has the tenant to bear the whole of the cultivation expenses, but has also to supply a certain amount of labour when required by the landlord, I consider that 911 measures may be taken to represent 70 per cent. of the gross produce which would, in that case, amount to 1,300 measures per acre. But the classification of the land is 2·2, the grain outturn for which I have proposed should be 1,000 measures, or 300 less than the actual yield.

6. This lease not only proves that my proposed grain outturns are exceedingly moderate, but also that my rates of assessment represent far less than half the actual net profits, and, further, that the allowances I have made for cultivation expenses are very liberal. 33 kallams of paddy at the proposed commutation price of Rs. 1-1-8 per kallam (the actual selling price being far higher)=Rs. 36-7-0. The landholder's income is, therefore, Rs. 36-7-0 + 15 annas of straw + 14 annas of vayalpayaru, or a total of Rs. 38-4-0 per acre. But I have proposed that the rate of assessment for this land shall be Rs. 10 per acre, which is little more than ¼ the net profits instead of the ½ to which the State is entitled.

7. It will be seen that the tenant's share at 30 per cent. of the gross produce is 389 Madras measures, or 14 kallams of paddy. This at Rs. 1-1-8 per kallam is equivalent to Rs. 15-7-4 per acre. With this sum the tenant has to defray the whole of the cost of cultivation, and, in addition, to provide food and clothing for himself and family. I have allowed Rs. 13-8-0 for cultivation expenses alone, but if the actual expenses are as high as this, the tenant must be cultivating at a loss.

8. This mirasidar and monigar of Tiruvádi stated that the best lands in the village were leased for considerably more than 33 kallams an acre for a single crop. That this must be so is beyond all doubt, for the rich lands in the immediate vicinity of the village sites, classified as 2·1, are far more productive (not only in Tanjore, but everywhere else) than the lands situated at a distance from the village classified as 2·2.

9. In the former settlements of Messrs. Kindersley and Ramayengar about 500 acres only of land were estimated to yield over 1,200 Madras measures per acre, and, excluding these exceptional lands, the maximum estimate was 1,000 measures, which is likewise, virtually, the maximum grain outturn I propose to adopt. But only some 4,000 acres were assessed on this estimate, whereas I am fully convinced, from all I have seen and heard as well as from the crop experiments made, that not far short of 100,000 acres in the district yield as much as 1,000 measures, and that of this area close upon 10,000 acres produce 1,200 measures per acre. It must be gratifying to the landholders to learn that the soil has not, as they feared, in any way deteriorated, but, on the contrary, is more productive than it was 40 years ago.

10. While at Máyavaram last month, I received a visit from Mr. Kistna Row, a retired Deputy Collector and Mirasidar of Máyavaram taluk, and a brother of Mr. Venkasamy Row, the author of the District Manual. Mr. Kistna Row was good enough to give me valuable information about the district in general, and about his own property in particular. He owns 130 acres of wet land (single crop) in the Máyavaram taluk which he has let to a tenant for 16 kallams of paddy per acre. The grain realizes Rs. 1-4-0 a kallam, and his net income, therefore, is Rs. 20 an acre. The village in which his property is situated has not yet been classified, but, as it is situated in the non-alluvial part of the taluk, I was in a position to assure him that the rate of assessment according to my proposals will not average more than Rs. 7 per acre, or about ⅓ of his net profits instead of the ½ to which the State is entitled.

11. Mr. Kistna Row stated that his income would be greater were it not that he was a very bad landlord, seldom visiting his property, the management of which he left entirely in the hands of his agent. I pointed out to him that, with a few notable exceptions, all the landholders of the district might truthfully make the same admission, and that it would be difficult to find in any part of the world worse cultivation than that prevailing in Tanjore. One of the exceptions to this rule is Mr. Subbanaik Mudaliar of Shiyáli, one of the largest landed proprietors in the district. This gentleman takes a considerable interest in agriculture, and spends large sums in cultivating his land on enlightened principles. That this good example might be followed by others with profit to themselves was demonstrated by an incident that occurred to me a few days ago. I was inspecting the classification of a village in Máyavaram taluk, and while standing on the bank of a channel, I asked the opinion of the landholders who accompanied me as to which was the better soil—that to the east or the west of the channel. They replied at once "that to the east, for it belongs to the Shiyáli Mudaliar who cultivates with English ploughs." I was not aware till then that Mr. Subbanaik Mudaliar held any land in the village. The careless cultivation in this district is due, in my opinion, almost entirely to the present rates of assessment being extremely lenient, for 20 years' settlement experience has convinced

me that (as in Ireland) nothing but a fairly stiff rent or land tax will induce the tenants to give a proper amount of attention and labour to the cultivation of their lands, and to thereby benefit both themselves and the country in general.

READ—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 2nd July 1891, No. 371:—

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 3rd June 1891, Mis. No. 2765:—

Read—the following letter from M.R.Ry. S. RENGACHARIAR, Avargal, B.A., Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Negapatam, 21st May 1891, No. 91:—

As directed in the Commissioner's demi-official of the 16th ultimo, I have the honour to submit a brief report on the financial results of the imposition in the Negapatam taluk of the rates proposed by Mr. Clerk.

2. *Date of commencement and completion of classification.*—The classification of this taluk was commenced on the 7th July and completed on the 6th December 1890.

3. *Area dealt with.*—This information is given in the subjoined statement:—

Particulars.	Occupied.			Unoccupied.	Total.
	Dry.	Wet.	Total.		
1	2	3	4	5	6
	ACS.	ACS.	ACS.	ACS.	ACS.
As per revenue	19,722	82,522	102,244	5,544	107,788
Do. survey	19,514	84,912	104,426	5,379	109,805
Difference ..	− 208	+ 2,390	+ 2,182	− 165	+ 2,017
Percentage ..	− 1	+ 3	+ 2	− 3	+ 2

Particulars.	Inam.	Total area classified.	Poramboke.	Total ayacut.
	7	8	9	10
	ACS.	ACS.	ACS.	ACS.
As per revenue	16,922	124,710	26,186	150,896
Do. survey	16,609	126,414	27,332	153,746
Difference ..	− 313	+ 1,704	+ 1,146	+ 2,850
Percentage ..	− 2	+ 1	+ 4	+ 2

Thus, the survey has disclosed an increase in area of only 2 per cent. in the whole taluk, *i.e.*, taking occupied, unoccupied, inam, and poramboke together. Of the total survey area, acres 153,746, the extent of inam is acres 16,609 or 11 per cent. Acres 27,332, or 18 per cent., are poramboke or non-arable land. The remaining cultivable area is, therefore, acres 109,805, of which acres 5,379 or 5 per cent. are unoccupied waste. Out of the remaining extent of occupied area, acres 84,912 or 77 per cent. are wet and acres 19,514 or 18 per cent. dry. It will be further seen from the above statement that under the head "occupied area" there is, by survey, a decrease of 208 acres or 1 per cent. in dry, and an increase of acres 2,390 or 3 per cent. in wet. The survey has resulted in a decrease also under the heads "unoccupied" and "inam."

4. *Number of villages.*—The total number of villages according to the survey is 138 against 342 as per revenue accounts. This result is due to the clubbing of small ones by the Survey Department.

5. *Population and agricultural statistics.*—It will, I think, not be out of place to give in this report the statistics of population and agricultural stock. The subjoined statements give these particulars:—

Population and houses.

Taluk.	Area in square miles.	TOWNS AND VILLAGES.		Occupied houses.	POPULATION.		
		Towns.	Villages.		Males.	Females.	Total.
Negapatam	240	2	342	40,085	101,468	115,399	216,867

Agricultural stock.

Taluk.	Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Sheep and goats.	Carts.	Ploughs.
Negapatam	22,856	4,267	18,131	7,364	35,194	1,356	11,778

6. *Rent-roll.*—This information is given in the annexed statement:—

Pattas.	Single.	Joint.	Total.	Percentage.
Ryots paying under Rs. 10	9,334	713	10,047	59
Do. Rs. 10 and under Rs. 30	3,515	301	3,816	30
Do. ,, 30 do. ,, 50	1,109	130	1,239	
Do. ,, 50 do. ,, 100	865	113	978	6
Do. ,, 100 do. ,, 250	485	83	568	3
Do. ,, 250 do. ,, 500	148	31	179	2
Do. ,, 500 do. ,, 1,000	57	10	67	
Do. upwards of Rs. 1,000	8	5	13	
Total ..	15,521	1,386	16,907	100

Ten thousand and forty-seven pattas or nearly 59 per cent. of the whole are under Rs. 10 and 5,055 pattas or 30 per cent. between 10 and 50 rupees.

7. *Rainfall.*—The annexed table gives the particulars of rainfall at the headquarters of the taluk for the past 10 years:—

Faslis.	Official years.	SOUTH-WEST MONSOON.						
		April.	May.	June.	July.	August.	September.	Total.
1	2	3	4	5	6	7	8	9
		INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.
1287	1878	0·10	0·75	0·15	1·10	3 12	10·65	15·87
1288	1879	..	1·10	5·55	2·75	6·90	4·25	20·65
1289	1880	0·50	..	0·55	1·90	4·70	1·25	8·90
1290	1881	..	..	1·25	0·20	3·55	3·90	8·90
1291	1882	0·20	3·10	2·50	0·55	3·75	2·40	12·50
1295	1886	..	7·80	2·53	4·70	9·80	4·70	29·53
1296	1887	..	0·6	5·3	0·50	1·40	1·34	8·33
1297	1888	0·95	6·78	0·78	2·95	0·68	3·0	15·14
1298	1889	0 79	4·45	0·10	7·48	3·80	1·53	18·15
1299	1890	..	0·13	1·95	1 75	3·30	5·25	12·38
Total for 10 years ..		2·54	24·17	20·39	23·88	41·0	38·27	150·25
Average for 10 years ..		0·2	2·4	2 0	2·3	4·1	3·8	15·0

Fasli.	Official years.	North-east monsoon. October.	November.	December.	January.	February.	March.	Total.	Total of both monsoons.
		10	11	12	13	14	15	16	17
		INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.
1287 ..	1878 ..	0·65	0·42	4·45	2·25	..	..	21·26	39·15
1288 ..	1879 ..	13·10	6·60	20·75	0·10	..	1·15	40·70	61·25
1289 ..	1880 ..	7·70	35·59	0·70	0·30	2·15	..	51·94	60·75
1290 ..	1881 ..	4·95	11·6	24·10	7·40	..	..	47·70	56·60
1291 ..	1882 ..	6·24	13·45	8·60	1·10	..	..	30·20	42·98
1295 * ..	1886 ..	12·60	16·35	6·20	4·70	5·30	0·30	42·85	73·38
1296 ..	1887 ..	23·74	12·47	15·80	..	..	4·01	66·5	84·58
1297 ..	1888 ..	16·11	13·95	8·45	0·60	..	..	39·6	54·15
1298 ..	1889 ..	3·15	4·81	11·10	1·76	..	..	20·80	38·95
1299 ..	1890 ..	11·90	9·80	0·80	2·01	0·5	..	26·26	38·74
Total for 10 years ..		100·14	131·60	105·38	22·0	7·40	5·46	379·90	630·15
Average for 10 years ..		10·0	13·1	1·5	2·2	0·7	0·5	37·9	63·0

* Returns of rainfall for faslis 1292 to 1294 are not forthcoming in the taluk records here.

The rainfall is very good, being 63 inches. The north-east is the chief monsoon as it brings more than two-thirds of the total rainfall in the year.

8. *Irrigation sources.*—The irrigation sources in this taluk are—

1. The Vettar.
2. " Devanadi.
3. " Velappar.
4. " Odamboki.
5. " Kudiraichevakanar.
6. " Mangalamalayanar.
7. " Valavoikal.
8. " Terkodiyar.
9. " Cauverykondanar.
10. " Kattar.
11. The Pandavayar.
12. " Edayar.
13. " Vellayar.
14. " Pallavanar.
15. " Chittar.
16. " Panayar.
17. " Harichandranadi.
18. A rainfed tank of a very limited capacity (less than 3 months).

All these except No. 18 draw their supply from the Cauvery. The excellent irrigation of the Cauvery river in this district is fully dwelt upon in Mr. Clerk's report, and I do not think it necessary for me to describe it here. I might as well inform the Board that this is the last taluk under the irrigation of the above rivers, almost all of which empty themselves into the sea here. Consequently, whenever a drought or inundation takes place, this taluk suffers most.

9. *Communications.*—I need hardly say much on this subject, as it is well known that this taluk, in fact the whole district, is studded with roads though most of them are not metalled. But, such as they are, they have opened out the country, and the transport of surplus grain to the markets and seaport towns is made most easy. In this respect this district enjoys the greatest facility, perhaps, of any in the Presidency, at least of the six districts I have seen, where a large number of villages have not got a decent foot-path, much less a cart-track.

10. *Seaports.*—There are two seaport towns—Negapatam and Nagur. The former is by far the busier of the two. They are well connected with the different parts of the taluk by good roads.

11. *Grouping of dry lands.*—Mr. Clerk in his report has placed the dry lands of this taluk in the first class. The dry grouping of villages is determined with reference to their—

(1) proximity or otherwise to roads, markets and seaports;
(2) exposure to, or immunity from, the ravages of wild animals; and
(3) unhealthiness of climate;

the varying qualities of the lands being discounted in the classification of soils. Considered with reference to these points, the dry lands of this taluk should be placed in the first group. The result will be an increase of 44 per cent. in the assessment. This subject will be fully discussed further on under the head "Financial results." A major portion of the dry lands (*i.e.*, acres 12,962 or 66 per cent. out of the total dry ayacut of acres 19,514) is situated in the villages lying along the sea-coast. The soil is, therefore, undoubtedly arenaceous, *i.e.*, classes XII, XIII and XIV. Only acres 4,182 out of the said extent of acres 12,962 are cultivated with manavari paddy, and small patches here and there with vegetables and dry grains, such as cumbu, ragi, &c., but they chiefly contain groves of mango, tamarind, palmyra, yelandai, nelli, and pinnai trees from the seeds of which latter the people here extract oil, which is used for lighting purposes and making a sort of rough country soap.

12. *Manavari lands.*—In tabulating the figures of this taluk, I have assessed the manavari lands one sort higher than the ordinary dry, as ordered by Board and Government in the case of the Vizagapatam district.

13. *Classes of irrigation works.*—Mr. Clerk has placed the whole taluk in the second class, probably for the reason that it is at the tail end of the rivers irrigating the district. I think that, so far, he is right; but during my inspection I found and was also informed by the ryots that the irrigation in the southern portion of the taluk under the Pandavayar, the Edayar, the Vellayar, the Pallavanar, the Chittar, the Panayar and the Harichandranadi is not as good as that in the northern half of the taluk under the irrigation of the other rivers enumerated in paragraph 8 *supra*. I ascertained this to be the case also from the Tahsildar of Negapatam, who has had charge of this taluk for the last 5 years, and who fully admits that the Pandavayar and others mentioned above are much inferior in point of irrigation to the others. I therefore think, and the Tahsildar also agrees with me, that there should, on the merits of the irrigation sources, be a difference in their classification between the northern and the southern portions of the taluk. If this proposal is accepted, the following sources, *i.e.*:—

(1) the Vettar,
(2) " Devanadi,
(3) " Velappar,
(4) " Odamboki,
(5) " Kudiraichevakanar,
(6) the Mangalamalayanar,
(7) " Valavoikal.
(8) " Terkodiyar.
(9) " Cauverykondanar, and
(10) " Kattar,

irrigating 79 villages of the taluk should be placed in the second class, and the others, *i.e.*—

(1) the Pandavayar,
(2) " Edayar,
(3) " Vellayar,
(4) " Pallavanar.
(5) the Chittar,
(6) " Panayar and
(7) " Harichandranadi,

irrigating * 55 villages, in the third class.

14. I will, however, show further on, for Board's information, the financial results in both cases, *i.e.*, the result of applying the 2nd-class rates to the whole taluk and of dividing it into 2nd and 3rd classes as detailed above.

15. *Classification of soils.*—The subjoined statement gives this information and the percentage of area under each class and sort:—

Dry or wet.	Description of soils.	Taram or class.	EXTENT UNDER 1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	Percentage
Dry	Regar ..	III	269	379	405	223	77	1,353	7
		IV	273	1,592	1,158	909	227	4,159	21
		V	40	153	48	..	..	241	1
		Total ..	582	2,124	1,611	1,132	304	5,753	29
	Arenaceous ..	XII ..	113	165	471	..	..	749	5
		XIII ..	3,151	5,728	2,335	..	..	11,214	57
		XIV ..	252	745	801	..	..	1,798	9
		Total ..	3,516	6,638	3,607	..	..	13,761	71
		Grand Total ..	4,098	8,762	5,218	1,132	304	19,514	100

* The remaining 4 villages of the taluk are purely dry.

Dry or wet.	Description of soil.	Taram or class.	EXTENT [illegible] 1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	Percentage.
Wet	Regar ..	III ..	8,108	23,480	14,577	4,135	170	50,470	59
		IV ..	857	11,853	12,649	4,502	890	30,737	36
		V ..	47	130	15	..	..	212	1
		Total ..	9,011	35,469	27,241	8,637	1,060	81,419	96
	Arenaceous ..	XII ..	108	976	1,224	..	..	2,308	3
		XIII ..	81	513	582	..	..	1,176	1
		XIV ..	8	..	1	..	..	9	..
		Total ..	197	1,489	1,807	..	..	3,493	4
		Grand Total ..	9,209	36,958	29,048	8,637	1,060	84,912	100

16. In Mr. Clerk's scheme Negapatam was excluded from the list of alluvial taluks, and I think it was rightly so excluded. There is not much alluvial soil to be found in this taluk, and the lands were classified under the "regar" and arenaceous classes (III, IV, V, XII, XIII and XIV). In dry, the prevailing soil is arenaceous, which covers 71 per cent. of the total dry area, and in wet 59 per cent. is "regar" clay and 36 per cent. "regar" loam.

17. *Money rates.*—The money rates adopted by me as per Mr. Clerk's scheme are as follow :—

DRY. Classification. Class.	Sort.	First group. Taram.	Rate per acre.	WET. Classification. Class.	Sort.	Second group. Taram.	Rate per acre.	Third group. Taram.	Rate per acre.	Fourth group. Taram.	Rate per acre.
			RS. A. P.				RS. A. P.		RS. A. P.		RS. A. P.
3	1	3	3 0 0	4	1	4	8 0 0	5	7 0 0	6	6 0 0
3 4	2 1	4	2 8 0	4 3	2 1	5	7 0 0	6	6 0 0	7	5 0 0
3 4	3 2	5	2 0 0	4 3 6 12	3 2 1 1	6	6 0 0	7	5 0 0	8	4 8 0
3 4 5 12	4 3 1 1	6	1 8 0	4 3 5 12 13 4	4 3 2 2 1 6	7	5 0 0	8	4 8 0	9	4 0 0
3 4 5 12 13	6 4 2 2 1	7	1 4 0	3 5 12 13 14	4 3 3 2 1	8	4 8 0	9	4 0 0	10	3 8 0
4 5 12 13 14	5 3 3 2 1	8	1 0 0	3 13 14	5 3 2	9	4 0 0	10	3 8 0	11	3 0 0
13 14	3 2	9	0 12 0	14	3	10	3 8 0	11	3 0 0	12	2 [illegible] 0
14	3	10	0 8 0								

18. The subjoined statement shows the incidence of the proposed assessment :—

DRY. Rate per acre.	Survey area.	Percentage.	Assessment.	WET. Rate per acre.	Survey area.	Percentage.	Assessment.
RS. A. P.	ACS.		RS. A. P.	RS. A. P.	ACS.		RS. A. P.
3 0 0	268·92	1	806 12 0	8 0 0	664 20	1	5,313 [illegible] 0
2 8 0	651 40	3	1,628 7 0	7 0 0	13,744·57	16	96,212 [illegible] 0
2 0 0	1,997·44	10	3,994 14 0	6 0 0	34,977·66	41	2,09,866 [illegible] 0
1 8 0	1,534·7	8	2,301 1 0	5 0 0	21,600·85	25	1,08,004 [illegible] 0
1 4 0	4,455·14	23	5,568 15 0	4 8 0	8,723·75	10	39,250 [illegible] 0
1 0 0	6,725·36	35	6,725 7 0	4 0 0	4,685·32	6	18,741 [illegible] 0
0 12 0	3,080·26	16	2,310 3 0	3 8 0	503·21	1	1,761 [illegible] 0
0 8 0	801·21	4	400 10 0	3 0 0	12·75	..	38 [illegible] 0
Total .. 19,513·80		100	23,736 5 0	..	84,912·31	100	4,79,193 [illegible] 0

19. The dry rates applied by me vary from Rs. 3 to As. 8, and the wet from Rs. to Rs. 3. But the extent assessed under the highest dry rate (Rs. 3) is only acres 269 or 1 per cent. of the total occupied area, and under the highest wet rate (Rs. 8) acres 664 or 1 per cent. Practically, therefore, the highest rate is Rs. 2-8-0 in dry, and Rs. 7 in wet, and the areas assessed at these rates are only acres 651 or 3 per cent. in dry, and acres 13,745 or 16 per cent. in wet. Acres 4,455 or 23 per cent. in dry are rated at Rs. 1-4-0, acres 6,725 or 35 per cent. at Re. 1, and acres 3,080 or 16 per cent. at As. 12 the acre. Acres 34,978 or 41 per cent. in wet are assessed at Rs. 6, and acres 21,601 or 25 per cent. at Rs. 5 the acre. I do not at all think that these rates are excessive, considering the quality of the soils and the irrigation sources here and comparing them with those of the other districts, such as North Arcot, Madura and Vizagapatam.

20. *Financial results—Dry.*—The subjoined statement shows the results in dry :—

Dry or wet.	Class.	AS PER REVENUE OF FASLI 1299. Extent.	Assessment.	Average.	AS PER PROPOSED SETTLEMENT. Extent.	Assessment.	Average.	COMPARISON. Extent.	Percentage.	Assessment.	Percentage.
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.		RS. A. P.	
Dry.	1st class.	19,722·40	16,516 5 0	0 13 5	19,513·80	23,736 5 0	1 3 6	—208·60	— 1	+7,220 0 0	+ 44

It will be seen that there is an increase of Rs. 7,220 * or 44 per cent. in assessment against a decrease of 209 acres or 1 per cent. in area. Out of the total dry extent of acres 19,514 in the taluk, acres 12,962 † or 66 per cent. are situated in the ten sea-coast villages. The old average rate calculated on the survey area is As. 10–2 per acre against As. 15–8 now proposed. These villages are known as kattukuttagai, *i.e.*, no fieldwar assessment was imposed, but the villages in whole were assigned to certain renters at a lump sum (kattukuttagai). They had the option of extending the cultivation as they liked, without a corresponding increase in the rent. The fixed rent has therefore been adopted in the settlement accounts for purposes of comparison. I have already described the nature of these lands, and if regard be had to the points that are usually considered in dry-grouping the villages, there is no reason for the imposition of any but the 1st-class rates in this taluk. But I beg to point out that out of the total increase in dry of Rs. 7,220 above referred to, Rs. 4,440 or 61 per cent. occur in these ten kattukuttagai villages. As I have stated in paragraph 11 of this letter, the extent cultivated with food-grains there is only 4,182 acres, growing manavari paddy besides small patches here and there cultivated with vegetables, cumbu, ragi, and cholum. In other respects the ryots entirely depend on the produce of the fruit trees mentioned in paragraph 11 *supra*. Most of the ryots are said to be poor. An increase of Rs. 4,440 or 61 per cent. in such villages appears to be heavy, and should the Board also think so, the only alternative is to apply the 2nd-class rates to these sea-coast villages, and 1st-class rates to the others, in which case the result will be :—

Class.		AS PER REVENUE OF FASLI 1299. Extent.	Assessment.	Average.	AS PER PROPOSED SETTLEMENT. Extent.	Assessment.	Average.	COMPARISON. Extent.	Percentage.	Assessment.	Percentage.
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.		RS. A. P.	
Dry	1st.	6,447·58	8,283 10 0	1 4 7	6,551·32	11,064 1 0	1 11 0	+ 103·74	+ 2	+ 2,780 7 0	+ 34
	2nd.	13,274·82	8,232 11 0	0 9 11	12,962·48	9,431 11 0	0 11 8	— 312·34	— 2	+ 1,199 0 0	+ 15
Total ..		19,722·40	16,516 5 0	0 13 5	19,513·80	20,495 12 0	1 0 10	— 208·60	— 1	+ 3,979 7 0	+ 24

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* The increase in dry estimated by Mr. Clerk was Rs. 2,947 or 26 per cent.

† The remaining dry extent of acres 6,552 is situated in small patches in the remaining 128 villages of the taluk, and mostly lie scattered about in large wet blocks.

From the above it will be seen that the total increase in dry in the whole taluk is Rs. 3,979 or 21 per cent., against Rs. 2,917; estimated by Mr. Clerk. The increase in the 1st-class villages is Rs. 2,780 or 34 per cent. and in the 2nd-class ones Rs. 1,199 or 15 per cent., the proposed average rate per acre being Rs. 1-11-0 and Rs. 0-11-8 against the revenue average rates of Rs. 1-4-7 and Rs. 0-9-11 in the 1st and 2nd class villages, respectively. I think that this result may be accepted. The increase of 34 per cent. in the 1st-class villages may appear rather heavy; but this cannot be helped. As I have already stated, most of the dry lands in these villages are scattered about in large wet blocks and cannot be separated. They must, therefore, be assessed at the tarams fixed for the blocks in which they lie promiscuously scattered. They are ordinary dry lands of good quality and mostly lying about the village-sites, and cultivated with food-grains, vegetables, &c. They will, however, be carefully considered at the time of appeal hearing and liberal concessions wherever possible made in cases of heavy increases in individual pattas. The increase in the 2nd class villages is not heavy, being only 15 per cent. The average of the proposed rates is only Rs. 0-11-8 per acre against Rs. 0-9-11 as per revenue, the increase being only Rs. 0-1-9. The 2nd-class rates vary from Rs. 1-4-0 to As. 4. Only acres 112 are assessed at Rs. 1-4-0, the highest rate; acres 3,121 at Re. 1; acres 6,021 at 12 annas; acres 2,904 at 8 annas; and acres 801 at 4 annas the acre. Thus, the Board will observe that these rates are very light.

21. *Financial results—Wet.*—As promised in paragraph 14 above, I beg to subjoin a statement (A) giving the financial results of applying Mr. Clerk's 2nd-class wet rates to the whole taluk :—

A.

Dry or wet.	Class.	As per revenue of Fasli 1299.			As per proposed settlement.	
		Extent.	Assessment.	Average.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Wet	2nd	82,391·13	3,96,082 10 0	4 12 11	84,785·85	4,98,613 6 0
	4th*	131·30	275 13 0	2 1 8	126·46	467 1 0
	Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,99,080 7 0

Dry or wet.	Class.	As per proposed settlement—*cont.*	Comparison.			
		Average.	Extent.	Percentage.	Assessment.	Percentage.
		8	9	10	11	12
		RS. A. P.	ACS.		RS. A. P.	
Wet	2nd	5 14 1	+ 2,394·72	+ 3	+ 1,02,530 12 0	+ 26
	4th*	3 11 4	− 4·84	− 4	+ 191 4 0	+ 69
	Total ..	5 14 1	+ 2,389·88	+ 3	+ 1,02,722 0 0	+ 26

The increase in assessment is Rs. 1,02,722 or 26 per cent. against Rs. 82,484 or 21 per cent. estimated by Mr. Clerk. But if any proposal that, in consideration of the merits of the several irrigation works in the taluk, there should be a difference in their classification as detailed above is approved, and the 2nd and 3rd-class rates are applied, the result will be as shown below :—

---

* This is a solitary rain-fed tank in No. 134, Kilapidagai. The increase is due to the old rate being unduly low; the proposed rate is moderate and fair. This village will be further considered at the time of settlement and the necessary concessions then made.

B.

Dry or wet.	Class.	As per revenue of Fasli 1299.			As per proposed settlement.	
		Extent.	Assessment.	Average.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Wet	2nd	47,619·81	2,42,725 0 0	5 1 7	49,263·66	2,93,463 3 0
	3rd	34,771·32	1,53,357 10 0	4 6 7	35,522·19	1,85,263 4 0
	4th	131·30	275 13 0	2 1 8	126·46	467 1 0
	Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,79,193 8 0

Dry or wet.	Class.	As per proposed settlement—*cont.*	Comparison.			
		Average.	Extent.	Percentage	Assessment.	Percentage
		8	9	10	11	12
		RS. A. P.	ACS.		RS. A. P.	
Wet	2nd	5 15 4	+ 1,643·85	+ 3	+ 50,738 3 0	+ 21
	3rd	5 3 5	+ 750·87	+ 2	+ 31,905 10 0	+ 21
	4th	3 11 4	− 4·84	− 4	+ 191 4 0	+ 69
	Total ..	5 10 4	+ 2,389·88	+ 3	+ 82,835 1 0	+ 21

The increase is Rs. 82,835 or 21 per cent. (exactly the figure arrived at by Mr. Clerk). No doubt, at the appeal hearing, some reductions will have to be made on account of heavy increases in individual pattas. I estimate that about Rs. 10,000 will have to be knocked off. The actual amount reduced in appeal may be less than my estimate, but I have allowed a wide margin. The remaining increase will be about Rs. 73,000 or over 18 per cent., against an increase of 3 per cent. in area. The wet groupings proposed by me, and the financial result here arrived at, are quite in accordance with the actual state of things, as reported above.

22. The total financial results, dry and wet together, are shown in the appended statements I and II :—

No. I.—Result of applying the 1st-class dry rates and 2nd-class wet rates to the whole taluk.

Dry or wet.	Class.	As per revenue of Fasli 1299.			As per proposed settlement.	
		Extent.	Assessment.	Average.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Dry	1st	19,722·40	16,516 5 0	0 13 5	19,513·80	23,736 5 0
Wet	2nd	82,391·13	3,96,082 10 0	4 12 11	84,785·85	4,98,613 6 0
	4th*	131·30	275 13 0	2 1 8	126·46	467 1 0
	Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,99,080 7 0
	Grand Total ..	102,244·83	4,12,874 12 0	..	104,426·11	5,22,816 12 0

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Dry or wet.	Class.	As per proposed settlement—*cont.* Average. 8	Comparison. Extent. 9	Comparison. Percentage. 10	Comparison. Assessment. 11	Comparison. Percentage. 12
		RS. A. P.	ACS.		RS. A. P.	
Dry	1st	1 3 6	− 208·60	− 1	+ 7,319 0 0	+ 44
Wet ..	2nd	5 14 1	+ 2,394·72	+ 3	+ 1,01,530 12 0	+ 26
	4th	3 11 4	− 4·84	− 4	+ 191 4 0	+ 69
	Total ..	5 14 1	+ 2,389·88	+ 3	+ 1,01,722 0 0	+ 26
	Grand Total ..	..	+ 2,181·28	+ 2	+ 1,09,041 0 0	+ 27

No. II.—Result of applying the 1st and 2nd class dry rates and 2nd and 3rd class wet rates as per paragraphs 20 and 21 of this report.

Dry or wet. 1	Class. 2	As per revenue of fasli 1299. Extent. 3	As per revenue of fasli 1299. Assessment. 4	As per revenue of fasli 1299. Average. 5	As per proposed settlement. Extent. 6	As per proposed settlement. Assessment. 7	As per proposed settlement. Average. 8
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.
Dry ..	1st	6,447·58	8,283 10 0	1 4 7	6,551·32	11,064 1 0	1 11 0
	2nd	13,274·82	8,232 11 0	0 9 11	12,962·48	9,431 11 0	0 11 8
	Total ..	19,722·40	16,516 5 0	0 13 5	19,513·80	20,495 12 0	1 0 10
Wet ..	2nd	47,619·81	2,42,725 0 0	5 1 7	49,263·66	2,93,463 3 0	5 15 4
	3rd	34,771·32	1,53,357 10 0	4 6 7	35,522·19	1,85,263 4 0	5 3 5
	4th	131·30	275 13 0	2 1 8	126·46	467 1 0	3 11 4
	Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,79,193 8 0	5 10 4
	Grand Total ..	102,244·83	4,12,874 12 0	..	104,426·11	4,99,689 4 0	..

Dry or wet.	Class.	Comparison. Extent. 9	Comparison. Percentage. 10	Comparison. Assessment. 11	Comparison. Percentage. 12
		ACS.		RS. A. P.	
Dry	1st	+ 103·74	+ 2	+ 2,780 7 0	+ 34
	2nd	− 312·34	− 2	+ 1,199 0 0	+ 15
	Total ..	− 208·60	− 1	+ 3,979 7 0	+ 24
Wet	2nd	+ 1,643·85	+ 3	+ 50,738 3 0	+ 21
	3rd	+ 750·87	+ 2	+ 31,905 10 0	+ 21
	4th	− 4·84	− 4	+ 191 4 0	+ 69
	Total ..	+ 2,389·88	+ 3	+ 82,835 1 0	+ 21
	Grand Total ..	+ 2,181·28	+ 2	+ 86,814 8 0	+ 21

23. *Second crop.*—There is very little second-crop cultivation in this taluk, the extent according to the revenue accounts of fasli 1299 being only acres 137. I would leave it to the ryots' option to compound or not for the second-crop charge.

Resolution—dated 3rd June 1891, Mis. No. 2765.

From the financial result statements appended to paragraph 21 of the report read above, it appears that the proposed results have been compared with the revenue figures of fasli 1299, but the figures quoted by the Deputy Commissioner as relating to that fasli do not at all agree with those given by the Collector in his jamabandi statements. The details are shown below:—

—	Dry. Extent.	Dry. Assessment.	Wet. Extent.	Wet. Assessment.	Total. Extent.	Total. Assessment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.
As given by the Deputy Commissioner ..	19,722	16,515	82,522	3,96,358	102,244	4,12,874
As returned in the jamabandi No. III statement	10,211	11,341	85,162	4,01,507	95,373	4,12,848
Difference ..	+ 9,511	+ 5,175	− 2,640	− 5,149	+ 6,871	− 26

NOTE.—The jamabandi figures include the revenue of the kattukuttagai villages also.

2. It is observed that in dry there is a large increase both in the area and assessment over the Collector's figures, while in wet there is a decrease under both items. The village accounts according to settlement should have been agreed with the jamabandi returns before compilation. The differences noticed above should be fully explained at a very early date.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.

Read—also the following letter from M.R.Ry. S. RENGACHARIAR, Avergal, B.A., Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Negapatam, 13th June 1891, No. 99:—

With reference to Board's Proceedings, Mis. No. 2765, of the 3rd instant, pointing out certain discrepancies between the figures shown in my report* on the Negapatam taluk and those entered in the jamabandi statement No. III, I have the honour to submit the following explanation.

2. *Dry.*—The difference of acres 9,511 assessed at Rs. 5,175 consists of the following items:—

			Extent.	Assessment.
			ACS.	RS.
I. Extent of manavari land in the kattukuttagai villages.			2,640	4,956
II. Extent of lands brought under cultivation from waste, as shown below, by the renters of the kattukuttagai villages, since the date when the villages were originally rented out—				
Extent of manavari cultivation	1,559	..	6,737	..
Do. of ordinary dry lands	5,178			
III. Extent of lapsed inams in the Nagur village which ought to have been transferred to "ayan," but which wrongly continues to be entered under the head "inam"			134	219
		Total ..	9,511	5,175

3. As regards item I, all manavari lands are included in wet in the Revenue accounts; but, as stated in paragraph 12 of my report quoted above, I have included

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* No. 91 of the 21st May 1891.

them in (c) and assessed them at a rate higher than the [illegible] dry lands. In regard to item II, vide paragraph [illegible] of my report, where I have stated that each of the [illegible] villages was [illegible] rent. They had the option of [illegible] increase in the rent. The [illegible] is entered in the [illegible] accounts [illegible] in the jamabandi [illegible] thereafter [illegible] rent is collected on account of the increased [illegible] no notice was taken of it.

Item III.—Item 111.—From the information furnished by the [illegible] accepted as [illegible] by the Taluk [illegible] minor inams, but on account of [illegible] Inam Commissioner, who ordered that they should be [illegible] with the "[illegible]" lands. [illegible] as yet been done, and the lands continue to be [illegible] accounts, and the assessment is [illegible] under the head [illegible] are not included in the jamabandi statement No. III. [illegible] be amalgamated with the "[illegible] lands," I have now [illegible] head.

4. *Wet.*—The difference pointed out by the Board (acres 2,445, assessment Rs. 5,142) consists of the undermentioned items:—

	Acres.	Assessment.
		RS.
(a) Extent of [illegible] land now registered as wet in the Revenue accounts but entered as "dry" in the Settlement accounts	[illegible]	[illegible]
(b) Difference between the Taluk and Village* accounts	..	[illegible]
Total ..	2,445	5,142

* NOTE.—The [illegible] and other settlement accounts are prepared with reference to the Village [illegible] No. [illegible] of the Village Manual.

Item (a) explains itself—vide also remarks against item I in paragraph 3 supra. I could obtain from the Taluk Cutcherry no satisfactory explanation of the small difference shown in item (b) above. I am simply told that it has existed for a long time, and know that such discrepancies do exist in some other districts also. I am therefore unable to explain this.

RESOLUTION—dated 2nd July 1891, No. 371.

Recorded.

2. Extracts from the Deputy Commissioner's remarks regarding item III under dry and item (b) under wet will be forwarded to the Collector for favour of remarks.

(True Copies and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.
" Collector of Tanjore.

READ—again the following Proceedings of Board of the Revenue (Revenue Settlement, Land Records and Agriculture), dated 7th July 1891, No. 392.

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, Party No. III, Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 1st July 1891, No. 146-B:—

I have the honour to forward a copy of a letter I have addressed to the Collector of Tanjore on the objections raised by the mirasidars to the data on which I have based my proposals, and I request the Board will be pleased to give consideration to this letter when passing orders on my scheme for the settlement of the Tanjore district.

ENCLOSURE No. 1.

From G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, Tanjore, to the Acting Collector of Tanjore, dated 5th June 1891, No. 92-C.

I have the honour to return the petitions referred to in your letter No 1805 of the 7th March, and to report on the objections the mirasidars of Tanjore have taken to the data on which I have based my settlement proposals.

2. Two hundred and sixty-three petitions have been received, and a register has been prepared showing those received for each of the nine taluks, an abstract in English being attached to the vernacular petitions. I have also prepared for easy reference a statement showing for each taluk all the objections that have been taken, the index numbers of the several petitions having reference thereto, and my remarks thereon.

3. *Objections applicable to the whole district.*—The most important petition submitted is the printed memorial, dated the 28th March 1891, of the mirasidars of the Tanjore district. This embraces almost every objection that has been taken to my proposals in the 263 petitions received from all parts of the district, and I will reply to each point *seriatim*.

4. *A third group for delta irrigation—Paragraph 3 of memorial.*—The principle laid down by Government as regards first group irrigation is that all sources, which afford an assured supply of water in ordinary seasons for a single crop, shall be placed in the first group. Had I given full effect to this principle, I should have placed the whole of the delta irrigation in the first group, for it is undeniable that every acre of land receives a sufficient supply of water for one crop in ordinary seasons. It is for this reason that I object to having two groups in any one village or in any single tract of country. It may be that one channel or one branch of a river affords a better supply than the adjoining one, but the latter is fully equal to the class or group assigned to it whether first group in the western villages or second in the eastern portion of the district. As a matter of fact, I have placed about one-fifth only of the delta in the first group, and the remaining four-fifths in the second, which must be considered liberal treatment. I have pointed out in paragraph 36 of my report that in some years the eastern portion of the district actually receives a better supply of water as it gets the benefit of the drainage water from the western portion of the district when local rain falls, while there may be a limited supply of water in the Cauvery west of Kumbakónam. I have also stated in paragraph 37 that the second group irrigation in the delta is equal to irrigation that has been placed in the first group in some other districts.

5. It must be borne in mind that Government has spent large sums of money in improving the irrigation of the district, and the supply is far better regulated than it was many, or even ten, years ago. A good deal remains to be done, and I have strongly urged that, in consideration of the heavy increase in assessment, further improvements should be executed at an early date.

6. *More than five sorts for alluvial soils—Paragraph 3.*—Had there been any doubt as to the sufficiency of five sorts for each of the two classes of alluvial soil, the classification results would have set the matter at rest. Had it been found that a large percentage of the land was classified in the fourth and fifth sorts, the result would unquestionably have pointed to the necessity of having one or two additional sorts. But the classification results show that in Tanjore and Kumbakónam no less than 68 per cent. (paragraph 52 of my report) of the alluvial land has been classed as superior under 2-2, 1-1 and 1-2, there being practically no land sufficiently bad to be classed in the lowest sorts—2-5, 3-4 and 3-5. It is true that the alluvial lands further east in Máyavaram and Nannilam are inferior to those referred to above, but it has been found that the classification table is sufficiently elastic to allow of these lands being fairly treated. In the south-western villages of Máyavaram adjoining Kumbakónam, the lands are 2-3, 2-4 and 1-2, 1-3 and 1-4, while further east adjoining the ordinary regar soil, the classification is 2-3, 2-4 and

2-5 and 1-3, 1-4 and 1-5. The percentage of land, however, found sufficiently bad to be classified as 2-5 and 1-5 is very small, and this conclusively proves that nothing would be gained by introducing additional sorts. It should be remembered that, while in some districts there have been only three sorts (and one class) for alluvial soils, I have adopted six sorts for Tanjore — 2-1, 1-1, 1-2, 1-3, 1-4 and 1-5. The proposed rate for 1-5 is Rs. 6 under first-class irrigation and Rs. 5 under second class, and this must surely be considered very moderate.

7. *Deterioration of land—Alluvial deposit—Department of Public Works control over water-supply—Paragraphs 3 and 6.*—The assertion of the mirasidars that the supply of alluvial deposit has diminished in consequence of the construction of anicuts and regulators is absurd. It is only when there are freshes in the river that this rich alluvial matter is brought down by the Cauvery and at such times every sluice and regulator is open and the flood water evenly distributed throughout the delta. Regulators have been constructed mainly for the purpose of regulating the supply of water when the freshes have subsided and when there is comparatively little alluvial matter in the water. That every acre of land in the delta derives some benefit from this silt is beyond all question. The surface soil as far east as Shiyáli is little else but alluvial deposits, and though the soil along the coast is poor, I assert that it would be worse were it not for the fertilizing matter deposited by the Cauvery water. It is for this reason that I have stated that the lands in the Tanjore delta have not deteriorated and never can deteriorate as long as the Cauvery continues to flow.

8. Under the foregoing circumstances, it must be acknowledged that I have not been unfair to the mirasidars in classing only one-fourth of the delta as alluvial. The admission that the lands are rendered productive by the alluvial silt is of importance, for it is tantamount to admitting that they are more fertile than those in non-alluvial districts. I have given my own opinion on the subject in paragraph 43 of my report.

9. *Unfavorable season of* 1889–90—*Paragraphs* 8, 9 *and* 10.—I am somewhat surprised to find the mirasidars contending that the season of 1889–90 was a normal one, and the assertion that "there was an unfailing supply of water in the rivers at least in the greater part of the district during the whole of the cultivation season," can be proved to be inaccurate. The records in the office of the District Engineer show that there were no freshes in the Cauvery after the month of October, and had it not been for local rain in October and December, there would have been a very serious loss of crop. Many mirasidars themselves assured me that the harvest was at least 25 per cent. below the *average*, and the taluk records show the same result. But if the harvest was an average one, why was it that prices ruled so high throughout the year, for some time Rs. 1–8–0 and Rs. 2–0–0 per kallam? Prices follow the season or harvest, and if the harvest of 1889–90 was a normal one, then the mirasidars can have no objection to the price (an average of Rs. 1–4–0) they obtained for their produce being taken as a normal one, and in that case Rs. 1–4–0 per kallam should be the commutation price instead of Rs. 1–1–8.

10. *Later crop experiments of samba, February* 1891.—The 1,284 crop experiments of samba made in February 1891 in the taluks of Tanjore, Kumbakónam, Máyavaram, Shiyáli, Nannilam and Negapatam prove that I was fully justified in adding 25 per cent. to the outturn of the samba harvest in February 1890. The results are given below and it must be remembered that the season was a very unfavorable one as admitted by the mirasidars themselves. Two hundred and nineteen experiments were made in Tanjore, Kumbakónam, Máyavaram and Shiyáli of the kar harvest of October 1890, and I have submitted a supplementary report thereon. Though the season, as I proved, was unfavorable, the results were highly satisfactory. I have, however, excluded these results from the subjoined statement, as, while taking the outturn of the crop which yields the least, I wish to give the benefit of the higher price to the mirasidar, samba being first-sort paddy and kar second sort :—

CLASSIFICATION.		TANJORE.									KUMBAKONAM.								
		Good.		Middling.		Indifferent.		Average.		Proposed outturn.	Good.		Middling.		Indifferent.		Average.		Proposed outturn.
Class.	Sort.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.		Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1 ..	1 ..	1	1,156	2	1,042	..	..	3	1,080	1,000	7	1,227	5	1,027	8	872	20	1,035	1,000
	2 ..	3	1,056	1	992	..	..	4	1,040	900	2	1,125	4	975	3	820	9	957	900
	3 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	4 ..	..	..	..	..	..	..	..	..	..	2	1,025	..	..	..	..	2	1,025	700
	5 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2 ..	1 ..	..	..	..	..	..	..	..	..	..	..	..	1	1,184	..	..	1	1,184	1,125
	2 ..	1	1,200	1	928	3	876	5	* 951	1,000	..	..	2	1,075	5	888	7	* 942	1,000
	3 ..	1	1,024	3	966	3	717	7	* 867	900	1	960	2	1,890	1	760	4	902	900
	4 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	5 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3 ..	1 ..	15	1,030	13	832	8	690	36	883	800	3	1,021	..	..	1	660	4	931	800
	2 ..	13	845	5	752	7	602	25	758	700	7	889	8	780	7	643	22	771	700
	3 ..	4	743	2	714	1	432	7	690	600	4	748	11	645	18	506	33	* 579	600
	4 ..	1	616	..	..	2	408	3	* 477	500	5	724	3	535	1	448	9	630	500
4 ..	1 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3 ..	2	872	..	..	1	536	3	767	700	..	..	..	..	..	..	..	..	..
	4 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5 ..	1 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12 ..	1 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 ..	1 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		41	..	27	..	25	..	93	..	..	31	..	36	..	44	..	111	..	..

* In 21 cases (soils) only out of 70 is the average below the estimate.

CLASSIFICATION.		MAYAVARAM.									SHIYALI.								
		Good.		Middling.		Indifferent.		Average.		Proposed outturn.	Good.		Middling.		Indifferent.		Average.		Proposed outturn.
Class.	Sort.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.		Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	
		21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
1	1	6	1,081	4	965	2	879	12	1,009	900	..	..	..	..	..	..	..	..	..
	2	11	1,012	9	814	14	732	34	853	800	..	..	..	..	..	..	..	..	..
	3	25	897	26	739	13	638	64	780	700	..	..	..	..	..	..	..	..	..
	4	14	819	13	641	20	530	47	649	600	..	..	..	..	..	..	..	..	..
	5	2	732	7	530	14	444	23	* 495	500	..	..	..	..	..	..	..	..	..
2	1	1	1,492	..	..	..	..	1	1,492	1,000	..	..	..	..	..	..	..	..	..
	2	1	1,132	..	..	..	..	1	1,132	900	..	..	..	..	..	..	..	..	..
	3	8	1,037	4	836	2	704	14	932	800	..	..	..	..	..	..	..	..	..
	4	5	899	4	758	3	667	12	794	700	..	..	..	..	..	..	..	..	..
	5	2	788	1	620	5	532	8	607	600	..	..	..	..	..	..	..	..	..
3	1	7	1,010	..	..	..	..	7	1,010	700	18	1,035	3	728	..	..	21	991	700
	2	7	834	3	631	..	..	10	773	600	9	932	2	629	1	539	12	854	600
	3	2	672	1	528	..	..	3	624	500	7	644	..	..	..	..	7	644	500
	4	1	560	..	..	..	..	1	560	450	..	..	..	..	..	..	..	..	..
4	1	..	..	..	..	..	..	..	..	..	6	1,235	..	..	..	..	6	1,235	800
	2	9	1,022	1	720	..	..	10	992	700	6	1,006	..	..	1	545	7	944	700
	3	8	871	..	..	..	..	8	871	600	4	918	..	..	..	..	4	918	600
	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5	1	1	1,056	..	..	..	..	1	1,056	600	2	956	..	..	..	..	2	956	600
12	1	..	..	..	..	..	..	..	..	..	4	929	..	..	..	..	4	929	600
	2	1	912	..	..	..	..	1	912	500	3	516	1	476	1	536	5	512	500
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	1	1	644	1	560	..	..	2	602	500	..	..	..	..	..	..	..	..	..
		112	..	74	..	73	..	259	..	..	59	..	6	..	3	..	68	..	..

* In 21 cases (soils) only out of 70 is the average below the estimate.

CLASSIFICATION.		NANNILAM.									NEGAPATAM.								
		Good.		Middling.		Indifferent.		Average.		Proposed outturn.	Good.		Middling.		Indifferent.		Average.		Proposed outturn.
Class.	Sort.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.		Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	
		39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	1	1,033	2	882	1	712	4	* 877	900	..	..	..	..	..	..	..	..	..
	3	4	949	9	744	10	515	23	* 680	800	..	..	..	..	..	..	..	..	..
	4	1	824	8	598	15	457	24	* 519	700	..	..	..	..	..	..	..	..	..
	5	..	..	1	480	12	353	13	* 363	600	..	..	..	..	..	..	..	..	..
2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	3	1,408	1	790	..	..	4	1,254	1,000	..	..	..	..	..	..	..	..	..
	3	27	1,137	44	790	30	530	101	* 805	900	..	..	..	..	..	..	..	..	..
	4	23	962	51	747	67	540	141	* 684	800	..	..	..	..	..	..	..	..	..
	5	2	958	4	709	28	380	34	* 453	700	..	..	..	..	..	..	..	..	..
3	1	..	..	..	..	..	..	..	..	..	13	897	7	624	19	432	39	* 621	700
	2	..	..	2	791	2	478	4	* 635	700	44	851	19	546	46	376	109	* 597	600
	3	2	703	4	632	4	446	10	* 572	600	15	783	31	503	8	326	54	555	500
	4	1	638	1	451	4	357	6	* 420	500	2	653	4	491	..	..	6	* 545	450
4	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	3	1,112	2	896	..	..	5	1,026	800	13	917	24	649	22	405	59	* 617	700
	3	12	920	10	677	9	448	31	705	700	4	865	17	607	17	337	38	* 513	600
	4	8	922	9	535	1	312	13	607	600	8	623	5	497	2	209	15	526	500
5	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	3	802	8	631	..	..	11	678	500
	3	..	..	..	..	..	..	..	..	..	5	857	2	537	..	..	7	766	450
13	1	..	..	..	..	..	..	..	..	..	2	633	..	..	..	..	2	633	500
		82	..	148	..	183	..	413	..	..	109	..	117	..	114	..	340	..	..

* In 21 cases (soils) only out of 70 is the average below the estimate.

N.B.—The total number of kyles in all taluks is 1,284.

11. Considering the very unfavorable character of the season, the above experiments are satisfactory. Seventy sorts of soil in the 6 taluks were tested, and in 21 only was the average outturn below my estimate. In many cases the outturn was far above the figure I propose to adopt, and it will be observed that sandy soils along the coast yielded well.

12. *Crop experiments unfairly conducted—Paragraph* 12.—The complaints of the unfair manner in which the crop experiments were made are utterly groundless. The kylo statement given above shows that 442 indifferent crops were harvested out of the total of 1,284 experiments that were made. Had experiments been confined to crops "of more than average growth," the average yields would have been far in excess of the proposed outturns. Crops which had suffered from manifest neglect were excluded, for no useful purpose would have been served by testing them. My object was to ascertain the average yield of lands on which something approaching the large sum I have allowed for cost of cultivation had been expended. If a crop which bore every sign of neglect and bad cultivation was harvested, it would be necessary, to arrive at the net profit thereon, to reduce the amount allowed for cultivation by about 50 per cent. and nothing, useful or otherwise, would be gained by this proceeding. It is not true, moreover, that the grain was measured when half green, and, as a matter of fact, the samba crop was, if anything, overripe when harvested. The mirasidars, I need hardly say, would have refused to allow their half green crops to be harvested. It must be remembered, too, that additional grain is obtained from the stalks by the operation called "poradi," of which no account is taken in the kyles.

13. *Commutation price—Paragraphs* 13 *to* 20.—G.O., No. 881 of 1885, has been cancelled, and Government, in its order, No. 1134, dated 6th December 1887, directed that the average price realized during the standard period should be adopted as the commutation price and not the lowest price touched during that period. Neither fasli 1286 nor 1294 was a famine year, and last year the price was as high as the 1-12-5 of 1286 and in the current year it has been as high as the 1-7-11 of fasli 1294. Moreover, I contend—paragraph 143 of my report—that even the prices of famine years should not be excluded from the standard period, inasmuch as they represent the prices the landowners realized for the crops they raised in those years; and this has not been denied by the mirasidars. They state that "in fasli 1294 the whole district suffered from floods and inundation and the outturn was very scanty," but they have overlooked the fact that for such vicissitudes I have made a most liberal deduction of 15 per cent. from the gross outturn—paragraphs 106 to 109 of my report. The prices of seaport towns cannot be excluded, for these ports are in the district, and, in consequence of the unusual facilities of communication, are easily accessible from all parts of the district.

14. I contended in paragraphs 72, 21 and 61 of my report that a deduction of 10 per cent. for merchants' profits was most liberal, and all I have heard since has strengthened that opinion. I have made inquiries from time to time during the course of my inspection and I found that the difference in price of paddy at the threshing floor and in the nearest market, 5 to 10 miles off, was generally about 6 pies per kallam and never more than 1 anna, while I have allowed for a difference of 2 annas.

15. It is not true that Ceylon and Madura are at present the only markets for Tanjore paddy, for during the current year a large amount was sent north. Moreover, the recently opened railways in the direction of the Ceded Districts will offer fresh markets for Tanjore paddy. If it is "an incontrovertible fact that the demand from Ceylon has considerably diminished of late owing to the large importations of paddy made to it from Burma, Chittagong, Bengal and Arrakan," it has had no effect upon prices in Tanjore. The fairness of my commutation price might well be called in question if it could be shown that prices have been gradually falling during the last few years, for it might fairly be argued that the probability was that they would continue to fall. But, as a matter of fact—and this is of very great importance—the average price of the last 7 years has been far higher than my commutation price of Rs. 1-1-8 per kallam, as will be seen from the following figures:—

	Per Kalam. RS.	A.	P.	
Fasli 1294	1	5	6	Average price Rs. 1-2-10 per kalam
" 1295	1	2	7	
" 1296	1	0	2	
" 1297	1	0	1	
" 1298	1	2	4	
" 1299	1	5	0	
" 1300	1	5	0	

16. The apprehension of the mirasidars that, on the completion of the Periyár project, Madura marts will be closed to Tanjore paddy, is needless. From what Colonel Pennycuick, R.E., has told me, and Colonel Hasted, R.E., has stated in a lecture delivered last month in London, as well as from my own thorough knowledge of the district, I can safely assure the mirasidars

that the Periyár project will not affect the importation of Tanjore paddy to any appreciable extent. Colonel Hasted states: "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 33,343 acres." But the greater part of this area of 134,343 acres is already under paddy cultivation and an addition of a few thousand acres to the present wet area is insignificant when it is remembered that the wet area in the Tanjore district is upwards of 1,000,000 acres.

17. The mirasidars object to my grain outturns being based on the kar experiments made in November and December 1890, on the ground that the price they realize for it is less than for samba, as it is second-sort paddy. But the 1,284 crop experiments referred to in paragraph 10 were of six months' samba only, and all the paddy was, therefore, first-sort and would realize a high price. As a matter of fact, out of 800,000 acres in the delta, only 80,000 are cultivated with kar paddy, and this only as a second crop.

18. It is further stated that the commutation price is higher than that fixed for any other district in the Presidency, but that is not so. In Bellary, the commutation price fixed is Rs. 139 per garce, while it is only 128 for Tanjore. Both in Coimbatore and Cuddapah the price is Rs. 126 per garce, which is practically the same as for Tanjore.

19. The difference between the prices quoted in my memorandum and those given in the District Manual is due to the inaccurate conversion in the latter of Madras measures into local kallams. Mr. Venkasami Rao took the local kallam as being equal to 24 Madras measures, and in paragraph 144 of my report I have done the same; but it was subsequently discovered that the Tanjore kallam is equal to $27\frac{3}{5}$ Madras measures, and this rate of conversion I have adopted throughout my memorandum.

20. *Cultivation expenses—Paragraphs* 21 *to* 23.—The assertion of the mirasidars, that they incur greater cost in cultivating inferior land than superior, is manifestly absurd, and this can be readily proved from the several statements they have made in this memorial. In the last sentence of paragraph 12 they pray "that the actual outturns (without the addition of 25 per cent. for the unfavorable season) at the crop experiments, though high in themselves, may be taken as the standard for the various sorts and classes of soils," and in the sentence immediately preceding they say "the outturns proposed for the 8th and 9th tarams are high and are not based upon any experiments." Now the crop experiments referred to gave the outturn of the best soil as 32 kalams per acre (paragraph 10 of my memorandum), while the outturns proposed for the 8th and 9th tarams are 16 and 14 kalams, respectively, valued at Rs. 16 and 14, taking a kallam as worth one rupee. But in paragraph 23 the mirasidars state that the cost of cultivating an acre of the best soil is Rs. 22, and, if the cost incurred on inferior soil is greater, say Rs. 26, then the cultivation of the many thousands of acres classed in the 8th and 9th tarams results in a loss of 10 and 12 rupees per acre, respectively, which is absurd. Even the cultivation of the best soil must result in a loss if the mirasidars' statements are true, for, while the gross produce is worth Rs. 32 and the cost of cultivation is Rs. 22, some of the land in the district, at the present moment, is paying an assessment of Rs. 12 per acre.

21. That my estimate of Rs 14 per acre—or Rs. 91 per veli—for the best soil is liberal has been admitted by many mirasidars. It must be so, for though it is notorious that Tanjore is the worst cultivated district in the Presidency, the allowances I have proposed are higher than those sanctioned for any other district, except Bellary, Cuddapah and Kurnool. I have pointed out in paragraphs 68 and 93 of my report that, though I have made a liberal allowance of Rs. 2-12-0 per acre for manuring, as a matter of fact the great bulk of the land practically receives no manure at all. The mirasidars, unintentionally no doubt, admit this when they refer in paragraph 7 "to the deplorable want of manure throughout the district." They ask for an allowance of Rs. 2-4-0 for feeding the ploughing cattle, but as a set-off against this item of expenditure no account in the assets has been taken of the straw which in this district—paragraph 96 of my report—is of very considerable value.

22. The leases granted by the mirasidars to their tenants afford additional and conclusive proof that my estimate of the cost of cultivation is far in excess of what is actually incurred. From the terms of 53 leases, copies of which I obtained from the District Registrar's office, of good land, 2-2 in the Kumbakónam taluk, I find that the average share of the grain which the tenants received was $10\frac{1}{4}$ kallams per acre. This at Rs. 1-1-8 per kallam, is worth Rs. 11-5-1, and with this sum the tenant had to defray the whole cost of cultivation, and to provide food and clothing for himself and family. But I have allowed Rs. 13-8-0 per acre for cultivation expenses only, and it is obvious, therefore, that the actual cost incurred must have been far below this sum.

23. The objections of the mirasidars to the graduated scale of cultivation expenses are incomprehensible and absurd, for they know perfectly well that in practice the inferior lands *do* receive far less attention and outlay than the superior lands. If the outlay was, as a matter of fact, greater, all lands must be held to be equally productive, and the grain outturns I have

proposed for the lower tarams must be raised. I have pointed out in paragraph 20 *supra* that the mirasidars have themselves, by their inconsistent statements, proved the absurdity of this contention. The leases, moreover, show that while a tenant of good land receives about 10 kallams an acre, the man who takes a lease of inferior land obtains about 6 or 7 kallams out of which to defray the cost of cultivation and realize a profit. The inferior lands are generally light sandy soils. They receive practically no manure, can be ploughed more speedily and by inferior cattle; both the cattle and the plough last longer; the fields seldom require levelling; are more readily weeded; and the poorer the soil, the lower must the reaping charges be. The lowest sum I am allowed for first group irrigation is Rs. 5-4-0 per acre, while Rs. 4-12-10 was sanctioned in Coimbatore, Rs. 3-8-0 in Salem, Rs. 3 in Trichinopoly, Rs. 4-8-0 in Chingleput, Rs. 5-13-0 in Cuddapah, Rs. 3-10-0 in Kurnool and Rs. 3-8-0 in Godávari.

24. *Sale value of lands—Paragraphs* 26 *and* 31.—The mirasidars object to the inclusion of exceptionally high prices on the ground that "lands purchased under peculiar circumstances for fancy prices do not indicate the real market value of the property," but they ignore the fact that the same argument applies equally well to exceptionally low prices. There were 1,578 sales of wet land in the Tanjore taluk during the four years ending 1888—paragraphs 131—36 of my report—the highest price realized being Rs. 2,262-8-9 per acre, the lowest Rs. 15-2-0, and the average Rs. 432-7-7. It would be absurd to suppose that Rs. 15-2-0 per acre "indicates the real market value of the property," and in all probability the land in this case was mortgaged and the purchaser "took advantage of the necessities of the vendor." It may therefore be taken that the average selling price of an acre of wet land in the Tanjore taluk (delta) is Rs. 432-7-7.

25. The mirasidars partly admit—see page 4 of the printed memorial of the Kumbakónam taluk mirasidars—that the price of land has increased, and it must not be forgotten that, as far back as 1882, it was known that the district would be shortly re-settled, and also, I need hardly add, that there would be a very large increase in assessment. In this same memorial they state that their present profit, calculated upon the market value of the land, is about 4 per cent. I fully believe, from inquiries I have made, that the money invested in land yields on an average a far higher rate of interest than this, and one mirasidar admitted to me that his purchase returned him 8 per cent. net profit.

26. If the mirasidars realize a profit of 4 per cent., the State is entitled to precisely the same income; but the statement given below shows that the Government will receive a profit of only 1¾ per cent. in Tanjore taluk, 2¾ per cent. in Kumbakónam, and 3¼ in Shiyáli, calculated upon the market value of the land:—

—	Tanjore.			Kumbakónam.			Shiyáli.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Average value of land per acre	432	7	7	312	3	8	170	11	5
2. Income per acre at 4 per cent.	17	4	9	12	7	9	6	13	3
3. Average gross value of grain per acre	30	13	4	34	14	1	22	10	4
4. Average deductions for cultivation including 15 per cent. for vicissitudes of seasons	15	4	10	17	3	1	11	7	11
5. Net income	15	8	6	17	11	0	11	2	5
6. Being percentage on value of land per acre	3	9	6	5	10	8	6	8	6
7. Proposed Government assessment per acre	7	11	6	8	11	10	5	10	7
8. Being percentage on value of land	1	12	6	2	12	9	3	5	6

27. The above figures clearly prove that, on the mirasidars' own showing, the State will not, even with the proposed enhanced rates of assessment, receive the half share of the net profits to which it is entitled. The mirasidars further state—paragraph 31—that "the large investments on land even at the present commutation rate fetch but a low rate of interest and even that would be considerably diminished should the commutation rate be enhanced." As a matter of fact, however, the interest on their land investments will be reduced by half per cent. only, as the following figures for Tanjore taluk prove:—

	RS.	A.	P.	
Average value of land per acre	432	7	7	
Income at 4 per cent. after paying kist	17	4	9	
Add present assessment	5	8	10	
Total amount realized per acre	22	13	7	
	5	4	6	per cent.

It has been shown in the table given above that the proposed rate of assessment will give the Government an income at the rate of Rs. 1-12-6 per cent. and the balance left to the mirasidar will, therefore, be Rs. 3-8-0 per cent. That is to say, the income of the mirasidars will be reduced from Rs. 17-4-9 per acre or 4 per cent. to Rs. 15-2-1 per acre or 3½ per cent.

28. *Vicissitudes of seasons—Paragraph* 27.—I can hardly think that the mirasidars will do their cause any good by making such statements as that Tanjore, compared with other districts, is subject to many disadvantages, that the lands are not fertile and that there are no good markets, &c. I have in paragraphs 106-109 of my report given my reasons for contending that an allowance of 10 per cent. for vacissitudes of seasons would be ample for this district. It should be remembered that this allowance of 15 per cent. is permanent and as it holds good in the 15 good years, it is practically equivalent to a much larger deduction for the 15 unfavorable years.

29. *Dry lands—Paragraph* 29.—Most of what I have written on the subject of the wet lands is applicable to the case of the dry lands. The objections of the mirasidars are not stated in detail and are recorded in a few sentences. This is probably due to the fact that it is pretty generally admitted that my dry rates are fair and just. I will merely state, therefore, that the rainfall of Tanjore is, excluding the West Coast, the highest but one in the Presidency; that the cultivation expenses I have proposed to allow are higher than those sanctioned in any other district; that the proposed grain outturns are lower than in the adjoining districts; that on the poor lands in the south there will be a decrease by settlement, and that if the price of varagu, which is only cultivated in the south, be excluded, the commutation price would be higher than it is for the delta lands.

30. *Road and village service cesses—Paragraph* 30.—The question of these additional charges has no connection with the justness of the proposed rates of assessment.

31. *Rent-roll and indebtedness of mirasidars—Paragraphs* 25 *and* 32.—The mirasidars draw the conclusion that, as 60 per cent. of the landholders pay less than Rs. 10 assessment per annum, they must generally be in an impoverished condition. But this inference is not correct, for the number of small holders is not greater than in other districts, and, as stated in paragraph 58 of my report, it is far less than in South Arcot, where 72 per cent. of the landholders pay under Rs. 10. Then again a large proportion of these small pattadars are not *bona fide* agriculturists, but are men who have other means of livelihood. It is a well-known fact that Government officials from all parts of the Presidency are constantly investing their savings in land in Tanjore and thereby swelling the list of small holders. An official might invest as much as Rs. 1,000 in the purchase of an acre of land and become a pattadar paying less than Rs. 10 a year assessment, and there are very many who have done so in addition to many other officials who have purchased a considerable extent of land.

32. Considering the very large revenue of this district, the number of cases in which the Government has to resort to coercive measures is not large. That many of the mirasidars are in debt is true, but it is equally true and well-known that this is not the result in any way of the oppressiveness of the land tax, but is entirely due to an extravagant manner of living and to the extraordinary love of litigation indulged in by the mirasidars of Tanjore.

33. I have now commented upon each point raised in this important memorial, and I will conclude by a few general remarks.

34. The weakest point in the mirasidars' defence is their refusal to submit for inspection the many thousands of leases they have in their possession, and their conduct in this matter is explained by the simple fact that their leases would prove that I have under-estimated their incomes. Several mirasidars promised that they would send me their leases, but in no single instance has the promise been fulfilled. I have, indeed, received through the Collector leases from five mirasidars, chosen, no doubt, out of many thousands, as showing that the income per acre is exceptionally low. It is much to be regretted that the mirasidars should have declined to assist me in this matter, for the importance of these leases cannot be over-estimated, inasmuch as they would have proved three important factors in my proposals—the gross outturn, the cost of cultivation and the net income.

35. Fifty-three leases that I obtained from the Registrar's office of lands in Kumbakónam taluk show that the average demand from the tenants for a single crop was 680 Madras measures = 24⅔ kallams per acre. As the tenants paid the whole of the cultivation expenses, I have taken the lease amount to represent 70 per cent. of the gross produce, which amounts, therefore, to 964 Madras measures = 35 kallams per acre, my estimated outturn being 950 Madras measures. The difference between the two figures is 284 Madras measures = 10¼ kallams = Rs. 11-5-1, and this is the amount the tenant receives with which to defray the cost of cultivation and maintain himself and family. But I have allowed Rs. 13 per acre for cultivation expenses only, so that either the lease amount is less than 70 per cent., in which case the gross outturn must be more than 964 Madras measures, or the cultivation expenses must be far less than I have allowed

for if the lease amount is more than 70 per cent. of the gross yield. It will be seen that th value of the gross produce at Rs. 1-1-8 per kallam (the price actually obtained being far high is Rs. 38-10-0, of which the tenant gets Rs. 11-3-1, the Government demand will be Rs. 9 8- and the mirasidar receives the balance Rs. 17-12-11.

36. The monigar of the well known Tiruvâli village voluntarily showed me a lease of his i which the gross produce per acre—47 kallams—for a single crop was worth Rs. 51-11-1, of which his tenant received Rs. 15-7-4, the proposed assessment is Rs. 10, and the balance in his favou Rs. 26-7-0. He at the same time assured me that on the best lands in the village—2-1 assessed at Rs. 12 per acre—the profits were much greater.

37. The above figures clearly show that I have under-estimated the gross outturn, over-estimated the cost of cultivation, and that the rates of assessment are nearer ⅓ than ¼ of the *actual* net profits. Under these circumstances, the refusal of the mirasidars to produce thei leases for inspection is not a matter for surprise.

38. As some of my critics are inclined, while admitting the justness of my rates for the better lands, to condemn the rates for the poorer lands along the coast, I may state that a few weeks ago a wealthy mirasidar, holding some 10,000 acres of land, admitted to me that the bes land in a village called Poriar produced 22¼ kallams per acre single crop. Poriar is on the coast and the village itself is within a mile of the sea. He also stated that he leased this land for 16 kallams per acre, the tenant's income, therefore, being 6 kallams per acre. 22¼ kallams = 626 Madras measures. 16¼ kallams are worth Rs. 18-0-5, and 6 kallams Rs. 6-10-0. My figures for this land —12-1—are gross outturn 600 Madras measures against 626 Madras measures cultivation expenses Rs. 8-8-0 against Rs. 6-10-0, and assessment Rs. 6 instead of the actual half net of Rs. 9-3-2.

39. I would particularly draw attention to the cultivation expenses, Rs. 6-10-0, against my estimate of Rs 8-8-0 for the poor soils, and Rs. 11-5-1 against Rs. 13 for the more fertile lands as proving that *in practice* the graduated scale is perfectly correct, and as demonstrating the utter absurdity of the statement made by the mirasidars in their memorial that the cost of cultivating an acre of the best land is Rs. 22, and that they spend a still larger sum on the worst land.

40. In my opinion the percentage of the gross produce taken by the landlord, ranging as it does from 70 to 85 per cent., the cultivation expenses being met by the tenant, conclusively proves the fertility of the soil, and the small cost at which it is cultivated. These figures are without parallel in other districts where, in consequence of the poorer quality of the soil and other disadvantages, the tenant demands 50 per cent. of the gross outturn. It may be taken for granted that everywhere the landlord assigns to the tenant just so much as will give him a small profit after defraying the cost of cultivation. In Tanjore, in consequence of the fertility of the soil and inexpensive cultivation, the tenant receives on an average 25 per cent. of the produce, and, if the outturn was higher than it is, he would doubtless receive but 15 per cent. thereof.

41. I may add, in conclusion, that my proposals have met with approval in a quarter leas expected. In a long letter published in the *Tanjore Southern Star* of the 2nd May, a landholder protests strongly against the mirasidars' memorial. He writes: "the fallacy of their objections can be easily exposed, and I cannot help wondering at how these landlords of our district, endowed as they certainly are with a fairly appreciable amount of intelligence and reason, could have been so easily misled into adopting a course so glaringly impolitic and imprudent."

Resolution—dated 7th July 1891, No. 392.

Recorded, pending receipt from the Collector of the report called for in Board's Proceedings, dated 21st October 1890, Mis. No. 4290.

(True Copies and Extract.)

(Signed) R. V. SRINIVASIAR,
Acting Secretary.

To the Collector of Tanjore.

Read—also the following letter from J. THOMSON, Esq., Acting Collector of Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 21st July 1891, No. 503:—

I have the honour to submit the remarks on Mr. Clerk's settlement scheme report for this district which are called for in Board's Proceedings, Mis. No. 4290, dated 21st October 1890. In explanation of the delay, it may be stated that my official connection with the district began a year ago, that its ordinary duties leave no time for extraordinary work, and that settlement was a new subject to me; it therefore seemed advisable to take time for consideration and to utilize the jamabandi season to make inquiries. Caution seemed increasingly necessary, the further the subject was viewed; and it was most desirable to have the results of the crop experiments of the past season.

2. It was decided in Board's Proceedings, Mis. No. 4710, of 24th November 1890, that the ryots should have full opportunity of expressing themselves on the main points of the scheme, and accordingly, with the permission of the Board in Proceedings, Mis. No. 216, of 12th January 1891, a memorandum was printed and distributed. Petitions or representations, written and printed, to the number of 263 were submitted and meetings were convened on the 11th, 13th and 15th April at Negapatam, Tanjore and Kumbakónam, and were largely attended. Spokesmen, for the most part pleaders, were put forward and enforced mainly what had found place in the memorials. Such information or explanation as could properly be given was afforded when asked for. It was very apparent, however, that the principles of settlement and their applicability to Tanjore were far from being well known, that the conditions of agriculture and land-holding as an occupation had only recently received consideration from some at least of their exponents, and that sober treatment of the question had become almost impossible by their knowledge of the total increase of revenue which the Deputy Commissioner's proposals had worked out. It may be assumed now that the limit of adverse criticism has been reached and every trouble from which the cultivator has suffered or can suffer has been fully declared, while,—a point of considerable importance,—those most entitled to be heard have had their say.

3. I pass to the report, and would remark here that whatever judgment may be formed on Mr. Clerk's proposals, no one will deny that it is a most able and singularly lucid paper.

4. *Paragraphs 8 to 19—Revenue History.*—A brief reference to points of revenue administration as detailed in the District Manual up to the last settlement will be found useful. Under the earliest settlements, Government took its share in kind (*amani*) and sold it as it could. A gross village "money-rent" was attempted in fasli 1214 based on an estimate of the growing crops checked by a previous native estimate (Dabir muri) and the recent amani results; the commutation rate applied being arrived at on consideration of the selling prices at the settlement time, probable demand, local facilities for export and former years' prices. In the next year, some regard was given to the different fertility of plots in applying the village standard of produce and the commutation rate was the average of the selling prices of the six years anterior to fasli 1212.

5. During these years, the cultivator's share of the produce varied with the years and local irrigational facilities from 40 to 60 per cent. Prices ranged roughly from 9 annas to 12½ annas per kalam.

6. For dry lands, the treatment and division and conversion into money were much in the same way.

7. In the triennial lease from fasli 1217, the money-rent averages of seven years were largely regarded and not produce or price; but prices fell and the grain outturns

were unfavourable, and this experience led the ryots to think of *amani*. Accordingly, the Government having in view a quinquennial lease declared that an abatement of 10 per cent. should be made, but left much to the discretion of the Collector subject to their confirmation; and where a money rent was absolutely refused by the ryots, a grain division of 55 and 45 was ordered—also subject to variation; the Government share being converted at current selling prices of January and April. An absolute refusal of the ryots to come to terms was to let in any cultivator, but the expropriated tenant was to receive 10 per cent. of the rents actually realized. Failing the ryots proper and outsiders, the Revenue officials had to take charge and cultivate by pariahs. Amani was ordered to cease.

8. A second quinquennial lease, faslis 1225 to 1229, was entered on, but did not prove so favourable in regard of prices; and when the time came for renewal, it was decided to lower the money demand with considerations of decrease in grain values and of increase in average produce, and to settle with the individual ryot. But, in curious contrast with present ideas, a field assessment based on the description of soil was scouted from a belief that it produced over-assessment and other evils. The already experienced inability to value lands properly and uniformly, the recognition that with regard to nanjah, irrigation was as much a factor in outturn as soil, and the existence of the pasungarai tenure (periodical distribution of holdings), but mainly the security afforded by the village as a unit, were considered to forbid a field and individual settlement.

9. The ryots, however, would not agree; and grain rents at the current selling price were again talked of, but money rents settled.

10. In fasli 1231, the "olungu" system was suggested; a standard of produce was arrived at under rules of comparison of old estimates, intended apparently to find the second highest; for the delta, 50 per cent. and for the uplands, 55 per cent. of the gross produce was the ryots' share; a commutation price was settled on consideration of averages of the five years fasli 1225—1229 and of the highest and lowest of these five within the maganam (Taluk sub-division) and its neighbours; these prices were collated with the jamabandi prices of fasli 1229 and the percentage of difference under certain rules fixed the ultimate money demand or standards. These were again worked back from to find the standards of grain produce. Under the "Olungu" system, fluctuations in current price of less than 5 per cent. below and 10 per cent. above the standard prices left them unaffected for the Government demand.

11. In effect, it appears that the grain standards arrived at were in excess of what they had been, and, in the ryots' opinion, of what they ought to have been—pages 551—554 of the manual; and this has a bearing on any comparison of present and "olungu" grain outturns. It is to be gathered that in the opinion of the authorities, the outturn had increased by improved works of irrigation and that a reduced commutation price was required since the grain market had actually fallen.

12. The maganam prices were *village* and not *town* sales; but, in practice, were based on retail rather than wholesale transactions, and were higher than they should have been.

13. The olungu settlement came into operation with fasli 1232. Its application gave an increase of over 8 per cent. in the grain outturn calculations and decrease of over 4 per cent. in the money assessments. Amani settlements persisted alongside of the olungu—fixed and variable—the ryots demanding abatements on the score of deficient produce; and even under the olungu settlement, relief was granted by a harvest in amani when the yield of the entire patta holding fell short of 70 per cent. of the standard. The kar crop, *plus* 20 per cent. on its extent, was brought into the outturn account in deciding the question of short-fall; and it is said that annually a large number of villages claimed this privilege under plea of "*Varalchátham Kandumudal*" (drought—loss—harvest).

14. How far from certain the authorities must have been on the matter of grain outturns will appear from Mr. Cotton's guarding himself by provisos that the rent was not formed on any false accounts and that the villages were not capable of yielding in excess of 20 per cent. over the assumed amount, which margin it appears he allowed for vicissitudes of season. As matter of fact, in fasli 1234, 384 villages were found yielding over this margin and had their demand raised. But the agency for discovery was not above suspicion, and the Board was indignant at the departure from permanency in the idea of the grain standards, and Government approved so far but with the reservation that it was a question of what the contract condition between the ryots and local officers were, and that fraud, additional area cultivated, and improved irrigation at Government expense were to be taken account of as variants of the grain standards. Apparently in the particular cases that had cropped up, none of these existed; but the occasion gave rise to the declaration that the expansion of cultivation was a good ground for reconsideration of the standards, subject to Board and Government orders; and the areas yielding the grain standard were ascertained and extra cultivation assessed at the original village average, while no dimunition was taken into account, and a second crop once raised placed the land in double crop thereafter. In 1857, the rates on extended cultivation in Mothafysal (lump assessed) villages were fixed at three-fourths the average village rate, and on relinquishment, one half was foregone; and second crop was charged for only when it was raised.

15. The olungu grain and money standards applied to wet land. On dry and garden, the triennial lease rates of fasli 1217 were continued.

16. A survey field assessment was projected by Sir T. Munro in 1826. The want of reliable accounts of produce was alluded to, but was supposed to be capable of correction by proceeding from villages justly assessed to contiguous villages, calling in the ryots to help the Revenue authorities and distributing the village amounts over the fields, each ryot taking care that he had no more than his fair share imposed. A diminished revenue was expected for a time, but was supposed to be counterbalanced by the cessation of interference and of collusion on the part of Government servants, by cultivation of more valuable products than grain, by a more substantial ryotwari class, and by extension of cultivation.

17. The nature of Mr. Kindersley's settlement is set out in paragraph 14 of Mr. Clerk's report and in detail in the Manual page 589 *et seq.* It will be noted that the process began with a recasting of the olungu standards; but it could in application be virtually only a higgle between the Government officers and the village body, and when that was settled there was plenty of room for abuse in assessing the field of the individual ryot. Mr. Kindersley proceeded with the standard grain beriz both as guide and test of his operations; and the Board (and Government) condemned his procedure and principle, and declared its own intention was to discover the actual resources of the country and to fix a just assessment, and declined to adopt what had been done as a permanent settlement of the revenue. The Board was not kept fully informed of Mr. Kindersley's proceedings, and he went on with his fieldwar assessment till in March 1832, he had made individual settlements with 1,040 villages out of over 3,000 villages, in which he had settled a village demand.

18. In 1859, the field assessed villages in the district were 1,818; the lump assessed, were 1,261; and the total of Government villages in the district, 4,855.

19. Mr Kindersley's treatment of 816 villages in Shiyáli, Tiruvádi (West Tanjore) and Patukóta, yielded, as compared with the olungu standard, an increase of 6·7 per cent. in assessed area of all lands and of 4·6 per cent. in money amount; in wet lands, the rate per acre was reduced in grain from 25½ to 24 kalams per acre and in money value from Rs. 5-7-4 to Rs. 5-3-6: the variation was greater in the (177) amani villages as was to be expected. Comparison with the collections for six olungu years in the Tiruvádi taluk showed that the settlement resulted in reduced total rents when increase in area was regarded. Prices, however, had ranged far above the olungu standard in these six years.

20. Unfavourable seasons and demands for remission from the ryots of the villages still under the olungu settlement led to their conversion to Mothamfysal in 1859, in, it is said, much the same way as Mr. Kindersley made his settlement. The result was Rs. 14,25,662, an increase of 2·18 per cent. over the standard olungu beriz at the (original) olungu commutation price for the year (which was Rs. 13,95,225) and of ·64 per cent. over the average collections of 20 years, Rs. 14,16,588. In fasli 1268, owing to the price being Rs. 1-4-8¼ per kalam, the excess demand over the standard revenue was over 19 lakhs, of which Government remitted over 9 lakhs on condition of the ryots accepting the Mothamfysal; within the six years—faslis 1263 to 1268—about 20 lakhs in all of the 50 lakhs due to the high prices were remitted. There is little room for wonder that the Secretary of State remarked that "at first sight it seems to involve a considerable sacrifice of present revenue which it was not necessary to incur and that some partial relaxation of the rules by which the commutation rates in olungu villages are regulated would have met the existing difficulty and have been satisfactory to the mirasidars." Government pointed to the increase (Rs. 1,913) over the average collections of 20 years; but the conclusion must be that there *was* an unnecessary sacrifice of revenue, and, looking at things in the light of the present day, that it would have been much the better course to have then set about a scientific settlement of the district instead of trying to get rid of inequalities by assimilating the olungu villages to the lump assessments of 30 years previous. The current selling prices for the 20 years previous to Ramiengar's settlement were curiously near to that in fasli 1238 when Mr. Kindersley's settlement was introduced; from fasli 1263 they began to rise and have continued high ever since.

21. With this history, a land-owning class which is largely non-working, but has many influential members, a wide extent of country under the same sort of crop and essentially different in character from the rest of the south of the Peninsula, and a method of culture that, practically, does not recognise the need of manure or regards itself as debarred from its use, it becomes difficult to utilize the past record or the experience of settlement in other districts towards a just understanding of what is due from the district to Government.

22. *Paragraphs* 33 *to* 38—*Grouping of Irrigation.*—The Deputy Commissioner considers that it is enough to allow for a difference of only one group in the delta irrigation, because though the eastern villages receive less than the western, they still receive in ordinary years sufficient for a single crop. This is strenuously objected to by the Tanjore people and requires full consideration.

23. Last season was, it is said, very similar to the season of 1889-90. I saw in January a considerable extent of crop, chiefly in the middle line of the delta from Shiyáli to Tiruturaipúndi; but I have no large acquaintance with the coast villages served by the Cauvery. In that month the outcry for water was universal, and the villages highest up the channels took all they could get; and knowing something of what the failure of it in other districts meant with crops in the condition of forwardness they then were in, I was struck by the vitality they showed and by the harvest they ultimately afforded. That it was a short crop was conceded by every one; some competent to judge averaged it at 10 or 12 annas. I conducted the jamabandi of Shiyáli and Tiruturaipúndi: the remission in the former was only Rs. 242 for withered crop and would have been very much greater but for an additional supply being thrown into the Puthumaniar from the South Rajan channel. Want and insufficiency of water with other grave reasons was a general complaint in Shiyáli. In Tiruturaipúndi, there also was complaint, but to a less degree; the remission allowed in that taluk was trifling. As matter of fact, Tiruturaipúndi suffers generally more from excess than from deficiency of water, since it is the recipient of drainage and floods and so it fares better on the whole in a scanty than in a full supply year.

24. It was patent to any one travelling along the line of railway through Kumbakónam and Máyavaram taluks, that a large extent of second crop perished, but as by the custom of the district no remission is given for that, and as a good deal of

it was in proprietary villages, there is no record of the extent affected. There being also no remission for short crop, the figures of demand and collections in the accounts are no index to the loss an indifferent season causes to the ryots. It is also a universal complaint in the district that the repair of irrigation works is neglected and that the Public Works Department allotment for this is not at all what it should be. The Department officers will probably admit this, and certainly all Revenue officers support the ryots. The uncleared deposits in many channels are evident and the ryots, who in former years would have helped or been made to help themselves, have come now to look to Government only and plead the amount to be done as one reason why they should not do it. The expansion of cultivation too has led to the opening of fresh channels and the extension of older ones, spreading what water there is over a wider area.

Statement showing the particulars of the *extent of cultivation* under dry, wet, &c, in the Tanjore District.

Fasli, &c.	Dry.	Wet.	Garden.	Total.	Remarks.
	ACS.	ACS.	ACS.	ACS.	
(1) After Mr. Kindersley's settlement, fasli 1239.	172,866	580,972	17,727	771,565	Taken from the jamabandi report of fasli 1239.
(2) After Mr. Ramiengar's, fasli 1270.	222,105	702,707	30,923	955,735	These figures include "waste charged" and are taken from the Board's Proceedings, dated 4th February 1863, comparative statement No. 5 in No. 706, page 610 of Board's volume for 1863.
Do. 1271	236,281	719,195	32,250	987,726	
(3) At the present date fasli 1299, actual cultivation, as per jamabandi statement No. 3.	225,119	752,211	This is included under wet as there is no column provided for it in the new village manual.	977,330	At page 623 of the District Manual it is said that the mothamfysal system was extended in faslis 1269 and 1270. In the jamabandi report for fasli 1271, the Collector reported that the introduction of the mothamfysal system was one of the causes that led to the increase of cultivation; hence the figures for the two faslis are entered.
Waste charged	59,842	38,747	..	98,589	
Total under (3) ..	284,961	790,958	..	1,075,919	

25. The gist of this matter of water-supply is this: as the river affords the bulk of the fertilizing matter applied to the Tanjore soil, the question is not one of what minimum quantity of water will raise a wet crop; on the contrary, the endeavour is,—and rightly from the ryot's point of view,—to make as much of the thickest river water flow over the fields as can be led on to them; hence also the low regard on which rain or purely drainage water is held. This want of manure in Tanjore district, and the looking to the river as the only available supply of it—in my view at least—complicates the whole problem of assessment. Floods were disastrous when they occurred, but had their compensation to a considerable extent in the deposit they left; and at the present day, some say or pretend that regulators, sluices and flood banks have done them as much evil as good.

26. It is accordingly the settled opinion of the Revenue officers as well as of the people that two groups do not sufficiently differentiate the money values of land and crops in the delta, and that from the west of the district to the sea-coast, three at least are required to at all adequately represent how the Tiruvádi and the bulk of the Kumbakónam lands vary from those in the centre and those again from the terminal lands of the channels. I am told that in making the old assessments and maganams (village groups), regard in some places was paid to the supplying channels; and am led to think, that it would be well if consideration were mainly had to these now (as is the case in tank supply) in grouping, instead of parcelling off the district into taluks or the east and west of taluks.

27. The Tahsildar of Máyavaram (present Railway Deputy Collector) has had some five years' experience of that taluk and knows its capabilities fully; and in illustration of my meaning, I enclose his description of it, and a map to roughly indicate how

the groups are distributed. The Deputy Commissioner, it will be noted, places the whole of the taluk in the second group.

28. Similarly in Shiyáli, the villages towards the south-eastern corner, supplied by the Puthumaniyar and Ayavayanar from the Cauvery, always suffer when water runs at all short; in fact below the Puthur dam (on the road about 2 miles south of Anaikára Chattram) all complained to me of how injuriously it had affected their supply and the outturn, whereas the Rajan Voikal is the most certain irrigation in the district, running till late in the year; so that while it is not to be compared with the Cauvery upper reaches in the amount of silt it brings down, its permanence, and what I have learnt of the outturn in the villages supplied by it, have led me to the conclusion that they ought to be in the first group. The Tahsildar is of the same opinion; and the Deputy Commissioner has refrained from proposing it simply by dread of the monetary results.

29. In Nannilam taluk there does not appear to be room for holding that the supply is insufficient anywhere. It is intersected by 26 streams, of which 15 are said to carry only or mainly drainage water; on this latter ground, and because the taluk is far from the head waters, the Tahsildar considers that the west of it—about two-thirds of its area—should be in the 1st and 2nd groups and the rest in the 3rd and 4th. The Divisional officer regards two groups as enough. He may be correct; I cannot speak with certainty, not having sufficient personal knowledge, but there are probably villages to which a third grouping would be applicable. There certainly is no necessity for a fourth group.

30. In Negapatam, I note that the Deputy Commissioner, Mr. Rengachari is inclined to agree with the Tahsildar and with the people who claim that the irrigation in the south and south-west under the Pandavayar and other streams is distinctly inferior in quality to that in the north, and has furnished figures for the 55 villages concerned according as they are taken under either group. I consider the difference is such as to warrant two groups.

31. Tiruturaipúndi in its best land is no better than the best of Negapatam. Its worst is worse; for if the early floods come heavily they swamp the country before the paddy has been long enough on the ground to live, and much of the cultivation, about Talainayar for instance, is of a primitive and cheap character on account of the risk (partly also from too much land in holding), consisting in scratching the ground, throwing in the seeds of a very coarse paddy, and leaving it to survive or not as it may. Even this year, in spite of the supply of water being less than ordinary, the area of no yield or very indifferent yield was large. I gave next to no remission, because I learned that land was taken up recklessly and no proper labour or care bestowed upon it, whereas if capital were brought and confined to areas for which it was sufficient, field banks raised and cultivation attended to in time, a return could be expected. As things are at present, the third group is distinctly called for in much of the taluk.

32. In Mannárgudi, the Korayar supplies the best irrigation, the Vennár is next best, and the Pamaniar the least satisfactory. The last fails frequently about Peruvalanthan, not far from the borders of the taluk. A few villages there may require a third group, but the bulk of the irrigated portion of the taluk is properly classed in the second.

33. With regard to Kumbakónam itself, the Máyavaram Tahsildar considers that the 28 villages in the north-east are some of them so poorly supplied as to be properly placed in the third instead of in the second group: where the Kumukki Manniyar comes in, the second grouping would apply.

34. If the matter is to be looked at simply from the point of view of the quantity of water supplied and grouping done as in other districts, the Deputy Commissioner is perfectly justified in having only two groups in the delta. But the districts which should be compared with Tanjore are the Godávari and the Kistna, and in them the comparison probably would not hold on the antiquity of the irrigation and—as seems

to me—consequent deterioration of the powers of the soil. With ocular knowledge of only one crop in Tanjore—and that understood to be an indifferent one—there ought to be hesitation on my part in giving an opinion, but contrasting it with such crops as the two northern districts show over large expanses, Tanjore in the east seems to follow far behind them. Non-deltaic districts too that have their narrow stretches of rice crop along river banks and forming but a small proportion of their total area are not to my mind comparable properly with those whose lands are mostly irrigated. Distances are matters of small moment now to what they were; still a district, virtually all wet land and growing rice as its one crop, is very differently circumstanced from one in which the rice lands do not yield sufficient for local consumption. I therefore do not see that valid objection can be taken to classifying Tanjore irrigation as a thing in itself or to refusing to consider that it should be judged as districts, widely differing in character are judged. Paragraph 46 of the Deputy Commissioner's report seems to concede what the Tanjore people claim.

35. It would appear desirable that grouping should proceed in consultation with the Public Works Department for the purpose of ascertaining whether present defects are remediable and, if so, to what extent. Where they are, there should be no delay in execution, so that the appropriate assessment may be now imposed. There can be no valid excuse for starving the district. I am aware of instances where zeal on the part of the Tahsildar largely supplements Public Works Department grants, and an increased assessment would be received with less objection if the most were at the same time made of the water-supply.

36. *Paragraph* 56.—It should be noted that the indefinite and non-productive classes number 54·79 or over one-half of the population; the agricultural under one-third (30·39). For Salem, the figures are 44·59 and 40·78 and for Godávari, 57·45 and 28·66, the population being of the census of 1881.

37. *Paragraph* 61.—*Dry grouping* has naturally not received so much attention from critics whose interests are almost entirely in the delta, and in the meetings held little or no objection was raised to two groups. There is a sharp distinction between the dry lands of the delta and of the south; but two groups with the classification adopted will meet all differences in the one and the other on the score of rail and road communications.

38. *Paragraph* 64.—There is some broadcast sowing, but the delta paddy cultivation is properly enough described as by transplantation.

39. *Paragraph* 65.—The yield of kar relatively to samba is understood to be as 4 to 3.

40. *Paragraph* 67—*Ottadan Cultivation.*—This is a matter which seems to demand different treatment from that proposed by the Deputy Commissioner. The result of my inquiries is that he would appear to be in error in considering that the combined yield is very little more than the outturn of a single crop. In the last few years there has been a large contraction of the faslijasti charges—*vide* accompanying statement, and this is ascribed to the great extension of Ottadan to escape the second crop charge. The outturn is roughly one-third more than a single crop; the cultivator escapes double ploughing, planting and weeding charges; he takes water for longer than a single crop requires; and I consider he may justly be required to pay one-fourth if not one-third of and over the single crop charge. In the village of Kunnam, in Shiyáli, the monigar stated that 50 velies were under Ottadan cultivation, the *Kuruvai* of which yielded 160 kalams and the Ottadan—the second cultivation—120 kalams a veli; the first selling at Rs. 1–4–0, the second at Rs. 1–4–0 or Rs. 1–6–0 a kalam; and that if samba only were raised instead, it would yield 200 kalams a veli, worth Rs. 1–8–0 a kalam. The village extent is 170 velies with an assessment of 30 to 35 rupees. The difference in gross values of the two sorts of crops gives Rs. 2,875, the Government demand on the extent concerned being Rs. 1,750.

41. *Paragraph* 68—*Manuring.*—This is a very serious question, not simply at the present time when endeavours are being made to justly assess on the basis of the soil's

productiveness; but on the larger question of whether the property of Government is receiving that treatment from occupants which all prudent landowners require their tenants to exercise. It is admitted on all hands that but little manuring is done; the statements of the Manual are generally in accord with my inquiries as to the frequency and occasions of manure being applied; but the cost to the cultivator of what is done is probably somewhat higher now than Mr. Venkasami Rao has put it, and perhaps somewhat more is applied on the whole. It is difficult to come to any satisfactory conclusion regarding the amount used, especially if inquiries are confined to the neighbourhood of large villages. At Shiyáli, for instance, I was told that 300 bandy-loads would be applied to a veli of land once in three years, the cost of so much being Rs. 40. This is Rs. 2 per acre per annum. The outturn would be 200 kalams a veli or 30 an acre and this manuring was regarded as making the crops "grow well." Rs. 20 worth applied to dry land was described as having a similar result. This, I believe, is the limit of good farming, so far as actual manuring goes in the delta, unless for special products yielding correspondingly large outturns, and the gradation is from that expenditure down to nothing at all. Household refuse of all sorts, ashes, &c., along with farm yard manure, is eagerly made use of; in short, manuring is simply limited by the inability to get it and by the custom in domestic economy of cowdung for fuel and house instead of field dressing. Perhaps more might be done by folding cattle and paying shepherds to come into the district, but there is the difficulty of pasture or grazing for wandering herds.

42. Now in non-deltaic districts, *e.g.*, Coimbatore and Tinnevelly, it cannot be said that the river waters are without alluvium in flood time. The Amarávati and Bhaváni run as turbidly towards their terminations at least as the Cauvery they fall into, but it is not considered that the stretches of wet cultivation along their banks are sufficiently manured by the *vandal* they carry. In Tinnevelly, I believe, it is part of the lease conditions that a certain amount of manure shall be applied to the fields, and this is strictly enforced by the lessors. In Coimbatore, I have known of wild indigo being carted 18 miles to be put on wet land. One has only to look at the fields when being prepared for the young plants along the railway from Negapatam to Erode to form an idea of how differently manuring is done in Tanjore and in Coimbatore. It is not a matter for praise to the Coimbatore ryot; he acts as he finds to be to his profit, but in this connection, the point is, that he does evidently find it expedient to manure and can obtain it.

43. It has to be considered now whether the Deputy Commissioner is correct or not in holding that the district lands "do not require" manure and that "the rich alluvial deposits alone suffice to prevent the soil in any way deteriorating."

44. Whether they require it or not in the view of the cultivator, will depend, in the first instance, on what return satisfies demands falling on that return. Proper farming, however, consists in treating land so that it will yield the maximum of profit not for a time, but continuously, which means that its natural constitution is not injured by forcing or starving.

45. It is rash to venture opinions on this subject of soil deterioration without full and widely extended and scientific inquiry. But this much may be said; the people themselves recognize the need of manure, and its use is limited by its non-existence and their inability or disinclination or ignorance to import manure stuffs (artificial, leaf, &c.); or to raise leaf and green stuffs locally. The Deputy Commissioner himself very properly gives a large place to manure as an element in the cost of cultivation. If it is granted that the lands in Trichinopoly, or in the west of Tanjore, receive sufficient alluvium to keep up their full standard of productiveness, it can hardly be that, as the water passes on in smaller volume and with less velocity, it continues to retain all its original constituents. And when it has stood on the fields and passes off as drainage water to lower lands, by universal consent and manifestly, it is not the fertilizing agent that it was on entering the delta.

46. I have said already that, as speaking generally, the Cauvery water contains what manure the fields get, any reduction in the quantity supplied is a reduction in

the manurial agents. With silted channels, the volume of water carried down is less; the extension of cultivation spreads the smaller amount over a larger area; the Public Works Department, looking to quantity alone and not to quality, are striving to reduce the size of vents in the upper reaches to send more down to the tail-ends of the channels, and the people are opposing this by every means in their power, being perfectly well aware what diminution means to them. There are signs too that the courts are prepared to support claims based on allegations of reduced supply, and nothing is easier than for a ryot to prove that his outturn is not what it was.

47. If there is any force in the above considerations, deterioration is going on, however gradual it may be, and though it may not be universal. During the jamabandi, I interrogated the village officers as to outturns at the present time as contrasted with the Olungu standard of production. In Shiyáli, in the villages irrigated by the Rajan Voikal, the yield was almost invariably equal to the Olungu, and in the lower-rated lands was in excess of it, whereas under the Puthumaniyar, the other main source, it was not uncommon to find a falling off of a third, a fourth, a fifth or sixth, the latter two being very common, the differences being widest in the highest-rated land. I have had a statement (enclosed) drawn up of particulars regarding eight villages which are taram assessed; a drop in yield from 29 to 14, from 24 to 15 or from even 21 to 16 kalams per acre is not a light matter even if the lower figure be somewhat below the actual. With regard to this taluk, it has to be pointed out that the rates under the Puthumaniyar range from kalams 280 per veli, with an assessment of Rs. 63-15-7, to kalams 40, assessed at Rs. 9-2-3, while under the Rajan Voikal they range only from kalams 180, assessed at Rs. 41-2-0, to kalams 50, assessed at Rs 11-6-3, that the Puthumaniyar at the paimash time (183?) supplied two-thirds of the area now commanded by the Rajan Voikal, and that the former is properly a drainage stream. The extension of wet that the Rajan Voikal brought about was assessed at the rates on neighbouring lands. It is very probable that the Puthumaniyar standard produce rates were in excess of the actual; but the Rajan Voikal outturns have kept up to the standard in great measure, I believe, by virtue of the land's conversion to wet in part in recent times as well as to the better and improved irrigation. The system of cultivation and manuring under the Rajan Voikal does not, according to my information, differ from what it is in other parts of the district.

48. In Tiruturaipúndi the following were among the worst variations given me:—

		Olungu.	Present outturn.
Sitaimur	Kalams.	140	110 to 80
Ekkal	”	96	75 to 40
Tirumalam	”	145	100 to 80
Umbalacheri	”	120	100 to 70
Nirmulai	”	$136\frac{5}{12}$	80 to 50
Talanavar Agraharam	”	170	120 to 60
Second Sethi	”	140	100 to 50
Pirinjimulai	”	120	80 to 50
Tevammapuram	”	200	140 to 80

Double-crop lands, on the whole, did not seem to have retrograded in outturn, from which it may be argued they had been more or less properly attended to. The statements of the village officers were not blindly accepted but tested by the knowledge of the Revenue Inspector and Tahsildar.

49. The Sub-Collector made similar inquiries during the jamabandi of Kumbakónam taluk and has sent me the result (accompanying) arranged under the supplying rivers. Some individual variations are startling, indicating great neglect of proper cultivation or very changed conditions if the Olungu was at all correctly arrived at. It should be observed too how the averages vary under the various rivers and how poorly they show under the Manniar, Palavar, Kirthimanar and Mudikondanar.

50. The Sub-Collector informs me that the present outturn is vouched for by the Revenue officers including the Tahsildar who knows the whole taluk; but he is doubtful whether the indifferent outturn of present and last seasons has not led to an under-statement of the average. Noting too the variations in villages of the same

vattam (village groups) and under the same irrigation source, he considers that the propriety of the irrigation grouping proposed is open to serious question.

51. If the fact is so or even in a less degree in Kumbakónam, it must be worse in other taluks. It is very possible that Mr. Cotton's manipulation of figures to obtain the Olungu grain standard, brought them out in excess of the reality, though he did not think so (cf. pp. 551—554 of the Manual): and it is probable that there has been under-statement of the actual present outturn; the irrigation is no doubt to blame in many instances; but I am inclined to accept the general opinion and the contention of the Tanjore ryots that there has been a certain deterioration of the soil, for which poor farming itself furnishes a large and probably the largest explanation.

52. *Paragraph* 70.—The distribution of dry grain crops under the main staples adopted was attacked by the memorialists, but only I think because it was not understood. There is no ground for exception to the way they have been ranked with reference to their values.

53. *Paragraph* 71—*Commutation Prices.*—It was claimed that fasli 1286 should be excepted as a famine year and fasli 1294 as exceptional by reason of the floods; that a range of 30 instead of 20 years should be taken; that the probability was that markets now supplied by Tanjore would be supplied otherwise and prices were bound to fall; that prices were incorrectly given in the statement and were improperly raised by those of out-of-the-way places and seaport towns being included; that the differing prices of kar and samba were not allowed for; that sufficient was not allowed for merchants' profits; and that minor items of cost or loss to the producer were not taken account of.

54. Most of this, of course, was in ignorance of the rules governing the department and do not require answer.

55. The prices were furnished by the Board and I had them tested by this office for fasli 1292 with reference to the orders contained in Board's Proceedings of 12th February 1887, No. 289, the due corrections being applied to the various measures of the district. The result was as given by the Board.

56. Much was made of the Madura commutation price of paddy. G.O., No. 881, of 30th July 1885, Revenue, shows that the district proper average was Rs. 171·35 and that Rs. 123½ was adopted as the lowest price of the 20 non-famine years. Madura has gained by the rule of the time, and Madura is, one may learn along the South Indian Railway in the district, a great mart for surplus Tanjore paddy. In South Arcot (Director's letter No. 3747-A., of 29th November 1886) Rs. 148 was found to be the average price of paddy, but was reduced by one-seventh because the Madras measure was smaller than the local measure, and accordingly Rs. 127 was adopted, and a still further and admittedly more than liberal abatement was made and Rs. 108 taken. Tanjore most certainly stands at a relative disadvantage if a price of Rs. 128 or 25 Madras measures per rupee is adopted, being a higher value than is supposed to rule in the countries she supplies. It is no answer to compare Cuddapah, Coimbatore and Bellary commutation prices. Ten years ago the price, less merchants' profits, was in Cuddapah Rs. 216 and in Coimbatore 174; in Godávari Rs. 111, in Trichinopoly 129, in Tinnevelly 163, and in Tanjore 124. Commutation prices are a ready factor for adjustments of total revenue, but manipulations in this way and varying rules become inconvenient in course of time.

57. Whatever the reason may be, the sea export this year has been very slack; but that has not helped to reduce the price in the district much below last year's.

58. The Settlement Manual states that the average of prices should be considered for the months in which the ryots sell their grain as well as for the year, and that the former should, as a rule, be adopted. These cannot be readily given for the period November to June (kist months), but the district averages from November to 20th May are found in the jamabandi reports up to fasli 1294; and for the above months for the 16 years—1277 to 1294 (1887 and 1888 being excluded)—the average price of a kalam (of 27⅗ Madras measures generally), with 10 per cent. off, is Rs. 1-0-11. The variation of price is considerable although the tendency is now to keep above the rupee.

59. The possible extension of rice cultivation within the Presidency is not likely to materially affect Tanjore prices; as to probable future importation, I can say nothing.

60. South Arcot and Madura are both only recently settled; I have mentioned the prices adopted for paddy; cumbu has been taken at Rs. 123 and Rs. 108½ in them, respectively, and varagu at Rs. 79 in South Arcot. In South Arcot the matter of the size of the measure was brought in for reduction of Rs. 178 (160*) for cumbu and 116 (104*) for varagu on a fair series of years, and the lowest price of Madura produced 108½ while the average was 160 for cumbu, so that again Tanjore has reason to complain by comparison with her neighbours though the finding of a market outside the district for dry grains is not such a question as it is in the case of paddy. Dry grains were imported last year owing to a very bad harvest in Patukóta.

* Deduction of 10 per cent.

61. *Paragraph* 72.—For merchants' profits and cartage 10 per cent. appears ample.

62. *Paragraphs* 73–87.—*Grain outturns, wet.*—It is unnecessary to say that this part of the Deputy Commissioner's scheme is the most open to attack and has been dealt with accordingly.

63. To his conclusion that the crop of fasli 1299 was 25 per cent. below average, the obvious answer is that it may have been so, but the opinion can only be guessing, and further it is asked were the crop outturn experiments he made experiments on average crops of the season?

64. The selection of plots for experiments has been objected to on all sides and allegations freely made that only the best fractional plot of the tested land was made use of. I agree with the Deputy Commissioner that he acted rightly in experimenting with the crops that showed signs of good husbandry, such as he provided for in his estimated expenses of cultivation.

65. What is to be noted about the experiments of February 1890 is that, even with the 25 per cent. addition, they do not come up to the proposed outturn and those ranked as good are generally far below what they should be.

66. The 219 experiments made with kar in the end of 1890 are for the most part in excess of the proposed outturns, but the yield of kar is always considerably in excess of samba.

67. Most value therefore attaches to the 1,284 kyles made with samba in February 1891. These show conclusively enough that the soils dealt with *can* produce as proposed; they also show how little sometimes classification and proposed outturn correspond to the actual outturn. Shiyáli taluk is clearly capable of bearing a heavier burden than is assigned to it (probably under the Rajan Voikal) and (one might judge) of coming in part at least under the first group irrigation. The XII class lands are also of more value than was supposed. The number of indifferent outturns in Nannilam and Negapatam should not escape notice.

68. Two remarks I am bound to make—one is that the heading of kyles as good, middling, indifferent, has regard to the result of the kyle and not to the field or crop selection. The other is that the season of fasli 1300 has been generally represented to me to be as bad as in the previous year. It is clear, if it was so, that the experiments of fasli 1299 were very badly conducted, or that special care was taken in fasli 1300.

69. I saw no kyles, but the Deputy Commissioner was good enough to make six on crop I indicated which appeared a good even crop. The results were in five of the six superior to the proposed outturns of the class and sort. The Sub-Collector attended six kyles and was satisfied—*vide* his report; he speaks hesitatingly of the proposed outturns. The Head Assistant Collector and Mannárgudi Deputy Collector

have not experimented, but they are satisfied that 400 Madras measures an acre is about double the yield on the most inferior delta lands. The Tanjore Taluk Deputy Collector, building on crop experiments made by himself and his officers in the period faslis 1295-99, is led to think that the Deputy Commissioner's addition of 25 per cent. to his kyles of fasli 1299 is "inexpedient."

70. With regard to kyles generally, I agree with the Deputy Commissioner in regarding them as useless or misleading if not most rigorously and carefully conducted. The selection of the plot itself, having consideration to its prior history and treatment as cultivable land, is not enough; the whole operation must be watched from beginning to end by a trustworthy operator. It would be too much to believe that kyles were so treated by the ordinary revenue officers. I asked the Deputy Commissioner to tabulate these kyles which were submitted to him as far as he could do so, but he has reported his inability to treat them with any useful result, and I think it useless to pursue this matter.

71. There is, in my opinion, not the slightest doubt that under proper cultivation the Deputy Commissioner's proposed outturns and more would be easily realisable. I have just as little doubt that, under cultivation as pursued in Tanjore, lands under the best do not, speaking generally for each class, produce as proposed; on the best lands even at present 1,125 measures and more can be obtained with a far lower rate of cultivation expenditure than the Deputy Commissioner has assigned; but when the quality and amount of the water-supply falls away, the decrease in yield must be rapid till, there is reason to think, 200 measures is the yield per acre of the worst (say most neglected) land. The average outturn of neighbouring districts would be equalled and no doubt exceeded if good farming prevailed in Tanjore as in them. Paragraph 27 of Mr. Sullivan's letter in Board's Proceedings, No. 2239, of 8th September 1882, may be consulted to show how other districts yield as compared with Tanjore. And the Settlement Department has noted in Proceedings of 18th July 1890, No. 220, "the difficulty of obtaining a high standard of cultivation over a large area" and "how the large amount of produce raised tends to reduce the price and consequently the assessment."

72. *Outturns, &c., as shown by lease deeds.*—The division of the gross outturn between the purakudi and the landholder is, I believe, correctly given in the manual as varying from 18 to 33 per cent. (page 381) according to the fertility of the soil. The last was a figure commonly given me in Tiruturaipúndi. A large survey of the leases entered into would be a most valuable means of arriving at the outturn, cost of cultivation, and net income of the lessor, and their submission was accordingly requested. The almost *nil* response that this appeal has met with and the discouraging result of my own attempts to get information from my landed subordinates may, with perfect justice, be used against the landholders as confirmative of the propriety, if not of the lowness, of the proposed grain outturns and of the sufficiency or excess of the cost allowed for cultivation. So far as the Registration office has supplied information, it is very unfavourable to the lessor's contentions; the case of the monigar of Tiruvádi is indicative of how the best lands of the district will be much under-assessed at Rs. 12 per acre. With regard to the few leases that have been handed in, the Deputy Commissioner's remarks may be consulted as to the two villages that go against his views. Rentals on estates under the Court of Wards' management have been freely cited in favour of the landholders; my year's experience of Tanjore has given me a most unfavourable impression of the agency that has been employed under the Court in every estate in their charge. The case cited from Porayar by the Deputy Commissioner, paragraph 38 of his No. 92-C of 5th June 1891, shows what can be made of the lower-rated lands, of which I entertain no question, but merely observe that single instances cannot be relied on for general conclusions. I have invariably found in my enquiries that when advances were made by the landholders for seed or cattle, such were recovered, the loss, if any, to the lessor being in the interest on his outlay till recovery.

73. It is of course open to the lessors to say and they do assert that they do not get their lease amounts, but have frequently to submit to an amani harvest and take

what they can get. This, no doubt, will happen at times (compare the Sub-Collector's letter No. 473-R of 18th April 1891), but cannot be taken to be the normal condition of things under documents.

74. *Paragraph 88—Wet cultivation expenses.*—Before this controversy had reached the stage of acuteness, the highest estimate I had obtained of the cost of the best cultivation per acre was Rs. 12. Continued enquiry has confirmed me in the opinion that Rs. 14 is an extreme allowance not warranted by facts, and that from Rs. 7 to 10 per acre is the usual amount spent by the ryots when such manuring as is done is taken into consideration. The Sub-Collector regards Rs. 14 as liberal and probably excessive; the Head Assistant thinks it liberal, referring, I understand, to the Rs. 14 rate; the Deputy Collector, Mannárgudi, "a little too liberal," and that for the worst lands it ought not to be less than Rs. 7; the Deputy Collector, Patukóta, "very fair and even liberal." The Deputy Collector, Tanjore, has given no opinion.

75. The total of over Rs. 22, which the memorialists have put forward, is outrageous as a table of costs incurred, the *reductio ad absurdum* being in the demand that on no account whatsoever should the cultivation expenses of inferior soil be estimated at a lower rate than those of superior soil, whereby the unfortunate cultivator would be spending more on his land than the gross produce would yield him. I have stated that I found in Shiyáli the expenses of cultivation for a "good" yield were about 7 or 8 rupees.

76. If the component parts of the total of Rs. 14 be taken up, it is difficult to point out wherein reduction can come in except in manure, *kulicctlu*, channel repairs, and cost of plough, total Rs. 5-0-9. The amount of seed or seedlings used is increased proportionately with the poorness of the soil from 7 to 15 kalams a veli. Many items of expenses which the ryots have to undergo were cited—advances, presents and maniems to their *panials*, desertion or difficulty in retaining their services, emigration and consequent scarcity of labour, carriage to thrashing floor and loss therein, measuring cooly and wastage. As to some, Government has no concern or they are allowed for; careless work involving much waste occurs in reaping; the question of labour is becoming a very practical difficulty and the relation of employer and employed is, happily in some respects for the employed, becoming very different from what it was. Advances are purposely given and bonds kept menacing *panials* to tie them to service, and the friends of a ward under the Court of Wards will come and beg that arrears or debts distinctly irrecoverable should not be written off lest the bondsmen slip away. The emancipation or amelioration of the condition of the *panials* is an improvement of social life for which the State and the employer should properly both pay and will have to count with in the future, so that cooly in the items of cost of cultivation may be supposed likely to increase in amount. And in the view I take of the husbandry of the district, the bulk of it must be manured if the proper standard of production is to be worked up to and maintained.

77. Accordingly, it is, I venture to think, impossible to regard as satisfactory a graduated scale of cultivation expenses ranging from Rs. 14 to Rs. 5 in the delta (with two groups) or to Rs. 4-4-0 (with *three groups*) and to Rs. 2-12-0 in the fifth group. It may be perfectly true that "to ensure the return estimated, the same expenditure would be quite unnecessary" (as for higher rated lands) and, as a matter of fact, the expenditure on the poor lands is not nearly so great as on the better lands (Board's Proceedings, No. 1760, of 26th June 1878, p. 5761). All land has its limit of production and there is thus a limit to profitable expenditure in farming; the lighter soils may cost less to plough, require less levelling, cost less in weeding and in reaping, but these deductions are not great after all, while seeding costs more. It is of course a fact that ryots are contented with a low yield for a low assessment, but I cannot think that any delta cultivation *can* be efficient cultivation at a cost of Rs. 5 or Rs. 4-4-0 except in very exceptional places, and I believe that to raise 400 measures per acre on the lowest classed and assorted lands, more than Rs. 5 is at present or will become necessary. The result of a higher expenditure would certainly be to raise the outturns to more than the Deputy Commissioner's estimate.

78. *Paragraphs* 98–102.—*Dry grain outturns and dry cultivation expenses.*—The Deputy Commissioner's treatment of dry lands has not been seriously impugned unless by way of showing that to cultivate such lands is much money lost or that they are not cultivated at all. In the delta they must generally be superior to dry lands in the neighbouring districts; in the non-deltaic parts of the districts good dry land is not at all uncommon and, speaking from my own observation, receives a good deal of attention. It is astonishing in places to see the amount of manure they put on it and the crops that consequently are reaped. Where attention is bestowed, the cultivation expenses are undoubtedly high; they are necessarily so when special crops, such as ground-nut, are raised. A range of cultivation expenses from Rs. 6-8-10 to Rs. 3-4-10 must be regarded as liberal on the whole for the standard crops selected, and when we find the grain outturns adopted more or less harmonising with kyles made by the revenue officers and under those for neighbouring districts, while the rates range from Rs. 3 to Anans 4, there can be no room for hesitation in pronouncing them in favour of the cultivator.

79. *Paragraph* 103.—The padugai lands will be assessed under their value at Rs. 4 and Rs. 5.

80. *Paragraphs* 106–109.—*Vicissitudes of season.*—The allowance of 15 per cent. is ample. At Negapatam, the preposterous demand was made of 15 per cent. for field banks and minor or field channels and the same for seasons. In that taluk, in places, one may notice very thick and high field banks arising from reduction of field levels; but ordinarily field banks must be well within the 3 per cent. estimated by the Deputy Commissioner. When talk is held of "a large variety of climatic influences and disadvantages" and danger of "meeting with the extremes of drought and moisture which in no degree possesses the fertility of soil and the superior markets of other districts," the want of clear understanding of this part of the subject and inability or disinclination to contrast seasons in Tanjore with seasons in other districts are obvious. But the call to strike off the 25 per cent. which the Deputy Commissioner had added to the outturn of fasli 1299 as being a bad season is an amusing retort in what is in most other respects a very serious subject. The points to be considered being (1) the general run of seasons, good or bad, (2) the extent of land left fallow, and (3) the extent of unproductive portions of fields, it has to be said that seasons in Tanjore are generally good although the golden age of the farmer is always in the past and although Mr. Venkasami Row finds "a generally diminished rainfall and the frequent occurrence of unfavourable seasons" (p. 592 of the manual). The table of rainfall will not bear this assertion out, and, at any rate, Tanjore, if it suffers in this respect, does so with the rest of the country.

81. The percentage of waste in wet, which includes *sari*, &c., for the last five years, is given in the margin. The extent of *sari*, &c., was computed by dividing the total remissions under the head by Rs. 4–12–0, the district average per acre.

Fasli 1295	6·07
„ 1296	5·48
„ 1297	6·51
„ 1298	5·67
„ 1299	5·63
	29·36
Average ...	5·87

82. Chingleput has been allowed one-sixth on wet and one-fifth on dry and the latter is the allowance in South Arcot. The Tanjore delta cannot in fairness claim so much as either, but in the uplands of the south and the sandy unirrigated tracts of the south-east, 20 per cent. might reasonably be conceded both for wet and dry cutivation.

83. *Paragraphs* 110–111—*Money rates.*—A range of Rs. 12 to Rs. 2 in wet and of Rs. 5 to Annas 4 in dry should meet all varieties of production in soils if grouping and classification are properly carried out. There is a general idea abroad that the Deputy Commissioner's rates in application will unduly favour the best lands. I am satisfied that the top rates might justly be higher; the bottom ones must surely indicate the lowest amount of yield which would make it worth anyone's while to engage himself with agriculture as a means of living. There has been a general

demand for additional sorts, and instances have been cited where, with the proposed groupings and tarams, over-assessment might be considered possible, but these are extreme cases. In application, allowances could no doubt be made when hardship was proved. Contrasting current and proposed rates would serve a purpose if current rates had had any satisfactory foundation; how hap-hazard and unequal they were was exemplified daily in last jamabandi where widely differing olungu standards in neighbouring villages could receive no satisfactory explanation from those intimately acquainted with all the conditions, and the only attainable reason was the will or honesty of the assessors. But it may fairly be observed that if 60 years ago wet land was capable of being cultivated at an assessment of Rs. 13-7-0* and dry land at Rs. 10-1-5, while grain values were less than half what they now are, it becomes a hard task to explain the absorption of the increased money values of produce at the present day either by deterioration of soil, bad seasons or water-supply, increased cost of production and cost of living, or the many other reasons, including the desire of Government for a contented tenantry, put forward against a general increase of assessment in which the highest values of wet and dry land to Government shall be Rs. 12 and Rs. 5. It may be that, having regard to cultivation as practised or capable of being practised in the district, the irrigation and soils under the best have been rated somewhat too high. The Deputy Commissioner regards the cultivation as poor; one may note many instances when the crop is growing. Absentee landlords are one cause of this; for the want of manure, locally, it is not easy to find or propose an effective remedy. The adoption of high rates of assessment to force on an improved cultivation cannot be lightly gone about when the difficulties in the way of obtaining manure are admitted; at the same time, easy rates are distinctly provocative of *laissez faire* with a class lacking in agricultural knowledge, energy, and enterprise, and finding enough for its wants in things as they are. The problem must be solved if Government would preserve its property. There would be a large risk attendant on heavy rates intended to improve cultivation; it might largely fail of its purpose with the non-capitalist, while legislation to compel a ryotwari tenantry to do its duty by the land would be a novelty. Under the Deputy Commissioner's scheme there is, for the most part, provision for good farming which, to some extent, need not and, to a larger extent at present, cannot and will not be so bestowed, but *pro tanto* it is a reduction of demand on the ryot and it leaves him no excuse for neglect.

84. In so far as defective irrigation is the cause and can be remedied, it is for Government to act. Three groups of irrigation in the delta should meet all inequalities from the varying supply under different channels.

85. *Paragraphs* 112–124—*Financial results, wet.*—The knowledge of a percentage proposed increase of 42 in wet and 15 in dry has staggered the people and driven them to all expedients and wild statements towards reduction.

86. The large increase, as the scheme is drawn up, is, as stated, not due to exceptionally "high rates of assessment but to high average irrigation and soils." What the monetary results might be, if the suggestions I have made receive attention, it is impossible for me to guess; the introduction of a third group would lower the total, and reduction of the commutation prices still more so, but some of the present second grouping would be raised and much more land ought to go into the highest class. Regrouping will not materially affect Tanjore and Kumbakónam taluks; it would raise and also depress Shiyáli; actual classification, I believe, to have been thoroughly well done, and great as the increase may be I cannot show reasons for reduction in the first two taluks if the proposed grain outturns are accepted, nor see room to suggest scope for any reduction except by lowering the commutation prices. The net result in Shiyáli would probably be a further increase.

87. Tanjore wet and non-delta has a percentage increase of 6 to 9 in area, but from 51 to 59 in assessment. This last is very large and would seem to require more looking into than I can give it.

88. Assuming that the figures of paragraph 138 for the unclassified taluks are near the probable results, it is not easy to suggest reasons for the relatively small and relatively large increases in Negapatam and Tiruturaipúndi taluks respectively.

Nannilam is looked on as a rich taluk; Tiruturaipúndi is not. I am not acquainted with much of Nannilam taluk, but cannot suggest a reason why its percentage of increase should be so much in excess of Tanjore and Kumbakónam. The soil in much of it cannot be so good and the value of the water apart from its amount is certainly less; but these figures for the unclassified taluks are only rough estimates and contravene accepted ideas of their relative poverty and richness and so are likely to be found excessive when the work is taken in hand.

89. The top rate is low and the top rate, as pointed out (paragraph 121), has really next to no application when the total wet area of the district is considered, 81 per cent. of the whole falling under the Rs. 6 to Rs. 10 rates.

90. *Paragraph* 122.—The comparison with assessments on the Palace estate lands is not apposite. These assessments are the resultant of the average selling prices per kalam of the maganam, as settled and communicated yearly by the Collector. When these got above a rupee, the estate ryots began to get refractory and refuse to pay and to dispute and litigate over lease terms; and this is the explanation of the large arrears set forward in paragraph 23 of the Tanjore District Mirasidars' memorial. The rents appear rack rents only by comparison with the rents paid by Government tenants. As leases in the Edamanal estate are entered into before the cultivation season, the amount of rent paid cannot, as the memorialists say, depend on the season's character except as all rents so depend for payment.

91. *Paragraphs* 125–127—*Dry increase.*—The delta dry lands must undergo a heavy increase and there is no reason why they should not. There is plenty of poor land in South Tanjore and in Patukóta, but there is also much that is very good, especially in the north end of Patukóta. The south end is universally admitted to be poverty-stricken; a reduction of dry revenue in Patukóta may very properly be admitted; with 81 per cent. of the Tanjore taluk in the ferruginous series, a 4 per cent. increase is probably quite enough. If wet lands received the same attention as much of the dry, there would be no such question of the grain outturns in them as there now is.

92. Mr. Venkasami Row says "on the whole the (present) punja assessment in Tanjore is especially moderate."

93. *Paragraph* 128—*Garden lands.*—The present rates on these vary from Rs. 12-4-8 to As. 6-9 per acre and are especially high in Nannilam, Kumbakónam and Negapatam. In so far as they were arrived at on the crops grown simply, they ought to be revised, but, although they are "generally high," the prospective throwing away of so much as Rs. 87,000 for the sake of symmetry in a scheme is not quite satisfactory, and, if it is appreciated, will not be altogether understood by those who at present are able to pay the heavier rates.

94. *Paragraph* 129—*Water-rate.*—In paragraph 21 of the Extract from the Minutes of Consultation, under date 11th June 1857, No. 576, embodied in the Board's Proceedings, dated 8th July 1857, No. 2319, Government requested the Board to propose, in consultation with the Collector, a proper rate for the water charge. In his report, No. 183, dated 1st December 1857, Mr. Phillips proposed Rs. 10 per veli (paragraph 11); but the Board, in paragraph 16 of its Proceedings, dated 7th January 1858, No. 103, was inclined to fix the rate at Rs. 12½. This seems to have been approved by Government in its order, dated 1st March 1858, No. 268 (*vide* page 664 of the District Manual). It ought now to be the same as in other districts.

95. *Paragraph* 130.—There are some permanent double-crop lands in the district. I think it undesirable to alter this. On the contrary I would extend it. Government charges that are dependent on yearly inspections always leave an open door to meddlesome interference and fraud. These permanent double-crop lands, unless reasons can be shown by the occupants, should be compulsorily compounded and the option given to all others at, say, $1\frac{3}{8}$ or $1\frac{1}{3}$ rates. If the assurance of water is certain something should willingly be foregone to avoid yearly examination and it is possible that, under somewhat reduced rates, the area of second-crop cultivation might be extended.

96. *Paragraph* 131.—The present nature of tenures in the *Lineparivartanai villages* is under investigation and seems to vary in the villages. Separate proposals

for them will be submitted and it will no doubt be found expedient to sell the occupancy right where that belongs to Government to the present occupiers if they are reasonable; otherwise to any one.

97. *Paragraphs* 134-5—*Sale values of lands* to be of use for settlement purposes should be only of such lands as are *bonâ fide* investments of capital for the yield of a market profit and I am not sure that, having regard to the land-hunger of the native of the district, many such instances will be found so as to yield the information that is desired. Locality in Tanjore and certainly in Kumbakónam goes for a great deal; if it were not so Shiyáli lands ought to sell higher. The same observation will apply to South Arcot. Cuddalore is the head-quarters and Vriddháchalam is a place which some retired officials affect. Still, men, who are perfectly well aware of the value of Government investments, scramble for land in spite of the knowledge of an impending settlement, and, quite recently in Shiyáli, 157 acres of land of the Edamanal estate sold for Rs. 26,575 or an average of Rs. 169 per acre, which, though comparatively a low price, was Rs. 23 per acre over the estimated value. The commonest answer to the pertinent question why landholders seem always willing to invest their savings in more land is that they do so to conserve or improve what they have or to keep away a possibly unpleasant neighbour or to fix capital so that it cannot easily be converted. There is little doubt that at least 4½ per cent. is looked for by the ordinary investor and I cannot accept the statement that 2, 2½ or 3 per cent. is received with satisfaction when the field for other employment of money is so wide and 4 per cent. can be obtained without any risk at all. "Great competition among a dense population arising from an inveterate desire to possess land as a permanent property and a recognized basis of social rank" may count for a good deal, but the men that I observe willing to buy are well established already and know perfectly what the value of money is.

98. *Paragraph* 138—*Probable increase in the district.*—This is likely to turn out less than the Deputy Commissioner expects. Negapatam has been finished by Mr. Rengachari at over the estimate if the irrigation grouping is adhered to and at the estimate if a third grouping is allowed for the less favourably estimated villages. It is doubtful if Nannilam, Tiruturaipúndi or Patukóta will approach the estimate if they are treated as I am inclined to think they ought to be treated, *i.e.*, relatively to Tanjore and Kumbakónam. The estimate for Mannárgudi is probably not far wide of the mark.

99. *Paragraph* 141.—It will appear from what has preceded that in my opinion the Deputy Commissioner has probably taken a somewhat too high idea of the capabilities of the district. The comparison will not hold with the districts he names; rates fair in them may not be fair in Tanjore. It is hard to understand how the settlement of any district on the basis of the settlement of its neighbours or of other districts could ever have been proposed. If the land and irrigation are different so are the people and their ways; and the people, being there, have to live. A commutation rate of As. 7-$8\frac{3}{8}$ was perhaps reasonable in 1828, the average price of the previous twenty years being As. 8-$7\frac{61}{64}$, but if that was to be applied to an olungu outturn, which was probably in excess of what it should have been, there is room for erroneous inference from it to present prices, and it does not follow that because the price of grain has doubled, Government may demand a double assessment. The common understanding and story is that Mr. Kindersley's settlement pressed heavily on the ryots and ruined many; those who were able to hold out till better prices came being those who ultimately flourished and became owners of the land of their less fortunate neighbours.

100. On the subject of the present alleged general indebtedness of the people, it need only be said that an easy means of living will not make people provident but probably improvident. If they are in bad circumstances now, they certainly have no excuse and must have set up a standard of living that their forefathers never enjoyed and themselves have no right to lay claim to, if Government is to receive its dues and to do justice to all its tenants. It is admitted by a very eminent authority that the mirasidars in the "famine years were able to pay off old debts, to build expensive

plexities. Except that there is an early or kar harvest, the reaping time is not different from what it is in South Arcot or Chingleput. Some of the people themselves would prefer one to cover the whole year; others I have been told would prefer two kists for kar and two for samba. I consider that 8 annas in January and 8 in February for the kar with 4 annas from February to May for the samba, the dry kists being by 4 annas from January to April, would materially lighten the burden of collection and remittance to the Revenue officers and would not in any way press hard on the people.

110. *Paragraph 19—Kattuguttagai villages.*—Mr. Rengachari has dealt with 10 of these in the Negapatam taluk. I presume that he has assessed the manavari paddy lands therein one sort higher than the ordinary dry. If the lands of those villages are taken as of the first class, the resulting increase will apparently be *more than they* can bear and I therefore approve of them being put in the second class. The allowance for vicissitudes of season ought to be more here than for the delta; there is no doubt they have prospered under the kattuguttagai tenure, but, considering the small proportion of the whole that is under food-crops, the large extent under topes and how different the soil is from the dry land in the delta, an increase of 15 per cent. is probably quite enough.

ENCLOSURE No. 1.

LIST of enclosures to the letter, dated 21st July 1891, No. 503, from the Collector of Tanjore, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture.

	NO.
1. Reports* of the Divisional officers on Mr. Clerk's scheme for the settlement of the district	11
2. Printed memorandum issued to the ryots of the district (5 copies) ...	5
3. The talukwar abstracts of the ryots' memorials with an index, a note and a file of printed memorials and a local newspaper referred to in Mr. Clerk's letter, No. 92-C., dated 5th June 1891, disposed of in Board's Proceedings, dated 7th July 1891, No. 392 (1 file) and	14
4. Confidential notes† on the irrigation of the Máyavaram, Shiyáli and Nannilam with rough sketches for Máyavaram and Nannilam taluks	11
5. The reports‡ of the Tahsildars of Máyavaram, Shiyáli, Nannilam, Negapatam, Tiruturaipúndi and Mannárgudi with the statements for faslis 1296 and 1299 and the translation of the statement of the Tahsildar of Kumbakónam for fasli 1299	14
6. Statement showing the fasaljasti and tirwajasti for the last 20 years.	1
7. Statement showing the particulars of outturn, &c., of eight taram faisal villages of the Shiyáli taluk	1
8. Statement showing the particulars of outturn, &c., of eight taram faisal villages of the Kumbakónam taluk	1
9. The Deputy Commissioner's letter,‖ No. 104-C., dated 23rd June 1891, with three enclosures and the Collector's No. 4186, dated 13th June 1891, with two papers	7
10. Statement showing the particulars of wet lands held by the public servants in the Revenue Department	1
11. Statement showing the wet occupation and cultivation made from faslis 1294 to 1299	1
12. The Deputy Commissioner's letter ¶ No. 113-C., dated 1st July 1891 ...	1
Total ...	68 & 1 file.

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* Miscellaneous Register Nos. 3172-A, 2845-A and 102-C., 103-C., and 95-C. of 1891.
† " " 4626-A. and 4697-A. of 1891.
‡ " " 5004, 4997, 4975, 4965, 5180 and 5227 of 1891.
‖ Miscellaneous Register No. 4187 of 1891.
¶ " " 507 "

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 3rd October 1891, No. 626.

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, No. III Party, Tanjore, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture, dated Tanjore, 29th September 1891, No. 211-B:—

As directed in the Board's Proceedings, Mis. No. 3719, dated 17th July 1891, I have the honour to submit a brief report on the financial results of the application of my proposed rates of assessment to the classification of the lands of Máyavaram taluk.

2. The classification of the taluk was commenced on the 28th August 1890 and completed by the middle of June 1891. Every village without exception was inspected by myself or the Assistant Commissioner. The subjoined statement shows particulars of the area dealt with:—

Items.	Government.					Inam.	Total area classified.	Area not classified.	Grand Total.
	Occupied.			Un-occupied.	Total.				
	Dry.	Wet.	Total.						
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
As per revenue.	22,278·90	113,206·27	135,485·17	2,426·49	137,911·66	12,236·31	150,147·97	29,289·0	179,436·97
Do. survey ..	21,923·8	115,703·83	137,626·91	2,419·45	140,046·36	12,196·39	152,242·75	29,008·63	181,251·38
Difference ..	— 355·82	+ 2,497·56	+ 2,141·74	— 7·4	+ 2,134·70	— 39·92	+ 2,094·78	— 280·37	+ 1,814·41
Percentage ..	— 2·0	+ 2·0	+ 2·0	..	+ 2·0	..	+ 1·0	— 1·0	+ 1·0

3. It will be seen that the excess by survey over the whole revenue area, including non-arable lands, is only 1 per cent. The increase in occupied area is 2 per cent., while in unoccupied and inam there is a slight decrease of acres 7 and 39 respectively. Of the total survey area, 64 per cent. is occupied wet and 12 per cent. dry, while the unoccupied area is 1 per cent. and inam 7. The unclassified or uncultivable area is 16 per cent.

4. The total number of Government villages according to survey is 177 against 328 as per revenue. The decrease is due to the clubbing of small villages by the Survey Department.

5. The following are the statistics relating to population and agricultural stock:—

Area in square miles.	Towns and villages.		Occupied houses.	Population.		
	Towns.	Villages.		Males.	Females.	Total.
276	2	341	45,265	116,689	128,045	244,734

Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Sheep and goats.	Carts.	Ploughs.
58,759	13,404	26,768	10,760	48,929	2,194	21,879

6. The annexed return shows particulars of the rent-roll :—

Pattas.	Single.	Joint.	Total.	Percentage.
Ryots paying under Rs. 10	6,663	709	7,372	45·8
Do. Rs. 10 and under Rs. 30 ..	3,874	502	4,376	27 3
Do. „ 30 do. „ 50 ..	1,529	210	1,739	10 8
Do. „ 50 do. „ 100 ..	1,197	219	1,416	8·8
Do. „ 100 do. „ 250 ..	665	145	810	5·
Do. „ 250 do. „ 500 ..	195	42	237	1·4
Do. „ 500 do. „ 1,000 ..	62	23	85	·5
Do. upwards of „ 1,000 ..	36	10	46	·4
Total ..	14,221	1,860	16,081	100·

It will be seen that the number of pattadars paying under Rs. 10 is 7,372 or 45 per cent. as compared with 58 per cent. for the whole district and 72 per cent. in South Arcot.

7. The following are the irrigation sources in the taluk :—

(1) South Rajan vaikal.
(2) The Manniyar.
(3) The Palavar.
(4) The Aiyavainar.
(5) The Vikkaramanar.
(6) The Cauvery.
(7) The Manjular.
(8) Parayan vaikal.
(9) The Kadalaliyar.
(10) The Virasolanar.
(11) The Nandalur.
(12) Nattar vaikal.
(13) The Koraiyar.

The first three sources draw their supply from the Coleroon and the remaining ten from the Cauvery. The first four rivers as well as the 6th (the Cauvery), empty themselves into the sea in Shiyáli taluk, the 11th, 12th and 13th in the Nannilam taluk and the 5th, 7th, 8th, 9th and 10th in Máyavaram.

8. *Sea-port.*—Tranquebar is the only sea-port town in the taluk.

9. *Communications.*—The taluk is intersected by the Madras-Tuticorin line of railway, and there are numerous roads.

10. *Classification of soils.*—The subjoined statement exhibits the particulars of the classification of the area under occupation, and the percentage under each class and sort. The classification of the unoccupied and inam lands is given in the appendix :—

Dry or wet.	Description.	Class.	Extent under 1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	Percentage.
			ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	
Dry ..	Alluvial ..	I	13·30	240·37	1,091·35	1,199·0	803·95	3,847·97	15
		II	..	434·76	4,169 53	3,825·10	1,101·37	9,530·76	44
		Total ..	13·30	675·13	5,260·88	5,024·10	1,905·32	12,878·73	59
	Regar ..	III	45·49	175·82	208·19	155·16	51·86	636·62	3
		IV	30·18	867·80	1,491·8	795·36	174·40	3,355·82	15
		V	280·66	490·9	323·93	67·63	40·81	1,203·12	6
		Total ..	356·33	1,533·71	2,023·20	1,018·15	267·7	5,198·46	24
	Arenaceous ..	XII	9·92	119·34	101·15	..	..	230·41	1
		XIII	742·13	2,107·38	305·15	..	..	3,154·56	14
		XIV	..	264·3	196·73	..	..	460·52	2
		Total ..	752·5	2,490·81	603·3	..	..	3,845·89	17
		Total, Dry ..	1,121·68	4,699·65	7,887 11	6,042·25	2,172·39	21,923·8	100

Dry or wet.	Description.	Class.	Extent under 1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	Percentage.
			ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	
Wet	Alluvial ..	I	223·75	6,476·10	23,702·87	24,081·34	9,229·16	63,713·22	55
		II	..	1,122·82	8,495·0	6,789·90	1,824· 5	18,231·77	16
		Total ..	223·75	7,598·92	32,197·87	30,871·24	11,053·21	81,944·99	71
	Regar ..	III	839·33	3,887·85	6,858·10	4,646 28	1,029 19	17,260·75	15
		IV	82·87	1,711 84	3,933·18	2,712·21	480·34	9,120·44	8
		V	70·37	82·27	41·94	59·95	19·85	274 88	..
		Total ..	992·57	5,681·96	10,833·22	7,618·44	1,529·38	26,655·87	23
	Arenaceous ..	XII	351·80	1,339· 2	1,057·88	..	..	2,748·70	2·4
		XIII	718·80	1,559·10	1,578·88	..	..	3,856·78	3·2
		XIV	..	404·55	93·24	..	..	497·79	0·4
		Total ..	1,070·60	3,302·67	2,730·0	..	..	7,103·27	6
		Total, Wet ..	2,286·92	16,583·55	45,761·9	38,489·68	12,582 59	115,703·83	100
		Grand Total ..	3,408·60	21,283·20	53,648·20	44,531·93	14,754·98	137,626·91	..

The bulk of the land is alluvial—71 per cent. in wet and 59 in dry. This is the western portion of the taluk, and to the east of this is the regar soil—23 per cent. in wet and 24 in dry—and further east, along the coast, is the arenaceous soil—6 per cent. in wet and 17 in dry. A considerable proportion of the area classed as regar might, without injustice, have been placed under the alluvial series, but I have given the mirasidars the benefit of any doubt there might be and placed a larger area under the regar series than I was warranted by the appearance and quality of the soil. That the lands have received liberal treatment as regards classification is further proved by the large percentage placed under the 3rd and 4th sorts.

11. In the following statement the actual result of classification is compared with the estimate given in my scheme. I found that the land, which should with justice be classed as alluvial, extended much further east than I thought would be the case :—

Items.	Alluvial. Percentage as per estimate.	Alluvial. Percentage as per actuals.	Alluvial. Difference.	Regar. Percentage as per estimate.	Regar. Percentage as per actuals.	Regar. Difference.	Ferruginous. Percentage as per estimate.	Ferruginous. Percentage as per actuals.	Ferruginous. Difference.	Arenaceous. Percentage as per estimate.	Arenaceous. Percentage as per actuals.	Arenaceous. Difference.	Total.
Dry ..	30	59	+ 29	40	24	— 16	..	..	..	30	17	— 13	100
Wet ..	60	79	+ 11	30	23	— 7	..	..	..	10	6	— 4	100
	55	69	+ 14	32	23	— 9	..	..	..	13	8	— 5	100

12. *Grouping of wet and dry.*—In accordance with the opinion expressed in my scheme, all the irrigation sources of this taluk have been placed in the 2nd group, and the dry lands in the 1st class.

13. When submitting my proposals a year ago, I endeavoured to show cause why none of the delta irrigation should be classed lower than the 2nd group, and nothing I have seen or heard during the last 12 months has in any way shaken the opinion I then expressed. On the contrary, I am more firmly convinced than ever that placing some of the rivers in the 3rd group will entail a totally unnecessary sacrifice of revenue. Mr. Rengacharry, in his report on Negapatam, proposes to reduce 7 out of the 17 rivers in the taluk from the 2nd to the 3rd group. In my opinion, Mr. Rengacharry should, to justify his proposal, have shown that these 7 rivers afforded a very precarious supply, and that the crops irrigated thereby are, more or less frequently, entirely lost for want of water. As a matter of fact these

7 rivers receive their supply from the Vennár, the best supplied main river in the district, and in ordinary years the water is ample for a single crop. In paragraph 4 of G.O., No. 784 of the 23rd September 1889, embodied in Board's Proceedings, No. 457 of the 26th September 1889, on the Vizagapatam settlement, the Government has directed that there shall be one standard of wet grouping for all districts. In my scheme I have stated that the worst irrigation in the Tanjore delta is equal to the Vaigai river in Madura, the Pálár in the North Arcot, and the Pennér in Cuddapah, all of which have been classed in the 1st group. But Mr. Rengacharry proposed to class 7 rivers, which have never been known to fail altogether, and under which even in the most unfavorable seasons a fair crop is raised, in the same group in which small jungle streams and tanks of 3 months' capacity have been placed in other districts. Again, according to my proposals, the highest wet rate in the villages irrigated by these 7 rivers is Rs. 8 an acre for the best black loam 4-1. As, however, no soil has been classed higher than 4-2 and 3-1, the maximum rate is practically Rs. 7 an acre. But if these rivers are reduced to the 3rd group, the maximum rate will practically be Rs. 6 an acre, and this, too, for rich soil under irrigation which affords a very good supply in ordinary seasons, and which is not inferior to irrigation that has been classed in the 1st group in other districts. Soils under similar circumstances elsewhere are paying from Rs. 7 to 10 an acre, and yet Tanjore has greater advantages as regards irrigation, cultivation expenses, prices, vicissitudes of seasons, merchants' profits, facilities of communication and rainfall, than any other district in the Presidency. While many districts are experiencing sore distress in consequence of long continued drought, here in Tanjore these 7 rivers, like all others in the delta, have been since the 14th June affording an abundant supply of water, and by the end of this month (September) almost every acre of wet land in the delta will be under cultivation.

14. The following are the money-rates recommended in my scheme for 1st group dry and 2nd group wet :—

Wet, second group. Classification. Class.	Wet, second group. Classification. Sort.	Wet, second group. Taram.	Wet, second group. Rate per acre. RS. A. P.	Dry, first group. Classification. Class.	Dry, first group. Classification. Sort.	Dry, first group. Taram.	Dry, first group. Rate per acre. RS. A. P.
2	1	2	10 0 0	1	1	1	5 0 0
1	1	3	9 0 0	1	2	2	4 0 0
2	2			2	1		
1	2	4	8 0 0	1	3	3	3 0 0
2	3			2	2		
4	1			3	1		
1	3	5	7 0 0	1	4	4	2 8 0
2	4			2	3		
3	1			3	2		
4	2			4	1		
1	4	6	6 0 0	1	5	5	2 0 0
2	5			2	4		
3	2			3	3		
4	3			4	2		
5	1			2	5	6	1 8 0
12	1			3	4		
1	5	7	5 0 0	4	3		
3	3			5	1		
4	4			12	1		
5	2			3	5	7	1 4 0
12	2			4	4		
13	1			5	2		
3	4	8	4 8 0	12	2		
4	5			13	1		
5	3			4	5	8	1 0 0
12	3			5	3		
13	2			12	3		
14	1			13	2		
3	5	9	4 0 0	14	1		
5	4			5	4	9	0 12 0
13	3			13	3		
14	2			14	2		
5	5	10	3 8 0	5	5	10	0 8 0
14	3			14	3		

15. The following statement shows the incidence of the proposed assessment for dry :—

Taram. 1	As per settlement. Rate per acre. 2 RS. A. P.	As per settlement. Extent. 3 ACS.	As per settlement. Percentage of area under each taram. 4 ACS.	As per settlement. Assessment. 5 RS. A. P.	As per jamabandi of fasli 1299. Average rate. 6 RS. A. P.	As per jamabandi of fasli 1299. Extent. 7 ACS.	As per jamabandi of fasli 1299. Assessment. 8 RS. A. P.	Difference. Extent. 9 ACS.	Difference. Assessment. 10 RS. A. P.	Percentage. Extent. 11	Percentage. Assessment. 12
1	5 0 0	13·30	..	66 8 0	1 6 6	13·14	18 5 5	+ 0·16	+ 48 3 0	+ 1	+ 267
2	4 0 0	240·37	1	961 8 0	1 10 1	236·23	384 15 0	+ 4·14	+ 576 9 0	+ 2	+ 150
3	3 0 0	1,571·60	7	4,714 14 0	1 7 2	1,587·11	2,296 15 2	− 15·51	+ 2,417 15 0	− 1	+ 105
4	2 8 0	5,571·53	25	13,936 5 0	1 5 1	5,600·38	7,391 5 9	− 25·85	+ 6,544 15 0	..	+ 89
5	2 0 0	5,705·4	26	11,410 1 0	1 2 10	5,729·48	6,745 11 9	− 24·44	+ 4,664 5 0	..	+ 69
6	1 8 0	3,038·19	14	4,557 5 0	1 2 9	3,127·25	3,664 4 7	− 89·6	+ 893 0 0	− 3	+ 24
7	1 4 0	2,198·78	10	2,748 8 0	1 1 3	2,271·65	2,446 10 8	− 72·87	+ 301 13 0	− 3	+ 12
8	1 0 0	2,706·86	13	2,706 13 0	1 0 8	2,790·40	2,908 1 2	− 83·54	− 201 4 0	− 3	− 7
9	0 12 0	636·87	3	477 11 0	0 15 1	667·20	627 3 9	− 30·33	− 149 9 0	− 5	− 24
10	0 8 0	237·54	1	118 13 0	0 15 3	266·6	243 6 7	− 18·52	− 124 10 0	− 7	− 51
Total.	1 14 5	21,923·8	100	41,698 6 0	1 3 2	22,278·90	26,726 15 10	− 355·82	+ 14,971 6 0	− 2	+ 56

It will be observed that the increase and decrease by settlement is on a sliding scale according to the quality of the soil, the greatest increase being on the best soil and the largest decrease on the worst soil. This is as it should be. Only 13 acres have been assessed at the maximum rate of Rs. 5 and only 240 acres at Rs. 4. The bulk of the land has been assessed at rates varying from Rs. 2-8-0 to Re. 1 an acre.

16. The annexed is a statement showing the result of the application of wet rates to the irrigated lands :—

Taram. 1	As per settlement. Rate per acre. 2 RS. A. P.	As per settlement. Extent. 3 ACS.	As per settlement. Percentage of area under each taram. 4 ACS.	As per settlement. Assessment. 5 RS. A. P.	As per jamabandi of fasli 1299. Average rate. 6 RS. A. P.	As per jamabandi of fasli 1299. Extent. 7 ACS.	As per jamabandi of fasli 1299. Assessment. 8 RS. A. P.	Difference. Extent. 9 ACS.	Difference. Assessment. 10 RS. A. P.	Percentage. Extent. 11	Percentage. Assessment. 12
3	9 0 0	1,346·57	1	12,119 2 0	4 14 6	1,341·61	6,581 2 1	+ 4·96	+ 5,538 0 0	..	+ 84
4	8 0 0	15,053·97	13	1,20,431 12 0	5 4 8	14,727·62	77,953 7 2	+ 326·35	+ 42,478 5 0	+ 2	+ 54
5	7 0 0	33,043·94	29	2,31,307 9 0	5 3 3	32,233·84	1,67,668 15 1	+ 810·10	+ 63,638 10 0	+ 3	+ 38
6	6 0 0	34,148·59	29	2,04,891 10 0	4 13 8	33,414·92	1,62,267 11 8	+ 733·67	+ 42,623 14 0	+ 2	+ 26
7	5 0 0	21,139·56	18	1,05,697 14 0	4 5 2	20,785·46	89,884 7 2	+ 354·10	+ 15,813 7 0	+ 2	+ 18
8	4 8 0	7,755·54	7	35,034 15 0	3 9 1	7,643·59	27,259 9 10	+ 141·95	+ 7,775 5 0	+ 2	+ 29
9	4 0 0	3,072·57	3	12,290 4 0	3 1 7	2,948·79	9,138 8 9	+ 123·78	+ 3,151 11 0	+ 4	+ 34
10	3 8 0	113·9	..	395 13 0	2 7 1	410·44	269 0 0	+ 2·65	+ 126 13 0	+ 2	+ 47
Total.	6 3 10	115,703·83	100	7,22,168 15 0	4 12 6	113,206·27	5,41,022 13 9	+ 2,497·56	+ 1,81,146 1 0	+ 2	+ 33

No land having been classed under the highest sort, 2·1 of alluvial, the maximum wet rate proposed for the taluk, is Rs. 9 per acre, and as only 1,346 acres or 1 per cent. of the total area have been so assessed, the maximum rate is practically only 8 rupees an acre. Seventy-six per cent. of the land has been placed under the 7, 6 and 5 rupee rates. There is an increase in assessment by settlement under each rate, the percentage being greatest, as it should be, on the two highest classes of soils. As regards individual villages, the application of the proposed rates results in a decrease of assessment in three villages—one of which is on the coast—and in nine others the increase is below 10 per cent.

17. The following are the financial results of settlement for both dry and wet:—

Items.	Group.	As per revenue of fasli 1299.		As per settlement	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
		ACS.	RS. A. P.	ACS.	RS. A. P.
Dry	1	22,278·90	26,726 15 10	21,923·8	41,698 6 0
Wet	2	113,206·27	5,41,022 13 9	115,703·83	7,22,168 15 0
Total ..	..	135,485·17	5,67,749 13 7	137,626·91	7,63,867 5 0

Items.	Difference.				Average.	
	Extent.		Assessment.			
	Columns 3 and 5.	Percentage.	Columns 4 and 6.	Percentage.	Revenue.	Settlement.
	7	8	9	10	11	12
	ACS.	ACS.	RS. A. P.	RS.	RS. A. P.	RS. A. P.
Dry	− 355·82	− 2	+ 14,971 6 0	+ 56	1 3 2	1 14 5
Wet	+ 2,497·56	+ 2	+1,81,146 1 0	+ 33	4 12 6	6 3 10
Total ..	+ 2,141·74	+ 2	+1,96,117 7 0	+ 35	..	..

18. In dry there is an increase of Rs. 14,971–6–0 or 56 per cent. in assessment against a decrease of area 355·82 or 2 per cent. in acres. Eighty-eight per cent. of the increase falls on the alluvial soils, in which class 59 per cent. of the dry area has been placed. The present revenue rates for this rich soil are absurdly low, the average being Rs. 1–4–7 per acre, while the poor lands in the south of the district are paying an average of as much as Rs. 2 an acre in some villages. There is a decrease of Rs. 457 or 3 per cent. on the arenaceous soils. The average rate as per settlement is As. 15–11 against the revenue rate of Rs. 1–1–1, only 3½ annas less than on the rich alluvial soils. The average rate for the whole dry area of the taluk is Rs. 1–14–5 per settlement against Rs. 1–3–2 as per revenue.

19. In wet there is an increase of Rs. 1,81,146–1–0 or 33 per cent. in assessment against an excess of acres 2,497·56 or 2 per cent. in area. Three-fourths of the increase is on the alluvial soils. In Tanjore and Kumbakónam the percentage of wet increase in assessment was 46 against 33 in Máyavaram. The average revenue and settlement rates for each series of soil are given in the margin. The settlement average for the whole taluk is Rs. 6–3–10 against Rs. 4–12–6 as per revenue.

	Revenue.			Settlement.		
	RS.	A.	P.	RS.	A.	P.
Alluvial	5	2	1	6	10	9
Regar	4	2	3	5	5	9
Arenaceous	3	2	0	4	9	1

20. The total increase by settlement on both wet and dry land amounts to Rs. 1,96,117·7 or 35 per cent. against an increase of acres 2,141·74 or 2 per cent.; 76 per cent. of the increase in assessment falls on the alluvial soils, 19 per cent. on the regar and 5 per cent. on the arenaceous.

21. The following statement shows that in my settlement scheme I under-estimated the dry increase in assessment by Rs. 1,991 and over-estimated the wet increase by Rs. 72,367 :—

Items.	Increase in assessment as per estimate.		Increase in assessments as per actuals.		Difference.	Percentage.
	Rupees.	Percentage.	Rupees.	Percentage.		
Dry	+ 12,980	+ 49	+ 14,971	+ 56	+ 1,991	+ 7
Wet	+ 2,53,513	+ 47	+ 1,81,146	+ 33	− 72,367	− 13
Total ..	+ 2,66,493	+ 47	+ 1,96,117	+ 35	− 70,376	− 13

22. The garden lands which have been treated as wet in the revenue accounts have an area of acres 7,670·45. Of this area acres 6,066·53, having no source of irrigation, will be hereafter transferred to dry, and acres 1,603·22 will be transferred to ordinary wet. These transfers will effect the revenue as follows :—

Items.	As per revenue.		As per settlement.	
	Extent.	Assessments.	Extent.	Assessment.
1	2	3	4	5
	ACS.	RS. A. P.	ACS.	RS. A. P.
Dry	22,278·90	26,726 15 10	21,923·8	41,698 6 0
Add garden lands to be transferred to dry ..	5,999·44	18,812 0 9	6,066·53	11,532 12 0
Total ..	28,278·34	45,539 0 7	27,989·61	53,231 2 0
Wet	113,206·27	5,41,022 13 9	115,703·83	7,22,168 15 0
Deduct garden lands to be transferred to dry	5,999·44	18,812 0 9	6,066·53	37,853 0 0
Remainder ..	107,206·83	5,22,210 13 0	109,637·30	6,84,315 15 0
Grand Total ..	135,485·17	5,67,749 13 7	137,626·91	7,37,547 1 0

Items.	Difference.		Percentage.	
	Extent.	Assessment.	Extent.	Assessment.
	6	7	8	9
	ACS.	RS. A. P.		RS.
Dry	− 355·82	+ 14,971 6 0	− 2	+ 56
Add garden lands to be transferred to dry ..	+ 67·9	− 7,279 5 0	+ 1	− 39
Total ..	− 288·73	+ 7,692 1 0	− 1	+ 17
Wet	+ 2,497·56	+1,81,146 1 0	+ 2	+ 33
Deduct garden lands to be transferred to dry ..	+ 67·9	+ 19,040 15 0	+ 1	+ 101
Remainder ..	+ 2,430·47	+1,62,105 2 0	+ 2	+ 31
Grand Total ..	+ 2,141·74	+1,69,797 3 0	+ 2	+ 30

23. *Second crop.*—The extent of double crop cultivation is very limited, acres 93 assessed at Rs. 197 according to the revenue accounts of fasli 1299. There is, however, a considerable area of the mixed cultivation—Otadam—referred to in paragraph 67 of my scheme. I have already expressed my opinion that this should be treated as a single crop only. From inquiries and from the experiments made of the grain outturns of these two crops, I am satisfied that the gross yield is not more than four or five kalams an acre over and above what a single six months samba crop would produce. As the second crop charge would amount to about 4 rupees an acre, the whole of the additional profits would be taken by the State. There is no doubt

whatever that if this cultivation is treated as double crop, the system will be abandoned, in which case the State would gain nothing, the landholders would be deprived of something like 2 lakhs of rupees— on about 50,000 acres in the district—and the rice production of the district would be less by some 7,000 tons. If there was any prospect of the ryots growing two separate crops instead of "Otadam," it would be to the advantage of the Government, the ryots themselves and the country in general to assess the "Otadam" as double crop. Unfortunately there is no likelihood in consequence of the insufficient water-supply of more than a very small portion of the 50,000 acres being converted into double crop cultivation. It is perfectly true that some of this land was formerly double crop, and equally true that in some few cases the object in growing "Otadam" was to evade the charge for two crops, but it is beyond doubt that the bulk of the land is cultivated with "Otadam" solely because the water-supply is insufficient for two separate crops. The proof of this is that "Otadam" is confined to the centre and eastern portion of the delta, and double crop cultivation to the west, where the water-supply is more abundant. The former needs water for six months and the latter for seven.

24. In the following statement the revenue, area and assessment of the taluk, as given in the jamabandi statements for fasli 1299, are compared with the figures arrived at by the tabulation of the classification results :—

Particulars.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
As per jamabandi statement No. 3 ..	ACS. 22,316	RS. 26,698	ACS. 113,001	RS. 5,41,464	ACS. 135,317	ACS. 5,68,162
As per tabulation of classification ..	22,279	26,727	113,206	5,41,023	135,485	5,67,750
Difference ..	− 37	+ 29	+ 205	− 441	+ 168	− 412
Deduct second crop charges ..	..	..	..	197	..	197
	− 37	+ 29	+ 205	− 244	+ 168	− 215

It will be seen that the difference is very small, being an increase of acres 168 in area and a decrease of Rs. 215 in assessment by settlement figures. The increase of 168 acres in area is due to the conversion of local measures into acres and the decrease of Rs. 215 in assessment must be attributed to slight errors in the preparation of accounts by the karnams and classifiers, which it is not possible to discover.

Resolution—dated 3rd October 1891, No. 626.

Recorded pending preparation of the Board's review on Mr. Clerk's report on the settlement of the Tanjore district.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. III Party.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 7th October 1891, No. 635 :—

Read—the following letter from M.R.Ry. T. KRISHNAMURTI AIYANGAR, Avergal, Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Negapatam, 3rd October 1891, No. 184:—

As directed in Board's Proceedings, Mis. No. 3719, dated 17th July last, I have the honour to submit a brief report on the financial results of applying Mr. Clerk's rates to the existing classifications of soils in the villages of Nannilam taluk, the calculations being based on the Revenue accounts of fasli 1299, the year of classification.

2. According to the paimash accounts, the taluk contains 406 villages, which, by a process of clubbing the less important ones, the survey have reduced to 230 * villages. All these are Government villages with a few inam hamlets or tracts incorporated in some of them. Only 104 of these 230 villages have as yet been inspected by the Supervisor or the Deputy Commissioner.

3. The following statement gives the particulars of increase or decrease in the areas by survey as compared with the revenue extents under "occupied," "unoccupied," "inam" and "poramboke" :—

Particulars.	OCCUPIED.			UNOCCUPIED.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
As per revenue	ACS. 12,500	ACS. 131,366	ACS. 143,866	ACS. 1,518	ACS. 416	ACS. 1,934
Do. survey	12,581	133,307	145,888	1,405	416	1,821
Difference ..	+ 81	+ 1,941	+ 2,022	− 113	..	− 113
Percentage ..	+ 1	+ 1	+ 1	− 8	..	− 6

Particulars.	INAM.			TOTAL AREA CLASSIFIED.			Poramboke.	Total ayacut.
	Dry.	Wet.	Total.	Dry.	Wet.	Total.		
	8	9	10	11	12	13	14	15
As per revenue	ACS. 3,874	ACS. 9,784	ACS. 13,658	ACS. 17,892	ACS. 141,566	ACS. 159,458	ACS. 25,281	ACS. 184,739
Do. survey	3,709	10,087	13,796	17,695	143,810	161,505	26,890	188,395
Difference ..	− 165	+ 303	+ 138	− 197	+ 2,244	+ 2,047	+ 1,609	+ 3,656
Percentage ..	− 4	+ 3	+ 1	− 1	+ 2	+ 1	+ 6	+ 2

From the foregoing statement it will be seen that the survey has resulted in an increase by 2 per cent. in the total revenue area of the taluk, the bulk of the increase appearing, however, under "poramboke." Out of the total of 188,395 survey acres, the "occupied" area covers 77 per cent. and the "unoccupied" 1 per cent.; and the "inam" and "poramboke" account for 8 and 14 per cent. respectively. It will be further observed that about 1 per cent. of the Government arable ayacut remains as yet to be taken up.

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* Until lately the total number of villages as laid out by the Survey Department was 229. But the detached second bit of village No. 17 has latterly been made a separate village and numbered as 17-1. Hence the present total is 230.

4. The taluk lies in great part in the centre of the Cauvery delta and possesses nearly all the facilities enjoyed by the Kumbakónam taluk in point of irrigation. It has excellent road communications with the different parts of the district; and the Tanjore-Negapatam railway runs across its southern border. The Mutupet-Máyavaram railway, which is in course of construction at present, will shortly run right through the heart of the taluk from Tiruvátúr in the south to Máyavaram in the north. There are, however, no towns or markets of any consequence in the taluk itself; but its nearness to the Madras-Tuticorin railway on the one side and to the important port of Negapatam on the other enables its surplus products to find a ready sale at all times of the year.

5. The following statement shows that in point of density of population the Nannilam taluk ranks third among the nine taluks of Tanjore; and it will be found that, according to the figures given at paragraph 56 of Mr. Clerk's report, nearly 33 per cent. of the total population of this taluk belong to the agricultural class :—

Taluks. 1	Area in square miles. 2	Population. 3	Average rate per square mile. 4
1. Kumbakónam	314	370,723	1,181
2. Negapatam	239	216,867	907
3. Nannilam	279	220,202	789
4. Máyavaram	332	238,994	720
5. Shiyáli	159	114,041	717
6. Mannárgudi	284	181,650	640
7. Tanjore	672	375,086	558
8. Tiruturaipúndi	466	168,103	361
9. Patukóta	909	244,717	269

6. Annexed I give the rent-roll of the taluk for fasli 1299 :—

Pattas. 1	Single. 2	Joint. 3	Total. 4	Percentage. 5
Ryots paying under Rs. 10	7,883	739	8,622	42·39
Do. Rs. 10 and under Rs. 30	5,214	447	5,661	27·84
Do. ,, 30 do. ,, 50	2,211	266	2,477	12·18
Do. ,, 50 do. ,, 100	1,700	167	1,867	9·18
Do. ,, 100 do. ,, 250	1,128	147	1,275	6·27
Do. ,, 250 do. ,, 500	254	44	298	1·46
Do. ,, 500 do. ,, 1,000	108	22	125	·61
Do. upwards of Rs. 1,000	12	3	15	·07
Total ..	18,505	1,835	20,340	100

This shows that in Nannilam the percentage of pattas below Rs. 10 is 42 against 58 in Negapatam and 58 for the whole district. The Nannilam ryots would seem therefore to be, on the whole, in fairly well-to-do circumstances.

7. The following table gives the particulars of rainfall at the cusba town of Nannilam for the 10 years ending with fasli 1299 :—

Faslis.	SOUTH-WEST MONSOON.						
	April.	May.	June.	July.	August.	September.	Total.
1	2	3	4	5	6	7	8
	INS.	INS.	INS.	INS.	INS.	INS.	INS.
1290	..	0·35	0·15	3·67	3·89	5·77	13·83
1291	..	0·97	1 80	..	5·47	1 23	9·47
1292	..	1·5	4·0	0 50	0·92	1·10	7·57
1293	..	0·30	1·30	0·51	3·10	2·80	8·1
1294	..	1·65	2·10	0·95	0·55	4·45	9 70
1295	..	6·95	2·65	8·0	7·0	8·20	32·80
1296	2·25	1·40	1·0	0 40	5·67	5·20	15·92
1297	0·15	6·30	..	1·92	2·40	4·35	15·12
1298	0·75	2·52	0·57	5·50	1·75	4·18	15·27
1299	0·20	..	2·90	1·95	4·90	6·67	16·62
Total ..	3·35	21·49	16·47	23·40	35·65	43·95	144·31
Average ..	0·33	2·14	1·64	2·34	3·56	4·39	14·43

Faslis.	NORTH-EAST MONSOON.							Total of both monsoons.
	October	November.	December.	January.	February.	March.	Total.	
	9	10	11	12	13	14	15	16
	INS.	INS.	INS.	INS.	INS.	INS.	INS.	INS.
1290	1·0	6·63	16·97	0·55	..	..	25·15	38·98
1291	3·63	22·39	7·19	..	1·5	0·7	34·30	43·77
1292	15 1	8·70	5·50	0·90	..	..	30·11	37·68
1293	12·25	36·70	19·61	..	..		68·56	76·57
1294	12 15	14·75	7·25	2·80	1·40	2·60	40·95	50·05
1295	9·7	12·72	4·27	..	..	2·30	28·36	61·16
1296	14·57	16·9	17·0	..	..	0·47	48·13	64·5
1297	10·38	16·85	7·98	0·55	..	..	35·76	50·88
1298	3·70	4·55	10·67	1·55	..	.	20·47	35·74
1299	9·35	9·30	1·15	..	3·30	0·75	23 85	40·47
Total ..	91·8	148·68	97·57	6·35	5·75	6·19	355·64	499·95
Average ..	9·18	14·86	9·75	0·63	0·57	0·61	35·56	49·99

Thus the average for the period referred to is about 50 inches, which is 3 inches less than the average for Negapatam. In common with the rest of the district, Nannilam gets its largest supply of local rainfall from the north-east monsoon. But the irrigating rivers are mostly filled by the south-west monsoon near the Western Coast.

8. Separate statements are appended to this report, exhibiting the soilwar and taramwar details for the occupied, unoccupied and inam areas similar to those lately forwarded for Negapatam, and before submitting my remarks on the financial results disclosed by those statements, I beg to make a few observations in respect of the grouping of villages and irrigation sources adopted in them.

9. *Dry grouping.*—In his scheme report for the settlement of the Tanjore district, Mr. Clerk has proposed to place the Nannilam taluk in the first group for the purpose of assessing the dry lands in it, and I beg to express my entire concurrence in that proposal. No part of the taluk labours under any special disadvantage as regards its soil or climatic conditions, while as to the means of internal and external communication, there is hardly anything left to be desired. The unoccupied tracts are few and scattered, and there is nothing like a jungle to be found anywhere in the taluk. Injury to crops from wild animals is a thing unheard of in the tract under report; and there is therefore hardly any ground on which to base a recommendation for treating any particular portion of the taluk more leniently than the rest of it. The dry lands of the taluk are for the most part intermixed with its wet lands; and this is the only circumstance that, under the system of blockwar classifications, has to be faced when the question arises as to the amount of relief to be

given to individual villages where the settlement dry assessment comes out much too large in any of them.

10. *Wet grouping.*—The first 3 out of the 4 marginally-named main branches of the Cauvery irrigate the Nannilam taluk. The main branches of these larger streams which equally benefit the tract under report are named in the following statement :—

1. The Vennár.
2. The Kodamurti.
3. The Arasillár.
4. The Virusolan.

Rivers.	Main branches.	Minor branches.
1. Vennár ..	1. Vetár	1. Odamboki. 2. Sitár. 3. Valiyár.
	2. Pandavayar.	
2. Kodamurti ..	1. Tirumalarajan. 2. Mudikondan. 3. Puttar. 4. Velappar. 5. Solasudamaniyar. 6. Narasingaperar. 7. Pettiarasanar.	
3. Arasillár ..	1. Nattar-Vaikal ..	1. Nandalar. 2. Varandanar, with its branch the Vanjiar
	2. Kirthimanar. 3. Nular.	

At paragraph 34 of his report, Mr. Clerk proposes to place the greater portion of the irrigation in Nannilam in the first group and the rest of it in the second. And in this opinion, too, I concur with him, having generally satisfied myself both by means of personal inspection and local inquiry about the irrigating capabilities of the several rivers in the different parts of the taluk. It is generally agreed that the western half of the taluk receives in ordinary years a more abundant, a more seasonable and a more certain supply of water from nearly all the rivers above enumerated than the eastern half. The Tiruválúr-Máyavaram road is roughly taken as the line of demarcation by those whom I have consulted on the subject; and the following are my reasons for adopting this as the proper line of division between the first and second group irrigations of the taluk as a whole :—

(1) Generally speaking, the rivers to the east of the abovementioned road run rather low. In a season like the present, they look as if their force and energy have been much spent by the time they have run so far, and they generally carry very little alluvial matter to the villages which they irrigate beyond this limit.

(2) During the rainy season, the villages to the east of the line above described are liable to submersion owing to the non-existence of suitable drainage channels in most of them; and this is said to be aggravated by the dams built across some of these rivers in the French territory of Karikal.

(3) The tract thus taken under the second group in Nannilam fits in pretty well with the second-group irrigation of Máyavaram in the north, and the second-group irrigation of Negapatam in the south.

(4) The principle of dividing the rivers in the delta into distinct groups according to their lengths up to a certain common line seems to accord well with the admitted fact that they are little better than so many distributory streams from the parent river—the Cauvery; and as their waters receive no accessions from tributary sources their capacity for irrigation nearer their respective tail-ends is much weakened by the large number of villages to which they carry their supply higher up their respective courses. The principle above mentioned is also supported in a measure by the fact that the Public Works Department have built at the head of all the main

branches, and of most the minor ones too, suitable sluices by which to regulate the supply of water in each stream according to the extent of the ayacut which it has to irrigate.

11. I beg to submit herewith a sketch * of the Nannilam taluk, showing the relative positions and limits of the tracts placed in the first and second groups as above determined. From this it will be seen that, as regards their irrigation, 139 villages have been placed in the first group and 91 villages in the second. In 4 † of the first-group villages, however, certain portions of their ayacuts are solely irrigated by channels taken from the Nattar Vaikal; and to such portions the second-group rates have been applied for the reasons stated below.

The only river taken in the second group throughout its entire length in the Nannilam taluk is the Nattar Vaikal with its branches, the Virandanar and the Vanjiar. The Nattar Vaikal is the northernmost branch of the Arasillar and irrigates the southern villages of the Máyavaram taluk. It appears to have been taken as a second-class source for those villages by Mr. Clerk, and as the supply from it does not seem to improve after entering the Nannilam taluk, it has been placed in the same group for the latter taluk also. The only other river about which I have to add a few remarks is the Pandavayar in the south, which is one of the principal branches of the Vennár. The Pandavayar has been recommended for the third group by Mr. Rungachariar in his report for Negapatam, recorded in Board's Proceedings, No. 371, dated 2nd July 1891. So far as I have as yet seen and heard of this river, it does not seem to be, for at least the few villages which it irrigates in the Nannilam taluk, in any way inferior to any of the best sources of irrigation which the western villages of that taluk possess. And even in regard to the Negapatam villages, the supply from it does not appear to diminish to any palpable degree up to where it crosses the Kivalur–Tiruturaipundi road, roughly speaking. It seems to me that up to this road all the rivers irrigating the southern half of the Negapatam taluk might well be taken in the second group. And as regards the Pandavayar, so far as its irrigation in Nannilam is concerned, very little doubt is entertained as to its fitness for the first group.

12. Before proceeding to discuss the financial results of applying the rates proposed by Mr. Clerk to the classified areas grouped as above described, I beg to subjoin a statement showing the distribution of soils according to their existing classifications :—

Description of soils.	Dry or wet.	Occupied.	Unoccupied.	Inam.	Total.	Percentage.
1	2	3	4	5	6	7
		ACS.	ACS.	ACS.	ACS.	
Alluvial	Dry ..	6,620·77	583·58	1,789·69	9,994·4	51
	Wet ..	74,462·11	238·8	5,777·73	80,477·92	56
		81,082·88	821·66	7,567·42	89,471·96	55
Regar	Dry ..	5,906·70	758·31	1,685·86	8,350·87	48
	Wet ..	58,829·30	178·16	4,267·84	63,275·30	44
		64,736·0	936·47	5,953·70	71,626·17	44
Arenaceous	Dry ..	53·18	62·48	233·42	349·8	1
	Wet ..	16·14	..	41·68	57·82	..
		69·32	62·48	275·10	406·90	1
	Total ..	145,888·20	1,820·61	13,796 22	161,505·3	100

13. Compared with the statement appended to paragraph 138 of Mr. Clerk's scheme report, the above table exhibits certain variations in the proportions of the several descriptions of soil to be met with in Nannilam. But Mr. Clerk's figures were nothing more than rough estimates. As a matter of fact, there appears to be

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* Appendix No. 3.

† Nos. 4, 9, 10 and 13.

much less alluvial soil in the eastern and southern portions of the taluk than in the other parts of it. In some few villages in the south-eastern corner of the taluk, arenaceous soils are also to be met with, the sea being quite so close to them

14. "Manavari"* lands are to be found in one single village in the taluk, and they have been treated as dry for the purpose of this report, their classifications being raised by one sort as in Negapatam.

		ACS.
* Area	.. ..	124·4
		RS. A. P.
Assessment	.. .. ..	318 2 4

15. As stated in paragraph 8 *supra*, full taramwar particulars are given in the accompanying appendices Nos. 1 and 2, showing the effect of applying Mr. Clerk's rates to the dry and wet lands, arranged under the groups as herein recommended; and the following is an abstract of the financial results obtained on the "occupied" area of fasli 1299:—

Dry or wet.	Class or group.	As per Revenue of fasli 1299. Extent.	As per Revenue of fasli 1299. Assessment.	As per Revenue of fasli 1299. Average on survey area.	As per proposed Settlement. Extent.	As per proposed Settlement. Assessment.	As per proposed Settlement. Average.	Difference. Extent.	Difference. Percentage.	Difference. Assessment.	Difference. Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.		RS. A. P.	
Dry..	1st ..	12,500·32	20,341 15 1	1 9 10	12,580·65	29,240 6 0	2 5 2	+ 80·33	+ 1	+ 8,898 7 0	+44
Wet	1st ..	76,658·95	4,40,160 10 11	5 10 9	77,596·34	6,49,397 2 0	8 5 11	+ 937·39	+ 1	+ 2,09,236 7 0	+48
	2nd ..	54,706·84	2,56,929 8 6	4 9 9	55,711·21	3,67,994 15 0	6 9 8	+ 1,004·37	+ 2	+ 1,11,065 7 0	+43
	Total ..	131,365 79	6,97,090 3 5	5 3 8	133,307·55	10,17,392 1 0	7 10 1	+ 1,941·76	+ 1	+ 3,20,301 14 0	+46
	Grand Total ..	143,866·11	7,17,432 2 6	..	145,888·20	10,46,632 7 0	..	+ 2,022·9	+ 1	+ 3,29,200 5 0	+46

16. In *Dry*, the whole of which is placed in the first group, there is an increase of 44 per cent. in assessment against an increase of 1 per cent. in area; the settlement average being Rs. 2–5–2 against the revenue average of Rs. 1–9–10 per acre. In *Wet*, the first-group results show an increase of 48 per cent. in assessment against an increase of 1 per cent. in area; and in the place of the revenue average of Rs. 5–10–9 per acre, the settlement average arrived at is Rs. 8–5–11.

Similarly, in *Wet* second group, the increase in assessment is 43 per cent. against an increase of 2 per cent. in area; the average rate by settlement being Rs. 6–9–8 against the revenue average of Rs. 4–9–9 per acre.

Taking dry and wet together, the proposals involve an increase of 46 per cent. in assessment against an increase of 1 per cent. in area.

17. The following abstract shows the effect of the proposed settlement on the "unoccupied" area in the taluk:—

Dry or wet.	Class or group.	As per Revenue. Extent.	At per Settlement. Extent.	At per Settlement. Assessment.	At per Settlement. Average.
1	2	3	4	5	6
		ACS.	ACS.	RS. A. P.	RS. A. P.
Dry	1st	1,518·23	1,404·37	2,889 1 0	2 0 11
Wet	1st	306·51	305·43	2,498 0 0	8 3 0
	2nd	109·52	110·81	740 8 0	6 10 9
	Total ..	416·3	416·24	3,238 8 0	7 12 7
	Grand Total ..	1,934·26	1,820·61	6,127 9 0	..

It will be seen from the above that the settlement averages for dry and first group wet, "unoccupied," are well within the averages arrived at for the corresponding "occupied" areas. But the average under wet second group "unoccupied" is slightly above the average for the same under "occupied."

18. Considered on the whole the increases involved are doubtless large; but they are much below Mr. Clerk's estimates—*vide* statement annexed to paragraph 138 of his report. The increases are in a large measure due to the low rates of assessment prevailing at present. But the increases in assessment in about 50 of the villages under report range from 60 to 100 per cent. over their present revenue assessment. Yet it is admitted on all hands that Nannilam is one of the best taluks in the district. Much yet remains to be done, however, in the way of local inspection, and it is therefore possible to determine hereafter which of the villages wherein large increases occur ought to be given relief at the time of settlement. I may add that about 4,265 acres of unirrigated garden land which are shown under wet in the Revenue Accounts will be transferred to dry at the settlement, entailing considerable reduction of their present assessment.

19. From information now available in this office, there seems to be only 220 acres permanently grown with a second crop in the Nannilam taluk, bearing an assessment of Rs. 1,569–11–0.

The area on which "Otadam" is grown is found to be about 13,241 acres. These latter pay no second-crop assessment whatever at present although the additional supply of water required for it would make it justly liable to a "fasaljasti."

20. The figures given in columns 3 and 4 of the abstract annexed to paragraph 15 *supra* have been taken from the classification registers prepared by this department. Between these figures and those contained in a statement furnished by the Tahsildar of Nannilam, the following differences are observable:—

Items.	Dry. Extent.	Dry. Assessment.	Wet. Extent.	Wet. Assessment.	Total. Extent.	Total. Assessment.
1	2	3	4	5	6	7
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.
As per taluk accounts	12,437·10	19,759 6 9	131,194·19	6,97,614 6 1	143,631·29	7,17,373 12 10
As per taluk accounts as affected by the transfer of 124 acres 4 cents of Manavari land assessed at Rs. 318–2–4 from wet to dry (*vide* paragraph 15 *supra*).	12,561·14	20,077 9 1	131,070·15	6,97,296 3 9	143,631·29	7,17,373 12 10
As per classification register ..	12,600·32	20,341 15 1	131,365·79	6,97,090 3 5	143,866 11	7,17,432 2 6
Difference ..	− 60·82	+ 264 6 0	+ 295·64	− 206 0 4	+ 234·82	+ 58 5 8

From the above, it will be observed that the figures taken from the classification registers of this department show a net increase of 235 acres and 58 rupees over the taluk jamabandi figures. But much of this difference in area is said to be due to the conversion of "velies," "más" and "kulies" into acres and cents upon the several villages of the taluk; and in regard to the small difference in the assessment, I can only submit that no explanation is forthcoming except the assertion on the part of the taluk authorities that such differences do often occur owing to the mistakes on the part of the karnams.

Resolution—dated 7th October 1891, No. 635.

Recorded pending preparation of the Board's review on Mr. Clerk's report on the settlement of the Tanjore district.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 16th March 1892, No. 201:—

Read—the following letter from M.R.Ry. T. KRISHNAMURTI AIYANGAR, Avergal, Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Negapatam, 8th March 1892, No. 148:—

I have the honour to submit my report on the financial result of applying the scale of Settlement rates proposed by Mr. Clerk to the classified villages of the Tiruturaipúndi taluk. The classification registers were written up with reference to the Revenue accounts of fasli 1300, and the Settlement assessments are therefore compared with the Land Revenue beriz of that year in the statements appended to this report.

2. The Tiruturaipúndi taluk contains 257 revenue villages which the Survey Department has reduced to 134 in number. Two of these latter villages are entire inams, though they are known by the name of "Ardhamaniyams," and entire inam tracts are also included in some of the 132 Government villages as well. The soils of these villages have all been classified by this department, and the classifications have been tested in about 112 villages by the Supervisor or the Deputy Commissioner. The following table exhibits the distribution and the relative proportions of the soils to be met with in the taluk:—

Dry or wet.	Description of soils.	Occupied.	Unoccupied.	Inam.	Total.	Percentage.
		ACS.	ACS.	ACS.	ACS.	
Dry ..	Regar	41,459·47	3,417·93	12,862·58	57,739·98	31
Wet ..		75,176·96	5,820·89	5,992·83	86,990·68	46
	Total ..	116,63643	9,238·82	18,855·41	144,730·66	77
Dry ..	Ferruginous .	10,483·51	1,046·2	1,542·19	13,071·72	7
Wet ..		624·28	166·44	167·32	958·4	..
	Total ..	11,107·79	1,212·46	1,709·51	14,029·76	7
Dry ..	Arenaceous ..	15,291·66	2,624·68	8,229·7	26,145·41	14
Wet ..		1,638·57	1,618·85	8·40	3,265·82	2
	Total ..	16,930·23	4,243·58	8,237·47	29,411·23	16
	Grand Total ..	144,674·45	14,694·81	28,802·39	188,171·65	100

3. Annexed is a statement showing the variations in area by survey as compared with the extents entered in the Revenue accounts under "Occupied," "Unoccupied," "Inam," "Poramboke" and "Total":—

Particulars.	Occupied.			Unoccupied.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
As per Revenue	51,360	76,638	127,998	8,011	9,074	17,085
Do. Survey	67,235	77,440	144,675	7,089	7,606	14,695
Difference ..	+ 15,875	+ 802	+ 16,677	— 922	— 1,468	— 2,390
Percentage ..	+ 31	+ 1	+ 13	— 12	— 16	— 14

Particulars.	Inam.			Total area classified.			Poramboke.	Total ayacut.
	Dry.	Wet.	Total.	Dry.	Wet.	Total.		
	8	9	10	11	12	13	14	15
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
As per Revenue	20,157	6,167	26,324	79,528	91,879	171,407	37,107	208,514
Do. Survey	22,634	6,168	28,802	96,958	91,214	188,172	36,137	224,309
Difference ..	+ 2,477	+ 1	+ 2,478	+ 17,430	— 665	+ 16,765	— 970	+ 15,795
Percentage ..	+ 12	..	+ 9	+ 22	— 1	+ 10	— 3	+ 8

From the above it is observed that the survey has disclosed an increase of 13 and 9 per cent., respectively, in the "Occupied" and "Inam" areas as recorded in the Revenue accounts, while both under "Unoccupied" and "Poramboke" a decrease of 14 and 3 per cent., respectively, has resulted. In the total area of the taluk, however, there is an increase of 8 per cent. only. It will be further observed that out of the total of 224,309 survey acres, the "Occupied" area covers 64 per cent. and the "Unoccupied" about 7 per cent. The "Inam" and "Poramboke" account for 13 and 16 per cent., respectively, and about 10 per cent. of the Government arable land remains yet to be taken up in the taluk.

4. The taluk under report lies in the south-eastern corner of the Tanjore district, and has a sea-coast of about 32 miles in length, the Bay of Bengal washing its shores on the east and south. The upper half of the taluk is fairly well provided with roads though the one connecting Tiruturaipúndi with Tiruválúr is the only road that is metalled and kept in good condition in all seasons of the year. The southern half of the taluk, especially the portion to the east of the Tiruturaipúndi-Muttupet road, has not got any good means of communication, the few roads leading to the Vedárniem side being only fit for traffic during fair weather and liable in parts to submersion during the monsoon season. An extensive salt swamp also stretches along the southern border of the taluk. A good canal communication exists between Vedarniem and Negapatam, and the taluk has two sea-ports of some little note in Muttupet and Point Calimere. A line of railway is now under construction from the former town to Máyavaram, passing through the towns Tiruturaipúndi and Tiruvalúr and right up the Nannilam taluk in the north. And when this line is opened, communication between this somewhat backward taluk of Tanjore and the more advanced parts of that district will be materially improved and its internal resources considerably developed.

5. As in other parts of the delta the principal, if not the only crop, that is raised on the wet lands of Tiruturaipúndi is paddy. On the dry lands cumbu, ragi, varagu, hemp plant and "Manavari" (rain-fed) paddy are the chief products grown. In a few of the villages about Vedárniem, tobacco is grown to a certain extent; and in the 33 "Kattuguttagai" villages which now exist in the taluk, "Pinnai" (பின்னை) trees—from the seeds of which a species of useful oil is extracted—are extensively planted together with such other trees as the mango, the tamarind and the palmyra. There are also some garden vegetables raised in these villages by the help of springs

excavated in the sandy tracts near the sea-coast. On the Muttupet side some extensive cocoanut plantations are also to be met with. Salt is the chief article of export by the canal from Kodikarai and Vedárniem in the south, to the thriving sea-port town of Negapatam in the north.

6. There are very few market towns of any consequence in the Tiruturaipúndi taluk. Weekly fairs are held at Muttupet, Tiruturaipúndi and Vedárniem, but the transactions carried on at them are of a very limited character. Agriculture is the chief occupation of the people, and no manufacture of any note, whether textile or metallic, seems to be carried on in any part of the taluk.

7. The Tiruturaipúndi taluk has an area of 466 square miles, and has a population of 180,272 according to the last census. This gives an average of 387 persons to a square mile, which, compared with the averages for Negapatam and Nannilam (which severally have got a population of 907 and 789 to a square mile), must be considered to be much too small for the area which the taluk covers. It will be also seen that this taluk is only a little better in point of population and other internal resources than Pattukóta, admittedly the poorest taluk in the whole district, and this comparative superiority which Tiruturaipúndi enjoys is almost entirely due to the upper half of it being well within the Cauvery delta.

8. I now beg to subjoin the rent roll of the taluk under report :—

Pattas.	Single.	Joint.	Total.	Percentage.
I. Ryots paying under Rs. 10	11,544	919	12,463	67·57
II. Do. Rs. 10 and under Rs. 30	3,327	374	3,701	20·07
III. Do. „ 30 „ „ 50	835	96	931	5·05
IV. Do. „ 50 „ „ 100	620	98	718	3·90
V. Do. „ 100 „ „ 250	381	56	437	2·36
VI. Do. „ 250 „ „ 500	120	21	141	·76
VII. Do. „ 500 „ „ 1,000	33	3	36	·19
VIII. Do. upwards of Rs. 1,000	15	3	18	·10
Total ..	16,875	1,570	18,445	100

This shows as many as 68 per cent. of the total number of pattas to be under Rs. 10 each against 42 per cent. in Nannilam, 58 per cent. in Negapatam and 58 per cent. in the whole district. There are very few pattas which amount to more than Rs. 50 each. This circumstance proves in some measure that the agricultural conditions of the taluk are generally poor.

9. The following table gives the distribution of the general rainfall as gauged at the casba town of Tiruturaipúndi during the several months for the last nine years :—

Fasli years.	Official years.	South-west monsoon.						
		April.	May.	June.	July.	August.	September.	Total.
1	2	3	4	5	6	7	8	9
1292	1883	1·8	·8	2·2	1	1·5	1·45	8·75
1293	1884	..	·3	..	..	3·4	2·1	5·8
1294	1885	·2	·6	3·	·7	1·7	6·5	12·7
1295	1886	..	5·	3·3	1·15	10·4	5·25	25·1
1296	1887	1·2	..	4·3	..	4·57	3·27	13·34
1297	1888	·5	9·2	1·6	·3	·1	1·15	12·85
1298	1889	1·75	1·15	..	5·3	4·2	2·87	15·27
1299	1890	·07	..	2·4	3·6	4·32	3·55	13·94
1300	1891	·25	5·4	..	2·75	1·	2·15	11·55
Total of the nine faslis ..		5·77	22·45	16·8	14·8	31·19	28·29	119·3
Average per fasli ..		·64	2·49	1·9	1·6	3·5	3·1	13·25

Fasli years.	Official years.	North-east monsoon.						Total of both monsoons.
		October.	November.	December.	January.	February.	March.	Total.	
		10	11	12	13	14	15	16	17
1292	1883 ..	12·2	8·95	4 9	·1	·8	1·1	28·05	36·8
1293	1884 ..	15·07	18·32	29·5	·6	..	..	63·39	69·19
1294	1885 ..	10·2	22·1	11·85	·1	..	1·	45·25	57·95
1295	1886 ..	6·8	8·9	3·45	5·05	2·35	..	26·55	51·65
1296	1887 ..	14 52	18·75	17·7	..	1·85	2·7	55·52	68·86
1297	1888 ..	12·3	13·28	12·3	..	..	..	37·88	50·73
1298	1889 ..	7·15	5·1	4·8	..	..	..	17·05	32·32
1299	1890 ..	15·25	8·7	1·92	1·35	..	..	27·22	41·16
1300	1891 ..	15·9	6·15	15·65	..	·6	..	38·3	49·85
Total of the nine faslis ..		109·39	110·25	102·07	7·1	5·6	4·8	339 21	458·51
Average per fasli ..		12·1	12·25	11·34	·8	·6	·5	37·6	50·95

The foregoing statement shows that the average rainfall in and about Tiruturaipúndi amounts to some 51 inches annually. In common with the other taluks of the district, Tiruturaipúndi gets its largest supply of rain from the north-east monsoon.

10. Tiruturaipúndi is one of the few taluks in Tanjore where it has been found necessary to grant remissions from the revenue demand on account of "shavi" or "palanashtam" at the annual jamabandi almost every year. I give below a statement showing the amount of remissions thus allowed from the fasli 1295 to fasli 1300. The figures have been furnished by the Tahsildar :—

Years.	Total assessment including dry and wet water-rate and tirva-jasti.	Remissions allowed.
	RS.	RS.
1295	3,70,290	8,974
1296	3,69,725	5,945
1297	3,68,190	2,060
1298	3,67,996	1,746
1299	3,59,080	690
1300	3,61,084	111
Total ..	21,96,365	19,526
Average ..	3,66,061	3,254

11. The deltaic portion of the taluk is irrigated by the Vennár, one of the principal branches of the Cauvery. Its main and minor off-shoots, which find their way into the taluk under report, are named in the following table :—

River.	Main branches.	Minor branches.
1. Vennár	1. Mulliyar .. .. .. 2. Harischandranadi .. .. 3. Vellayar .. .. .. 4. Koraiyar .. .. 5. Aiyanar .. .. .. 6. Annamarasinar .. .. 7. Paminiar	Adappar. Palavanar. Pallavanar. Chandranadi. Solavanar. Palampandianar. Pudupandianar. Tukkanankaruniyar.

12. Before proceeding to submit my remarks about the results disclosed by th "soilwar" and "taramwar" statements appended to this report, I beg leave to expla briefly the principles upon which the grouping of villages for "dry" and of t irrigation sources for "wet" has been determined.

13. *Dry grouping.*—The whole taluk has been recommended by Mr. Clerk at paragraph 61 of his settlement scheme report for the first group. For reasons set forth in some of the preceding paragraphs of this report, however, the general circumstances of the taluk do not seem to me to admit of all the villages in it being grouped alike for the purpose of fixing their dry assessment. In what are known as the "Kattuguttagai" villages which number 33 in all for this taluk and lie in a group in the eastern side of it, the general agricultural conditions are of the same description as those of the 10 similar villages existing in the Negapatam taluk, and which Mr. Rungacharriar, for the reasons explained by him in his report printed with Board's Proceedings, No. 371, dated 2nd July last, recommended for the second group. The "Kattuguttagai" villages of Tiruturaipúndi lie in unbroken continuation of those of Negapatam. Their soils are sandy and poor. The means of communication between one to another of such villages are scanty and neglected. The villages as a whole present to a new-comer a somewhat dreary appearance, there being no regular village-site formed into streets and lanes as in other Government villages, and the huts and other dwelling places found in them being built in an isolated manner amidst scattered patches of each ryot's holdings. On the Vedárniem side large tracts of jungle are to be met with, and injury to crops from jackals, stags and such like animals are said to be not at all rare. At previous settlements too, these "Kattuguttagai" villages appear to have been always treated with special leniency as regards their land assessment; and there is every reason, therefore, for the Settlement Department to follow a similar course in regard to them. There is hardly any wet cultivation in any of these villages, the paddy that is grown on the low lying lands being all fed by the falling rains. On these considerations, I beg to propose that the 33 villages marked in yellow in the accompanying taluk sketch be placed in the second group, the rest of the taluk being retained in the first.

14. *Wet grouping.*—Coming now to the question of water-grouping, I beg to remark that, as already stated in a preceding paragraph, the only main branch of the Cauvery which irrigates this taluk is the Vennár. In the scheme report submitted by Mr. Clerk, he proposes to place the whole of the river irrigation in Tiruturaipúndi in the second group; and here again I regret to have to suggest some modification of that proposal. The Vennár, after separating from the Koraiyar and the Pamaniyar a little above Nidámangalam pursues a south-easterly course and sends down the bulk of its waters through the several streams that irrigate the southern half of the Negapatam taluk. The Koraiyar and the Pamaniyar, which flow right down the Mannárgudi taluk in a southerly direction, get their capacity for irrigation much reduced by the time those rivers and their branches enter the border of Tiruturaipúndi. From local inquiries, too, it has been ascertained that the irrigation to the east of the Tiruturaipúndi-Kivalur road in the upper half of the taluk and to the south of an imaginary line taken due west from the cusba town of Tiruturaipúndi is, as a rule, poor and uncertain. Many of the villages included in the tract as above described are liable to submersion to a greater or lesser degree during the monsoons. Expressed in a few words, the river water reaches these villages rather late and dries up rather early in ordinary years; and when local rainfall is abundant, injury to crops by submersion is the natural result. The only part of the taluk, therefore, where the full advantage of the river irrigation is derived in normal years lies in the north-western corner of the taluk; and this tract is shown in red in the sketch herewith submitted. That tract consists of 35 villages which are quite in keeping with some of the best villages of Negapatam, and, I understand also, of Mannárgudi. For the foregoing reasons I propose to place these 35 * villages alone in the second group for wet and to grade the irrigation of the rest of the taluk in the third group.

While on this subject, I beg leave to refer the Board to what I have said in my report † for Nannilam about the irrigation from the Pandavayar and the other branches of the Vennár which irrigate the southern portion of the Negapatam taluk. There I ventured to submit that, up to the Kivalur-Tiruturaipúndi road, roughly speaking, the irrigation of the western villages of that taluk might well be taken in the second group instead of under the third as previously proposed by Mr. Rungacharriar. Both from my more extended knowledge of those localities since acquired and from the admitted similarity of the irrigation there to the irrigation existing in the 35 villages of Tiruturaipúndi now recommended for the second group, it appears to me that the irrigation of the latter villages cannot be placed in the second group unless that of the aforesaid Negapatam villages is also placed in the same group, as the irrigation in the higher reaches of the Vennár and its branches is admitted on all hands to be more favorable than in the villages lower down their respective courses.

* Villages Nos. 1 to 24, 30 to 32, 75 to 81 and 134.

† *Vide* paragraph 11 of my report printed with Board's Proceedings, No. 635, dated 7th October 1891.

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15. Full "taramvar" particulars are given in the two statements appended to this report, showing the general effect of applying Mr. Clerk's scale of rates to the dry and wet lands classified under the groups as herein recommended, and the following is an abstract of the financial results obtained on the "occupied" area of fasli 1300:—

Dry or wet.	Class or group.	Government occupied.				
		As per revenue of fasli 1300.			As per proposed settlement.	
		Extent.	Assessment.	Average on survey area.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Dry	I	19,093·88	20,286 7 11	1 1 1	18,960·85	24,941 6 0
	II	32,266·42	35,074 15 7	0 11 8	48,273·79	47,566 1 0
	Total ..	51,360·30	55,361 7 6	0 13 2	67,234·64	72,507 7 0
Wet ..	II	23,612·85	1,08,102 11 3	4 7 7	24,161·81	1,36,596 8 0
	III	53,025·36	1,86,495 4 2	3 8 0	53,278·0	2,40,071 10 0
	Total ..	76,638·21	2,94,597 15 5	3 12 10	77,439·81	3,76,668 2 0
	Grand Total ..	127,998·51	3,49,959 6 11	..	144,674·45	4,49,175 9 0

Dry or wet.	Class or group.	Government occupied—*cont.*				
		As per proposed settlement—*cont.*	Difference.			
		Average.	Extent.	Percentage.	Assessment.	Percentage.
		8	9	10	11	12
		RS. A. P.	ACS.		RS. A. P.	
Dry	I	1 5 1	— 133·3	— 1	+ 4,654 14 0	+ 23
	II	0 15 9	+ 16,007 37	+ 50	+ 12,491 1 0	+ 36
	Total ..	1 1 3	+ 15,874·34	+ 31	+ 17,145 15 0	+ 31
Wet ..	II	5 10 5	+ 548·96	+ 2	+ 28,493 13 0	+ 26
	III	4 8 1	+ 252·64	..	+ 53,576 6 0	+ 29
	Total ..	4 13 10	+ 801·60	+ 1	+ 82,070 3 0	+ 28
	Grand Total ..	..	+ 16,675·94	+ 13	+ 99,216 2 0	+ 28

In "dry" where I propose to have two groups, it is observed that under the first group there is an increase of 23 per cent. in assessment against a decrease of 1 per cent. in area; while in the second group the increase in assessment goes up to 36 per cent. against a like increase of 50 per cent. in area. The settlement average per acre stands at Rs. 1-5-1 against the revenue average of Rs. 1-1-1 under the first group; and in the second group the settlement and revenue averages are, respectively, As. 15-9 and As. 11-8 per acre. Taking the two groups together, the settlement assessment shows an increase of 31 per cent. against 31 per cent. of increase in area.

In "wet" where, too, I have applied the second and third group rates proposed by Mr. Clerk, the results come out as below:—

(i) *Second group.*—An increase of 26 per cent. in assessment against an increase of 2 per cent. in area. A settlement average per acre of Rs. 5-10-5 against the revenue average rate of Rs. 4-7-7.

(ii) *Third group.*—An increase of 29 per cent. in assessment against little or no difference in area; and a settlement average of Rs. 4-8-1 per acre against the revenue average rate of Rs. 3-8-0.

Combining the results of the two groups under wet, we find the increase in assessment to be 28 per cent. against an increase of 1 per cent. in area.

Adding the wet and dry together, the net financial result shows itself to be an increase of 28 per cent. in assessment against an increase of 13 per cent. in area.

16. Compared with Mr. Clerk's forecast of the general results of the application of his scale of rates to the taluk under report, my proposals involve a considerable falling off in the estimated increase of revenue by settlement. But in the present circumstances of the taluk, an increase of 28 per cent. over the present "beriz" cannot, in my humble opinion, be considered too small. The following statement is intended to show the number of villages where under the heads of "dry," "wet," and "total," increases and decreases by settlement occur according to the present proposals, the same being arranged under graded percentages:—

Increase or decrease.	Number of villages.		
	Dry.	Wet.	Total.
Increase from 1 to 10 per cent.	12	17	18
Do. 11 to 20 do.	12	18	22
Do. 21 to 40 do.	25	24	35
Do. 41 to 80 do.	21	25	36
Do. 81 to 120 do.	12	4	5
Do. 121 to 150 do.	7	2	1
Do. 191 to 340 do.	3	2	..
Decrease from 1 to 10 do.	11	6	11
Do. 11 to 20 do.	5	1	2
Do. 21 to 40 do.	15	..	1
Do. 41 to 70 do.	7	..	..

17. The following statement shows the effect of the proposed settlement on the "unoccupied" area in the taluk:—

Dry or wet.	Closs or group.	Government unoccupied.			
		As per revenue of fasli 1300.	As per settlement.		
		Extent.	Extent.	Assessment.	Average.
		ACS.	ACS.	RS. A. P.	RS. A. P.
Dry	I	4,360·95	3,844·54	4,118 9 0	1 1 2
	II	3,650·0	3,244·9	1,988 15 0	0 9 10
	Total ..	8,010·95	7,088·63	6,107 8 0	0 13 9
Wet	II	172·23	157·45	813 6 0	5 2 10
	III	8,902·25	7,448·73	28,532 0 0	3 13 3
	Total ..	9,074·48	7,606·18	29,345 6 0	3 13 9
	Grand Total ..	17,085·43	14,694·81	35,452 14 0	..

This compared with the statement given at paragraph 15 *supra* for the "occupied" area shows that the averages under all the groups both for dry and wet are below the averages obtained on the "occupied" areas. And this result is, I think, as it should be.

18. There are about 21,000 acres of "Manavari" land in the taluk, and these are included in dry in the settlement accounts. The classifications of these lands

appear to have proceeded upon their present condition and character, and I have not therefore altered those classifications by raising the same by one sort as was done by Mr. Rungacharriar in the case of Negapatam. As the transfer of these lands from wet to dry is entirely due to their not being irrigated from any Government source of supply, I have felt a little hesitation in adopting the precedent set by my predecessor, and I request the Board's orders as to whether any raising of the present classifications of these lands should be made at the settlement.

19. According to the information now available in this office, there were 2,720 acres under "ottadam" cultivation in fasli 1300 in the Tiruturaipúndi villages. From inquiries more recently made, it does not appear that the total yield of the two harvests of the "Ottadam" crop exceeds very much the yield of a single crop of "Sambha" or "Pishanam" paddy under all circumstances. Fields lying on a sufficiently low level to admit of the alluvial deposits being renewed year after year are said to grow the best "Ottadam" crop. A good and continuous irrigation is also necessary and there should be no lack of supply during the break between the two monsoons. When these conditions are fulfilled, the total yield appears to come up often to twice as much as a single crop of "Sambha" paddy grown on the same fields. But such advantages belong only to the more favorably situated villages in the delta.

20. An area of 1,581 acres is shown in the Revenue accounts as under permanent second crop cultivation; but it does not appear that all this land was ever so cultivated in any one year.

21. I beg to give below a statement showing the differences noticeable between the acreage and assessment on the "occupied" area in fasli 1300 as compiled from our classification registers and those shown in the statement of revenue demand furnished by the Tahsildar:—

Items.	Dry.		Wet.		Total.		Remarks.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
1	2	3	4	5	6	7	8
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	
As per Taluk Accounts.	30,440·5 ..	17,077 13 11 ..	97,218·27 ..	3,04,147 5 0 ..	127,658·32 ..	3,21,225 2 11 28,474 13 7	Compound assessment on the Kattuguttagai villages.
As per Classification Registers ..	51,360·30	55,361 7 6	76,638·21	2,94,597 15 5	127,998·51	3,49,959 6 11	
Difference ..	+20,920·25	+38,283 9 7	—20,580·6	—9,549 5 7	+340·19	+259 6 5	

The differences entered in columns 2 to 5 are due to the transfer for the purpose of this report of 20,920 acres of "Manavari" land from wet to dry; and for the further net differences noted in columns 6 and 7, no satisfactory explanation is forthcoming. It is surmised that they are in great part, if not wholly, made up of differences resulting from the conversion of the Tanjore land measure into acres and cents.

Resolution—dated 16th March 1892, No 201.

Recorded, pending the preparation of the final scheme for the settlement of the district.

2. The "Manavari" lands referred to in paragraph 18 of the Deputy Commissioner's letter should be classed as dry and assessed one rate higher than the ordinary dry lands.

(A true copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 21st April 1892, No. 306.

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner, Revenue Settlement, Party No. III, Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 13th April 1892, No. 65-B.:—

In continuation of my letter, No. 211-B, dated 29th September 1891, I have the honour to submit a report on the financial results of the application of my proposed scale of rates to the classification of the lands of Mannárgudi taluk.

2. The classification of the taluk was commenced in June 1891 and completed in November. Every village was inspected by myself or the Assistant Commissioner.

3. The subjoined statement shows the particulars of the area dealt with:—

Items.	Government.								
	Occupied.								
	Dry.	Wet.	Total.	Unoccupied.	Total.	Inam.	Total area classified.	Area not classified.	Grand Total.
1	2	3	4	5	6	7	8	9	10
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
As per Revenue ..	32,970·10	90,781 90	123,752·0	8,504·3	132,256·3	11,551·14	143,807·17	36,002 78	179,809·95
Do. Survey ..	33,370·8	89,560 25	122,930 33	8,062·5	130,992·38	12,074·27	143,066·65	41,070·7	184,136·72
Difference ..	+ 399 98	−1,221 65	− 821·67	− 441·98	−1,263·65	+ 523·13	− 740·52	+ 5,067·29	+ 4,326·77
Percentage ..	+ 1	− 1	− 1	− 5	− 1	+ 5	− 1	+ 14	+ 2
Percentage of area under each head.	18	49	67	4	71	7	78	22	100

4. It will be seen that there is an excess of 2 per cent. by survey over the whole revenue area including non arable lands. There is a decrease of 1 per cent. in occupied and 5 per cent. in unoccupied area; while there is an increase of 5 per cent. on inam land. Of the total cultivable area only 4 per cent. is unoccupied.

5. The total number of Government villages according to survey is 137 against 255 as per revenue. The decrease is owing to the amalgamation of villages by the Survey Department.

6. The following are the statistics relating to population and agricultural stock:—

Area in square miles.	Towns and villages.		Occupied houses.	Population.		
	Towns.	Village.		Males.	Females.	Total.
1	2	3	4	5	6	7
304	1	329	31,213	80,079	86,852	166,931

Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Sheep and goats.	Carts.	Ploughs.
34,999	8,588	20,807	9,973	64,623	1,970	20,638

7. The annexed return shows the particulars of the rent-roll of the taluk:—

Pattas.	Single.	Joint.	Total.	Percentage.
Ryots paying under Rs. 10	11,825	608	12,433	66·9
Do. 10 and under Rs. 30.	3,364	242	3,606	19·4
Do. 30 do. „ 50.	898	64	962	5·2
Do. 50 do. „ 100.	726	68	794	4·2
Do. 100 do. „ 250.	461	54	515	2·8
Do. 250 do. „ 500.	142	25	167	·9
Do. 500 do. „ 1,000.	58	10	68	·4
Upwards of Rs. 1,000	26	5	31	·2
Total ..	17,500	1,076	18,576	100

8. It will be seen that the number of pattadars paying under Rs. 10 is 12,433 or 66 per cent., as against 58 per cent. for the whole district. The large number of pattas below Rs. 10 is due to the fact that in the western portion of the taluk, which is outside the delta, the present rates of assessment are unduly low.

9. The following are the irrigation sources in this taluk:—

Rivers.

1. Vennár.	6. Harichandranadi.
2. Korair.	7. Mullaiyar.
3. Pamaniyar.	8. Iyanar.
4. Vellaiyar.	9. Ativiraramanar.
5. Paudavanar.	10. Vadavár.

Tanks.

26 River-fed tanks.	16 Rain-fed tanks.

10. All the river channels derive their supplies from Vennár, and pass into the adjoining taluks of Tiruturaipúndi and Negapatam.

11. *Communications.*—The Tanjore-Negapatam line of Railway passes through the northern portion of the taluk, and there are numerous roads.

12. *Classification of soils.*—The subjoined statement exhibits the particulars of the classification of the area under occupation, and the percentage under each class and sort. The classification of the unoccupied and inam lands is given in the appendix:—

Dry or wet.	Description.	Class.	Extent under						Percentage.
			1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	
Dry.	Regar ..	III ..	118·0	205·80	161·7	96·97	170·63	752·47	2
		IV ..	218·92	985 23	965·32	500·26	238·88	2,908·61	9
		V ..	57·4	47·60	..	25·67	..	130·31	..
		Total ..	393·96	1,238·63	1,126·39	622·90	409·51	3,791·39	11
	Red ferruginous.	VII ..	629·61	1,320·24	886·19	847 62	436·38	4,120·4	12·3
		VIII ..	11,058·1	10,490·76	3,697·40	164·50	47·98.	25,458·65	76·7
		Total ..	11,687·62	11,811·0	4,583·59	1,012·12	484·36	29,578 69	89
		Total, Dry ..	12,081·58	13,049·63	5,709·98	1,635·2	893·87	33,370·8	100
Wet.	Regar ..	III ..	7,743·15	16,812·93	16,214·25	9,263·92	3,094·97	53,129·22	59·6
		IV ..	864·78	5,177·5	8,227·91	6,914·9	3,170·38	24,354·21	27·2
		V ..	36 50	25·17	..	108·34	..	170·1	·2
		Total ..	8,644·43	22,015·15	24,442·16	16,286·35	6,265·35	77,653 44	87
	Red ferruginous.	VII ..	267·29	1,310·18	2,344·21	3,372·1	1,889·22	9,182·91	10
		VIII ..	1,426·16	687·78	278·91	133·85	197·20	2,723·90	3
		Total ..	1,693·45	1,997·96	2,623 12	3,505·86	2,086·42	11,906·81	13
		Total, Wet ..	10,337·88	24,013·11	27,065·28	19,792·21	8,351·77	89,560·25	100
		Grand Total..	22,419·46	37,062·74	32,775·26	21,427·23	9,245·64	122,930·33	..

13. The soil in the northern portion of the taluk is distinctly alluvial, but, as a concession to the ryots, it has been placed in the lighter assessed regar class. That the taluk receives an immense quantity of alluvial silt is proved by the fact that no less than 59 per cent. of the wet land is classed as clay (III). The soil of the western or non-deltaic portion of the taluk is red ferruginous.

14. *Grouping of wet lands.*—In the northern portion of the taluk, where the land might not unjustly have been classed as alluvial, the river irrigation is very good and equal to the 1st group, but I have placed it in the 2nd group, and the irrigation in the southern portion of the taluk, affecting only a few villages, has been placed in the 3rd group along with similar irrigation in the adjoining taluk of Tiruturaipúndi. The 26 river-fed tanks have been placed in the 3rd group and the 16 rain-fed tanks in the 4th and 5th groups.

15. *Grouping of dry lands.*—Twenty-three villages in the non-deltaic portion of the taluk have been treated as were the adjoining villages in the taluks of South Tanjore and Patukóta, and have been placed in the 2nd group. The 114 delta villages have been placed in the 1st group.

16. The following statement shows the financial results of the application of my proposed rates of assessment to the dry lands of the taluk.

	As per Settlement.				As per Revenue.			Difference.			
								Extent.		Assessment.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Average.	Extent.	Assessment.	Columns 3 and 7.	Percentage.	Columns 5 and 8.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACS.		RS. A. P.	RS. A. P.		RS. A. P.			RS. A. P.	
3	3 0 0	118·0	..	353 12 0	1 13 1	117·92	214 6 5	+ 0·8	..	+ 139 6 0	+ 65
4	2 8 0	372·93	1	932 2 0	1 11 5	383·53	658 2 6	− 10·60	− 3	+ 273 15 0	+ 42
5	2 0 0	1,614·81	5	3,228 15 0	1 6 2	1,658·58	2,297 0 4	− 43·77	− 3	+ 931 15 0	+ 41
6	1 8 0	3,541·6	11	5,312 12 0	1 1 8	3,634·76	4,019 13 9	− 93·70	− 3	+ 1,292 14 0	+ 32
7	1 4 0	13,016·26	39	16,270 1 0	1 0 8	12,990·17	13,547 10 1	+ 26·9	..	+ 2,722 7 0	+ 20
8	1 0 0	10,553·0	32	10,553 4 0	1 0 6	10,309·56	10,616 10 5	+ 243·44	+ 2	− 63 6 0	− 1
9	0 12 0	3,751·48	11	2,813 13 0	0 15 10	3,447·85	3,408 10 4	+ 303·63	+ 9	− 594 13 0	− 17
10	0 8 0	354·56	1	177 8 0	0 14 2	379·29	336 6 7	− 24·73	− 7	− 158 15 0	− 47
11	0 4 0	47·98	..	12 0 0	1 2 11	48·44	56 13 3	− 0·46	− 1	− 44 13 0	− 79
	1 3 0	33,370·8	100	39,654 3 0	1 1 1	32,970·10	35,155 9 8	+ 399·98	+ 1	+ 4,498 9 0	+ 13

17. It will be seen that the greatest increase is on the best soils and the largest decrease on the worst lands, and this is as it should be. There is a moderate increase by settlement of Rs. 4,498–9–0 or 13 per cent., and the average rate per acre is raised from Rs. 1–1–1 to Rs. 1–3–0.

18. The financial results on the wet lands are given below:—

	As per Settlement.				As per Revenue.			Difference.			
								Extent.		Assessment.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Revenue average.	Extent.	Assessment.	Columns 3 and 7.	Percentage.	Columns 5 and 8.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACS.		RS. A. P.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
4	8 0 0	864·78	1	6,918 7 0	6 1 7	859·62	5,234 7 4	+ 5·16	+ 1	+ 1,684 0 0	+ 32
5	7 0 0	12,183·32	13	85,284 0 0	5 7 1	12,324·12	67,059 15 3	− 140·80	− 1	+ 18,224 1 0	+ 27
6	6 0 0	24,022·90	27	1,44,137 1 0	4 12 10	24,352·0	1,16,891 6 8	− 329·10	− 1	+ 27,245 10 0	+ 23
7	5 0 0	24,031·21	27	1,20,157 0 0	4 1 9	24,383·14	1,00,248 8 5	− 351·93	− 1	+ 19,908 8 0	+ 20
8	4 8 0	16,581·98	19	74,619 13 0	3 7 10	16,887 66	58,940 2 6	− 305 68	− 2	+ 15,679 10 0	+ 27
9	4 0 0	8.115·76	9	32,463 6 0	2 13 4	8,264·28	23,395 10 6	− 148·52	− 2	+ 9,067 11 0	+ 39
10	3 8 0	2,560·44	3	8,961 11 0	2 3 3	2,526 96	5,568 5 9	+ 33·48	+ 1	+ 3,393 5 0	+ 61
11	3 0 0	1,143·14	1	3,429 11 0	1 7 6	1,130·76	1,661 12 11	+ 12·38	+ 1	+ 1,767 14 0	+ 106
12	2 8 0	56·72	..	141 13 0	1 9 3	53·36	83 11 4	+ 3·36	+ 6	+ 58 2 0	+ 69
	5 5 1	89,560 25	100	4,76,112 14 0	4 2 10	90,781·90	3,79,084 0 8	− 1,221·65	− 1	+ 97,028 13 0	+ 26

19. As only 1 per cent. of the land has been classed under the 8-rupee rate Rs. 7 per acre is virtually the maximum wet rate for the taluk. The increase by settlement is Rs. 97,028-13-0 or 26 per cent., and the average rate per acre is raised from Rs. 4-2-10 to Rs. 5-5-1. The heavy increase on the poorer soils is due to the absurdly low rates at which the lands are at present assessed. Even on lands irrigated by river-fed tanks the wet assessment is as low as 12 annas an acre, the dry average assessment of the same village being 13 annas an acre.

20. The following statement shows the financial results for dry and wet together :—

Items.	Group.	As per Revenue of fasli 1300.		As per Settlement.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
		ACS.	RS. A. P.	ACS.	RS. A. P.
Dry	1	10,100·69	11,750 5 8	9,805·37	14,471 11 0
	2	22,869·41	23,405 4 0	23,564·71	25,182 8 0
	Total ..	32,970·10	35,155 9 8	33,370· 8	39,654 3 0
Wet	2	70,622·11	3,25,130 12 2	69,457·06	3,89,430 7 0
	3	17,362·93	49,820 4 8	17,278·75	76,533 2 0
	4	1,730·24	2,708 10 9	1,741·52	6,219 12 0
	5	1,066 62	1,424 5 1	1,092 94	3,929 9 0
	Total ..	90,781·90	3,79,084 0 8	89,560·25	4,76,112 14 0
	Grand Total ..	123,752·0	4,14,239 10 4	122,930·33	5,15,767 1 0

Items.	Group.	Difference.				Average.	
		Extent.		Assessment.			
		Columns 3 and 5.	Percentage.	Columns 4 and 6.	Percentage.	Revenue.	Settlement
		7	8	9	10	11	12
		ACS.		RS. A. P.		RS. A. P.	RS. A. P.
Dry	1	− 295·32	− 3	+ 2,721 5 0	+ 23	1 2 7	1 7 7
	2	+ 695·30	+ 3	+ 1,777 4 0	+ 8	1 0 4	1 1 1
	Total ..	+ 399·98	+ 1	+ 4,498 9 0	+ 13	1 1 1	1 3 0
Wet	2	−1,165·5	− 2	+ 64,299 11 0	+ 20	4 9 8	5 9 9
	3	− 84·18	..	+ 26,712 13 0	+ 54	2 13 4	4 6 10
	4	+ 1·28	..	+ 8,511 1 0	+ 130	1 9 1	3 9 5
	5	+ 26·30	+ 2	+ 12,605 4 0	+ 176	1 5 4	3 9 6
	Total ..	−1,221·65	− 1	+ 97,028 13 0	+ 26	4 2 10	5 5 1
	Grand Total ..	− 821·67	− 1	+ 1,01,527 7 0	+ 24	..	..

21. The total increase amounts to Rs. 1,01,527 or 24 per cent., and this cannot be considered unduly heavy, seeing that the northern half of the taluk might not unfairly have been placed in a higher class both as regards irrigation and soil.

22. As regards individual villages, the application of the proposed wet rates results in a decrease in 10 villages, and in 33 more the increase is below 12 per cent.

23. The following statement shows that in my settlement scheme I over-estimated the increase both in dry and wet by Rs. 63,512 or 17 per cent.

Items.	Increase in assessment as per estimate.		Increase in assessment as per actuals.		Difference.	
	Rupees.	Percentage.	Rupees.	Percentage.	Rupees.	Percentage.
1	2	3	4	5	6	7
Dry	+ 15,386	+ 45	+ 4,498	+ 13	− 10,888	− 32
Wet	+ 1,49,653	+ 40	+ 97,029	+ 26.	− 52,624	− 14
Total ..	+ 1,66,039	+ 41	+ 1,01,527	+ 24	− 63,512	− 17

24. There are 2,105 acres of garden land and 658 acres of manavari lands having no source of irrigation. This area, 2,763 acres, will be transferred to dry at settlement, and the result of such transfer will be as follows :—

Items.	As per Revenue.		As per Settlement.		Difference.			
					Exten		Assessment.	
	Extent.	Assessment.	Extent.	Assessment.	Columns 2 and 4.	Percentage.	Columns 3 and 5.	Percentage.
1	2	3	4	5	6	7	8	9
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
Dry	32,970·10	35,155 9 8	33,370·8	39,654 3 0	+ 399·98	+1	+ 4,498 9 0	+ 13
Add—								
Garden lands to be transferred to dry ..	2,137·69	4,216 1 11	2,105·42	2,500 3 0	− 32·27	−1	− 1,715 15 0	− 41
Manavari lands to be transferred to dry ..	626·64	860 12 5	658·17	781 9 0	+ 31·53	+5	− 79 3 0	− 9
Total ..	2,764·33	5,076 14 4	2,763·59	3,281 12 0	− 0·74	..	− 1,795 2 0	− 35
Total, Dry ..	35,734·43	40,232 8 0	36,133·67	42,935 15 0	+ 399·24	+1	+ 2,703 7 0	+ 7
Wet	90,781·90	3,79,084 0 8	89,560·25	4,76,112 14 0	− 1,221·65	−1	+ 97,028 13 0	+ 26
Deduct—								
Garden land to be transferred to dry ..	2,137·69	4,216 1 11	2,105·42	11,107 12 0	− 32·27	−1	+ 6,891 10 0	+ 163
Manavari land to be transferred to dry ..	626·64	860 12 5	658·17	2,501 5 0	+ 31·53	+5	+ 1,640 9 0	+ 191
Total ..	2,764·33	5,076 14 4	2,763·59	13,609 1 0	− 0·74	..	+ 8,532 3 0	+ 168
Remaining wet ..	88,017 57	3,74,007 2 4	86,796·66	4,62,503 13 0	− 1,220·91	−1	+ 88,496 11 0	+ 24
Grand Total ..	123,752· 0	4,14,239 10 4	122,930·33	5,05,439 12 0	− 821·67	−1	+ 91,200 2 0	+ 22

25. *Second crop.*—The area under double-crop cultivation is, according to the revenue accounts, 1,431 acres, and the charge thereon is Rs. 2,910.

26. In the following statement the revenue area and assessment of the taluk as given in the jamabandi statement for fasli 1300 are compared with the figures arrived at by the tabulation of classification results.

Particulars.	Extent.	Assessment.
	ACS.	RS.
As per jamabandi statement No. 3	123,555	4,17,516
Do. tabulation of classification	123,752	4,14,240
Difference ..	+ 197	—3,276
Deduct second-crop charge ..	..	2,910
Remainder ..	+ 197	—366

It will be seen that the difference is small—acres 197 in area and Rs. 366 in assessment—and is due to the conversion of local measures into acres.

Resolution—dated 21st April 1892, No. 306.

Recorded, pending the preparation of the final scheme for the settlement of the district.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner of Revenue Settlement, No. III Party.

Read—also Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 26th April 1892, Mis. No. 3860.

ABSTRACT.—Recording, pending submission to Government of the Settlement report on Tanjore, Mr. Clerk's review on Mr. Venkasami Rau's criticism on the Deputy Commissioner's proposals.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 16th May 1892, No. 360.

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, Party No. III, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 9th May 1892, No. 79-B. :—

In continuation of my letter No. 65-B., dated 13th ultimo, I have the honour to submit a report on the financial results of the application of my proposed scale of rates to the classification of the lands of Patukóta taluk.

2. Though Patukóta is in area—945 square miles—the largest taluk in the district and has a population of 237,000, the next largest taluk being Tanjore, 635 square miles, with a population of 344,003, yet, from a revenue point of view, it is very unimportant, the total land revenue being only Rs. 1,30,000 (settlement) against Rs. 3,30,000 (settlement) of the next smallest taluk, Shiyáli. The small amount of land revenue is partly due to the fact that it is the only taluk in the district not affected by the Cauvery irrigation and partly because more than three-fourths of the land is inam.

3. In addition to the 99 Government villages as by survey, there are 872 inam villages held on various tenures. The Government villages are scattered amongst these villages. The Survey Department appears to have followed the same course adopted by the Revenue Department in forming vattams or circles of villages, and in doing so several patches of Government land, and even the hamlets of a few villages situated amidst the shrotriem villages and the adjoining Pudukóta estate have been left undemarcated and unsurveyed in detail. I am in communication with the Survey Department regarding this.

4. The subjoined statement shows the particulars of the area dealt with :—

Items.	Government.					Inam.	Total area classified.	Area not classified.	Total.
	Occupied.			Unoccupied.	Total.				
	Dry.	Wet.	Total.						
1	2	3	4	5	6	7	8	9	10
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
As per Revenue ..	29,977·75	25,888·6	55,865·81	10,933·40	66,799·21	1,184·17	67,983·38	33,613·0	101,596·38
Do. Survey ..	31,198·25	27,191·38	58,389·63	10,593·41	68,983·4	1,124·83	70,107·37	43,836·62	113,943·99
Difference ..	+ 1,220·50	+ 1,303 32	+ 2,523·82	— 339·99	+ 2,183·83	— 59·84	+ 2,123·99	+10,223·62	+12,347·61
Percentage ..	+ 4	+ 5	+ 5	— 3	+ 3	— 5	+ 3	+ 30	+ 12
Percentage of area under each head.	28	24	52	9	61	1	62	38	100

5. There is an excess of 12 per cent. by survey over the whole revenue area including non-arable lands. There is an increase of 5 per cent. in occupied and a decrease of 3 per cent. in unoccupied and a decrease of 5 per cent. in inam. Of the total cultivable area, only 9 per cent. is unoccupied.

6. The following are the statistics relating to population and agricultural stock :—

Area in square miles.	Towns and villages.		Occupied houses.	Population.		
	Towns.	Villages.		Males.	Females.	Total.
1	2	3	4	5	6	7
913	1	989	52,076	130,535	140,807	271,342

Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Sheep and goats.	Carts.	Ploughs.
14,717	1,564	7,801	3,017	44,530	991	8,133

7. The annexed return shows the particulars of the rent roll of the taluk :—

Pattas.	Single.	Joint.	Total.	Percentage
Ryots paying under Rs. 10	8,809	1,098	9,907	79
" Rs. 10 and under Rs. 30 ..	1,731	324	2,055	16
" " 30 " " 50 ..	306	53	359	2·8
" " 50 " " 100 ..	146	28	174	1·3
" " 100 " " 250 ..	72	27	99	·8
" " 250 " " 500 ..	20	4	24	·1
" " 500 " " 1,000 ..	..	2	2	..
Total ..	11,084	1,536	12,620	100

8. It will be seen that the number of pattadars paying under Rs. 10 is 9,907 or 79 per cent. against 58 per cent. for the whole district. The large number of pattas below Rs. 10 is partly due to the inferior quality of the soil as compared with other taluks of the district and partly to the absurdly low rates of assessment at present in force in many villages for both dry and wet.

9. The only river of any importance is the Pamaniyar, a branch of the Vennár, but it only irrigates two villages in this taluk and these are at the extreme end of the river near the coast. There are nine jungle streams* passing through the taluk, and for the most part they act as feeders to the tanks in chattram and other inam villages. There are 232 tanks as noted in the margin†.

*1. Vellar.
2. Pambar.
3. Narasingacauvery.
4. Ambaliyar.
5. Kunnar.
6. Vinasaniyar.
7. Nasiumiyar.
8. Kolavanar.
9. Pappanganniyar.

†Tanks fed by river or jungle streams..	31
Rain-fed tanks	201
Total ..	232

10. *Communications.* — There are several unmetalled roads, and the Máyavaram-Muttupet-Adirámpatnam Railway now under construction will be of immense benefit to the taluk.

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11. *Classification of soils.*—The subjoined statement shows the particulars of the classification of the area under occupation and the percentage under each class. The classification of the unoccupied and inam lands is given in the appendix :—

Dry or wet.	Description.	Class.	Extent under 1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	Percentage.
			ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	
Dry.	Red ferruginous ..	VII ..	262·27	529·32	1,754·38	953·3	707·48	4,206·48	14
		VIII ..	9,135·68	11,902·29	4,434·5	989·35	405·14	26,866·41	86
	Total ..	..	9,397·85	12,431·61	6,188·43	1,942·38	1,112·62	31,072·89	100
	Arenaceous ..	XII ..	..	4·56	2·30	..	..	6·86	..
		XIII ..	7·36	..	..	..	..	7·36	..
		XIV ..	38·17	35·15	37·82	..	..	111·14	..
	Total ..	..	45·53	39·71	40·12	..	..	125·36	..
	Grand Total ..	..	9,443·38	12,471·32	6,228·55	1,942·38	1,112·62	31,198·25	100
Wet.	Red ferruginous ..	VII ..	460·20	2,499·12	6,817·8	6,332·88	2,931·89	19,041·17	70
		VIII ..	1,689·64	2,281·84	2,488·28	1,104·63	342·15	7,906·54	29
	Total ..	..	2,149·84	4,780·96	9,305·36	7,437·51	3,274·4	26,947·71	99
	Arenaceous ..	XII ..	30·98	58·56	81·39	..	..	170·93	1
		XIII ..	65·30	..	..	..	..	65·30	..
		XIV ..	0·37	3·6	4·1	..	..	7·44	..
	Total ..	..	96·65	61·62	85·40	..	..	243·67	1
	Grand Total ..	..	2,246·49	4,842·58	9,390·76	7,437·51	3,274·4	27,191·38	100
	Total of dry and wet	..	11,689·87	17,313·90	15,619·31	9,379·89	4,386·66	58,389·63	..

12. The soil of the taluk is principally red ferruginous and the country generally is very similar to the South Tanjore taluk and western portion of Mannárgudi. The small area, 369 acres, of arenaceous soil dealt with is due to the fact that most of the lands along the coast are inam.

13. *Grouping.*—The bulk of the wet land is in the south-west of the taluk. Th irrigation has been grouped as follows :—

2nd group	3
3rd do.	76
4th do.	67
5th do.	86
Total ..	232

The 5th group has been applied chiefly to the small tanks on the north of taluk. The Pamaniyar irrigation has been placed in 3rd group in consequence of supply being defective.

14. The whole of the dry land has been placed in the 2nd group.

15. The ayacuts of some tanks have been made over to the ryots on specia rates by different revenue authorities from time to time. In some cases the ext as large as 2 and 300 acres. I am not at present aware of the causes which l this concession, and I intend addressing the Collector for detailed informatio will then submit the particulars to the Board for instructions.

16. The following statement shows the financial results of the application of my proposed rates to the dry lands of the taluk :—

As per Settlement.					As per Revenue.			Difference.			
								Extent.		Assessment.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Average.	Extent.	Assessment.	Cols. 3 and 7.	Percentage.	Cols. 5 and 8.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACS.		RS. A. P.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
6	1 8 0	262·27	1	393 7 0	1 3 4	272·20	323 10 11	— 9·93	+ 4	+ 69 12 0	+22
7	1 4 0	9,664·90	31	12,081 5 0	0 15 4	9,390·30	9,009 13 10	+ 274 60	+ 3	+ 3,071 7 0	+34
8	1 0 0	13,668·59	44	13,669 3 0	0 13 2	13,157·40	10,806 14 2	+ 511·19	+ 3	+ 2,862 5 0	+26
9	0 12 0	5,427·55	17	4,072 4 0	0 12 1	5,064·98	3,837 4 5	+ 362·57	+ 7	+ 235 0 0	+ 6
10	0 8 0	1,731·98	6	866 6 0	0 11 8	1,670·23	1,219 9 4	+ 61·75	+ 4	— 353 3 0	—29
11	0 4 0	442·96	1	110 12 0	0 8 2	422·64	234 11 8	+ 20·32	+ 5	— 124 0 0	—53
	1 0 0	31,198·25	100	31,193 5 0	0 13 7	29,977·75	25,432 0 4	+ 1,220·50	+ 4	+ 5,761 5 0	+23

17. It will be seen that there is an increase of Rs. 5,761 or 23 per cent. by settlement. This falls entirely on the better class of land, while there is a decrease on the poor soils. The settlement average per acre is Re. 1 against As. 13–7 as per revenue.

18. The financial results on the wet lands are given below :—

As per Settlement.					As per Revenue.			Difference.			
								Extent.		Assessment.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Average.	Extent.	Assessment.	Cols. 3 and 7.	Percentage.	Cols. 5 and 8.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
	RS A. P.	ACS		RS. A. P.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
5	7 0 0	34·43	..	241 0 0	4 13 6	33·76	164 10 6	+ 0·67	+ 2	+ 76 5 0	+46
6	6 0 0	208·84	1	1,253 0 0	5 8 9	202·31	1,056 15 4	+ 6·53	+ 3	+ 196 1 0	+19
7	5 0 0	2,186·21	8	10,930 15 0	4 13 5	2,091·27	10,126 7 6	+ 94·94	+ 5	+ 804 7 0	+ 8
8	4 8 0	6,307·32	23	28,383 11 0	3 14 2	6,012·66	23,374 9 8	+ 294·66	+ 5	+ 5,009 2 0	+21
9	4 0 0	7,903·32	29	31,613 14 0	3 2 2	7,615·16	23,887 0 6	+ 288·16	+ 4	+ 7,726 13 0	+32
10	3 8 0	5,554·39	20	19,440 8 0	2 4 7	5,323·53	12,174 0 0	+ 230·86	+ 4	+ 7,266 8 0	+60
11	3 0 0	3,420·75	13	10,262 15 0	1 15 7	3,176·48	6,265 10 6	+ 244·27	+ 8	+ 3,997 4 0	+64
12	2 8 0	1,489·16	6	3,722 12 0	1 7 6	1,351·44	1,984 4 1	+ 137·72	+10	+ 1,738 8 0	+88
13	2 0 0	86·96	..	173 14 0	1 7 7	81·45	119 3 11	+ 5·51	+ 7	+ 54 10 0	+45
	3 14 5	27,191·38	100	1,06,022 9 0	3 0 11	25,888·6	79,152 13 7	+1,303·32	+ 5	+26,869 11 0	+34

19. Only a very small area has been assessed at Rs. 7 and 6 per acre and practically the maximum rate is Rs. 5 per acre. There is an increase of Rupees 26,869–11–0 or 34 per cent. by settlement. This is due mainly to the very low rates at which the lands are at present assessed and partly to the excess of area by survey and to the registry for the present as wet of the unirrigated garden and manavari lands as per revenue accounts, though they will be transferred to dry at settlement.

The revenue average rate of Rs. 3–0–11 has been raised to Rs. 3–14–5.

20. The following statement shows the financial results, dry and wet together.

Items.	Group.	As per Revenue.		As per Settlement.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
		ACS.	RS. A. P.	ACS.	RS. A. P.
Dry	II	29,977·75	25,432 0 4	31,198·25	31,193 5 0
Wet	II	906·78	3,846 11 11	928·55	4,544 2 0
	III	10,635·67	40,679 5 2	11,144·56	47,911 2 0
	IV	8,806·14	25,617 9 10	9,229·80	34,750 10 0
	V	5,539·47	9,009 2 8	5,888·47	18,816 11 0
	Total ..	25,888·6	79,152 13 7	27,191·38	1,06,022 9 0
	Grand Total ..	55,865·81	1,04,584 13 11	58,389·63	1,37,215 14 0

Items.	Group.	Difference.				Average.	
		Extent.		Assessment.		Revenue.	Settlement.
		Columns 3 and 5.	Percentage.	Columns 4 and 6.	Percentage.		
		7	8	9	10	11	12
		ACS.		RS. A. P.		RS. A. P.	RS. A. P.
Dry	II	+ 1,220·50	+ 4	+ 5,761 5 0	+ 23	0 13 7	1 0 0
Wet	II	+ 21·77	+ 2	+ 697 6 0	+ 18	4 3 10	4 14 3
	III	+ 508·89	+ 5	+ 7,231 13 0	+ 18	3 13 2	4 4 9
	IV	+ 423·66	+ 5	+ 9,133 0 0	+ 36	2 14 7	3 12 3
	V	+ 349	+ 6	+ 9,807 8 0	+109	1 10 0	3 3 2
	Total ..	+ 1,303 32	+ 5	+26,869 11 0	+ 34	3 0 11	3 14 5
	Grand Total ..	+ 2,523 82	+ 5	+32,631 0 0	+ 31	..	..

21. The total increase amounts to Rs. 32,631 or 31 per cent. against an excess of acres 2,524 or 5 per cent. in area.

22. The application of the proposed rates has resulted in a decrease in assessment in 16 villages, and in 18 others the increase is below 12 per cent.

23. There are 1,661·99 acres of garden and 1,330·48 acres of manavari lands having no source of irrigation. This area of acres 2,992·47 will be transferred to dry at settlement and the result of such transfer will be as follows :—

Items.	As per Revenue.		As per Settlement.		Difference.			
					Extent.		Assessment.	
	Extent.	Assessment.	Extent.	Assessment.	Columns 2 and 4.	Percentage.	Columns 3 and 5.	Percentage.
1	2	3	4	5	6	7	8	9
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
Dry	29,977·75	25,432 0 4	31,198·25	31,193 5 0	+ 1,220·50	+ 4	+ 5,761 5 0	+ 23
Add— Garden lands to be transferred to dry.	1,661·99	2,224 6 0	1,727·32	1,727 5 0	+ 65·33	+ 4	— 497 1 0	— 22
Manavari	1,330·48	2,137 3 8	1,421· 7	1,421 1 0	+ 90·59	+ 7	— 716 8 0	— 34
Total ..	2,992·47	4,361 9 8	3,148·39	3,148 6 0	+ 155·92	+ 5	— 1,123 4 0	— 28
Grand Total ..	32,970·22	29,793 10 0	34,346·64	34,341 11 0	+ 1,376·42	+ 4	+ 4,548 1 0	+ 15

Items.	As per Revenue.		As per Settlement.		Difference.			
					Extent.		Assessment.	
	Extent.	Assessment.	Extent.	Assessment.	Columns 2 and 4.	Percentage.	Columns 3 and 5.	Percentage.
1	2	3	4	5	6	7	8	9
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
Wet	25,888·6	79,152 13 7	27,191·38	1,06,022 9 0	+ 1,303·82	+ 5	+ 26,869 11 0	+ 34
Deduct—								
Garden lands to be transferred to dry.	1,661·99	2,224 6 0	1,727·32	6,993 1 0	+ 65·33	+ 4	+ 4,768 11 0	+214
Manavari	1,330·48	2,137 3 8	1,421· 7	5,023 3 0	+ 90·59	+ 7	+ 2,885 15 0	+135
Total ..	2,992·47	4,361 9 8	3,148·39	12,016 4 0	+ 155·92	+ 5	+ 7,654 10 0	+175
Remaining wet ..	22,895 59	74,791 3 11	24,042·99	94,006 5 0	+ 1,147·40	+ 5	+19,215 1 0	+ 26
Total, dry and wet ..	55,865·81	1,04,584 13 11	58,389·63	1,28,348 0 0	+ 2,523·82	+ 5	+23,763 2 0	+ 23

24. It will be seen that the total increase of Rs. 32,631 or 31 per cent. for the whole taluk will be reduced to Rs. 23,763 or 23 per cent.

25. The following statement shows that in my settlement scheme I underestimated the increase both in dry and wet by Rs. 11,271 or 11 per cent. :—

Items.	Increase or decrease in assessment as per estimate.		Increase or decrease in assessment as per actuals.		Difference.	
	Rupees.	Percentage.	Rupees.	Percentage.	Rupees.	Percentage.
Dry	— 700	— 5	+ 4,548	+ 15	+ 5,248	+ 20
Wet	+ 13,192	+ 16	+ 19,215	+ 26	+ 6,023	+ 10
Total ..	+ 12,492	+ 12	+ 23,763	+ 23	+ 11,271	+ 11

26. I have, however, no hesitation in recommending an increase in revenue of 23 per cent. in this taluk. The rates at present in force are absurdly low in some cases, being as low as As. 8–2 per acre for wet and As. 1–11 for dry. I have been more than liberal in grouping the irrigation, and as regards the dry lands I have reduced the classification over a considerable area. The average dry rate of Re. 1 per acre is very moderate and compares favorably with Rs. 1–0–4 of South Tanjore taluk and the Rs. 1–1–1 of Mannárgudi (2nd group). The land-owners generally admitted to my supervisor the fairness of the proposed rates for dry, and this is not surprising seeing that they also admitted that their net profits during the last season were something like Rs. 10 per acre.

27. *Second crop.*—The area under double crop cultivation is acres 912 according to revenue accounts and the charge thereon amounts to Rs. 1,987.

28. In the following statement the revenue area and assessment, as given in the jamabandi statement for fasli 1300, are compared with the figures arrived at by the tabulation of classification results. The difference is unimportant and is due to errors in the revenue accounts :—

Particulars.	Extent.	Assessment.
	ACS.	RS.
As per jamabandi statement No. 3	56,458	1,07,440
Do. tabulation of classification	55,866	1,04,585
Difference ..	— 592	— 2,855

Particulars.	Extent.	Assessment.
	ACS.	RS.
	..	1,987
Deduct second crop charge	456	517
Special waste lands not included in the above extent and assessment		
		2,504
Total ...	456	
Remainder ..	— 136	— 351

Resolution—dated 16th May 1892, No. 360.

Recorded, pending the preparation of the final scheme for the settlement of the district.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner of Revenue Settlement, No. III Party.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 27th April 1892, Mis. No. 3873 :—

Resolution—dated 27th April 1892, Mis. No. 3873.

In paragraph 13 of his letter printed in Board's Proceedings, dated 2nd July 1891, No. 371, Deputy Commissioner, Mr. Ranga Chariyar, stated that the irrigation in the southern portion of the Negapatam taluk is not as good as that in the northern portion, and accordingly proposed to transfer certain sources from the 2nd to the 3rd group. The Acting Commissioner is fully acquainted with the locality, and is of opinion that, except at the tail end, the irrigation afforded is as good as that in the rest of the taluk and is certainly not inferior to the irrigation from sources which have been placed in the 2nd group in other parts of the Presidency. Mr. Krishnamurti Aiyangar is therefore requested to retransfer the sources to the 2nd group except in the case of such villages at the tail end as in his opinion may require special consideration by reason of the water-supply being defective. Revised financial result statements for the whole taluk should be submitted.

2. When lowering the grouping of the sources, the soil classification appears to have been raised in some villages to prevent an undue sacrifice of revenue. The original classification should now be restored in all cases when the irrigation sources are retransferred to the 2nd group.

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.

Read—also the following letter from M.R.Ry. T. KRISHNAMURTI AIYANGAR, Avergal, Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tiruturaipundi, 23rd May 1892, No. 336.

As directed in Board's Proceedings, Mis. No. 3873, dated 27th ultimo, I have the honour to submit, herewith, revised soilwar and taramwar details showing the financial results of applying the 2nd-group scale of rates proposed by Mr. Clerk, to

the irrigation from the several river channels in the Negapatam taluk, excepting a few villages at the tail end of some of them, where the water supply is admittedly defective in ordinary years. In working out these revised results, the original soil classifications, which were altered for the purpose of his recommendations by Mr. Ranga Charriar (*vide* his letter printed with Board's Proceedings, dated 2nd July last, No. 371), have now been restored; and as this restoration has affected the classifications of the dry lands included with the wet fields in the same blocks thus altered, revised figures showing, likewise, the financial results for dry under the two groups taken for the whole taluk, have also had to be worked out.

2. I beg to submit a taluk sketch showing the limits of the wet groupings as now adopted. Out of the 55 villages taken under the 3rd group by Mr. Ranga Charriar, 34 have now been raised to the 2nd group, the remaining 21 villages lying in the south-eastern corner of the taluk being retained in the 3rd. To these latter, it has been found necessary to add 9* more villages taken from Mr. Ranga Charriar's list of 2nd-group villages; which, while lying adjacent to the block of 21 villages abovementioned, are, from their comparative high level and the insufficiency of water-supply from the smaller channels which irrigate their fields, considered to be no better than any of the other villages now retained in the 3rd group.

3. Annexed is an abstract statement showing the revised financial results for the whole taluk:—

Dry or wet.	Class or group.	Government occupied.				
		As per Revenue of fasli 1299.			As per proposed settlement.	
		Extent.	Assessment.	Average on survey area.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Dry	I	6,504·89	8,382 6 11	1 4 8	6,617·1	11,080 4 0
	II	13,217·51	8,133 15 4	0 10 1	12,896·79	10,236 10 0
	Total ..	19,722·40	16,516 6 3	0 13 7	19,513·80	21,316 14 0
Wet ..	II	59,889 3	3,10,259 2 5	5 0 11	61,342·23	3,74,516 13 0
	III	22,565·48	86,406 1 2	3 11 2	23,369·74	1,12,652 10 0
	IV	131·30	275 13 9	2 3 1	126·46	467 1 0
	Total ..	82,585·81	3,96,941 1 4	4 10 10	84,838·43	4,87,636 8 0
	Grand Total ..	102,308·21	4,13,457 7 7	..	104,352·23	5,08,953 6 0

Dry or wet.	Class or group.	Government occupied—*cont.*				
		As per proposed Settlement—*cont.*	Differences.			
		Average.	Extent.	Percentage.	Assessment.	Percentage.
		8	9	10	11	12
		RS. A. P.	ACS.		RS. A. P.	
Dry	I	1 10 9	+ 112·12	+ 2	+ 2,697 13 0	+ 32
	II	0 12 8	− 320·72	− 2	+ 2,102 11 0	+ 26
	Total ..	1 1 6	− 208·60	− 1	+ 4,800 8 0	+ 29
Wet ..	II	6 1 8	+ 1,453·20	+ 2	+ 64,257 11 0	+ 21
	III	4 13 1	+ 804·26	+ 4	+ 26,246 9 0	+ 30
	IV	3 11 4	− 4·84	− 4	+ 191 3 0	+ 69
	Total ..	5 12 0	+ 2,252·62	+ 3	+ 90,695 7 0	+ 23
	Grand Total ..	..	+ 2,044·2	+ 2	+ 95,495 14 0	+ 23

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* Villages Nos. 86, 90 and 94 to 100.

4. From the foregoing statement it will be seen that in dry, where Mr. Ranga Charriar's grouping remains unaltered, there is an increase of 29 per cent. in assessment against a decrease of 1 per cent. in area. The settlement average is Rs. 1-1-6 per acre against the existing revenue average of As. 13-7 upon the two groups together. In wet, where the 4th group results are the same as those given at paragraph 22 (section II) of Mr. Ranga Charriar's report above referred to, there is an increase of 21 per cent. in assessment against an increase of 2 per cent. in area under the 2nd group; and under the 3rd group the increase in assessment is 30 per cent. against a like increase of 4 per cent. in area. On the whole, the figures under wet disclose an increase of 23 per cent. in assessment against a net increase of 2 per cent. in area.

5. The above results placed in juxta-position with the corresponding figures given at paragraph 22 (section II) of Mr. Ranga Charriar's report compare as follows:—

the irrigation from the several river channels in the Negapatam taluk, excepting a few villages at the tail end of some of them, where the water supply is admittedly defective in ordinary years. In working out these revised results, the original soil classifications, which were altered for the purpose of his recommendations by Mr. Ranga Charriar (*vide* his letter printed with Board's Proceedings, dated 2nd July last, No. 371), have now been restored; and as this restoration has affected the classifications of the dry lands included with the wet fields in the same blocks thus altered, revised figures showing, likewise, the financial results for dry under the two groups taken for the whole taluk, have also had to be worked out.

2. I beg to submit a taluk sketch showing the limits of the wet groupings as now adopted. Out of the 55 villages taken under the 3rd group by Mr. Ranga Charriar, 34 have now been raised to the 2nd group, the remaining 21 villages lying in the south-eastern corner of the taluk being retained in the 3rd. To these latter, it has been found necessary to add 9* more villages taken from Mr. Ranga Charriar's list of 2nd-group villages; which, while lying adjacent to the block of 21 villages abovementioned, are, from their comparative high level and the insufficiency of water-supply from the smaller channels which irrigate their fields, considered to be no better than any of the other villages now retained in the 3rd group.

* Villages Nos. 86, 90 and 94 to 100.

3. Annexed is an abstract statement showing the revised financial results for the whole taluk :—

Dry or wet.	Class or group.	Government occupied.				
		As per Revenue of fusli 1299.			As per proposed settlement.	
		Extent.	Assessment.	Average on survey area.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Dry	I	6,504·89	8,382 6 11	1 4 8	6,617·1	11,080 4 0
	II	13,217·51	8,133 15 4	0 10 1	12,896·79	10,236 10 0
	Total ..	19,722·40	16,516 6 3	0 13 7	19,513·80	21,316 14 0
Wet ..	II	59,889 3	3,10,259 2 5	5 0 11	61,342·23	3,74,516 13 0
	III	22,565·48	86,406 1 2	3 11 2	23,369·74	1,12,652 10 0
	IV	131·30	275 13 9	2 3 1	126·46	467 1 0
	Total ..	82,585·81	3,96,941 1 4	4 10 10	84,838·43	4,87,636 8 0
	Grand Total ..	102,308·21	4,13,457 7 7	..	104,352·23	5,08,953 6 0

Dry or wet.	Class or group.	Government occupied—*cont.*				
		As per proposed Settlement—*cont.*	Differences.			
		Average.	Extent.	Percentage.	Assessment.	Percentage.
		8	9	10	11	12
		RS. A. P.	ACS.		RS. A. P.	
Dry	I	1 10 9	+ 112·12	+ 2	+ 2,697 13 0	+ 32
	II	0 12 8	− 320·72	− 2	+ 2,102 11 0	+ 26
	Total ..	1 1 6	— 208·60	− 1	+ 4,800 8 0	+ 29
Wet ..	II	6 1 8	+ 1,453·20	+ 2	+ 64,257 11 0	+ 21
	III	4 13 1	+ 804·26	+ 4	+ 26,246 9 0	+ 30
	IV	3 11 4	− 4·84	− 4	+ 191 3 0	+ 69
	Total ..	5 12 0	+ 2,252·62	+ 3	+ 90,695 7 0	+ 23
	Grand Total ..	..	+ 2,044·2	+ 2	+ 95,495 14 0	+ 23

4. From the foregoing statement it will be seen that in dry, where Mr. Ranga Charriar's grouping remains unaltered, there is an increase of 29 per cent. in assessment against a decrease of 1 per cent. in area. The settlement average is Rs. 1-1-6 per acre against the existing revenue average of As. 13-7 upon the two groups together. In wet, where the 4th group results are the same as those given at paragraph 22 (section II) of Mr. Ranga Charriar's report above referred to, there is an increase of 21 per cent. in assessment against an increase of 2 per cent. in area under the 2nd group; and under the 3rd group the increase in assessment is 30 per cent. against a like increase of 4 per cent. in area. On the whole, the figures under wet disclose an increase of 23 per cent. in assessment against a net increase of 2 per cent. in area.

5. The above results placed in juxta-position with the corresponding figures given at paragraph 22 (section II) of Mr. Ranga Charriar's report compare as follows :—

[Statement.

Items.	Dry or Wet.	Group.	Government occupied.									
			As per Revenue of fasli 1299.			As per proposed Settlement.			Comparison.			
			Extent.	Assessment.	Average.	Extent.	Assessment.	Average.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12	13
			ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.		RS. A. P.	
As per Mr. Ranga Charriar's report.	Dry ..	I	6,447·58	8,283 10 0	1 4 7	6,551·32	11,064 1 0	1 11 0	+ 103·74	+ 2	+ 2,780 7 0	+ 34
		II	13,274·82	8,232 11 0	0 9 11	12,962·48	9,431 11 0	0 11 8	− 312·34	− 2	+ 1,199 0 0	+ 15
		Total ..	19,722·40	16,516 5 0	0 13 5	19,513·80	20,495 12 0	1 0 10	− 208·60	− 1	+ 3,979 7 0	+ 24
As per present proposal..	..	I	6,504·89	8,382 6 11	1 4 3	6,617·1	11,080 4 0	1 10 9	+ 112·12	+ 2	+ 2,697 13 0	+ 32
		II	13,217·51	8,133 15 4	0 10 1	12,896·79	10,236 10 0	0 12 8	− 320·72	− 2	+ 2,102 11 0	+ 26
		Total ..	19,722·40	16,516 6 3	0 13 7	19,513·80	21,316 14 0	0 1 6	− 208·60	− 1	+ 4,800 8 0	+ 29
		Difference ..	..	..	..	..	+ 821 2 0	..	..	..	..	..
As per Mr. Ranga Charriar's report.	Wet ..	II	47,619·81	2,42,725 0 0	5 1 7	49,263·66	2,93,463 3 0	5 15 4	+ 1,643·85	+ 3	+ 50,738 3 0	+ 21
		III	34,771·32	1,53,357 10 0	4 6 7	35,522·19	1,85,263 4 0	5 3 5	+ 750·87	+ 2	+ 31,905 10 0	+ 21
		IV	131·30	275 13 0	2 1 8	126·46	467 1 0	3 11 4	− 4·84	− 4	+ 191 4 0	+ 69
		Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,79,193 8 0	5 10 4	+ 2,389·88	+ 3	+ 82,835 1 0	+ 21
As per present proposal..	..	II	59,889·8	3,10,259 2 5	5 0 11	61,342·23	3,74,516 13 0	6 1 8	+ 1,453·20	+ 2	+ 64,257 11 0	+ 21
		III	22,565·48	86,406 1 2	3 11 2	23,369·74	1,12,652 10 0	4 13 1	+ 804·26	+ 4	+ 26,246 9 0	+ 30
		IV	131·30	275 13 9	2 3 1	126·46	467 1 0	3 11 4	− 4·84	− 4	+ 191 3 0	+ 69
		Total ..	82,585·81	3,96,941 1 4	4 10 10	84,838·43	4,87,636 8 0	5 12 0	+ 2,252·62	+ 3	+ 90,695 7 0	+ 23
		Difference ..	..	..	..	..	+ 8,443 0 0	..	..	..	..	..

NOTE.—*(1) In dry, the figures in columns 4, 5 and 7 against the 1st and 2nd groups as per* Mr. Ranga Charriar's report and my present proposals disclose certain differences which are due to the *"manavari" lands of a 1st group village having been previously included in the 2nd group by mistake.* This error has now been rectified.

(2) In wet, too, there are differences observable between the entries in the abovementioned columns between Mr. Ranga Charriar's and my figures. These differences are due chiefly to the *figures for a certain village named Puttúr having been formerly taken both under the 2nd and the 3rd group,* while they should have been taken under 3rd group alone. This error, too, has now been *rectified.*

6. I also beg to submit with this report a revised statement showing the soilwar and taramwar particulars for the waste and inam lands in the Negapatam taluk, noting the average per acre of settlement assessment under the several groups for dry and wet. The following abstract exhibits the results under the several heads:—

Dry or wet.	Class or group.	Unoccupied.				Inam.	
		Revenue extent.	Survey extent.	Settlement assessment.	Settlement average.	Revenue extent.	Survey extent.
1	2	3	4	5	6	7	8
		ACS.	ACS.	RS. A. P.	RS. A. P.	ACS.	ACS.
Dry	I	1,690·61	1,559·12	2,298 4 0	1 7 7	3,000·95	2,916·54
	II	1,950·96	2,012·67	997 14 0	0 7 11	1,014·9	970 96
	Total ..	3,641·57	3,571·79	3,296 2 0	0 14 9	4,015·4	3,887·50
Wet	II	426·88	410·35	2,315 4 0	5 10 4	11,576·15	11,364 88
	III	1,459·59	1,380·75	5,294 7 0	3 13 4	1,339 14	1,354·1
	IV	0·93	0·98	3 1 0	3 0 0	..	..
	Total ..	1,887·40	1,792·8	7,612 12 0	4 4 0	12,915·29	12,718·89
	Grand Total ..	5,528·97	5,363·87	10,908 14 0	..	16,930·33	16,606·39

RESOLUTION—dated 1st November 1892, No. 719.

In submitting to Government the foregoing papers relating to the settlement of the District of Tanjore, the Board would premise (1) that there is nothing in the circumstances of Tanjore requiring that it should be settled upon principles different from those which have governed the settlement of other districts on this side of the Western Ghâts, and (2) that the settlement to be now carried out will be a permanent one, subject to revision at the end of thirty years, only with reference to market prices within a range of 15 per cent. either way. These preliminary remarks are called for because the proposals which follow involve a heavy increase of the present assessment.

2. The scheme has been prepared by Mr. G. P. Clerk, Deputy Commissioner of Revenue Settlement, No. III Party. Information as to the data on which it is based was communicated to the mirasidars, and their representations, urged through petitions and at meetings convened by the Collector in Negapatam, Tanjore and Kumbakónam, have been duly considered. The Collector's report embodying the result of these discussions and his opinion is one of the papers read above; as also the Deputy Commissioner's reply to a pamphlet, criticising the proposals made for the settlement of the district, published by Mr. T. Venkasami Rao, Dewan Bahadur, retired First Uncovenanted Assistant of the Revenue Secretariat.

3. Mr. Clerk's scheme is based on the classification results of three taluks—Kumbakónam, Tanjore and Shiyáli,—which were selected in consultation with the Acting Commissioner, who was then Collector of Tanjore, as comprising within their boundaries all classes of soil found in the district and as representing all other conditions such as sources of irrigation, means of communication, markets, &c., which have to be taken into account in forming a scheme of settlement. Since the submission of the scheme, however, the soils in the remaining six taluks also have been classified and the results for the whole district are now available for review.

4. The total area of the district is 3,654 square miles. Speaking generally, the northern portion of it constitutes the delta of the Cauvery; the southern portion, consisting of the Patukóta taluk, and the southern parts of the Tanjore, Mannárgudi and Tiruturaipúndi taluks, lies beyond the influence of the Cauvery.

5. Tanjore is the most densely populated district of the Presidency, excepting of course the town of Madras, which constitutes a district by itself. According to the census of 1891, the population is 2,228,114, the average number per square mile being 609·8 against 280, the average for the Presidency. The density of population is highest in Kumbakónam taluk—

Taluks.	Area in square miles.	Population.	Density per square mile.
Tanjore	672	410,447	610·8
Kumbakónam	314	377,658	1,202·7
Máyavaram	332	244,835	737·5
Shiyáli	159	119,803	753·5
Tiruturaipúndi	466	180,308	386·9
Mannárgudi	284	187,434	660·0
Patukóta	909	271,374	298·5
Negapatam	239	220,348	922·0
Nannilam	279	215,907	773·9
District ..	3,654	2,228,114	609·8

6. *Revenue History of the District.*—Since the cession of the province to the English in 1799, several attempts have been made to place the land revenue of the district on a satisfactory footing. First, the *amani* system was introduced, under which the Government share of the produce was taken in kind, but after four years' trial, it was superseded in 1804–5 by annual settlements fixing the amount payable to Government in money. This arrangement continued for three years and was followed in 1807–8 by triennial leases. On their expiry, quinquennial leases were entered into for two terms, from 1810–11 to 1814–15, and 1815–16 to 1819–20.

7. The results obtained under the *amani* and annual rent settlements of the period from 1800–1 to 1806–7, when prices ruled high, formed the basis of the village rents settled under the triennial and quinquennial leases, but as prices fell during the currency of these leases, the mirasidars suffered loss. They refused therefore to renew the lease and this led to the introduction in 1821–22 of what is called the *Olungu* settlement.

8. Under this settlement a standard of gross produce in grain was fixed for each village, with reference to the accounts of the *amani* years and a standard account of produce called the *Dabir muri* prepared during the administration of Nawab Muhammad Ali, and the share due to Government was converted into money at a price fixed somewhat higher than the average, which ruled in the five years of the last quinquennial lease. The demand, thus arrived at, was corrected each year with reference to the fluctuations in the current selling prices, any rise above 10 per cent. or fall below 5 per cent., as compared with the commutation rate, being added to or deducted from the latter in fixing the demand for the year. The object of this arrangement was to relieve mirasidars from loss when prices declined, but it failed to secure a fixed demand, and in 1827 the Government of Sir Thomas Munro* ordered that the district should be surveyed and a field assessment introduced into it on the plan adopted in the Ceded districts.

9. Following this direction, the Shiyáli taluk was surveyed in 1827 by Mr. Campbell, and the rest of the district by Mr. Kindersley between the years 1828 and 1830. By 1832 Mr. Kindersley had also introduced, or settled the preliminaries for the introduction of a *Motham–faisal* settlement into a large number of villages. This settlement involved two processes—(1) the fixing of a lump demand for the whole village, and (2) the distribution of the amount on the several fields comprised in it, with reference to a *kuditaram* account or account of classification of the lands furnished by the mirasidars themselves, subject to correction by a staff of taramdars or classifiers appointed by the Collector. Starting with the standard grain beriz and the money assessment under the preceding *Olungu* settlement, the demand was fixed at such a sum as the mirasidars "could be brought to agree to." It is to this "settlement" the Collector Mr. J. Thomson refers when he says that it was the result of a higgle between the landholders and the Government. No attempt was made to ascertain the real resources of the land, which was the object the Government had in view in ordering a field survey and assessment, and the Government and the Board subsequently condemned this settlement and stopped its further progress, but allowed its continuance where it had been already introduced or definitely agreed to. Eventually it was found that this settlement had been introduced into 3,079 out of 4,855 villages in the district, and that in 1,818 of them the assessment had also been distributed in detail of fields (*Taram–faisal*).

10. The remaining 1,776 villages in the district still remained for the most part under the old *Olungu* arrangement. The demand on them fluctuated with prices,

and when, from vicissitudes of season affecting the harvest, prices rose, the demand was augmented. In fasli 1268 there was an abnormal rise in prices consequent on the damage done by heavy rains and floods, and the demand on the above villages rose from Rs. 12,09,290 to Rs. 31,33,407, showing an excess of Rs. 19,24,117 or of 159 per cent. The Collector sought permission to remit a large portion of the excess and this drew the attention of Government to the desirability of bringing the *Olungu* villages under a more satisfactory method of settlement. In the end, Mr. Kindersley's *Motham–faisal* arrangement, which had been condemned 27 years before, was ordered to be introduced into them without, however, distributing the assessment in detail of fields. This introduction was effected by Mr. Ramaingar in 1860 and 1861.

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* Minute, dated 30th January 1827.

11. Mr. Kindersley's survey of the district had disclosed an excess of nearly 24 per cent. in the area, but neither in the settlement introduced by him nor in that subsequently effected by Mr. Ramaingar was this area fully assessed. Only such portion as appeared to have been the result of *boná fide* extension of cultivation was charged, increases ascribed to more accurate measurement being allowed to be held free of further demand. No information is available as to the portion of the survey excess which was actually charged as representing *bona fide* increase of cultivation, but it may, as pointed out in paragraph 30 of Mr. Sullivan's letter, recorded in Board's Proceedings, No. 1496, dated 26th July 1881, be safely assumed that 10 out of the excess of 24 per cent. was left unassessed. In the settlement of the district now proposed the entire area according to survey will be charged, so that part of the increase of revenue now anticipated will be the result of the area originally left uncharged being now brought under assessment.

12. Both under the *Olungu* and the subsequent *Motham–faisal* and *Taram–faisal* settlements, the standard commutation price, at which the Government share of the produce was converted into money, was taken on the average at 7 annas and $8\frac{3}{8}$ pies for a *kalam*, which is a local measure equal to 27·6 Madras measures or 30·9 Imperial seers. As will be seen from the following statement, this rate is 96 per cent. below the lowest ruling price of the last thirty years. It was remarked by Mr. Sullivan in his letter above quoted (paragraph 29) that an enhancement of the commutation rate to its proper level would of itself raise the revenue by about 18 lakhs. But against this low commutation rate, the Government demand was calculated at about 47 per cent. of the gross produce, including in this percentage the value of certain village service fees resumed by Government:—

STATEMENT showing the prices of paddy ruling in Tanjore District for the last thirty years.

Faslis.	Paddy, 1st sort.	Paddy, 2nd sort.	Average value of			
			Garce.	Kalam.		
	RS.	RS.	RS.	RS.	A.	P.
1272	139	129	134	1	2	6
1273	146	139	143	1	3	9
1274	176	168	172	1	7	9
1275	190	177	184	1	9	5
1276	236	221	228	1	15	6
1277	172	157	164	1	6	8
1278	168	154	161	1	6	3
1279	163	141	152	1	5	0
1280	119	105	112	0	15	2
1281	136	123	129	1	1	10
1282	133	125	129	1	1	10
1283	142	131	136	1	2	9
1284	150	137	144	1	3	10
1285	149	136	142	1	3	7
1286*	213	199	206	1	12	5
1287*	279	243	261	2	4	0
1288*	241	220	230	1	15	9
1989	163	148	155	1	5	5
1290	144	129	136	1	2	9
1291	132	113	124	1	1	1
1292	120	105	112	0	15	2
1293	127	113	120	1	0	7
1294	184	163	173	1	7	10
1295	159	141	150	1	4	8
1296	137	123	130	1	1	11
1297	136	122	129	1	1	10
1298	147	133	140	1	3	4
1299	177	160	168	1	7	2
1300	182	163	173	1	7	10
1301	190	178	184	1	9	5

* Years of high prices.

13. At present the prevailing tenures in the district are (1) the *Motham-aisal*, and (2) the *Taram-faisal* deduced from the former. Forty-six* villages lying at the south-east of Negapatam taluk and in Tiruturaipúndi taluk are held under *Kattuguttagai* or joint lease. The soil in these villages is generally poor and the population sparse. In 1858 they were rented for fixed sums aggregating Rs. 47,316, the mirasidars being permitted to extend cultivation at their will without further charge. This arrangement is still in force, but due notice has been given to the villagers and the leases are terminable at the will of Government.

* Since reduced by survey clubbing to 43.

14. It was long contended—unfortunately with success—that the demand, reached in Tanjore under the settlements above referred to, was a fair measure of the revenue due to Government. It was admitted that the commutation rate was low, but it was argued that the Government share in the gross produce having been calculated at a higher figure than that adopted in the revised settlements of other districts, it was desirable to "let well alone" and not to disturb the present assessment. It is not necessary now to discuss how it came to pass that this policy found favour for so many years, with the result that a district which ought to have been one of the first is actually one of the last in the Presidency to be brought under the operations of this department. The argument of "let well alone" proceeded on the assumption that the gross produce adopted in the existing settlements and the apportionment of the demand on the several fields comprised in a village were based on accurate data. The baselessness of this assumption was fully discussed and exposed in the papers marginally noted, and it was ultimately decided that the district should be surveyed and settled as other districts in the Presidency have been. As stated in the opening paragraph, there is, of course, nothing in the circumstances of Tanjore to warrant its being dealt with at settlement upon other principles than those which have been generally followed by this department.

1. Letter of the Honorable Mr. Sulltvan dated 2nd June 1881, No. 1186-A—18, recorded in Board's Proceedings, No. 1496, dated 26th July 1881.
2. The Government of India letter No. 537-R, dated 15th May 1883, printed in G.O., No. 804, dated 2nd July 1884.

15. There are at present no less than 920 rates for wet land and 770 for dry, with about 750 more for garden lands, and the average rate of assessment for wet lands is lower than in most of the other settled districts. The land revenue demand now amounts to about 41 lakhs of rupees excluding water-rate, second-crop charges and miscellaneous items, &c. Mr. Clerk's scheme proposes to raise this by nearly 14½ lakhs.

16. *Communications.*—The district is traversed by numerous roads, though for want of gravel and stone most of them are unmetalled. It has a sea-board of 140 miles with sixteen sea-ports, of which Negapatam is an important centre of trade. In the matter of railways, it enjoys exceptional advantages, being served by the main line of the South Indian Railway, which runs through the important taluks of Shiyáli, Máyavaram, Kumbakónam and Tanjore, and by the branch line to Negapatam, which passes through Mánnargudi, Nannilam and Negapatam. A line from Máyavaram to Muttupet on the South Coast, which will divide the district from north to south, is now under construction and will eventually be carried on to Adirámpatnam in the taluk of Patukóta. Every taluk in the district will then be provided with railway communication.

17. *Rainfall and Irrigation.*—The average annual rainfall of the district on the figures of the last twenty years is about 45 inches. One-third of it is received during the south-west monsoon, and the remaining two-thirds during the north-east monsoon. Compared with other districts the rainfall is good, and even though the local fall run short, the Cauvery, upon which the rice crop of the delta mainly depends, has never yet been known to fail. The total wet occupied area of Government land in the district is 781,300 acres, of which nearly 732,000 acres are irrigated by the Cauvery and its branches.

18. *Regulation of Irrigation.*—A great deal has been done in the past towards the improvement of the irrigation of the delta. One of the finest and most useful works of this generation is the Vennár regulator completed in 1886, which enables the Engineers to control the discharge of river water at the grand anicut, and at other points lower down similar head-works have been constructed to regulate the flow of various minor rivers which spread out over the delta. But much in the same direction remains to be done, and 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 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. Mr. Clerk draws attention to the Manniar, a branch from the Coleroon, under which cultivation is said to have deteriorated owing to diminished supply, resulting from remediable defects in the flow of the parent stream. The Board understands that a scheme for improving the lower anicut on the Coleroon is now under preparation by the Public Works Department, and suggests that the attention of the Chief Engineer be drawn to the Deputy Commissioner's remarks. In illustration of the inadequate sums laid out upon channel improvements, it may be mentioned that in the Tanjore taluk with an annual revenue of 5¼ lakhs, only Rs. 10,000 have been spent on channels during the past ten years, *i.e.*, Rs. 1,000 a year.

19. *Irrigation Classes.*—Mr. Clerk proposes five classes for irrigation and places all the river irrigation of the delta, with the exception of a few villages in the south of the Mannárgudi taluk and two villages in Pattukótt taluk irrigated by the Pamaniar, in two classes, and considers that a difference of one class is quite sufficient to mark the variations in the character of this irrigation. The remaining three classes he applies mainly to the irrigation sources in the southern tract dependent on hill and jungle streams and on local rainfall. Ordinarily in the settlements of other districts, four classes only have been adopted. Mr. Clerk's object in introducing a fifth class for Tanjore is to bring out more prominently the wide difference between the irrigation of the same description of land from a main channel of the Cauvery and from a small rain-fed tank in the south, four classes being considered inadequate to mark this difference. He places all the small tanks of less than one month's capacity in the fifth class.

20. Under the first class the Deputy Commissioner proposed to place the river irrigation in the western portion of the district, *i.e.*, the northern part of the Tanjore taluk, the whole of the Kumbakónam taluk with the exception of 28 villages in the north-east corner irrigated by the Manniar, and the greater portion of the Nannilam taluk. Under the second class he would place the 28 villages in Kumbakónam taluk above excepted, the remaining portion of the Nannilam taluk, and the whole of Máyavaram, Shiyáli, Negapatam, Mannárgudi and Tiruturaipúndi with the exception of some villages in the last two taluks.

21. Messrs. Renga Chariar and Krishnamurti Iyengar, under whose supervision the taluks of Nannilam, Negapatam and Tiruturaipúndi have been classified, consider that the irrigation in parts of the last two taluks is not good enough for the second class, and Mr. Thomson, the Acting Collector, has recorded his opinion that two classes for the river irrigation are altogether inadequate. Mr. Renga Chariar considered that the irrigation in the southern portion of the Negapatam taluk under the seven streams marginally noted affecting 55 villages should be placed in the third class, but Mr. Krishnamurti Iyangar, who has succeeded him in the charge of No. II Party, thinks that up to the point where these streams are crossed by the Kilpaluvúr-Tiruturaipúndi road the irrigation is quite good enough for the second class. Here Mr. Renga Chariar was certainly wrong.

1. Pandavayar.
2. Edayar.
3. Vellayar.
4. Pallavanar.
5. Chittár.
6. Panayar.
7. Harichandranadi.

22. The irrigation in the west of the district is admittedly superior to that in the eastern part, but, as a matter of fact, except in a few villages to the east of Shiyáli,

Máyavaram and in parts of Negapatam, Tiruturaipúndi and Mannárgudi, there is never any general deficiency of water for one crop at least throughout the delta. 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. There is, however, a difference in the fertilizing power of the water when received direct from the main stream of the Cauvery and its chief branches at the head of the delta, and it is fair that this difference should be indicated in the classification of the irrigation. Mr. Clerk has since placed six villages in Shiyáli and sixteen in Máyavaram in the third class and he will be instructed, when introducing the settlement, to transfer to a lower class than the second any lands which may be found to be entitled to this indulgence, or at the option of the holders to transfer them from wet to dry. It is, however, very doubtful whether the latter proposal will be accepted by the villagers.

23. An important alteration which is necessary in Mr. Clerk's classification of the irrigation is the raising of the irrigation under the South Rajan Vaikal, fed by the Coleroon, from the second to the first class. The irrigation from this channel is excellent, and Mr. Clerk's only reason for not placing it in the first class is that it will considerably raise the assessment on the lands under it. But this is unavoidable, and to place it in the second class would be wrong. Moreover, the corresponding channel, the North Rajan Vaikal, which also flows from the lower anicut on the Coleroon and irrigates lands in the Chidambaram taluk of South Arcot, has been lately placed in the first class. The irrigation under both channels is equally good; there is nothing to choose between them. Eight villages in the Máyavaram taluk and 24 in the Shiyáli taluk, comprising altogether a wet area of 17,069 acres, are irrigated by this channel.

24. The distribution of the *river-irrigated* area under the three classes, as approved by the Board, is noted below:—

First Class—

(1) The northern portion of the Tanjore taluk.
(2) The whole of the Kumbakónam taluk with the exception of 28 villages in the north-east corner irrigated by the Manniar.
(3) All the villages (139 in number) in the Nannilam taluk lying to the west of the Tiruválúr–Máyavaram road, excepting those irrigated by the Nattar Vaikal, Virandanar and Vanjiar.
(4) Eight villages in the Máyavaram taluk, and 24 in the Shiyáli taluk irrigated by the South Rajan Vaikal fed by the Coleroon.

Second Class—

(1) The 28 villages in Kumbakónam taluk irrigated by the Manniar.
(2) All the villages irrigated by the Nattar Vaikal, Virandanar and the Vanjiar in the Nannilam taluk, and also all villages in that taluk irrigated by other rivers and situated to the east of the Tiruválúr–Máyavaram road.
(3) The Shiyáli taluk with the exception of 24 villages under the South Rajan Vaikal placed in the first class and six villages near the sea coast to be placed in the third class.
(4) The Máyavaram taluk with the exception of 8 villages under the South Rajan Vaikal placed in the first class and 16 villages near the sea coast to be placed in the third class.
(5) The whole of the Negapatam taluk with the exception of 30 villages in the south-east corner of the taluk.
(6) Thirty-five villages in the north-west corner of Tiruturaipúndi taluk.
(7) The Mannárgudi taluk with the exception of a few villages in the south of it.

Third Class—

(1) Six villages near the sea coast in Shiyáli taluk.
(2) Sixteen villages near the sea coast in Máyavaram taluk.

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(3) Thirty villages in the south-east corner of Negapatam taluk.
(4) The Tiruturaipúndi taluk with the exception of 35 villages in the north-west.
(5) Two villages in Patukóta taluk irrigated by the Pamaniyar.
(6) A few villages in the south of the Mannárgudi taluk.

25. A small area of 86 acres of land in No. 71, Vaithinathanpettai village, Tanjore taluk, on which wet crops are raised by the aid of water obtained by percolation from the Cauvery has been treated by Mr. Clerk as wet, and the irrigation thus obtained has been placed in the third class. The treatment of the lands as wet is in accordance with the orders of Government in G.O., No. 513, Revenue Department, dated 19th June 1889. Supply by percolation is, however, not as reliable and effective as direct irrigation from river channels, and the Board sees no objection to such irrigation being placed in the third class. It is believed there are wet lands similarly irrigated in other parts of the Tanjore taluk and also in the Kumbakónam taluk. It is not clear how they have been dealt with. They should be treated in the same way as the 86 acres above referred to have been.

26. The irrigation sources in the southern tract consist of the following:—

Tanks, &c.	Tanjore.	Negapatam.	Mannárgudi.	Patukóta.	Total.
2nd class.—Large river-fed tanks and rain fed tanks holding more than five months' supply ..	* 8	..	..	3	11
3rd class.—Hill streams, tanks of good capacity fed thereby, spring channels, small river-fed tanks and rain-fed tanks holding between three and five months' supply	50	..	* 26	76	152
4th class.—Rain-fed tanks holding between one and three months' supply	170	1	16	67	238 } +16
5th class.—Small rain-fed tanks affording less than one months' supply	133	..		86	219 }
Total ..	361	1	42	232	636

* These 26 tanks, and one out of the eight second class tanks in Tanjore, are river fed.

27. A map showing the classification of the irrigation over the whole district accompanies these Proceedings, the 2nd, 3rd, 4th and 5th class sources, which are scattered, being exhibited by one colour, viz., Burnt Sienna. The subjoined abstract shows the wet occupied Government area in the several taluks distributed under the five classes:—

Taluks.	1st class.	2nd class.	3rd class.	4th class.	5th class.	Total.
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
Kumbakónam	100,923	13,183	..	..	..	114,106
Tanjore	65,361	2,185	5,763	9,093	2,323	84,725
Shiyáli	12,068	37,786	4,581	..	..	54,435
Máyavaram	2,973	100,678	12,052	..	..	115,703
Nannilam	77,596	55,712	..	..	..	133,308
Negapatam	..	61,342	23,370	127	..	84,839
Mannárgudi	..	69,457	17,279	1,731	1,093	89,560
Tiruturaipúndi	..	24,162	53,278	..	..	77,440
Patukóta	..	928	11,145	9,230	5,888	27,191
District ..	258,921	365,433	127,468	20,181	9,304	781,307

28. *Revenue and Survey Areas.*—The total area of Government villages including occupied and unoccupied land, inam and poramboke, for the nine taluks amounts to 1,675,520 acres according to the survey, against 1,632,417, the old paimash area. The increase in the aggregate is thus only 43,103 acres or 3 per cent. From the taluk details given in the subjoined statement, it will be seen that the only taluks which show any material variation are the more remote and backward taluks of Tiruturaipúndi and Patukóta, where there are excesses of 8 and 12 per cent. respectively. In the other taluks the difference is only 2 per cent. or less. The excess on the occupied wet area for the whole district is only 2 per cent., the difference both as regards dry and wet in the more important delta taluks being very slight. In Tiruturaipúndi, as might have been expected, there is a large increase of 31 per cent. in the occupied dry area.

Máyavaram and in parts of Negapatam, Tiruturaipúndi and Mannárgudi, there is never any general deficiency of water for one crop at least throughout the delta. 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. There is, however, a difference in the fertilizing power of the water when received direct from the main stream of the Cauvery and its chief branches at the head of the delta, and it is fair that this difference should be indicated in the classification of the irrigation. Mr. Clerk has since placed six villages in Shiyáli and sixteen in Máyavaram in the third class and he will be instructed, when introducing the settlement, to transfer to a lower class than the second any lands which may be found to be entitled to this indulgence, or at the option of the holders to transfer them from wet to dry. It is, however, very doubtful whether the latter proposal will be accepted by the villagers.

23. An important alteration which is necessary in Mr. Clerk's classification of the irrigation is the raising of the irrigation under the South Rajan Vaikal, fed by the Coleroon, from the second to the first class. The irrigation from this channel is excellent, and Mr.Clerk's only reason for not placing it in the first class is that it will considerably raise the assessment on the lands under it. But this is unavoidable, and to place it in the second class would be wrong. Moreover, the corresponding channel, the North Rajan Vaikal, which also flows from the lower anicut on the Coleroon and irrigates lands in the Chidambaram taluk of South Arcot, has been lately placed in the first class. The irrigation under both channels is equally good; there is nothing to choose between them. Eight villages in the Máyavaram taluk and 24 in the Shiyáli taluk, comprising altogether a wet area of 17,069 acres, are irrigated by this channel.

24. The distribution of the *river-irrigated* area under the three classes, as approved by the Board, is noted below :—

First Class—

(1) The northern portion of the Tanjore taluk.
(2) The whole of the Kumbakónam taluk with the exception of 28 villages in the north-east corner irrigated by the Manniar.
(3) All the villages (139 in number) in the Nannilam taluk lying to the west of the Tiruválúr–Máyavaram road, excepting those irrigated by the Nattar Vaikal, Virandanar and Vanjiar.
(4) Eight villages in the Máyavaram taluk, and 24 in the Shiyáli taluk irrigated by the South Rajan Vaikal fed by the Coleroon.

Second Class—

(1) The 28 villages in Kumbakónam taluk irrigated by the Manniar.
(2) All the villages irrigated by the Nattar Vaikal, Virandanar and the Vanjiar in the Nannilam taluk, and also all villages in that taluk irrigated by other rivers and situated to the east of the Tiruválúr–Máyavaram road.
(3) The Shiyáli taluk with the exception of 24 villages under the South Rajan Vaikal placed in the first class and six villages near the sea coast to be placed in the third class.
(4) The Máyavaram taluk with the exception of 8 villages under the South Rajan Vaikal placed in the first class and 16 villages near the sea coast to be placed in the third class.
(5) The whole of the Negapatam taluk with the exception of 30 villages in the south-east corner of the taluk.
(6) Thirty-five villages in the north-west corner of Tiruturaipúndi taluk.
(7) The Mannárgudi taluk with the exception of a few villages in the south of it.

Third Class—

(1) Six villages near the sea coast in Shiyáli taluk.
(2) Sixteen villages near the sea coast in Máyavaram taluk.

(3) Thirty villages in the south-east corner of Negapatam taluk.
(4) The Tiruturaipúndi taluk with the exception of 35 villages in the north-west.
(5) Two villages in Patukóta taluk irrigated by the Pamaniyar.
(6) A few villages in the south of the Mannárgudi taluk.

25. A small area of 86 acres of land in No. 71, Vaithinathanpettai village, Tanjore taluk, on which wet crops are raised by the aid of water obtained by percolation from the Cauvery has been treated by Mr. Clerk as wet, and the irrigation thus obtained has been placed in the third class. The treatment of the lands as wet is in accordance with the orders of Government in G.O., No. 513, Revenue Department, dated 19th June 1889. Supply by percolation is, however, not as reliable and effective as direct irrigation from river channels, and the Board sees no objection to such irrigation being placed in the third class. It is believed there are wet lands similarly irrigated in other parts of the Tanjore taluk and also in the Kumbakónam taluk. It is not clear how they have been dealt with. They should be treated in the same way as the 86 acres above referred to have been.

26. The irrigation sources in the southern tract consist of the following :—

Tanks, &c.	Tanjore.	Negapatam.	Mannárgudi.	Patukóta.	Total.
2nd class.—Large river-fed tanks and rain fed tanks holding more than five months' supply ..	* 8	..	..	3	11
3rd class.—Hill streams, tanks of good capacity fed thereby, spring channels, small river-fed tanks and rain-fed tanks holding between three and five months' supply	50	..	* 26	76	152
4th class.—Rain-fed tanks holding between one and three months' supply	170	1	16	67	238 +16
5th class.—Small rain-fed tanks affording less than one months' supply	133	..		86	219
Total ..	361	1	42	232	636

* These 26 tanks, and one out of the eight second class tanks in Tanjore, are river fed.

27. A map showing the classification of the irrigation over the whole district accompanies these Proceedings, the 2nd, 3rd,4th and 5th class sources, which are scattered, being exhibited by one colour, viz., Burnt Sienna. The subjoined abstract shows the wet occupied Government area in the several taluks distributed under the five classes :—

Taluks.	1st class.	2nd class.	3rd class.	4th class.	5th class.	Total.
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
Kumbakónam	100,923	13,183	..	..	..	114,106
Tanjore	65,361	2,185	5,763	9,093	2,323	84,725
Shiyáli	12,068	37,786	4,581	..	..	54,435
Máyavaram	2,973	100,678	12,052	..	..	115,703
Nannilam	77,596	55,712	..	..	..	133,308
Negapatam	..	61,342	23,370	127	..	84,839
Mannárgudi	..	69,457	17,279	1,731	1,093	89,560
Tiruturaipúndi	..	24,162	53,278	..	..	77,440
Patukóta	..	928	11,145	9,230	5,888	27,191
District ..	258,921	365,433	127,468	20,181	9,304	781,307

28. *Revenue and Survey Areas.*—The total area of Government villages including occupied and unoccupied land, inam and poramboke, for the nine taluks amounts to 1,675,520 acres according to the survey, against 1,632,417, the old paimash area. The increase in the aggregate is thus only 43,103 acres or 3 per cent. From the taluk details given in the subjoined statement, it will be seen that the only taluks which show any material variation are the more remote and backward taluks of Tiruturaipúndi and Patukóta, where there are excesses of 8 and 12 per cent. respectively. In the other taluks the difference is only 2 per cent. or less. The excess on the occupied wet area for the whole district is only 2 per cent., the difference both as regards dry and wet in the more important delta taluks being very slight. In Tiruturaipúndi, as might have been expected, there is a large increase of 31 per cent. in the occupied dry area.

STATEMENT showing the total area of each taluk under several heads both according to Revenue and Survey.

Taluks.	Items.	Occupied.			Unoccupied.			Total Government.	Inam.			Total area classified.	Poramboke.	Grand total.
		Dry.	Wet.	Total.	Dry.	Wet.	Total.		Dry.	Wet.	Total.			
		ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
Kumbakónam ..	As per Revenue	25,328	112,596	137,924	3,621	701	4,322	142,246	10,206	17,721	27,927	170,173	30,208	200,351
	As per Survey	25,160	114,106	139,266	3,393	692	4,085	143,351	9,862	17,908	27,770	171,121	34,383	205,504
	Difference ..	− 168	+ 1,510	+ 1,342	− 228	− 9	− 237	+ 1,105	− 344	+ 187	− 157	+ 948	+ 4,175	+ 5,123
	Percentage ..	− 1	+ 1	+ 1	− 6	− 1	− 5	+ 1	− 3	+ 1	− 1	+ 1	+ 14	+ 2
Shiyáli	As per Revenue	15,981	55,279	71,260	2,091	411	2,502	73,762	4,949	8,605	13,554	87,316	21,921	109,237
	As per Survey	15,541	54,435	69,976	1,861	402	2,263	72,239	4,871	8,358	13,229	85,468	23,780	109,248
	Difference ..	− 440	− 844	− 1,284	− 230	− 9	− 239	− 1,523	− 78	− 247	− 325	− 1,848	+ 1,859	+ 11
	Percentage ..	− 3	− 2	− 2	− 11	− 2	− 10	− 2	− 2	− 3	− 2	− 2	+ 8	..
Tanjore	As per Revenue	106,283	81,009	187,292	26,285	2,577	28,862	216,154	9,380	10,605	19,985	236,139	81,612	317,751
	As per Survey	113,632	84,725	198,357	25,774	2,610	28,384	226,741	9,700	10,814	20,514	247,255	67,824	315,079
	Difference ..	+ 7,349	+ 3,716	+ 11,065	− 511	+ 33	− 478	+ 10,587	+ 320	+ 209	+ 529	+ 11,116	− 13,788	− 2,672
	Percentage ..	+ 7	+ 5	+ 6	− 2	+ 1	− 2	+ 5	+ 3	+ 2	+ 3	+ 5	− 17	− 1
Nannilam ..	As per Revenue	12,500	131,366	143,866	1,518	416	1,934	145,800	3,874	9,784	13,658	159,458	25,281	184,739
	As per Survey	12,580	133,308	145,888	1,405	416	1,821	147,709	3,709	10,087	13,796	161,505	26,890	188,395
	Difference ..	+ 80	+ 1,942	+ 2,022	− 113	..	− 113	+ 1,909	− 165	+ 303	+ 138	+ 2,047	+ 1,609	+ 3,656
	Percentage ..	+ 1	+ 1	+ 1	− 8	..	− 6	+ 1	− 4	+ 3	+ 1	+ 1	+ 6	+ 2
Máyavaram ..	As per Revenue	22,279	113,206	135,485	2,173	254	2,427	137,912	5,766	6,470	12,236	150,148	29,289	179,437
	As per Survey	21,923	115,703	137,626	2,142	277	2,419	140,045	5,671	6,525	12,196	152,241	29,009	181,250
	Difference ..	− 356	+ 2,497	+ 2,141	− 31	+ 23	− 8	+ 2,133	− 95	+ 55	− 40	+ 2,093	− 280	+ 1,813
	Percentage ..	− 2	+ 2	+ 2	− 1	+ 9	..	+ 2	− 2	+ 1	..	+ 1	− 1	+ 1
Negapatam ..	As per Revenue	19,722	82,586	102,308	3,642	1,887	5,529	107,837	4,015	12,915	16,930	124,767	26,186	150,953
	As per Survey	19,514	84,839	104,353	3,572	1,792	5,364	109,717	3,887	12,719	16,606	126,323	27,332	153,655
	Difference ..	− 208	+ 2,253	+ 2,045	− 70	− 95	− 165	+ 1,880	− 128	− 196	− 324	+ 1,556	+ 1,146	+ 2,702
	Percentage ..	− 1	+ 3	+ 2	− 2	− 5	− 3	+ 2	− 3	− 1	− 2	+ 1	+ 4	+ 2

Statement showing the total area of each taluk under several heads both according to Revenue and Survey—*cont.*

Taluks.	Items.	Occupied.			Unoccupied.			Total Government.	Inam.			Total area classified.	Poramboke.	Grand total.
		Dry.	Wet.	Total.	Dry.	Wet.	Total.		Dry.	Wet.	Total.			
		ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
Tiruturaipúndi ..	As per Revenue	51,360	76,638	127,998	8,011	9,074	17,085	145,083	20,157	6,167	26,324	171,407	37,107	208,514
	As per Survey	67,235	77,440	144,675	7,089	7,606	14,695	159,370	22,634	6,168	28,802	188,172	36,137	224,309
	Difference ..	+ 15,875	+ 802	+ 16,677	− 922	− 1,468	− 2,390	+ 14,287	+ 2,477	+ 1	+ 2,478	+ 16,765	− 970	+ 15,795
	Percentage ..	+ 31	+ 1	+ 13	− 12	− 16	− 14	+ 10	+ 12	..	+ 9	+ 10	− 3	+ 8
Mannárgudi ..	As per Revenue	32,970	90,782	123,752	7,719	785	8,504	132,256	3,477	8,074	11,551	143,807	36,003	179,810
	As per Survey	33,370	89,560	122,930	7,364	698	8,062	130,992	3,565	8,510	12,075	143,067	41,070	184,137
	Difference ..	+ 400	− 1,222	− 822	− 355	− 87	− 442	− 1,264	+ 88	+ 436	+ 524	− 740	+ 5,067	+ 4,327
	Percentage ..	+ 1	− 1	− 1	− 5	− 11	− 5	− 1	+ 3	+ 5	+ 5	− 1	+ 14	+ 2
Patukóta	As per Revenue	29,977	25,883	55,865	8,411	2,522	10,933	66,798	747	437	1,184	67,982	33,613	101,595
	As per Survey	31,198	27,191	58,389	8,164	2,429	10,593	68,982	683	441	1,124	70,106	43,837	113,943
	Difference ..	+ 1,221	+ 1,303	+ 2,524	− 247	− 93	− 340	+ 2,184	− 64	+ 4	− 60	+ 2,124	+ 10,224	+ 12,348
	Percentage ..	+ 4	+ 5	+ 5	− 3	− 4	− 3	+ 3	− 9	+ 1	− 5	+ 3	+ 30	+ 12
Whole district ..	As per Revenue	316,400	769,350	1,085,750	63,471	18,627	82,098	1,167,848	62,571	80,778	143,349	1,311,197	321,220	1,632,417
	As per Survey	340,153	781,307	1,121,460	60,764	16,922	77,686	1,199,146	64,582	81,530	146,112	1,345,258	330,262	1,675,520
	Difference ..	+ 23,753	+ 11,957	+ 35,710	− 2,707	− 1,705	− 4,412	+ 31,298	+ 2,011	+ 752	+ 2,763	+ 34,061	+ 9,044	+ 43,103
	Percentage ..	+ 8	+ 2	+ 3	− 4	− 9	− 5	+ 3	+ 3	+ 1	+ 2	+ 3	+ 3	+ 3

N.B.—These figures do not correspond with those given in the statement appended to paragraph 60 of Mr. Clerk's report. In the latter estimated figures were given while actuals are entered in the above statement.

29. *Classification of Soils.*—The principal point for notice under this head is the application of the alluvial classes to some of the lands in the delta taluks of Tanjore, Kumbakónam, Máyavaram and Nannilam. These lands are enriched annually by the fertilizing alluvial deposits brought down by the Cauvery and its branches, and being in their composition a blend of several transported soils, it was found difficult to class them under the ordinary regar or ferruginous series, while their exceptionally fertile character rendered it necessary that they should be distinguished from and classed higher than the latter. Mr. Wilson, the then Commissioner of Settlement, inspected the soils and obtained the sanction of Government to their being classed as alluvial (G.O., Mis. No. 5535, dated 28th August 1889).

30. The alluvial soils have been divided into two classes—(1) clay and (2) loam—with five sorts in each, the first sort in the former being taken, according to the principle of the standard table of classification, to be the best land for dry, and the first sort in the latter as the best land for wet.

31. In the Tanjore and Kumbakónam taluks, the lands to the north of the Vetár have been placed in the alluvial sorts, and in Máyavaram and Nannilam more than half the taluks commencing from the west have been brought under this head. There is a marked difference between the lands to the north and south of the Vetár in the first two taluks, and though in Máyavaram and Nannilam there is no such natural line of demarcation, the alluvial characteristics are less distinct in the eastern and south-eastern parts than in the western portions of the taluks. The lands in the other taluks have all been classed under the ordinary regar, ferruginous or arenaceous series.

32. In the memorials addressed by the mirassidars to the Collector, they urge that the five sorts adopted under each of the two alluvial classes, I and II, are not enough and that the number should be increased to seven to admit of the classification being further lowered; but, as pointed out by Mr. Clerk in his letter to the Collector, No. 92 C., dated 5th June 1891, printed in Board's Proceedings, dated 7th July 1891, No. 329, the classification results show that there is very little land falling in the lower sorts, and any addition to the number for lowering the classification is uncalled for. On the other hand it will be observed from what is stated in paragraph 34 below that an extra sort is required for distinguishing the highly fertile wet lands near Tiruvádi and assessing them at an appropriately high rate.

33. The subjoined statement shows the distribution of the soils in the several taluks under the different classes and sorts so far as occupied and unoccupied Government lands are concerned.

STATEMENT showing the classification of soils (occupied and unoccupied) in the Tanjore district.

Classification.		Kumbakónam.		Shiyáli.		Tanjore.		Nannilam.		Máyavaram.		Negapatam.		Tiruturaipúndi.		Mannárgudi.		Patukóta.		Total.	
Class.	Sort.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.
1		2		3		4		5		6		7		8		9		10		11	
		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.	
1	1	26,909	19	..	..	3,274	1	2,772	2	237	..	..	..	..	..	..	..	..	..	33,192	3
	2	24,139	17	..	..	4,507	2	10,751	7	6,731	5	..	..	..	..	..	..	..	..	46,128	4
	3	10,421	7	..	..	2,280	1	16,002	10	24,887	18	..	..	..	..	..	..	..	..	52,590	4
	4	1,465	1	..	..	105	..	7,215	5	25,452	18	..	..	..	..	..	..	..	..	34,237	3
	5	394	..	..	..	74	..	1,258	1	10,093	7	..	..	..	..	..	..	..	..	11,819	1
	Total ..	63,328	44	..	..	10,240	4	36,998	25	67,400	48	..	..	..	..	..	..	..	..	177,966	15
2	1	2,779	2	..	..	* 1,734	1	2,240	2	..	..	..	..	..	..	..	..	..	..	6,753	1
	2	* 34,560	24	..	..	* 8,067	3	10,050	7	1,612	1	..	..	..	..	..	..	..	..	54,289	4
	3	11,956	8	..	..	7,158	3	22,517	15	12,875	9	..	..	..	..	..	..	..	..	54,506	4
	4	3,182	3	..	..	3,653	2	9,101	6	10,856	8	..	..	..	..	..	..	..	..	26,792	2
	5	1,258	1	..	..	1,819	1	999	1	3,003	2	..	..	..	..	..	..	..	..	7,079	1
	Total ..	53,735	38	..	..	22,431	10	44,907	31	28,346	20	..	..	..	..	..	..	..	..	149,419	12
	Total, 1 and 2 ..	117,063	82	..	..	32,671	14	81,905	56	95,746	68	..	..	..	..	..	..	..	..	327,385	27
3	1	3,666	3	7,762	11	6,468	3	7,075	5	890	1	8,857	8	957	1	7,882	6	..	..	43,557	4
	2	7,926	5	13,063	18	13,533	5	13,695	9	4,078	3	24,290	22	8,366	5	17,054	13	..	..	102,005	9
	3	7,073	5	6,357	9	8,336	4	5,897	4	7,100	5	16,244	15	21,492	13	16,412	13	..	..	88,911	7
	4	2,538	2	1,489	2	3,809	2	1,785	1	4,844	3	2,769	3	11,196	7	9,471	7	..	..	37,901	3
	5	435	..	275	..	2,406	1	..	..	1,098	1	264	..	5,366	3	3,420	3	..	..	13,264	1
	Total ..	21,638	15	28,946	40	34,552	15	28,452	19	18,010	13	52,424	48	47,377	29	54,239	42	..	..	285,638	24
4	1	423	..	1,365	2	870	..	3,779	3	120	..	1,046	1	343	..	1,142	1	..	..	9,088	1
	2	2,302	2	4,799	7	3,559	2	16,786	11	2,651	2	15,211	14	4,525	3	6,313	5	..	..	56,146	5
	3	1,335	1	6,558	9	6,434	3	12,078	9	5,534	4	14,921	13	17,166	11	9,408	7	..	..	74,334	6
	4	343	..	3,586	4	4,887	2	2,785	2	3,781	3	4,124	4	14,882	9	7,510	5	..	..	41,898	3
	5	209	..	1,229	2	1,967	1	826	..	706	1	756	1	4,817	3	3,690	3	..	..	14,200	1
	Total ..	4,612	3	17,537	24	17,717	8	37,154	25	12,792	10	36,058	33	41,733	26	28,063	21	..	..	195,666	16
	1	7	..	1,760	2	351	..	66	..	362	..	262	..	10,662	6	109	..	..	..	13,579	1
	2	..	..	2,105	3	192	..	..	..	585	..	183	..	16,272	11	73	..	..	..	19,410	2
	3	31	..	673	1	551	..	..	..	396	..	8	..	7,396	5	..	..	..	..	9,055	1
	4	..	..	468	1	644	..	..	..	142	..	..	..	1,300	1	182	..	..	..	2,736	..
	5	..	..	72	..	91	..	..	..	66	..	..	..	1,136	1	..	..	..	..	1,365	..
	Total ..	38	..	5,078	7	1,829	1	66	..	1,551	1	453	..	36,766	24	364	..	..	..	46,145	4
	Total of 3, 4 and 5 ..	26,288	18	51,561	71	54,098	24	65,672	44	32,353	24	88,935	81	125,876	79	82,666	63	..	..	527,449	44

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* Of the area of 1,734 acres shown under 2-1 in Tanjore, the Board proposes to transfer acres 1,639 to an extra sort 2-1A and to charge them 14 rupees per acre, the lands being exceptionally good. Also out of the areas shown under 2-2 in Kumbakónam and Tanjore, the Board proposes to transfer 8,000 acres to 2-1—(*vide* paragraphs 34 and 56 of the Proceedings).

Statement showing the classification of soils (occupied and unoccupied) in the Tanjore district—*cont.*

Classification.		Kumbakónam.		Shiyáli.		Tanjore.		Nannilam.		Máyavaram.		Negapatam.		Tiruturaipúndi.		Mannárgudi.		Pattukóta.		Total.	
Class.	Sort.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.
1		2		3		4		5		6		7		8		9		10		11	
		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.	
7	1	..	..	..	..	4,468	2	..	..	..	..	..	..	176	..	921	1	733	1	6,298	1
	2	..	..	..	..	13,566	6	..	..	..	..	..	..	882	1	2,674	2	3,072	4	20,194	2
	3	..	..	..	..	26,954	12	..	..	..	..	..	..	1,908	1	3,323	2	8,832	13	41,017	3
	4	..	..	..	..	17,665	8	..	..	..	..	..	..	1,203	1	4,689	4	8,005	12	31,562	3
	5	..	..	..	..	6,294	3	..	..	..	..	..	..	429	..	2,890	2	6,213	9	15,826	1
	Total ..	..	..	..	..	68,947	31	..	..	..	..	..	..	4,593	3	14,497	11	26,855	39	114,897	10
8	1	..	..	..	..	20,824	9	..	..	..	..	..	..	3,611	2	12,999	10	10,942	16	48,376	4
	2	..	..	..	..	22,118	10	..	..	..	..	..	..	3,454	2	13,200	10	14,739	21	53,511	4
	3	..	..	..	..	16,852	7	..	..	..	..	..	..	267	..	6,438	5	8,338	12	31,895	3
	4	..	..	..	..	6,533	3	..	..	..	..	..	..	..	..	805	1	3,895	6	11,233	1
	5	..	..	..	..	4,698	2	..	..	..	..	..	..	390	..	387	..	2,225	3	7,700	1
	Total ..	..	..	..	..	71,025	31	..	..	..	..	..	..	7,722	4	33,829	26	40,139	58	152,715	13
	Total, 7 and 8 ..	..	..	..	..	139,972	62	..	..	..	..	..	..	12,320	7	48,326	37	66,994	97	267.612	23
12	1	..	..	2,425	3	..	..	16	..	370	..	338	..	55	..	..	..	31	..	3,235	..
	2	..	..	3,170	5	..	..	87	..	1,484	1	1,966	2	1,041	1	..	..	64	..	7,812	1
	3	..	..	3,550	5	..	..	29	..	1,188	1	1,240	1	3,559	2	..	..	85	..	9,651	1
	Total ..	..	..	9,145	13	..	..	132	..	3,042	2	3,544	3	4,655	3	..	..	180	..	20,698	2
13	*1*	..	..	1,317	2	..	..	..	..	1,733	1	6,250	6	7,588	5	..	..	73	..	16,961	1
	2	..	..	3,435	5	..	..	..	..	3,928	3	5,092	5	5,092	3	..	..	..	..	17,547	2
	3	..	..	3,312	4	..	..	..	..	2,096	1	2,882	2	2,714	2	..	..	..	..	11,004	1
	Total ..	..	..	8,064	11	..	..	..	..	7,757	5	14,224	13	15,394	10	..	..	73	..	45,512	4
14	1	..	..	363	1	..	..	..	..	..	..	261	..	388	..	..	..	39	..	1,051	..
	2	..	..	841	1	..	..	..	..	759	1	978	1	624	1	..	..	76	..	3,278	..
	3	..	..	2,265	3	..	..	..	..	388	..	1,775	2	113	..	..	..	1,620	2	6,161	..
	Total ..	..	..	3,469	5	..	..	..	..	1,147	1	3,014	3	1,125	1	..	..	1,735	2	10,490	..
	Total, 12, 13 and 14 ..	..	..	20,678	29	..	..	132	..	11,946	8	20,782	19	21,174	14	..	..	1,988	3	76,700	6
	Grand Total ..	143,351	100	72,239	100	226,741	100	147,709	100	140,015	100	109,717	100	159,370	100	130,992	100	68,982	100	1,199,146	100

The figures show that 82 per cent. of the total area in Kumbakónam, 68 per cent. in Máyavaram, 56 per cent. in Nannilam and 14 per cent. in Tanjore are placed under the alluvial series. The percentage is heaviest in Kumbakónam. Mr. Thomson, the Acting Collector, and Mr. Venkasami Row urge that a large portion of the alluvial area is apparently over-valued, while they think that more land might be placed in the highest sort for wet, viz., 2–1, than has been done. Their remarks refer to the classification results of Tanjore, Kumbakónam and Shiyáli. The figures in the following abstract show the proportion of the alluvial area under each sort for the four taluks in which lands have been classified under this series:—

Classification.		Kumbakónam.		Tanjore.		Nannilam.		Máyavaram.	
Class.	Sort.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.
		ACS.		ACS.		ACS.		ACS.	
I	1	26,909	23	3,274	10	2,772	3	237	..
	2	24,139	21	4,507	14	10,751	13	6,731	7
	3	10,421	9	2,280	7	15,002	18	24,887	26
	4	1,465	1	105	..	7,215	9	25,452	27
	5	394	..	74	..	1,258	2	10,093	10
	Total ..	63,328	54	10,240	31	36,998	45	67,400	70
II	1	2,779	2	1,734	5	2,240	3	..	..
	2	34,560	30	8,067	25	10,050	12	1,612	2
	3	11,956	10	7,158	22	22,517	28	12,675	14
	4	3,182	3	3,653	11	9,101	11	10,856	11
	5	1,258	1	1,819	6	999	1	3,063	3
	Total ..	53,735	46	22,431	69	44,907	55	28,346	30
	Total, Classes I and II ..	117,063	100	32,671	100	81,905	100	95,746	100

34. A large area of land originally placed in 2–1 in the Kumbakónam taluk has been reduced by the Deputy Commissioner to 2–2, as he wished to confine the highest classification to the superior lands in Tanjore taluk near Tiruvádi, comprised in the tract known as "the breast of Tanjore," and to make a distinction between the maximum assessment rates for Tanjore and Kumbakónam. Having regard however to the general consensus of opinion respecting the superior fertility of the lands in the above tract, the Board thinks that the best lands in it may be thrown into an extra sort by themselves, subject to a wet rate of Rs. 14 per acre., the proposed rate of Rs. 12 being too low, and that some of the lands in that tract now placed in 2–2 together with a portion of the lands in Kumbakónam, reduced by the Deputy Commissioner to 2–2, might be raised to 2–1. This would not only not affect the distinction sought to be maintained between the maximum assessment rates of the two taluks, but also bring under the proposed rate of Rs. 12 a more appreciable area than would be the case under Mr. Clerk's proposals. The Deputy Commissioner is requested to work out from the classification maps and registers in his possession the areas that would fall to be thus treated and report the result in taluk detail, showing at the same time the present classification of the lands and the revenue assessment payable thereon.

35. Turning to the complaint that a large area has been over-valued, it is observed that the proportion of highly assessed area is highest in Kumbakónam taluk. In Nannilam also the proportion is somewhat high. It seems desirable that the increase on both these taluks should be moderated and the necessary relief may be given when finally passing the financial result statements at the time of settlement. Taking the alluvial area alone into consideration, the Tanjore taluk shows a larger proportion of highly assessed area than the Nannilam taluk, but the total alluvial area in Tanjore taluk is very small, being only 32,671 acres against 81,905 acres in Nannilam.

36. The classification under the ordinary series of the remaining lands in the four taluks above referred to and of the lands in the other five taluks of the district calls for no remarks.

37. *Grouping of Dry Lands.*—Mr. Clerk proposes to place in the first group all the dry lands in the district excepting those in the Patukóta taluk, the southern portion of the Tanjore taluk and 23 villages of the Mannárgudi taluk, to which latter he would apply the second group. Messrs. Rengachariar and Krishnamurti Iyengar would add to the second group the 43 Kattuguthagai villages situated near the sea-coast in the Negapatam and Tiruturaipúndi taluks. The Board approves of this proposal. The tracts which will be placed in the second group are on the whole in a backward condition both as regards facilities of communication, general prosperity and the character of the soils.

38. *Standard Crops.*—For wet lands, irrigated paddy will, of course, be the standard crop. For dry lands Mr. Clerk takes ragi, cumbu and varagu in equal proportions. Ragi and cumbu are high priced grains and are almost of the same value. The price of varagu is low and about half of that of the other two. In merging crops of corresponding values, therefore, the areas under the more valuable crops have been divided equally between ragi and cumbu, and a distribution thus made of the average cropped area of the district, other than that under paddy, for the 5 years ending 1889–90 gives the following results:—

—	Ragi.		Cumbu.		Varagu.		Total.	
	Area.	Percentage.	Area.	Percentage.	Area.	Percentage.	Area.	Percentage.
	ACRES.		ACRES.		ACRES.		ACRES.	
Ragi	33,805	9·6	..	..	..	..	33,805	9·6
Cumbu	..	..	30,818	8·8	..	..	30,818	8·8
Varagu	..	..	..	..	80,674	23·0	80,674	23·0
Paddy, unirrigated	72,935	20·8	..	..	..	..	72,935	20·8
Oil-seeds	..	..	37,854	10·8	..	..	37,854	10·8
Topes	..	..	..	..	20,312	5·8	20,312	5·8
Pulses	..	..	19,683	5·6	..	..	19,683	5·6
Cholum	..	..	16,340	4·7	..	..	16,340	4·7
Plantains	11,827	3·4	..	..	..	..	11,827	3·4
Condiments and spices ..	..	..	8,197	2·3	..	..	8,197	2·3
Vegetables	3,759	1·1	..	..	..	..	3,759	1·1
Cotton	..	..	3,437	1·0	..	..	3,437	1·0
Dyes	..	..	3,028	0·9	..	..	3,028	0·9
Starches	..	..	..	..	2,501	0·7	2,501	0·7
Drugs	..	..	..	..	1,733	0·5	1,733	0·5
Sugarcane	1,036	0·3	..	..	..	..	1,036	0·3
Thenai, samai and other cereals	..	..	..	..	2,210	0·7	2,210	0·7
Waste								
Total ..	123,362	35·2	119,357	34·1	107,430	30·7	350,149	100·0

The area under "varagu" is somewhat less than one-third of the total, but as the superior padugai lands on which the more valuable crops, such as plantain, &c., are raised will be rated specially, the acceptance of varagu to represent one-third of the proportion is only fair. Taking ragi, cumbu and varagu by themselves, the area under the first two is less than that under the last.

39. *Commutation Prices.*—Mr. Clerk deduces the commutation rates from the prices of the twenty recent years, namely fasli 1277 (1867–68) to fasli 1286 (1876–77), and fasli 1289 (1879–80) to 1298 (1888–89), omitting between the two periods fasli 1287 (1877–78) and fasli 1288 (1878–79), on the ground that these two years were famine years and that prices ruled exceptionally high in them. But they were not famine years so far as the district itself was concerned. In both the years the seasons opened favorably, and, though the crops in some parts of the district suffered from subsequent excessive rains in one of them and from a somewhat inadequate rainfall in the other, on the whole fairly good outturns were secured, and the high prices which ruled were due to the scarcity elsewhere which proved a source of advantage to the district. The two fasli years above referred to run into the three calendar years 1877, 1878, 1879, and the water register maintained at the upper anicut works on the Cauvery shows that in these years the quantity of water which flowed down the river was 281,179, 257,888 and 303,290 millions of cubic feet, respectively, against an average of 276,326 millions of cubic feet, calculated on the figures of 16 years from 1876 to 1891, omitting 1882 when, owing to high floods, the total quantity of

water which passed down the river reached the high figure of 567,829 millions of cubic feet. So far as the delta portion of the district is concerned, the bulk of the cultivation is wet and this is dependent for the most part on rivers which have never been known to fail. As indicating that the water available for irrigation is generally sufficient, the Board would mention that the average amount of annual remissions for the whole district for six years (faslis 1295 (1885–86) to 1300 (1890–91) on account of waste, *shavi* (withered crop), and *Tirvakammi* (difference between wet and dry assessment) has been only Rs. 10,456. Such a thing as famine due to drought and to failure of water in the rivers is practically unknown except in the southern portion of the district. So far as the delta portion of the district is concerned, it is not too much to say that every season of scarcity in other parts of the Presidency is a source of great profit to the land-holders of Tanjore. In February last when the plains of the Deccan were bare, famine works were being carried on and kitchens were being freely opened, the Acting Commissioner visited Tanjore where the harvest was going on as usual and hundreds of thousands of acres of splendid rice crops were being reaped. The only variation from a normal season was this, the price of the crop was nearly double. The extremity of other districts is the opportunity of a district like this, and it may be doubted whether the *raison d'etre* for excluding "famine prices" in calculating the commutation rate exists at all in Tanjore. As, however, it is the rule to exclude them, the rule has been observed, but it must be borne in mind that the land-holders in the delta will benefit largely thereby.

The Ceded district distress was purely local.

Why same delta

40. The mirassidars, who must for this purpose be understood to be the holders of land in the delta, would wish apparently to exclude from calculation every year in which prices rule at all high, maintaining that such prices affect them adversely and that such years imply unfavorable seasons. The answer to this is that high prices of rice do not injure those who grow for their own consumption, and admitting, for the sake of argument, that the outturn is below the average, high prices tend to compensate for short crop. Moreover, allowance is made for vicissitudes of seasons, which is a sufficient reason for rejecting this preposterous claim.

41. However, Mr. Clerk's list includes prices only up to fasli 1298. Prices for faslis 1299, 1300 and 1301 are now available. In the first two of these years the seasons in the district were not all that could be desired, and there was also drought for part of the fasli year 1300 in Patukóta, but on the whole these years were not bad. Fasli 1301, on the other hand, was a very favorable year. Eighty per cent. of the wet land yielded "a full crop and the late harvest in the dry taluks was excellent." Nevertheless prices in all these three years ruled high, and they were highest in the last year which was the most favorable. This was due to the drought and scarcity in other parts of the Presidency. Though the prices of these years are high they are much below those of fasli 1286, to the inclusion of which the strongest objection is raised, and it appears to the Board that in calculating the commutation rate the above three years may be included in the list in lieu of faslis 1277, 1278 and 1286, thus bringing down the calculation to the latest date. This alteration, however, does not affect the commutation rates arrived at by Mr. Clerk for allowing 10 per cent. for merchants' profits as was done by him, the resulting averages compare as noted below with his figures.

STATEMENT showing prices per garce of the standard grains.

Faslis.	Paddy. 1st sort.	Paddy. 2nd sort.	Paddy. Average.	Cumbu.	Ragi.	Varagu.	Remarks.
	RS.	RS.	RS.	RS.	RS.	RS.	
1279	163	141	152	131	154	91	
1280	119	105	112	95	112	61	
1281	138	123	129	130	124	65	
1282	133	125	129	145	134	73	
1283	142	131	136	161	157	85	
1284	150	137	144	159	159	93	
1285	149	130	142	161	149	92	
1286	213	199	206	254	249	137	Years of high prices.
1287	279	243	261	335	325	158	
1288	241	220	230	280	274	166	
1289	163	148	156	177	180	111	
1290	144	129	136	150	146	84	
1291	132	113	124	130	119	82	
1292	120	105	112	125	118	68	
1293	127	118	120	131	119	75	
1294	184	163	173	187	178	113	
1295	159	111	150	190	175	99	
1296	137	123	130	142	146	71	
1297	136	122	129	163	152	78	
1298	147	133	140	170	157	83	
1299	177	160	168	184	178	98	
1300	182	163	173	189	182	124	
1301	190	178	184	216	228	128	
Total of 20 years excluding the years of high prices, 1286 to 1288.	2,990	2,689	2,839	3,159	3,066	1,773	
	Average ..		142	158	153	89	
	Deduct 10 per cent. for merchants' profits. ..		14	16	15	9	
	Commutation rates ..		128	142	138	80	
	Mr. Clerk's average of 20 years from faslis 1277 to 1286 and 1289 to 1298 less 10 per cent. for merchants' profits ..		128	140	139	80	

42. As regards the deduction for merchants' profits, Government, in its order on the scheme for the settlement of the South Arcot district (*vide* G.O., dated 6th December 1887, No. 1134), directed that the allowance should be raised from 10 to 15 per cent. to afford security to the ryots, as prices of recent years were relied on to arrive at the commutation rates. Making a deduction at this rate, the net rates stand as noted below and the Board recommends their adoption:—

—	Average of 20 years' prices per garce.	Deduct 15 per cent. for merchants' profits.	Net commutation rates per garce.	Rate per local kalam of 27⅜ Madras measures		
	RS.	RS.	RS.	RS.	A.	P.
Paddy	142	21	121	1	0	8
Cumbu	158	24	134	1	2	6
Varagu..	89	13	76	0	10	6
Ragi	153	23	130	1	1	11

157-22. 13

43. Objection has been taken to prices ruling in the seaport towns of the district and of months other than the ryots' selling months being included in calculating the commutation rates But the obvious answer to this is that the seaports are all of them so well connected by roads with the interior, and the kistbandi or the instalments in which the Government dues should be paid are now so arranged, that there is nothing to prevent the ryots from disposing of their produce to the best advantage, and there is no reason whatever for ignoring the facilities which the district enjoys in these respects. In this connection it may be remarked that this year, although a good deal of grain left the district immediately after the

The Kistbandi
needs revision.
[illegible] Samba
Kist in Jan.? ?

harvest, the Acting Commissioner observed in April that no grain was moving by rail and in reply to inquiries was told that grain was being held up in prospect of rising prices. The highest price reached (in June last) was Rs. 1-11-2 a kalam.

44. Calculating on the prices of what the Collector calls the ryots' selling months in sixteen years when prices were not high, Mr. Thomson arrives at a commutation rate of Rs. 1-0-11. The rate proposed by the Board is less than this by 3 pies. During the last 30 years the price of paddy has fallen below this proposed rate in only 2 years, faslis 1280 and 1292, and that by 9 per cent. only in both years.

45. The question of framing separate commutation rates for the southern part of the district has been carefully considered, and the Board is of opinion that this is not desirable. As regards the taluk of Patukóta the rate for paddy would be slightly raised (some Rs. 2 a garce) and a corresponding reduction would have to be made in the delta, but doubtless this difference, which is not great, will practically disappear with the opening of the Mutupet Railway. As regards dry grains also, the price of varagu, which occupies by far the largest area, comes out higher for Patukóta than for the delta, Rs. 80 against Rs. 73. For cumbu and ragi the prices are lower in Patukóta, being Rs. 110 and Rs. 122 against Rs. 138 and Rs. 133, respectively, but as the whole of the southern tract is placed in the 2nd group as regards dry, it seems unnecessary to make any distinction in commutation rates generally.

46. *Grain outturns—Wet lands.*—The grain outturns adopted by Mr. Clerk for purposes of assessment are based on crop experiments made by him in the district. In this respect Tanjore has been treated differently from other districts recently settled, where the outturns were calculated from the figures adopted in the adjoining districts, no fresh experiments being made. The experiments in Tanjore were made in three seasons, viz., in February 1890, in October 1890, and again in February 1891. On the first and last occasions samba crops were dealt with, and in October 1890 kar crops. The first season was not quite favorable owing to the failure of the north-east monsoon, and Mr. Clerk has, in consequence, added 25 per cent. to the results of the experiments then made. The Collector and the mirasidars object to the results thus enhanced, and to the experiments made with kar crops, which generally yield more than samba, being relied upon. These objections do not, however, apply to the experiments made in February 1891, and judging from the results obtained, it appears to the Board that, far from the outturns adopted by Mr. Clerk being too high, they are, as regards the best description of land, and as regards the inferior sorts at the bottom of the scale, too low.

In paragraph 84 of his report Mr. Clerk points out that the outturns adopted by him are considerably lower than those of the adjoining districts of Trichinopoly, South Arcot and Madura. The minimum outturn in these districts is 312 and 400 Madras measures, against which Mr. Clerk's figure is only 200 Madras measures. For the best description of land also the outturn taken by Mr. Clerk is decidedly low. His highest figure for the best alluvial soil is 1,125 Madras measures, against 1,100 Madras measures and 1,000 Madras measures, respectively, adopted in the adjoining districts of South Arcot and Madura, and against much higher figures adopted in Coimbatore, North Arcot, Cuddapah, Kurnool and Tinnevelly, viz., 1,300 and 1,200 Madras measures, though in his scheme he grades the best land in Tanjore, viz, 2-1, two sorts higher than the best land, 4-1, in the other districts. Without altering Mr. Clerk's outturns for the intermediate tarams or classes, the Board is of opinion that the outturn for the highest and inferior soils should be raised as shewn in the following scale which will still leave the outturns for the different classes below those adopted in the adjoining districts, especially in the adjoining and recently settled district of South Arcot, except only in the case of the best description of land. For the exceptionally superior lands in the Tiruvádi tract which, as stated in paragraph 34, will be thrown into a separate sort by themselves, 1,300 Madras measures is by no means a high figure.

Comparative Statement of Outturns (Wet).

Trichinopoly. Soils.	Trichinopoly. Outturn.	Soils.	Outturn. Coimbatore.	Outturn. North Arcot.	Outturn. Madura.	Outturn. South Arcot.	Tanjore. As proposed by Mr. Clerk.	Tanjore. As proposed by the Board.
1	2	3	4	5	6	7	8	9
	M.M.		M.M.	M.M.	M.M.	M.M.	M.M.	M.M.
II-1 ..	1080	Special	..	..	..	..	..	1,300
II-2, IV-1	960	II-1	..	..	..	..	1,125	1,150
III-1, IV-2, * VII-1.	840 * 720	I-1, II-2	..	..	..	..	1,000	1,000
III-2, V-1	720	I-2, II-3, IV-1	1,200	1,200	1,000	1,100	900	900
V-2, VI-1, VII-2 *, VIII-1 *;	600 * 552	I-3, II-4, III-1, IV-2, VII-1.	1,000	1,100	900	1,000	800	800
* IV-3, VI-2 † ..	* 576 † 480	I-4, II-5, III-2, IV-3, V-1, VI-1, VII-2, VIII-1, XII-1.	900	1,000	800	900	700	700
III-3, V-3, VIII-2 ..	432	I-5, III-3, IV-4, V-2, VI-2, VII-3, VIII-2, XII-2, XIII-1.	700	865	700	800	600	600
VII-3, VIII-3 ..	312	III-4, IV-5, V-3, VI-3, VII-4, VIII-3, XII-3, XIII-2, XIV-1.	500	775	600	00	500	550
....	..	III-5, V-4, VI-4, VII-5, VIII-4, XIII-3, XIV-2.	400	680	500	600	450	500
....	..	V-5, VI-5, VIII-5, XIV-3.	300	590	400	* 550	400	450
....	..	Lowest in second class ..	300	550	400	600	350	400
....	..	Do. third " ..	300	550	400	450	300	350
....	..	Do. fourth " ..	..	600	0	400	250	300
		Do. fifth " ..	..	..	..	..	200	250

* The outturn for VII-1 was 720 only, but it was thrown into the third taram or class.
The alluvial series (I and II) relate only to Tanjore.
In Coimbatore, III and IV soils were treated alike.

47. Mr. Thomson, while admitting that the crop experiments support Mr. Clerk's rates of outturn, seems to doubt whether under the system of cultivation at present pursued in the district, the lands generally do produce as assumed. He also thinks there is some force in the contention of the ryots that the lands have deteriorated. His remarks apply to the river-irrigated tract. But Mr. Thomson's acquaintance with the district was limited, and the Board is satisfied that there is no ground whatever for the assertion that the soil has deteriorated. This alleged deterioration of the productive power of the soil is founded upon the assertion that the Cauvery and its branches bring down less silt than in former years, and that the annual quantity deposited is growing less and less. By those who have not seen the turbid freshes of these rivers flowing over the rice lands year after year, it might be inferred from these statements that the Cauvery, the Vennár, the Vetár, the Kodamurthi, &c., are in a fair way to become as colourless as a Hampshire chalk-stream. In connection with this alarming cry of deterioration of the soil, the following statement,* prepared by the Acting Commissioner, as the result of experiments made in February last by himself, is instructive.

Experiments were made on very small plots of land - 1/10 of an acre each.

Crop Experiments.

Date.	Number and name of village.	Field number.	Classification of soil.	Proposed assessment.	Present assessment.	Proposed outturn per acre.	Cut and harvested.	Mirasidar's estimate before cutting.	Olungu rate.	Actual outturn.	Mirasidar's estimate of cultivation expenses.	The Board's allowance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				RS. A.	RS. A.	M. M					RS. A.	RS A.	
10th Feb.	74 Manampandal, 2 miles east of Máyavaram.	158-A.	2 4	7 0	5 4	700	*Samba paddy*, acre ·1 = 95 Madras measures or 950 Madras measures per acre.	130 kalams a veli or 19·6 kalams or 541 Madras measures an acre.	131⅓ kalams a veli or 19·9 kalams or 549·2 Madras measures an acre.	229¼ kalams a veli or 34·7 kalams or 957·7 Madras measures an acre.	6 8	8 8	New samba is now selling at Máyavaram at Rs. 1-7-0 per kalam.
12th "	98 Tirukadaiyur, about 3 miles from coast.	382	4 3	6 0	4 0	600	*Samba paddy*, acre ·1 = 84 Madras measures or 840 Madras measures per acre.	120 kalams a veli or 18 kalams or 496·8 Madras measures an acre.	112½ kalams a veli or 17 kalams or 469·2 Madras measures an acre.	202½ kalams a veli or 30·6 kalams or 844·5 Madras measures an acre.	....	7 8	About 3 inch alluvial deposit.
16th "	177 Puraiyur, ½ mile from coast.	368	13 3	4 0	4 0	450	*Samba paddy*, acre ·1 = 94 Madras measures or 940 Madras measures per acre.	182 kalams a veli or 27·5 kalams or 759 Madras measures an acre.	....	227 kalams a veli or 34·3 kalams or 946·7 Madras measures an acre.	5 4	6 0	Tenant pays 70 kalams for ½ veli = 140 kalams a veli add 30 p.c. 42 kalams cultivator's share 182 kalams = 27½ kalams or 759 Madras measures per acre.

It may be mentioned that the plots selected were fair specimens of standing crops, neither better nor worse than hundreds of acres in the immediate vicinity. It had been asserted that deposit of silt is inappreciable in the east of the delta. Tirukadayur, the village where the second experiment was made, is some 3 miles from the sea-shore. Outside the channel-irrigated paddy fields, the soil is sand upon which hardly anything would grow. The paddy grows in deposited silt, here about 3 inches deep.

The outturn measured was equal to 840 Madras measures per acre against 600 Madras measures, the rate proposed by Mr. Clerk. In the case of Puraiyár—the plot selected being half a mile from the sea-shore, (the outturn was at the rate of 940 Madras measures per acre)—the land is held by a tenant, who pays all expenses of cultivation and gives his landlord 70 kalams of paddy for his half veli, *i.e.*, upwards of 21 rupees an acre, taking the price of the kalam at only 1 rupee. The assessment which the landlord now pays and, under the new settlement, will continue to pay, is Rs. 4 an acre. Nevertheless it is asserted that the lands in the east of the delta are being over-assessed.

Taking the
Kalam at
1-8-0 (which
is much below
the actual
selling price
[illegible])
the rent paid
is = 31½ Rs.
by the cultivator
for land which
the landlord
pays Rs. 4 an
acre for to Govt.

[illegible]

That much of the wet land is very badly cultivated admits of no doubt, and it is certain that, with higher cultivation, better results would be obtained. It is amusing to read complaints of the want of manure, when it is known that, in a town like Kumbakónam, Municipal sweepings, the accumulation of years, are lying absolutely unsaleable. During the past 5 years the five Municipalities in the district have realized the following sums. The sales in Tanjore are principally for the dry lands south of the town, though sweepings are also in demand for the rich wet lands at Tiruvadi.

Municipalities.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	RS.	RS.	RS.	RS.	RS.
Tanjore	167	913	1,734	1,714	1,718
Kumbakonam	120	117	53	282	620
Mannárgúdi	21	33	1	20	18
Máyavaram	34	74	126	103	112
Negapatam	143	71	248	180	156
Total ..	485	1,208	2,162	2,299	2,624

48. Starting from the assumption that the present average rate of assessment of wet lands in the district amounts to nearly Rs. 5 per acre, and that it represents a definite share (47 per cent.) of the gross produce, Mr. Venkasami Rao calculates that the average gross produce per acre under the existing settlement is 21·96 kalams, and he urges that this will be unduly raised by Mr. Clerk's figures. Applying the rates of outturn proposed by the Board to the total classified wet area of the district, the average arrived at is only 24 kalams or about 2 kalams more than Mr. Venkasami Rao's figure. Compared with the averages under the old "olungu" settlement (24·13 kalams), the Mottafaisal settlement of Mr. Kindersley (23·95 kalam) and the subsequent settlement of Mr. Ramaiengar (23·24 kalams), there is scarcely any increase at all. Considering the manner in which the old standards were arrived at, it must be held to be very satisfactory that the proposed rates do not enhance the average to any large extent.

Average.		Kalams.		Madras measures.
For delta	...	24·8	or	685
For non-delta	...	16·0	or	442
For the district	...	24·3	or	670

49. *Grain outturns—Dry lands.*—No crop experiments were made departmentally to ascertain the outturns of dry grains. Following, however, the results obtained by the officers of the Revenue Department, Mr. Clerk adopts figures which are considerably lower than those adopted in the settlement of the adjoining district of Trichinopoly, where the same grains were taken as standards, though the merging

of soils of equal value in that district, which was one of the first taken up for settlement, was made on a principle different from that now in force. Compared with the figures for South Arcot where cumbu and varagu only have been taken as standard crops, the outturns adopted in Tanjore in the case of cumbu show a decrease, while the figures for varagu are nearly identical except in the last three *tharams* or classes where they are again less. Mr. Clerk remarks that both the cost of cultivation and the outturns are generally higher in Tanjore than in the adjoining districts, but while in his own proposals he adopts outturns, which, if anything, are on the whole less than the figures taken in Trichinopoly and South Arcot, he allows for a larger expenditure on cultivation. The Board will not disturb the scale of outturns, but thinks that some reduction should be effected in the unduly large provision made for cultivation expenses.

very consider-
-ably less —
for [illegible]
[illegible] on
dry lands.

COMPARATIVE Statement of outturns (Dry).

Trichinopoly.				Soils.	North Arcot.			South Arcot.		Tanjore.			Remarks.
Soils.	Outturn.												
Classification.	Cumbu.	Ragi.	Varagu.		Cumbu.	Ragi.	Varagu.	Cumbu.	Varagu.	Cumbu.	Ragi.	Varagu.	
	M. M.	M. M.	M. M.		M. M.	M. M.	M. M.	M. M.	M. M.	M. M.	M. M.	M. M.	
II-1	552	576	..	I-1	..	..	..	..	..	..	..	..	
IV-1	480	504	840	I-2, II-1,	360	390	..	..	..	..	..	..	
II-2	480	480	..	I-3, II-2, III-1,	340	360	480	380	560	320	400	550	
III-1, IV-2, VII-1 †	384	408 408 †384	672 672 480 *	I-4, II-3, III-2, IV-1	300 290	320 310	489 400	340	500	290	360	500	* For the different soils. The outturns for red soils are less.
III-2, V-1	360	336	576 552	I-5, II-4, III-3, IV-2, VII-1	290 250	310 275	400 330	300	440	260	320	450	
V-2, VI-1, VII-2 ‡, VIII-1 ‡	288	288	480 ‡432	II-5, III-4, IV-3, VI, VI-1, VII-2, VIII-1, XII-1.	250 220	275 240	330 280	260	380	230	280	400	
IV-3, VI-2	240	240	384 360	III-5, IV-4, V-2, VI-2, VII-3, VIII-2, XII-2, XIII-1.	220 180	240 200	280 230	220	340	200	240	350	
III-3, V-3, VIII-2	240	240	360	IV-5, V-3, VI-3, VII-4, VIII-3, XII-3, XIII-2, XIV-1.	180 150	200 165	230 180	180	300	170	200	300	
VII-3 §, VIII-3 ‖	§216 ‖192	..	..	V-4, VI-4, VII-5, VII-4, XIII-3, XIV-2	150 130	165 135	180 160	150	270	140	160	250	
				V-5, VI-5, VIII-5, XIV-3	130 115	135 120	160 140	120	240	110	120	200	
				Lowest in second group	115	120	140	110	210	90	100	170	

Note.—Out of the three grains cumbu, ragi and varagu proposed as standard dry crops in Tanjore, cumbu was adopted as a standard dry grain in Madura, and cumbu and varagu in Coimbatore. The outturns in these districts were taken low.

50. *Cultivation expenses—Wet.*—The maximum cost of cultivation allowed for by Mr. Clerk under this head is Rs. 14. The opinion is more or less general that this is unnecessarily liberal, while the allowance made for the lower sorts of land at the bottom of the scale is inadequate. The Board has, in paragraph 46 above, slightly enhanced Mr. Clerk's figures of outturn both as regards the best lands and lands of the lower sorts. The yield is always more or less in proportion to the expenditure and care bestowed on cultivation, and the Board will not therefore reduce his maximum of Rs. 14 for cultivation expenses. But the allowance for the intermediate sorts may be slightly reduced with reference to the figures adopted in the adjoining district of South Arcot. At the same time the Board thinks that the allowance for the lower sorts of lands at the bottom of the scale should be raised. The following scale of cultivation expenses will accordingly be adopted in lieu of that proposed by Mr. Clerk, whose lowest figure hardly allows for anything beyond the cost of seed.

COMPARATIVE Statement of cultivation expenses (wet).

Trichinopoly. Soils. 1	Trichinopoly. Outturn. 2	Trichinopoly. Cultivation expenses. 3
	M. M.	RS. A. P.
II-1	1,080	6 8 0
II-2, IV-1* ..	960	6 8 0 *7 8 0
III-1, IV-2*, VII-1†	840 *720	7 4 0 *7 8 0 †5 0 0
III-2, V-1*	720	7 4 0 *7 0 0
V-2, VI-1, VII-2*, VIII-1*.	600 *552	(a) 6 2 0 5 8 0 5 0 0 4 12 0
IV-3, VI-2* ..	576 *480	6 8 0 5 8 0
III-3, V-3, VIII-2 ..	432	(a) 4 8 0 3 12 0 4 10 0
VII-3, VIII-3 ..	312	3 0 0

Soils.	North Arcot.		Coimbatore.		Madura.		South Arcot.		Tanjore. Outturn		Tanjore. Cultivation expenses	
	Outturn.	Cultivation expenses.	Outturn.	Cultivation expenses.	Outturn.	Cultivation expenses.	Outturn.	Cultivation expenses.	As per Mr. Clerk's proposals.	As per Board's proposals.	As per Mr. Clerk's proposals.	As per Board's proposals.
4	5	6	7	8	9	10	11	12	13	14	15	16
	M. M.	RS. A. P.	M. M.	RS. A. P.	M. M.	RS. A. P.	M. M.	RS. A. P.	M. M.	M. M.	RS. A. P.	RS. A. P.
II-1	..	..	..	..	..	..	..	..	(b) .. 1,125	1,300 1,150	.. 14 0 0	14 0 0 13 0 0
I-1, II-2	..	..	..	..	..	..	..	..	1,100	1,000	13 8 0	12 4 0
I-2, II-3, IV-1	1,200	12 3 0	1,200	13 2 10	1,000	13 3 5	1,100	11 10 0	900	900	12 4 0	11 0 0
I-3, II 4, III-1, IV-2; VII-1.	1,100	11 15 6	1,000	12 2 10	900	12 11 5	1,000	10 14 0	800	800	11 0 0	9 12 0
I-4, II-5, III-2, IV-3, V-1, VI-1, VII-2, VIII-1, XII-1.	1,000	11 5 5	900	12 2 10	800	11 11 5	900	9 15 0	700	700	9 12 0	8 8 0
I-5, III-3, IV-4, V-2, VI-2, V I-3, VIII-2, XII-2, XIII-1.	865	9 15 11	700	10 0 10	700	10 10 5	800	8 12 0	600	600	8 8 0	7 8 0
III-4, IV-5, V-3, VI-3, VII-4, VIII-3, XII-3, XIII-2, XIV-1.	775	9 5 0	500	8 0 10	600	9 2 5	700	7 15 0	500	550	7 4 0	7 0 0
III-5, V-4, VI-4, VII-5, VIII-4, XIII-3, XIV-2.	680	8 8 0	400	7 4 10	500	8 4 5	600	7 0 0	450	500	6 0 0	6 8 0
V-5, VI-5, VIII-5, XIV-3.	590	8 0 0	300	4 12 10	400	6 8 5	550	6 4 0	400	450	5 4 0	6 0 0
Lowest in 2nd class	550	8 0 0	300	4 12 10	400	6 8 5	500	5 8 0	350	400	5 0 0	5 8 0
Do. 3rd class	550	8 0 0	300	4 12 10	400	6 8 5	450	5 0 0	300	350	4 4 0	5 0 0
Do. 4th class	500	8 0 0	..	..	400	6 8 5	400	4 8 0	250	300	3 8 0	4 11 0
Do. 5th class	..	..	..	..	..	..	..	..	200	250	2 12 0	4 8 0

In Trichinopoly the classification was only on three sorts, &c., while in other districts it was on five sorts.

(a) Respectively for the soils grouped together.

(b) For the special rate of Rs. 14 to be applied to the lands near Tiruvadi, an outturn of 1,300 Madras measures with Rs. 14 as cultivation expenses has been adopted by the Board.

(1) The alluvial series in column 4 relate only to Tanjore.

(2) In Coimbatore III and IV soils were treated alike.

(3) For Madura the grain outturn of second class (wet) in Coimbatore and Tinnevelly was taken.

(4) For the equal soils merged together in column 1 in Trichinopoly, different outturns and cultivation expenses were adopted in some cases. The outturns and expenses allowed for the different sorts are separately noted, the soils to which they appertain being indicated by asterisks and other marks.

It will be observed that the reduction made by the Board in the allowance for the higher and intermediate sorts consists mainly in this, viz., that the amount allowed by Mr. Clerk for the next lower grade has been adopted for the next higher, and even so it will be seen that the allowances are, relatively to the outturns, higher than in South Arcot, and quite liberal as compared with Trichinopoly. In North Arcot, Coimbatore and Madura, the allowances are relatively to the outturns higher than those proposed for Tanjore, in the first-named district for the lower sorts, in the second for the intermediate sorts, and in the last throughout, but, on the whole, judging from the figures adopted for South Arcot and the methods of cultivation generally followed in Tanjore, there is no reason to think that the allowances proposed by the Board are other than quite ample. The average allowance per acre on these figures for the whole district will be Rs. 8–5–3 against an average of Rs. 7–3–6 deduced by Mr. Venkasami Rao at pages 382 to 384 of his District Manual, taking the value of paddy at almost the same figure as the commutation rate adopted by the Board.

51. *Cultivation expenses—Dry.*—As already remarked in paragraph 49, Mr. Clerk's scale of cultivation expenses for dry is unnecessarily liberal and very much in excess of that allowed for adjoining districts. The Board has made a slight reduction in the scale as noted below, which will, however, still leave it higher than that adopted in the adjoining districts.

10 p.c. for cultivation expenses of wet lands in Tanjore being higher than the [illegible]

Comparative Statement of cultivation expenses (dry).

Soils.	North Arcot.	Coimbatore.	Madura.	South Arcot.	Tanjore.		Trichinopoly.		Remarks.
					As per Mr. Clerk's proposals.	As proposed by the Board.	Soils.	Expenses.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	
I-1	..	..	..	..	..	..	II-1	4 2 8 4 0 7 ..	Cumbu. Ragi. Varagu.
I-2, II-1	4 6 10	..	..	..	..	..	IV-1	4 2 8 4 0 7 4 0 10	Cumbu. Ragi. Varagu.
I-3, II-2, III-1	4 6 10 4 1 4	3 6 4	3 6 4	3 15 0	6 8 10	5 8 0	II-2	4 2 2 4 0 4 ..	Cumbu. Ragi. Varagu.
I-4, II-3, III-2, IV-1	4 6 10 4 1 4	3 6 4	3 6 4	3 15 0	6 8 10	5 6 0	III-1, IV-2, VII-1.	.. 3 9 9 4 0 7	RS. A. P. RS. A. P. 4 1 8 4 1 7 Cumbu 4 0 7 3 7 7 Ragi 4 0 10 3 12 0 Varagu For the different soils in the taram.
I-5, II-4, III-3, IV-2, VII-1	4 1 4 3 14 6	3 6 4	3 6 4	3 15 0	6 4 10	5 2 0	III-2, V-1	.. 3 7 7 4 14 6	4 1 8 .. Cumbu. 3 7 7 .. Ragi. 4 0 7 .. Varagu. Do.
II-5, III-4, IV-3, V-1, VII-2, VIII-1, XII-1.	3 14 6 3 10 5	3 6 4	3 6 4	3 12 0	6 0 10	4 14 0	V-2, VI-1, VII-2, VIII-1.	4 1 2 3 7 7 4 0 7	RS. A. P. .. 4 1 1 4 1 1 Cumbu. 3 7 7 3 7 7 3 3 10 Ragi. 3 7 7 3 12 0 3 8 1 Varagu. Do.
III-5, IV-4, V-2 VII-3, VIII-2, XII-2, XIII-1.	3 10 5 3 4 6	3 2 4	3 2 4	3 9 0	5 4 10	4 8 0	IV-3, VI-2	3 9 2 3 3 8 3 10 0	.. Cumbu. 3 7 7 Ragi. 3 7 4 Varagu. Do.
IV-5, V-3, VII-4, VIII-3, XII-3, XIII-2 XIV-1.	3 4 6 2 13 8	2 14 4	2 14 4	3 3 0	4 10 10	4 0 0	III-3, V-3, VIII-2.	.. 3 7 7 3 10 0	.. 4 0 7 Cumbu. .. 3 3 10 Ragi. .. 3 3 10 Varagu. Do.
V-4, VII-5 VIII-4, XIII-3, XIV-2	2 13 8 2 9 6	2 10 4	2 10 4	2 13 0	4 0 10	3 6 0	VII-3, VIII-3	3 8 4	3 0 0 Cumbu. .. Ragi. .. Varagu. Do.
V-5, VIII-5, XIV-3	2 9 6 2 7 4	2 3 4	2 3 4	2 9 0	3 4 10	2 14 0	....	..	
Second group	2 7 4	..	..	2 5 0	3 0 10	2 10 0	....	..	

. The soil grouping in North Arcot differs slightly from what has been adopted in other districts.

52. *Allowance for vicissitudes of season.*—Under this head Mr. Clerk allows for a deduction of 15 per cent. throughout the district against 20 per cent. allowed in the adjoining districts of South Arcot, Madura and Trichinopoly. Mr. Thomson considers 15 per cent. insufficient for the wet and dry lands in the southern and south-eastern portions of the district. So far as the wet lands situated in the delta tract, which are irrigated by river-channels are concerned, this allowance is quite adequate. For the southern portion, where the main sources of irrigation are rain-fed tanks, and for dry cultivation throughout the district 15 per cent. seems insufficient. There is very little land left fallow, but there can be no doubt that cultivation dependent on local rainfall is less secure than that under the river-channels. The Board would, therefore, raise the allowance for the former to 20 per cent. This larger allowance, however, will not be extended to the lands in the southern tract which are irrigated by tanks fed by rivers.

[illegible] to C[illegible]

That means in 5 [illegible] the crops on these lands fail utterly & total remission is given in addition for the crop.

53. The money rates of assessment for wet and dry, deduced from the foregoing data, taking the share of Government at half of the net profits, are noted below. It will be observed that under wet there are two scales of rates, one for the river-irrigated portion of the district, and the other for the southern tract, applicable to lands dependent on rain-fed tanks and hill and jungle streams.

Wet scale applicable to lands under the Cauvery channels or Deltaic or Northern tract and to lands under river-fed tanks.

Merging of soils.											Primary tarams.	Outturn.	Value at Rs. 121 per garce.	Deduct 15 per cent. for season, &c.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Proposed rates.	Remarks.
I.	II.	III.	IV.	V.	VI.	VII.	VIII.	XII.	XIII.	XIV.										
												M.M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
..	1	..	..	..	..	..	..	..	..	..	Special	1,300	49 2 6	7 6 0	41 12 6	14 0 0	27 12 6	13 14 3	14 0 0	
1	2	..	..	..	..	..	..	..	..	..	I	1,150	43 7 9	6 8 5	36 15 4	13 0 0	23 15 4	11 15 8	12 0 0	
2	3	..	1	..	..	..	..	..	..	..	II	1,000	37 13 0	5 10 9	32 2 3	12 4 0	19 14 3	9 15 1	10 0 0	
3	4	1	2	..	..	1	..	..	..	..	III	900	34 0 6	5 1 8	28 14 10	11 0 0	17 14 10	8 15 5	9 0 0	
4	5	2	3	1	1	2	1	1	..	..	IV	800	30 4 0	4 8 7	25 11 5	9 12 0	15 15 5	7 15 8	8 0 0	
5	..	3	4	2	2	3	2	2	1	..	V	700	26 7 6	3 15 6	22 8 0	8 8 0	14 0 0	7 0 0	7 0 0	
..	..	4	5	3	3	4	3	3	2	1	VI	600	22 11 0	3 6 5	19 4 7	7 8 0	11 12 7	5 14 3	6 0 0	
..	..	5	..	4	4	5	4	..	3	2	VII	550	20 12 9	3 1 11	17 10 10	7 0 0	10 10 10	5 5 5	5 0 0	
..	..	..	..	5	5	..	5	..	..	3	VIII	500	18 14 6	2 13 4	16 1 2	6 8 0	9 9 2	4 12 7	4 8 0	
..	..	..	..	..	..	..	..	..	..	..	IX	450	17 0 3	2 8 10	14 7 5	6 0 0	8 7 5	4 3 8	4 0 0	Lowest in 1st class.
..	..	..	..	..	..	..	..	..	..	..	X	400	15 2 0	2 4 3	12 13 9	5 8 0	7 5 9	3 10 10	3 8 0	.. in 2nd ..
											XI	350	13 3 9	1 15 9	11 4 0	5 0 0	6 4 0	3 2 0	3 0 0	.. in 3rd ..

Wet scale applicable to lands in the non-deltaic tracts.

Merging of soils.									Primary taram.	Gain outturn.	Value at Rs. 121 per garce.	Deduct 20 per cent. for season, &c.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Proposed rate.	Remarks.
III.	IV.	V.	VI.	VII.	VIII.	XII.	XIII.	XIV.										
										M.M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
..	1	..	..	..	..	..	..	..	I	800	30 4 0	6 0 10	24 3 2	9 12 0	14 7 2	7 3 7	7 0 0	
1	2	..	..	1	..	..	..	..	II	700	26 7 6	5 4 8	21 2 10	8 8 0	12 10 10	6 5 5	6 0 0	
2	3	1	1	2	1	1	..	..	III	600	22 11 0	4 8 7	18 2 5	7 8 0	10 10 5	5 5 2	5 0 0	
3	4	2	2	3	2	2	1	..	IV	550	20 12 9	4 2 7	16 10 2	7 0 0	9 10 2	4 13 1	4 8 0	
4	5	3	3	4	3	3	2	1	V	500	18 14 6	3 12 6	15 2 0	6 8 0	8 10 0	4 5 0	4 0 0	
5	..	4	4	5	4	..	3	2	VI	450	17 0 3	3 6 5	13 9 10	6 0 0	7 9 10	3 12 11	3 8 0	
..	..	5	5	..	5	..	..	3	VII	400	15 2 0	3 0 5	12 1 7	5 8 0	6 9 7	3 4 9	3 0 0	Lowest in 2nd class.
..	..	..	..	..	..	..	..	..	VIII	350	13 3 9	2 10 4	10 9 5	5 0 0	5 9 5	2 12 8	2 8 0	.. in 3rd ..
..	..	..	..	..	..	..	..	..	IX	300	11 5 6	2 4 3	9 1 3	4 12 0	4 5 3	2 2 7	2 0 0	.. in 4th ..
..	..	..	..	..	..	..	..	..	X	250	9 7 3	1 14 3	7 9 0	4 8 0	3 1 0	1 8 6	1 8 0	.. in 5th ..

Dry scale applicable to the whole district.

Merging of soils.											Ragi.		Cumbu.		Varagu.		Total.	Average.	Deduct 20 per cent. for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Proposed rates.
I.	II.	III.	IV.	V.	VI.	VII.	VIII.	XII.	XIII.	XIV.	Outturn.	Value at Rs. 130 per garce.	Outturn.	Value at Rs. 134 per garce.	Outturn.	Value at Rs. 76 per garce.								
											M.M.	RS. A. P.	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.
1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7 0 0
2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5 0 0
3	2	1	..	..	..	..	..	..	..	..	400	16 4 0	320	13 6 5	550	13 1 0	42 11 5	14 3 10	2 13 7	11 6 3	5 8 0	5 14 3	2 15 2	3 0 0
4	3	2	1	..	..	..	..	..	..	..	360	14 10 0	290	12 2 4	500	11 14 0	38 10 4	12 14 1	2 9 3	10 4 10	5 6 0	4 14 10	2 7 5	2 8 0
5	4	3	2	..	..	1	..	..	..	..	320	13 0 0	260	10 14 3	450	10 11 0	34 9 3	11 8 5	2 4 11	9 3 6	5 2 0	4 1 6	2 0 9	2 0 0
..	5	4	3	1	1	2	1	1	..	..	280	11 6 0	230	9 10 2	400	9 8 0	30 8 2	10 2 9	2 0 7	8 2 2	4 14 0	3 4 2	1 10 1	1 8 0
..	..	5	4	2	2	3	2	2	1	..	240	9 12 0	200	8 6 0	350	8 5 0	26 7 0	8 13 0	1 12 2	7 0 10	4 8 0	2 8 10	1 4 5	1 4 0
..	..	..	5	3	3	4	3	3	2	1	200	8 2 0	170	7 1 11	300	7 2 0	22 5 11	7 7 4	1 7 10	5 15 6	4 0 0	1 15 6	0 15 9	1 0 0
..	..	..	..	4	4	5	4	..	3	2	160	6 8 0	140	5 13 10	250	5 15 0	18 4 10	6 1 7	1 3 6	4 14 1	3 6 0	1 8 1	0 12 0	0 12 0
..	..	..	..	5	5	..	5	..	..	3	120	4 14 0	110	4 9 8	200	4 12 0	14 3 8	4 11 11	0 15 2	3 12 9	2 14 0	0 14 9	0 7 5	0 8 0
Lowest in 2nd group.											100	4 1 0	90	3 12 4	170	4 0 7	11 13 11	3 15 4	0 12 8	3 2 8	2 10 0	0 8 8	0 4 4	0 4 0

Special rates for I·1 and I·2 = II-1 Padugai lands.

54. There will be 15 wet rates, against 13 proposed by Mr. Clerk, the alteration made by the Board consisting of the introduction of the two additional rates of Rs. 14 and Rs. 1-8-0. Under dry Mr. Clerk's rates remain unaltered, except that the Board thinks it necessary to raise his special rates for the rich *padugai* lands, 1-1, and 1-2 = 2-1, from Rs. 5 and 4 to Rs. 7 and 5, respectively. Mr. Clerk's highest wet rate of Rs. 12 and his special dry rates of Rs. 5 and 4 are on all hands admitted to be too low for the superior wet lands in the Tiruvádi tract and for the rich padugai lands classed in the highest sorts, and the Board has no hesitation in recommending for adoption the higher rates proposed by it, considering the large outturns and profits realized by the mirasidars. As illustrating the value of wet land in the neighbourhood of Tiruvádi, it may be mentioned that the Acting Commissioner was informed upon good authority that in a village some 5 miles to the north of Tanjore, 3 *velis* of land were recently sold for Rs. 26,000 or upwards of Rs. 1,300 an acre. This land is leased for 2,500 kalams of paddy, which at the low price of one rupee is equal to Rs. 126 an acre. A piece of *padugai* land in the same locality is said to be leased for Rs. 25 a *mah* — equal to upwards of Rs. 75 an acre. So far as such lands as these are concerned, there need be no precise calculation of the Government share, and although the cases cited may be extreme, it is certain that in this part of the delta land is very valuable, Rs. 4,000 and 5,000 a veli being by no means an uncommon price for wet land at Tiruvádi. The lowest rate of Rs. 1-8-0, added by the Board under the head wet, is rendered necessary by the additional allowance made for vicissitudes of season in the southern tract. A similar rate has recently been sanctioned in Bellary also, and in Tanjore the total area that will come under it is 203 acres, of which 88 acres are at present unoccupied.

55. In the classification of the alluvial dry lands no distinction has been made between the *padugai* lands lying within the flood-protection embankments of rivers and the lands situated outside these limits. Both are alluvial in their origin, but the former being subject to annual inundations are more fertile than the latter. In the absence of any distinction between the two descriptions of land, they will both have to pay the same rates of assessment. This may be somewhat hard on the lands situated outside the influence of the annual inundations, but the area concerned is small, the entire extent entered as coming under the special rates being only * 5,851 acres. Probably the whole of it could well bear the rates proposed, but a reduction of classification may be made, where necessary and practicable, at the time of settlement.

		ACRES.
* Occupied	... ...	5,169
Unoccupied	... ...	682
		5,851

56. The subjoined statements show the financial results of the application of the proposed rates to the occupied lands in the district. The areas shown under wet against the fourteen rupees' rate in Tanjore taluk, and against the twelve rupees' rate in Tanjore and Kumbakónam taluks, are approximate figures, liable to revision on receipt of the detailed information called for in paragraph 34 above. The figures entered are based on the information given in paragraphs 116 and 121 of Mr. Clerk's report; the whole of the 1,639 acres classed as 2-1 and stated in paragraph 121 to appertain to the exceptionally fertile tract near Tiruvádi in Tanjore taluk has been placed under the highest rate of Rs. 14; at the same time 3,000 acres out of the 7,067 acres placed in that taluk under 2-2, and 5,000 out of the 10,000 acres in Kumbakónam taluk reduced by the Deputy Commissioner to that sort have been raised to 2-1 or the twelve rupees' rate. The Board would have raised the whole of the reduced 10,000 acres to 2-1, but that it thinks that the increase on the Kumbakónam taluk requires to be moderated as already stated in paragraph 35 above and as further shown below:—

STATEMENT showing the financial results on occupied lands for the whole district under dry and wet under each group or class.

Dry or wet.	Group or class. Delta or non-delta.	Extent.				Assessment.									
									Difference.		Percentage.		Average rate per acre.		
		As per revenue.	As per survey.	Difference.	Percentage.	As per revenue.	As per Mr. Clerk's scale.	As proposed by the Board.	Columns 7 and 8.	Columns 7 and 9.	Columns 7 and 10.	Columns 7 and 11.	Revenue assessment on survey area.	Mr. Clerk's assessment on survey area.	Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		ACS.	ACS.	ACS.	ACS.	RS.	RS.	RS.	RS.	RS.			RS. A. P.	RS. A. P.	RS. A. P.
Whole district. Dry ..	First group	137,418	136,796	— 622	..	1,91,126	2,57,006	2,63,819	+ 65,880	+ 72,693	+ 34	+ 38	1 6 4	1 14 1	1 14 10
	Second group	178,982	203,357	+ 24,375	+ 14	1,83,647	2,03,579	2,03,579	+ 19,932	+ 19,932	+ 11	+ 11	0 14 5	1 0 0	1 0 0
	Total, Dry ..	316,400	340,153	+ 23,753	+ 8	3,74,773	4,60,585	4,67,398	+ 85,812	+ 92,625	+ 23	+ 25	1 1 8	1 5 8	1 6 0
Wet ..	Delta—														
	First class	254,754	258,921	+ 4,167	+ 2	14,67,013	21,61,047	21,80,325	+ 6,94,034	+ 7,13,312	+ 47	+ 49	5 10 8	8 5 7	8 6 9
	Second "	359,428	363,344	+ 3,916	+ 1	17,53,107	22,39,510	22,39,510	+ 4,86,403	+ 4,86,403	+ 28	+ 28	4 13 2	6 2 7	6 2 7
	Third "	109,805	110,909	+ 1,104	+ 1	3,81,627	5,02,742	5,02,742	+ 1,21,115	+ 1,21,115	+ 32	+ 32	3 7 1	4 8 6	4 8 6
	Total, Delta ..	723,987	733,174	+ 9,187	+ 1	36,01,747	49,03,299	49,22,577	+13,01,552	13,20,830	+ 36	+ 37	4 14 7	6 11 0	6 11 5
	Non-delta—														
	Second class	2,008	2,089	+ 81	+ 4	6,670	10,238	8,997	+ 3,568	+ 2,327	+ 53	+ 35	3 3 1	4 14 5	4 4 11
	Third "	15,595	16,559	+ 964	+ 6	56,672	72,273	63,792	+ 15,601	+ 7,120	+ 28	+ 13	3 6 9	4 5 10	3 13
	Fourth "	19,026	20,181	+ 1,155	+ 6	50,333	75,982	65,891	+ 25,649	+ 15,558	+ 51	+ 31	2 7 11	3 12 3	3 4 3
	Fifth "	8,734	9,304	+ 570	+ 7	15,365	30,388	25,734	+ 15,023	+ 10,369	+ 98	+ 67	1 10 5	3 4 3	2 12 3
	Total, Non-delta ..	45,363	48,133	+ 2,770	+ 6	1,29,040	1,88,881	1,64,414	+ 59,841	+ 35,374	+ 46	+ 27	2 10 11	3 14 9	3 6 8
	Total, Wet ..	769,350	781,307	+ 11,957	+ 2	37,30,787	50,92,180	50,86,991	+13,61,393	+13,56,204	+ 36·5	+ 36	4 12 5	6 8 3	6 8 2
	Total, Dry and Wet ..	1,085,750	1,121,460	+ 35,710	+ 3	41,05,560	55,52,765	55,54,389	+14,47,205	+14,48,829	+ 35	+ 35	..	..	..

57. *Increase on occupied lands.*—The total increase of revenue by settlement on the occupied lands according to the rates proposed by the Board is Rs. 14,48,829 or 35 per cent. against an increase of 3 per cent. in area. The increase is almost identical with that arrived at according to the proposals of the Deputy Commissioners, viz., Rs. 14,47,205. But taking dry and wet separately, and of the latter, the northern or the river-irrigated area distinct from the southern tract, it will be observed that the Board's proposals raise slightly the percentage of increase under dry in the first-group villages and under wet in the river-irrigated portion, while in the southern tract the increase on wet is reduced from 46 to 27 per cent. This decrease seems to the Board to be called for by a consideration of the less certain character of the irrigation in this tract.

58. The following abstract shows for each taluk separately the increase under dry and wet with the average rates of assessment under the two heads:—

Taluks.	Dry.			Wet.			Total increase.	Percentage of increase.
	Increase.	Percentage of increase.	Average rate of assessment per acre.	Increase.	Percentage of increase.	Average rate of assessment per acre.		
	RS.		RS. A. P.	RS.		RS. A. P.	RS.	
Kumbakónam	28,054	56	3 1 9	3,23,580	47	8 13 2	3,51,634	48
Tanjore	5,250	4	1 2 6	1,87,429	46	7 0 7	1,92,679	36
Shiyáli	2,113	11	1 5 6	66,432	26	5 13 3	68,545	25
Máyavaram	15,238	57	1 14 8	1,76,858	33	6 3 3	1,92,096	34
Nannilam	9,765	48	2 6 3	3,20,302	40	7 10 1	3,30,067	46
Mannárgudi	4,499	13	1 3 0	95,617	25	5 4 10	1,00,116	24
Negapatam	4,801	29	1 1 6	90,633	23	5 11 11	95,434	23
Tiruturaipúndi	17,146	31	1 1 3	82,071	28	4 13 10	99,217	28
Patukóta	5,759	23	1 0 0	13,282	17	3 6 5	19,041	18
Total ..	92,625	25	1 6 0	13,56,204	36	6 8 2	14,48,829	35

59. The average rates of assessment under each class of irrigation for wet and under the two groups for dry, the former being distinguished under the heads delta and non-delta, are noted below for each taluk separately:—

—	Kumbakónam.	Tanjore.	Shiyáli.	Máyavaram.	Nannilam.	Mannárgudi.	Negapatam.	Tiruturaipúndi.	Patukóta.	Total.
1	2	3	4	5	6	7	8	9	10	11
DRY.	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.
1st Group	3 1 9	1 9 9	1 5 6	1 14 8	2 6 3	1 7 7	1 10 9	1 5 1	..	1 14 10
2nd „	..	1 0 4	..	..	..	1 1 1	0 12 8	0 15 9	1 0 0	1 0 0
Total ..	3 1 9	1 2 6	1 5 6	1 14 8	2 6 3	1 3 0	1 1 6	1 1 3	1 0 0	1 6 0
WET.										
Delta.										
1st Class	8 14 1	8 0 7	7 1 5	8 1 4	8 5 11	..	..	..	..	8 6 9
2nd „	8 6 6	6 1 0	5 9 11	6 6 0	6 9 8	5 9 9	6 1 8	5 10 5	..	6 2 7
3rd „	..	8 0 7	4 4 0	4 5 3	..	4 6 10	4 13 1	4 8 1	4 7 0	4 8 6
Total, Delta ..	8 13 2	8 0 1	5 13 3	6 3 3	7 10 1	5 5 11	5 12 0	4 13 10	4 7 0	6 11 5
Non-delta.										
2nd Class	..	4 4 8	..	..	..	..	..	..	4 5 2	4 4 11
3rd „	..	3 15 6	..	..	..	..	..	..	3 12 8	3 13 8
4th „	..	3 4 9	..	..	..	3 1 6	3 2 11	..	3 4 3	3 4 3
5th „	..	2 12 8	..	..	..	3 1 6	..	..	2 11 2	2 12 3
Total, Non-delta ..	..	3 8 1	..	..	..	3 1 6	3 2 11	..	3 6 3	3 6 8
Total, Wet ..	8 13 2	7 0 7	5 13 3	6 3 3	7 10 1	5 4 10	5 11 11	4 13 10	3 6 5	6 8 2

The largest increase of revenue occurs in the Kumbakónam taluk and next to it in Nannilam, both yielding more than three lakhs each. After these follow Máyavaram and Tanjore which contribute nearly two lakhs each. Under dry the percentage of increase is high in Máyavaram, Kumbakónam and Nannilam, and under wet in Kumbakónam, Nannilam and Tanjore. These are the best taluks in the district, omitting, of course, from consideration the southern portion of the Tanjore taluk.

60. Judging from the average rates of assessment, the incidence is high in Kumbakónam, both under dry and wet, and next to it in Nannilam. In the delta portion of the Tanjore taluk also the wet average rate is high. The lands in the tracts referred to are more or less uniform in character and generally superior, and a large increase on them cannot be avoided. But, as already remarked in paragraph 35, the classification of soils in Kumbakónam, and to some extent also in Nannilam, appears to be susceptible of reduction, and it will be seen from the subjoined abstract comparing the areas falling under the several money-rates that compared with other taluks a large proportion has in these two taluks been placed under the higher rates. Nearly 81 per cent. of the total wet area in Kumbakónam, 54·3 per cent. in Nannilam, and 42·1 per cent. in Tanjore are assessed at Rs. 8 and above, against 15·1 per cent. in Máyavaram, 7·7 per cent. in Shiyáli, and 1 per cent. and less in the other taluks.

PERCENTAGE of area placed under the several money-rates in the different taluks.

Money-rates.	Kumbakónam.	Tanjore.	Shiyáli.	Máyavaram.	Nannilam.	Mannárgudi.	Negapatam.	Tiruturaipúndi.	Patukóta.	Total.
Wet.										
RS. A. P.										
14 0 0 ..	..	2·0	..	..	..	..	..	..	..	0·2
12 0 0 ..	5·5	3·5	..	..	1·3	..	..	..	..	1.4
10 0 0 ..	31·1	8·5	..	..	6·6	..	..	..	..	6·6
9 0 0 ..	28·4	12·7	0·8	2·1	19·2	..	..	..	..	9·2
8 0 0 ..	15·9	15·4	6·9	13·0	27·2	1·0	1·1	0·3	..	11·3
7 0 0 ..	10·5	21·5	23·0	28·3	24·5	13·6	22·3	3·9	..	18·2
6 0 0 ..	6·4	11·0	29·7	26·9	14·4	26·8	36·9	14·6	..	19·2
5 0 0 ..	2·0	4·0	18·9	16·3	5·3	26·8	23·9	28·4	0·8	13·9
4 8 0 ..	0·2	2·3	11·7	8·1	1·5	18·2	12·7	33·6	9·0	9·6
4 0 0 ..	..	4·3	5·7	3·8	..	8·5	2·4	17·5	22·4	5·2
3 8 0 ..	..	7·5	2·5	1·5	..	3·1	..	1·6	29·0	2·8
3 0 0 ..	..	5·5	0·8	..	..	0·9	..	0·1	20·4	1·5
2 8 0 ..	..	1·6	..	..	..	1·0	0·6	..	1·6	0·7
2 0 0 ..	..	0·2	..	..	..	0·1	0·1	..	5·5	0·2
1 8 0 ..	..	..	..	..	..	..	..	..	0·3	..
Total ..	100	100	100	100	100	100	100	100	100	100

Money-rates.	Kumbakónam.	Tanjore.	Shiyáli.	Máyavaram.	Nannilam.	Mannárgudi.	Negapatam.	Tiruturaipúndi.	Patukóta.	Total.
					Dry.					
RS. A. P.										
7 0 0 ..	5·7	0·1	..	.	..	..	..	..	..	0·5
6 0 0 ..	9·0	0·3	..	1	6	..	..	..	..	1·0
3 0 0 ..	47·3	1·1	2	7	17	..	1	..	..	5·0
2 8 0 ..	21·3	1·8	7	25·5	29	1	2	..	..	5·0
2 0 0 ..	11·0	2·7	9	26·0	28	5	10	2	..	6·0
1 8 0 ..	5·0	10·8	23	14·0	14	11	10	9·5	1	10·0
1 4 0 ..	0·3	30·0	21	10·0	4	39	7	28·0	31	21·5
1 0 0 ..	0·4	32·0	23	12·5	2	34	30	40·5	44	30·0
0 12 0 ..	..	17·7	9	3·0	..	11	26	16·0	17·2	14·0
0 8 0 ..	..	3·0	6	1·0	..	1	11	3·0	5·5	3·0
0 4 0 ..	..	0·5	..	..	..	..	3	1·0	1·3	1·0
Total ..	100	100	100	100	100	100	100	100	100	100

61. Mr. Clerk has conclusively shown that a large increase of revenue is due to Government on this district, and the Board has little to add to what he says on the subject. The district was undoubtedly lightly assessed and has not hitherto contributed its fair quota to the State. In the course of the settlement numerous inequalities in the existing assessments have been observed between villages adjoining each other and similarly circumstanced. After giving the matter the fullest consideration, the Board has no hesitation in saying that the proposed increase is amply justified by the circumstances of the district. According to the proposals now submitted, the average rate of assessment per acre for wet land in the delta portion of the district will be only Rs. 6·71 against Rs. 7·43 under the Srívaikuntham anicut, Rs. 6·32 under the Godávari, and Rs. 5·87 under the Kistna—*vide* Board's Proceedings, No. 220, dated 18th July 1890. Considering that the present rates under the Godávari and Kistna are low, because the additional revenue under the anicuts is levied in the form of a water rate added to the dry assessment and not as a consolidated wet assessment based upon the productive power of the land, the Board is of opinion that the rates proposed for Tanjore are moderate. Nevertheless the increase is undoubtedly large and considering that this is in great measure due to the classification of lands in certain taluks under the alluvial series, a classification which is correct though now introduced on a large scale for the first time, the Government may be disposed to forego a part of the increase anticipated. It is chiefly in the taluk of Kumbakónam that concession seems called for, but some reduction may also be necessary in Máyavaram and Nannilam. As is usually the case when settlement is actually introduced, some reductions may be expected in all taluks, but if the total increase of revenue upon the whole district do not exceed 12½ lakhs of rupees (say 30 per cent.), the Board is convinced that there cannot be any reasonable ground for complaint. It may be mentioned that the representative men among the mirassidars, with whom the Acting Commissioner has been in frequent communication on the subject, have always conceded that they were prepared for an increase of 10 lakhs upon the present revenue, but they were naturally alarmed at a scheme, which, before the classification of all the taluks was completed, estimated the probable increase at 18 lakhs.

62. The Board has indicated above the taluks in which chiefly the anticipated increase should be moderated. The Deputy Commissioners will be requested, when preparing the final financial statements of individual villages, to consider carefully in what cases relief may be granted, and submit them for the sanction of the Board.

63. In no small number of holdings the increase in assessment will exceed 100 per cent. When this is the case, it follows that the landholders have hitherto been assessed at absurdly low rates, and there is of course nothing unreasonable in requiring them now to pay the same as others; but, to avoid any appearance of hardship, the Board would recommend that the rule regarding gradual increments be so far relaxed that in the cases contemplated above, *i.e.*, when the increase is more than double, the instalments be augmented to 12. The scale would then be—

Increase of—
25 to 50 per cent. to be made up in 4 yearly instalments.
50 to 100 per cent. „ 8 „
100 and upwards „ 12 „

64. *Unoccupied lands.*—The subjoined abstract shows the extent and assessment of cultivable land available for future occupation in the several taluks:—

Taluks.	Wet.				Dry.		Total.	
	Delta.		Non-delta.		Extent.	Assessment.	Extent.	Assessment.
	Extent.	Assessment.	Extent.	Assessment.				
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Kumbakónam	692	6,443	..	..	3,394	10,151	4,086	16,594
Tanjore	387	2,693	2,223	6,471	25,773	20,028	28,383	29,192
Shiyáli	402	1,863	..	..	1,861	2,024	2,263	3,887
Máyavaram	277	1,486	..	..	2,142	3,435	2,419	4,921
Nannilam	416	3,238	..	..	1,404	2,929	1,820	6,167
Mannárgudi	604	2,570	94	232	7,364	6,862	8,062	9,664
Negapatam	1,791	7,610	1	3	3,572	3,296	5,364	10,909
Tiruturaipúndi	7,606	29,345	..	..	7,089	6,108	14,695	35,453
Patukóta	17	69	2,412	6,038	8,165	4,407	10,594	10,514
Total ..	12,192	55,317	4,730	12,744	60,764	59,240	77,686	1,27,301

65. In the statement given below, the average rates of assessment per acre for the unoccupied lands are compared with similar figures for lands occupied in the several taluks under dry and wet. It will be observed that the rates for unoccupied lands are uniformly lower than for occupied lands, except under wet in the Kumbakónam and Nannilam taluks. The areas concerned in these two taluks are very small, 692 acres in the former and 416 acres in the latter. They are evidently made up of scattered bits situated in the midst of lands of higher value and blocked with the latter. The Deputy Commissioners will, if practicable, make separate blocks of these lands and, where necessary, reduce their classification.

STATEMENT comparing the average rates per acre on occupied and unoccupied lands in each taluk under dry and wet.

Taluks.	Dry.		Wet.					
			Delta.		Non-delta.		Total.	
	Occupied.	Unoccupied.	Occupied.	Unoccupied.	Occupied.	Unoccupied.	Occupied.	Unoccupied.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Kumbakónam	3 1 9	2 15 10	8 13 2	9 5 0	..	..	8 13 2	9 5 0
Tanjore	1 2 6	0 12 5	8 0 1	6 15 8	3 8 1	2 14 6	7 0 7	3 8 2
Shiyáli	1 5 6	1 1 5	5 13 3	4 10 2	..	..	5 13 3	4 10 2
Máyavaram	1 14 8	1 9 8	6 3 3	5 5 10	..	..	6 3 3	5 5 10
Nannilam	2 6 3	2 1 5	7 10 1	7 12 7	..	..	7 10 1	7 12 7
Mannárgudi	1 3 0	0 14 11	5 5 11	4 4 1	3 1 6	2 7 6	5 4 10	4 0 3
Negapatam	1 1 6	0 14 9	5 12 0	4 4 0	3 2 11	2 10 0	5 11 11	4 4 0
Tiruturaipúndi	1 1 3	0 13 9	4 13 10	3 13 9	..	..	4 13 10	3 13 9
Patukóta	1 0 0	0 8 8	4 7 0	4 0 11	3 6 3	2 8 0	3 6 5	2 8 3
District ..	1 6 0	0 15 7	6 11 5	4 8 7	3 6 8	2 11 1	6 8 2	4 0 4

66. After the revision of settlement, the charge for water taken to dry lands from Government sources will be regulated with reference to Board's Standing Order No. 4. First and second class sources will be charged the higher rate of Rs. 4 and other sources the lower rate of Rs. 3.

67. In paragraph 128 of his report, Mr. Clerk states that the transfer to the head "Dry" of the unirrigated garden lands in the three taluks of Kumbakónam, Tanjore and Shiyáli will entail a loss of Rs. 87,000. The Collector considers that the sacrifice of such a large sum is not quite satisfactory, especially as it is now paid without

difficulty. But from a letter, dated 10th October 1892, No. 158-B., since received from Mr. Clerk it appears that the loss under this head in the six taluks classified by his party will be, as compared with the present demand on the lands, less than Rs. 34,000. The original estimate of a loss of Rs. 87,000 for the three taluks of Kumbakónam, Tanjore and Shiyáli was arrived at by Mr. Clerk by multiplying the extent of unirrigated garden lands in them by the difference between the wet and dry average rates of the proposed assessment for these taluks. But this is incorrect, as the comparison should be made between the present demand and the proposed dry assessment and not between the latter and what the assessment would be if the lands were treated as wet. The probable loss in the other three taluks in the district, viz., Negapatam, Nannilam and Tiruturaipúndi, is reported as Rs. 7,920, so that the total loss under this head for the whole district will be only about Rs. 42,000. It is true that, as remarked by the Collector, the present garden rates are paid without difficulty, but under the principles of settlement now prescribed the loss is inevitable, as the old rates were based on special products which are not admitted into calculation now, and the greater portion of the so-called garden lands are promiscuously scattered in the midst of ordinary dry lands. The Deputy Commissioners will, however, be instructed when they prepare financial returns of individual villages to form separate blocks of the garden lands where this is practicable and to rate them higher than they have been in classification. This may, to some extent, reduce the loss.

68. As regards second-crop cultivation, Mr. Clerk is opposed to registering any lands in this district as permanent double crop and he also objects to the composition of the second-crop charge on single-crop lands. His reasons are that *second-crop cultivation is not confined to any defined area, and that it is shifting in its character.* There is, however, at present a large area—8,000 acres in the Tanjore and 2,500 acres in the Kumbakónam taluks—which is entered in the Revenue accounts as permanent double-crop land. In the other seven taluks the areas so entered are small, and the total double-cropped area in them is only about 4,374 acres. In Tiruturaipúndi taluk about 1,581 acres are stated to be entered in the Revenue accounts as permanent double-crop lands, but two crops are not regularly raised on them. Second-crop cultivation is carried on on a large scale more or less permanently in the western part of the district where the irrigation from the rivers becomes available earlier and is more abundant than in the eastern portion, and the Board sees no reason why the area in that tract, which is already treated as permanent double-crop land, should not be so registered at the new settlement. As regards the two-crop lands in the other taluks, a composition may be effected of the second-crop charge, if the irrigation is shown to be defective, and the same concession may be extended to single-crop lands which may be proposed to be converted into double-crop, though it is not likely that this will be done to any large extent.

69. There is a large extent of *Ottadam* or *Udu* cultivation in the district, averaging about 45,000 acres. The peculiarity of this cultivation is that two varieties of paddy, one maturing in 3 or 3½ months, and the other taking about 6½ months, are transplanted together yielding two harvests in succession, while the operations of ploughing, weeding, manuring, &c., are just what they are for a single crop. The total period during which the *Ottadam* crop is on the ground exceeds that taken up by the ordinary samba or pashanam crop by about three or four weeks, and to this extent it takes more water than a single crop, but neither in its duration nor in its yield does it come up to the cultivation of two separate crops. *Ottadam* is generally cultivated where the irrigation is inadequate for raising two separate crops, and frequently its success in the later stages is dependent on, and affected by, the character of the rainfall. The combined yield of the two varieties of paddy, where the crop has thriven well, is generally more than that of a single samba or pashanam crop, but the difference is not ordinarily so large as to justify the expectation that this kind of cultivation will survive the imposition of an extra charge. If the slower growing variety of paddy alone were cultivated, it would not be contended that an additional charge should be imposed, and it appears to the Board that the mere fact of an intermediate harvest being realized from a quicker growing variety, sown mixed with it, does not alter the position. Theoretically, too, such additional charge seems indefensible. The assessment is imposed upon the land at so much an acre, and two

crops cannot grow simultaneously on the same plot. Mr. Thomson being of opinion that *Ottadam* cultivation has in recent years increased at the expense of double-crop cultivation, which yielded additional revenue to Government, considered that the charge on the former should be raised by one-fourth or one-third of the assessment for single-crop. The opinion of the Acting Commissioner upon this question has already been expressed in connection with the settlement of Chidambaram taluk (Board's Proceedings, dated 17th February 1892, No. 116), but Government deferred passing orders pending receipt of the Tanjore scheme (*vide* G.O., dated 22nd April 1892, No. 2054 Mis.) It is certain that the levy of the extra rate of assessment proposed by Mr. Thomson would cause much discontent, and it would place some additional power in the hands of village officials, which is not to be desired. On the other hand, it may be doubted whether any substantial increase of revenue would be realized, for rather than pay the extra charge, it is probable that the mirasidars would abandon this method of cultivation and grow only kar or samba paddy as the case might be.

70. Taking the figures for the last seventeen years, it is observed that the demand on account of *fasaljasti* (charge on second-crop cultivation) was highest in fasli 1290 (1880–81), viz., Rs. 1,82,935. Since then the lowest figure reached is Rs. 1,15,837 which was in fasli 1294 (1884–85). The latter year was a very unfavorable one owing to damage from excessive rains and floods. During the last few years the charge has risen nearly to 1½ lakhs. Second crop is a very fluctuating item in this district. It is dependent on the timely receipt of supplies in the rivers and a slight delay will reduce the area. As already observed it is in the western part of the district, where the river-supply is received earlier and is more copious, that second-crop cultivation is regularly carried on on a large scale, and in this tract, taking the Tanjore taluk, the charge for second crop for the latest year fasli 1300 (1890–91), compared with the figure for fasli 1290 (1880–81), when the highest demand under this head for the whole district was reached, shows not a decrease but an increase of Rs. 4,000, which indicates that, if irrigation is favorable, people prefer to raise a second-crop, though they have to pay for it, to raising *Ottadam* free of charge.

STATEMENT showing the charge for Fasaljasti or second crop and Tirwajasti or water-rate in the Tanjore district for a series of years.

Faslis.	Tanjore.		Kumbakónam.		Máyavaram.		Shiyáli.		Tiruturaipúndi.		Mannárgudi.		Patukota.		Negapatam.		Nannilam.		Kattuguttagai village.		District Total.	
	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1284 ..	26,159	34,554	15,215	24,964	30,382	32,723	4,895	15,333	4,689	3,340	5,916	2,950	1,425	3,661	3,440	7,232	8,987	16,923	198	487	81,306	1,42,167
1285 ..	24,065	35,426	17,874	25,434	12,234	32,944	4,740	15,414	4,084	3,463	5,543	3,369	2,129	3,874	4,187	7,348	11,320	17,182	231	509	86,407	1,44,963
1286 ..	22,290	33,768	17,391	25,512	13,155	32,681	4,792	15,269	3,415	3,018	4,711	2,965	1,624	3,378	3,944	7,472	12,847	17,192	211	522	83,780	1,41,777
1287 ..	31,147	35,051	25,863	27,098	16,435	33,193	5,543	15,568	4,278	2,689	7,102	3,040	2,535	3,478	5,435	7,642	19,021	18,143	293	524	1,17,652	1,46,326
1288 ..	32,949	36,101	30,159	28,272	17,123	34,391	5,450	15,832	5,024	2,939	8,187	3,551	1,670	3,469	7,170	8,140	23,347	20,129	333	554	1,32,412	1,53,378
1289 ..	39,306	37,123	40,049	29,288	21,475	35,097	6,784	16,095	6,949	4,012	10,592	4,029	2,734	3,638	9,138	8,463	20,324	22,125	392	581	1,67,743	1,60,451
1290 ..	39,734	36,294	45,481	29,755	23,209	35,094	6,810	15,949	6,379	3,865	11,977	3,973	4,353	3,768	9,536	8,638	35,091	22,053	363	648	1,82,935	1,60,937
1291 ..	36,951	36,102	39,120	29,449	20,434	34,598	6,606	16,019	5,217	3,286	10,684	3,693	2,140	3,708	9,517	8,738	34,138	23,293	356	686	1,65,163	1,59,572
1292 ..	29,649	35,582	35,851	28,709	23,210	35,049	8,215	16,120	7,500	3,441	10,451	3,791	2,082	4,031	8,557	8,851	32,281	23,377	437	680	1,58,533	1,59,631
1293 ..	34,762	43,164	45,063	30,866	25,548	36,464	10,688	16,777	7,099	3,383	11,579	4,632	1,572	4,080	6,853	9,033	29,988	23,531	565	753	1,73,717	1,72,683
1294 ..	36,835	33,329	35,204	31,237	11,462	36,281	6,608	15,548	2,990	2,369	6,051	4,212	1,085	3,963	2,093	7,162	13,106	22,699	403	775	1,15,837	1,57,575
1295 ..	31,162	38,253	38,496	30,040	19,616	36,175	10,530	15,754	5,232	2,737	7,079	4,218	2,653	3,901	3,572	7,342	18,617	23,441	443	774	1,37,400	1,62,635
1296 ..	32,353	38,838	40,020	30,029	19,830	35,760	9,518	15,976	5,335	2,720	7,408	4,598	3,115	4,054	3,326	7,304	17,495	22,520	451	827	1,38,851	1,62,426
1297 ..	33,531	39,302	41,311	21,674	22,272	10,975	9,783	4,945	5,964	2,663	7,845	4,785	2,440	1,825	4,031	3,724	22,452	11,874	*	*	1,49,629	1,01,767
1298 ..	37,723	15,155	37,107	20,585	22,213	11,007	9,506	5,149	5,167	3,839	7,820	4,982	2,842	1,917	3,715	3,940	19,418	11,468	..	..	1,45,521	78,042
1299 ..	40,224	16,607	37,251	20,713	20,855	10,539	7,778	4,955	7,227	3,011	8,282	5,153	1,826	1,685	3,220	4,038	18,316	11,416	271	15	1,45,250	78,132
1300 ..	43,921	17,008	36,602	21,940	19,257	10,758	7,569	5,221	7,788	3,210	8,699	5,730	2,558	1,911	3,661	4,092	16,411	11,244	335	83	1,47,201	81,197
Average ..	33,751	33,039	34,003	26,798	18,748	29,043	7,401	13,290	5,549	3,170	8,231	4,086	2,270	3,314	5,394	7,009	21,362	18,795	311	495	1,37,020	1,39,039

* The extent and assessment relating to Kattukuttagai, &c., villages shown separately in previous year's statements are included in the respective taluks for faslis 1297 and 1298.

NOTE.—The decrease under Tirwajasti in later years is due to the transfer of the lands to wet and the inclusion of the charge in the wet assessment.

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71. Regarding the *Linepariwarthanai* villages, referred to in paragraph 131 of Mr. Clerk's report, it is observed that Government has, in its Order, No. 1011, dated 10th October 1892, sanctioned the sale by auction of the occupancy right which belongs to it in some of the gardens falling under this head. In the new settlement the leases on which the lands are now let will be cancelled and pattas embodying the settlement rates of assessment will be issued to the occupants.

Taluks.	Revenue extent of mohini or temple inams.	Revenue assessment.		
	ACS.	RS.	AS.	P.
Tanjore	6,000·82	32,255	8	11
Kumbakónam	4,914·5	29,190	6	9
Shiyáli	3,467·93	14,951	5	4
Máyavaram	3,990·13	17,742	12	0
Mannárgudi	2,296·37	10,307	0	8
Tiruturáipúndi	1,995·28	2,639	12	6
Patukótta	889·8	526	12	9
Negapatam	2,235·52	10,163	10	1
Nannilam	3,939·71	19,988	7	1
Total ..	29,728·89	1,37,765	12	1

72. In pursuance of the policy under which Government divested itself of the management of the religious institutions of the country, the direct payments made to them from its treasuries were discontinued and in their stead assignments of land revenue were made to the institutions in 1861–63. At present, according to the Revenue accounts, an area of 29,728·89 acres, assessed at Rupees 1,37,765–12–1, is thus held by the temples in the nine taluks of the district. All these lands have been duly classified and assessed like ordinary Government lands in the settlement operations, and the question is raised whether the new rates may be imposed on them. An increase of nearly 50,000 rupees is anticipated on these lands by settlement, and the Board sees no reason why it should be foregone by Government. The papers marginally noted show that the assignments were distinctly restricted to the "*present revenue*" on the lands, leaving all future increase from whatever cause accruing to be paid to Government. Additional charges leviable on account of second-crop cultivation, water-rate, &c., are at present collected by Government, and the same course should, it is submitted, be followed in regard to the increase arising from the revision of assessment.

Board's Proceedings, No. 6415, dated 11th October 1865.
Government Order, No. 923, dated 25th May 1871.

73. In Board's Proceedings, No. 744, dated 8th May 1873, recorded in Government Order, No. 1217, dated 30th October 1873, it was held that, where inam title-deeds had been issued for the assignments, Government was precluded from revising the revenue or claiming the excess, and this view was accepted by Government also; but title-deeds do not appear to have been issued in the case of all the assignments made in Tanjore, and moreover the inam registers referring to these assignments state distinctly that "the grants are not assignments of land, but assignments of land revenue payable to Government, subject to the payment of additional assessment direct to Government on account of extra cultivation, fasaljasti, tirwajasti, &c." These terms do not appear to have been embodied in the few title-deeds which have been issued, but the latter cannot convey any rights beyond those recognized in the original registers of inquiry, and there does not appear to be any objection, therefore, to the assessment of the temple lands being revised as in the case of other lands and the increase being collected on behalf of Government. The best course would be to resume the assignments and make the payments to the temples by beriz deductions. Otherwise it will be necessary to enter into arrangements with the trustees of the institutions for collections being made by them according to the new settlement rates, and for the excess over the assignments due to them being transferred to Government, a percentage deduction being allowed for the trouble of collection.

[illegible]

74. *Village Service Fund.*—In its letter No. 624—89-53, dated 16th July 1890 recorded in Government Order,* No. 631, dated 9th August 1890, the Government of India directed that in all revisions of settlement the cost of the village establishments should be deducted from the gross produce before arriving at the rates of assessment. These orders have since been modified (Government Order, No. 913,

* In Board's Proceedings, No. 262, dated 1st September 1890.

Revenue Department, dated 8th September 1892), and the Collector will be called on to submit, in due course, proposals for the revision of village establishments to the Land Revenue Department. The cost of the present village establishments is about 2¾ lakhs, and the whole of this is now met from a contribution made by Government in lieu of the old assets, consisting of the items marginally noted, which have been either discontinued or incorporated with the general revenues. In Government Order, No. 615, dated 1st September 1888, it was contemplated that a contribution of Rs. 2,34,112 would be made by Government after the revision of settlement on account of the old incorporated assets, but, under the later ruling of the Government of India above quoted, a contribution equal to half the total cost of the establishment will be payable.

		RS
Old Government contribution for munsifs' salaries		69,191
Karnams' fund consisting of inams	1,08,129	
Fees	15,622	
		1,24,051
Moiety of resumed village service fees		47,905
Quit-rent on taliari inams ...		776
Net karnam cess		34,815
Total ...		2,76,768

75. No remarks are offered by Mr. Clerk regarding the present *kistbandi*, *i.e.*, the instalments in which the revenue is collected. This was revised* and settled so recently as 1891, and need not be further considered at present.

* Government Order, No. 1003, dated 19th December 1889, recorded in Board's Proceedings, No. 568, dated 21st December 1889.

Board's Proceedings, No. 129, dated 9th March 1891.

Government Order, No. 292, dated 10th April 1891, recorded in Board's Proceedings, No. 267, dated 5th May 1891.

76. If the Deputy Commissioner's scheme thus modified should meet with the approval of Government, the Board will take steps for its introduction at an early date. If final orders are received before January next, every endeavour will be made to introduce the rates into at least two taluks of the district within the current fasli. Should, however, the Government be disposed to think that the reduction of the increase from 14½ to 12½ lakhs, proposed in paragraph 61 above, does not go far enough, the Board would be prepared to carry out the wishes of Government by reducing the commutation rate to a point which would bring down the increase to any limit that may be laid down. But as already stated the Board does not consider that any further reduction than that proposed by it is called for. As Government is probably aware, special care was taken by Mr. Wilson to depute the best officers of the department to assist Mr. Clerk in carrying out the classification of the soils, grain experiments, &c. A very large percentage of the classification was checked by supervisors and by the Assistant Commissioner Mr. Adinarayana Iyah. Mr. Clerk himself inspected numerous villages in six taluks, while Deputy Commissioners Messrs. Rengachariar and Krishnamurti Iyengar made similar inspection in the remaining three taluks. These officers are fully satisfied that the results obtained are on the whole very fair and the Acting Commissioner entirely agrees with them. 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.

(True Copy and Extract.)

Secretary.

To the Secretary to Government, Revenue Department,
" Deputy Commissioner of Revenue Settlement Party No. III. with enclosures. [will follow)
" " II.
Copy to the Collector of Tanjore. " " "

APPENDIX I.

COMPARATIVE statement showing the financial results under each group or class *in dry and wet for each of the nine taluks of Tanjore.*

Taluks.	Dry or wet.	Group or class.	Extent.				Assessment.									
			As per revenue.	As per survey.	Difference.	Percentage.	As per revenue.	As per Mr. Clerk's scale.	As proposed by the Board.	Difference.		Percentage.		Average rate per acre.		
										Columns 8 and 9.	Columns 8 and 10.	Columns 8 and 11.	Columns 8 and 12.	Revenue assessment on survey area.	Mr. Clerk's assessment on survey area.	Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACS.	ACS.	ACS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Kumbakónam.	Dry ..	1st group	25,328	25,160	− 168	− 1	50,113	73,006	78,167	+ 22,893	+ 28,054	+ 46	+ 56	1 15 10	2 14 5	3 1 9
	Wet.	Delta—														
		1st class	99,648	100,923	+ 1,275	+ 1	6,01,495	8,86,211	8,96,211	+ 2,84,716	+ 2,94,716	+ 47	+ 49	5 15 4	8 12 6	8 14 1
		2nd ,, ...	12,948	13,183	+ 235	+ 2	81,960	1,10,824	1,10,824	+ 28,864	+ 28,864	+ 35	+ 35	6 3 6	8 6 6	8 6 6
		Total, Delta ..	112,596	114,106	+ 1,510	+ 1	6,83,455	9,97,035	10,07,035	+ 3,13,580	+ 3,23,580	+ 46	+ 47	5 15 10	8 11 10	8 13 2
		Total, Dry and Wet.	137,924	139,266	+ 1,342	+ 1	7,33,568	10,70,041	10,85,202	+ 3,36,473	+ 3,51,634	+ 46	+ 48	..	..	..
Tanjore.	Dry.	1st group	25,630	26,209	+ 579	+ 2	34,717	41,648	42,166	+ 6,931	+ 7,449	+ 20	+ 21	1 5 2	1 9 5	1 9 9
		2nd ,, ...	80,653	87,423	+ 6,770	+ 8	91,600	89,401	89,401	− 2,199	− 2,199	− 2	− 2	1 0 9	1 0 4	1 0 4
		Total, Dry ..	106,283	113,632	+ 7,349	+ 7	1,26,317	1,31,049	1,31,567	+ 4,732	+ 5,250	+ 4	+ 4	1 1 9	1 2 5	1 2 6
	Wet.	Delta—														
		1st class	63,145	65,361	+ 2,216	+ 4	3,57,204	5,15,867	5,25,145	+ 1,58,663	+ 1,67,941	+ 44	+ 47	5 7 5	7 14 3	8 0 7
		2nd ,, ...	963	1,024	+ 61	+ 6	5,045	6,207	6,207	+ 1,162	+ 1,162	+ 23	+ 23	4 14 10	6 1 0	6 1 0
		3rd ,, ...	86	86	..	..	250	691	691	+ 441	+ 441	+ 176	+ 176	2 14 6	8 0 7	† 8 0 7
		Total, Delta ..	64,194	66,471	+ 2,277	+ 4	3,62,499	5,22,765	5,32,043	+ 1,60,266	+ 1,69,544	+ 44	+ 47	5 7 3	7 13 10	8 0 1
		Non-delta—														
		2nd class	1,101	1,161	+ 60	+ 5	2,823	5,694	4,985	+ 2,871	+ 2,162	+ 102	+ 77	2 6 11	4 14 6	4 4 8
		3rd ,, ...	5,227	5,677	+ 450	+ 9	16,635	25,529	22,543	+ 8,894	+ 5,908	+ 53	+ 36	2 14 11	4 7 11	3 15 6
		4th ,, ...	8,359	9,093	+ 734	+ 9	21,730	34,544	29,998	+ 12,814	+ 8,268	+ 59	+ 38	2 6 3	3 12 9	3 4 9
		5th ,, ...	2,128	2,323	+ 195	+ 9	4,932	7,641	6,479	+ 2,709	+ 1,547	+ 55	+ 31	2 2 0	3 4 8	2 12 8
		Total, Non-delta ..	16,815	18,254	+ 1,439	+ 9	46,120	73,408	64,005	+ 27,288	+ 17,885	+ 59	+ 39	2 8 5	4 0 4	3 8 1
		Total, Wet ..	81,009	84,725	+ 3,716	+ 5	4,08,619	5,96,173	5,96,048	+ 1,87,554	+ 1,87,429	+ 46	+ 46	4 13 2	7 0 7	7 0 7
		Total, Dry and Wet.	187,292	198,357	+ 11,065	+ 6	5,34,936	7,27,222	7,27,615	+ 1,92,286	+ 1,92,679	+ 36	+ 36	..	..	..
Shiyáli.	Dry ..	1st group	15,981	15,541	− 440	− 3	18,808	20,921	20,921	+ 2,113	+ 2,113	+ 11	+ 11	1 3 4	1 5 6	1 5 6
	Wet.	Delta—														
		1st class	12,379	12,068	− 311	− 3	54,140	* 73,731	85,534	+ 19,591	+ 31,394	+ 36	+ 58	4 7 9	6 1 9	7 1 5
		2nd ,, ...	38,477	37,786	− 691	− 2	1,80,985	* 2,12,259	2,12,259	+ 31,274	+ 31,274	+ 17	+ 17	4 12 8	5 9 11	5 9 11
		3rd ,, ...	4,423	4,581	+ 158	+ 4	15,700	* 22,273	19,464	+ 6,573	+ 3,764	+ 42	+ 24	3 6 10	4 13 10	4 4 0
		Total, Delta ..	55,279	54,435	− 844	− 2	2,50,825	3,08,263	3,17,257	+ 57,438	+ 66,432	+ 23	+ 26	4 9 9	5 10 7	5 13 3
		Total, Dry and Wet.	71,260	69,976	− 1,284	− 2	2,69,633	3,29,184	3,38,178	+ 59,551	+ 68,545	+ 22	+ 25	..	..	..

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* Mr. Clerk placed the whole of the wet land in the second class.

† The 86 acres placed in the third class belong to the alluvial series and are irrigated by percolation from the Cauvery—*vide* paragraph 25 of the Board's Resolution.

Comparative statement showing the financial results under each group or class in dry and wet, &c.—*cont.*

Taluks.	Dry or wet.	Group or class.	Extent. As per revenue.	Extent. As per survey.	Extent. Difference.	Extent. Percentage.	Assessment. As per revenue.	Assessment. As per Mr. Clerk's scale.	Assessment. As proposed by the Board.	Difference. Columns 8 and 9.	Difference. Columns 8 and 10.	Percentage. Columns 8 and 11.	Percentage. Columns 8 and 12.	Average rate per acre. Revenue assessment on survey area.	Average rate per acre. Mr. Clerk's assessment on survey area.	Average rate per acre. Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACS.	ACS.	ACS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Máyavaram.	Dry ..	1st group	22,279	21,923	− 356	− 2	26,727	41,898	41,965	+ 14,971	+ 15,238	+ 56	+ 57	1 3 6	1 14 5	1 14 8
	Wet.	Delta— 1st class	2,923	2,973	+ 50	+ 2	14,013	* 21,065	24,038	+ 7,052	+ 10,025	+ 50	+ 72	4 11 5	7 1 4	8 1 4
		2nd "	98,209	100,678	+ 2,469	+ 3	4,84,696	* 6,41,681	6,41,681	+ 1,56,985	+ 1,56,985	+ 32	+ 32	4 13 0	6 6 0	6 6 0
		3rd "	12,074	12,052	− 22	..	42,314	* 59,422	52,162	+ 17,108	+ 9,848	+ 40	+ 23	3 8 2	4 14 11	4 5 3
		Total, Delta ..	113,206	115,703	+ 2,497	+ 2	5,41,023	7,22,168	7,17,881	+ 1,81,145	+ 1,76,858	+ 33	+ 33	4 10 10	6 3 10	6 3 3
		Total, Dry and Wet.	135,485	137,626	+ 2,141	+ 2	5,67,750	7,63,866	7,59,846	+ 1,96,116	+ 1,92,096	+ 35	+ 34	..	..	..
Nannilam.	Dry ..	1st group	12,500	12,580	+ 80	+ 1	20,342	29,240	30,107	+ 8,898	+ 9,765	+ 44	+ 48	1 9 10	2 5 2	2 6 3
	Wet.	Delta— 1st class	76,659	77,596	+ 937	+ 1	4,40,161	6,49,397	6,49,397	+ 2,09,236	+ 2,09,236	+ 48	+ 48	5 10 9	8 5 11	8 5 11
		2nd "	54,707	55,712	+ 1,005	+ 2	2,56,929	3,67,995	3,67,995	+ 1,11,066	+ 1,11,066	+ 43	+ 43	4 9 9	6 9 8	6 9 8
		Total, Delta ..	131,366	133,308	+ 1,942	+ 1	6,97,090	10,17,392	10,17,392	+ 3,20,302	+ 3,20,302	+ 46	+ 46	5 3 8	7 10 1	7 10 1
		Total, Dry and Wet.	143,866	145,888	+ 2,022	+ 1	7,17,432	10,46,632	10,47,499	+ 3,29,200	+ 3,30,067	+ 46	+ 46	..	..	..
Mannárgudi.	Dry.	1st group	10,101	9,805	− 296	− 3	11,751	14,473	14,472	+ 2,721	+ 2,721	+ 23	+ 23	1 3 2	1 7 7	1 7 7
		2nd "	22,869	23,565	+ 696	+ 3	23,405	25,183	25,193	+ 1,778	+ 1,779	+ 8	+ 8	0 15 11	1 1 1	1 1 1
		Total, Dry ..	32,970	33,370	+ 400	+ 1	35,156	39,655	39,655	+ 4,499	+ 4,499	+ 13	+ 13	1 0 10	1 3 0	1 3 0
	Wet.	Delta— 2nd class	70,622	69,457	− 1,165	− 2	3,25,131	3,89,431	3,89,431	+ 64,300	+ 64,300	+ 20	+ 20	4 10 11	5 9 9	5 9 9
		3rd "	17,363	17,279	− 84	..	49,820	76,533	76,533	+ 26,713	+ 26,713	+ 54	+ 54	2 14 2	4 6 10	4 6 10
		Total, Delta ..	87,985	86,736	− 1,249	− 1	3,74,951	4,65,964	4,65,964	+ 91,013	+ 91,013	+ 24	+ 24	4 5 2	5 5 11	5 5 11
		Non-delta— 4th class	1,730	1,731	+ 1	..	2,709	6,220	5,354	+ 3,511	+ 2,645	+ 130	+ 98	1 9 0	3 9 6	3 1 6
		5th "	1,067	1,093	+ 26	+ 2	1,424	3,930	3,383	+ 2,506	+ 1,959	+ 176	+ 138	1 4 10	3 9 6	3 1 6
		Total, Non-delta ..	2,797	2,824	+ 27	+ 1	4,133	10,150	8,737	+ 6,017	+ 4,604	+ 145	+ 111	1 7 5	3 9 6	3 1 6
		Total, Wet ..	90,782	89,560	− 1,222	− 1	3,79,084	4,76,114	4,74,701	+ 97,030	+ 95,617	+ 26	+ 25	4 3 9	5 5 1	5 4 10
		Total, Dry and Wet.	123,752	122,930	− 822	− 1	4,14,240	5,15,769	5,14,356	+ 1,01,529	+ 1,00,116	+ 25	+ 24	..	..	..

* Mr. Clerk placed the whole of the wet land in the second class.

Comparative statement showing the financial results under each group or class in dry and wet, &c.—*cont.*

Taluks.	Dry or wet.	Group or class.	Extent. As per revenue.	Extent. As per survey.	Extent. Difference.	Extent. Percentage.	Assessment. As per revenue.	Assessment. As per Mr. Clerk's scale.	Assessment. As proposed by the Board.	Difference. Columns 8 and 9.	Difference. Columns 8 and 10.	Percentage. Columns 8 and 11.	Percentage. Columns 8 and 12.	Average rate per acre. Revenue assessment on survey area.	Average rate per acre. Mr. Clerk's assessment on survey area.	Average rate per acre. Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACS.	ACS.	ACS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Negapatam.	Dry.	1st group	6,505	6,617	+ 112	+ 2	8,382	11,080	11,080	+ 2,698	+ 2,698	+ 32	+ 32	1 4 3	1 10 9	1 10 9
		2nd "	13,217	12,897	− 320	− 2	8,134	10,237	10,237	+ 2,103	+ 2,103	+ 26	+ 26	0 10 1	0 12 8	0 12 8
		Total, Dry ..	19,722	19,514	− 208	− 1	16,516	21,317	21,317	+ 4,801	+ 4,801	+ 29	+ 29	0 13 7	1 1 6	1 1 6
	Wet.	Delta— 2nd class	59,889	61,342	+ 1,453	+ 2	3,10,259	3,74,517	3,74,517	+ 64,258	+ 64,258	+ 21	+ 21	5 0 11	6 1 8	6 1 8
		3rd "	22,566	23,370	+ 804	+ 4	86,406	1,12,653	1,12,653	+ 26,247	+ 26,247	+ 30	+ 30	3 11 2	4 13 1	4 13 1
		Total, Delta ..	82,455	84,712	+ 2,257	+ 3	3,96,665	4,87,170	4,87,170	+ 90,505	+ 90,505	+ 23	+ 23	4 10 11	5 12 0	5 12 0
		Non-delta— 4th class	131	127	− 4	− 3	276	467	404	+ 191	+ 128	+ 69	+ 46	2 2 9	3 10 10	3 2 11
		Total, Wet ..	82,586	84,839	+ 2,253	+ 3	3,96,941	4,87,637	4,87,574	+ 90,696	+ 90,633	+ 23	+ 23	4 10 10	5 12 0	5 11 11
		Total, Dry and Wet ..	102,308	104,353	+ 2,045	+ 2	4,13,457	5,08,954	5,08,891	+ 95,497	+ 95,434	+ 23	+ 23	..	..	..
Tiruturaipúndi.	Dry.	1st group	19,094	18,961	− 133	− 1	20,286	24,941	24,941	+ 4,655	+ 4,655	+ 23	+ 23	1 1 1	1 5 1	1 5 1
		2nd "	32,266	48,274	+ 16,008	+ 50	35,075	47,566	47,566	+ 12,491	+ 12,491	+ 36	+ 36	0 11 8	0 15 9	0 15 9
		Total, Dry ..	51,360	67,235	+ 15,875	+ 31	55,361	72,507	72,507	+ 17,146	+ 17,146	+ 31	+ 31	0 13 2	1 1 3	1 1 3
	Wet.	Delta— 2nd class	23,613	24,162	+ 549	+ 2	1,08,102	1,36,596	1,36,596	+ 28,494	+ 28,494	+ 26	+ 26	4 7 7	5 10 5	5 10 5
		3rd "	53,025	53,278	+ 253	..	1,86,495	2,40,072	2,40,072	+ 53,577	+ 53,577	+ 29	+ 29	3 8 0	4 8 1	4 8 1
		Total, Delta ..	76,638	77,440	+ 802	+ 1	2,94,597	3,76,668	3,76,668	+ 82,071	+ 82,071	+ 28	+ 28	3 12 10	4 13 10	4 13 10
		Total, Dry and Wet ..	127,998	144,675	+ 16,677	+ 13	3,49,958	4,49,175	4,49,175	+ 99,217	+ 99,217	+ 28	+ 28	..	..	..
Patukóta.	Dry.	2nd group	29,977	31,198	+ 1,221	+ 4	25,433	31,192	31,192	+ 5,759	+ 5,759	+ 23	+ 23	0 13 1	1 0 0	1 0 0
	Wet.	Delta, 3rd class ..	268	263	− 5	− 2	642	1,167	1,167	+ 525	+ 525	+ 82	+ 82	2 7 1	4 7 0	4 7 0
		Non-Delta— 2nd class	907	928	+ 21	+ 2	3,847	4,544	4,012	+ 697	+ 165	+ 18	+ 4	4 2 4	4 14 4	4 5 2
		3rd "	10,368	10,882	+ 514	+ 5	40,037	46,744	41,249	+ 6,707	+ 1,212	+ 17	+ 3	3 10 10	4 4 9	3 12 8
		4th "	8,806	9,230	+ 424	+ 5	25,618	34,751	30,135	+ 9,133	+ 4,517	+ 36	+ 18	2 12 5	3 12 3	3 4 3
		5th "	5,539	5,888	+ 349	+ 6	9,009	18,817	15,872	+ 9,808	+ 6,863	+ 109	+ 76	1 8 6	3 3 2	2 11 2
		Total, Non-delta ..	25,620	26,928	+ 1,308	+ 5	78,511	1,04,856	91,268	+ 26,345	+ 12,757	+ 34	+ 16	2 14 8	3 14 4	3 6 3
		Total, Wet ..	25,888	27,191	+ 1,303	+ 5	79,153	1,06,023	92,435	+ 26,870	+ 13,282	+ 34	+ 17	2 14 7	3 14 5	3 6 5
		Total, Dry and Wet ..	55,865	58,389	+ 2,524	+ 5	1,04,586	1,37,215	1,23,627	+ 32,629	+ 19,041	+ 31	+ 18	..	..	..

Comparative statement showing the financial results under each group or class in dry and wet, &c.—*cont.*

Taluks.	Dry or wet.	Group or class.	Extent.				Assessment.									
										Difference.		Percentage.		Average rate per acre.		
			As per revenue.	As per survey.	Difference.	Percentage.	As per revenue.	As per Mr. Clerk's scale.	As proposed by the Board.	Columns 8 and 9.	Columns 8 and 10.	Columns 8 and 11.	Columns 8 and 12.	Revenue assessment on survey area.	Mr. Clerk's assessment on survey area.	Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACS.	ACS.	ACS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Whole district.	Dry ..	1st group	137,418	136,796	− 622	..	1,91,126	2,57,006	2,63,819	+ 65,880	+ 72,693	+ 34	+ 38	1 6 4	1 14 1	1 14 10
		2nd "	178,982	203,357	+ 24,375	+ 14	1,83,647	2,03,579	2,03,579	+ 19,932	+ 19,932	+ 11	+ 11	0 14 5	1 0 0	1 0 0
		Total, Dry ..	316,400	340,153	+ 23,753	+ 8	3,74,773	4,60,585	4,67,398	+ 85,812	+ 92,625	+ 23	+ 25	1 1 8	1 5 8	1 6 0
	Wet ..	Delta—														
		1st class	254,754	258,921	+ 4,167	+ 2	14,67,013	21,61,047	21,80,325	+ 6,94,034	+ 7,13,312	+ 47	+ 49	5 10 8	8 5 7	8 6 9
		2nd "	359,428	363,344	+ 3,916	+ 1	17,53,107	22,39,510	22,39,510	+ 4,86,403	+ 4,86,403	+ 28	+ 28	4 13 2	6 2 7	6 2 7
		3rd "	109,805	110,909	+ 1,104	+ 1	3,81,627	6,02,742	6,02,742	+ 1,21,115	+ 1,21,115	+ 32	+ 32	3 7 1	4 9 6	4 9 6
		Total, Delta ..	723,987	733,174	+ 9,187	+ 1	36,01,747	49,03,299	49,22,577	+ 13,01,552	+ 13,20,830	+ 36	+ 37	4 14 7	6 11 0	6 11 5
		Non-delta—														
		2nd class	2,008	2,089	+ 81	+ 4	6,670	10,238	8,997	+ 3,568	+ 2,327	+ 53	+ 35	3 3 1	4 14 6	4 4 11
		3rd "	15,595	16,559	+ 964	+ 6	56,672	72,273	63,792	+ 15,601	+ 7,120	+ 28	+ 13	3 6 9	4 5 10	3 13 8
		4th "	19,026	20,181	+ 1,155	+ 6	50,333	75,982	65,891	+ 25,649	+ 15,558	+ 51	+ 31	2 7 11	3 12 2	3 4 3
		5th "	8,734	9,304	+ 570	+ 7	15,365	30,388	25,734	+ 15,023	+ 10,369	+ 98	+ 67	1 10 5	3 4 3	2 12 3
		Total, Non-delta ..	45,363	48,133	+ 2,770	+ 6	1,29,040	1,88,881	1,64,414	+ 59,841	+ 35,374	+ 46	+ 27	2 10 11	3 14 9	3 6 8
		Total, Wet ..	769,350	781,307	+ 11,957	+ 2	37,30,787	50,92,180	50,86,991	+ 13,61,393	+ 13,56,204	+ 36·5	+ 36	4 12 5	6 8 3	6 8 2
		Total, Dry and Wet..	1,085,750	1,121,460	+ 35,710	+ 3	41,05,560	55,52,765	55,54,389	+ 14,47,205	+ 14,48,829	+ 35	+ 35	..	..	..

APPENDIX II.

STATEMENT showing the financial results under each money taram in each taluk under Delta and non-Delta tracts for wet and for dry according to the scale proposed by the Board.

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
			Kumbakónam (Delta.)						
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	6,344	40,266	6,309	5·5	75,709	− 35	− ·6	+ 35,443	+ 88
10 0 0	34,909	2,28,663	35,510	31·1	3,55,099	+ 601	+ 2	+ 1,26,436	+ 55
9 0 0	31,826	2,01,118	32,354	28·4	2,91,185	+ 528	+ 1·7	+ 90,067	+ 45
8 0 0	17,899	1,04,947	18,121	15·9	1,44,969	+ 222	+ 1	+ 40,022	+ 38
7 0 0	11,831	62,270	11,929	10·5	83,502	+ 98	+ 1	+ 21,232	+ 34
6 0 0	7,191	34,687	7,278	6·4	43,668	+ 87	+ 1	+ 8,981	+ 26
5 0 0	2,349	10,375	2,359	2·0	11,798	+ 10	..	+ 1,423	+ 13·7
4 8 0	247	1,129	246	·2	1,105	− 1	..	− 24	− 2
4 0 0	..	..	..	..	..	..	..	..	..
3 8 0	..	..	..	..	..	..	..	..	..
3 0 0	..	..	..	..	..	..	..	..	..
Total ..	112,596	6,83,455	114,106	100	10,07,035	+ 1,510	+ 1	+ 3,23,580	+ 47
			Non-Delta.						
7 0 0	Nil.								
6 0 0									
5 0 0									
4 8 0									
4 0 0									
3 8 0									
3 0 0									
2 8 0									
2 0 0									
1 8 0									
Total ..									
			Dry.						
7 0 0	1,430	3,288	1,434	5·7	10,037	+ 4	..	+ 6,749	+ 205
5 0 0	2,342	4,746	2,293	9	11,466	− 49	− 2	+ 6,720	+ 142
3 0 0	11,974	25,757	11,892	47·3	35,675	− 82	− 1	+ 9,918	+ 39
2 8 0	5,426	9,986	5,362	21·3	13,404	− 64	− 1	+ 3,418	+ 34
2 0 0	2,780	4,558	2,762	11	5,525	− 18	− 1	+ 967	+ 21
1 8 0	1,199	1,675	1,243	5	1,865	+ 44	+ 4	+ 290	+ 18
1 4 0	86	116	83	·3	104	− 3	− 3	− 12	− 10
1 0 0	91	87	91	·4	91	..	..	+ 4	+ 5
0 12 0	..	..	..	..	..	..	..	..	..
0 8 0	..	..	..	..	..	..	..	..	..
0 4 0	..	..	..	..	..	..	..	..	..
Total ..	25,328	50,113	25,160	100	78,167	− 168	− 1	+ 28,054	+ 56

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
Tanjore Delta.									
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	1,628	10,288	1,639	2	24,947	+ 11	+ 1	+ 12,659	+ 123
12 0 0	3,000	18,000	3,000	5	36,000	..	..	+ 18,000	+ 100
10 0 0	6,949	46,346	7,190	11	71,903	+ 241	+ 4	+ 25,557	+ 55
9 0 0	10,409	66,170	10,802	16	97,218	+ 393	+ 4	+ 31,048	+ 47
8 0 0	12,611	72,842	13,095	20	1,04,765	+ 484	+ 4	+ 32,423	+ 45
7 0 0	17,623	90,980	18,232	27	1,27,623	+ 709	+ 4	+ 36,643	+ 40
6 0 0	8,924	47,584	9,255	14	55,520	+ 331	+ 4	+ 11,912	+ 27
5 0 0	2,725	12,824	2,801	4	14,008	+ 76	+ 3	+ 1,184	+ 9
4 8 0	423	1,955	455	1	2,045	+ 32	+ 8	+ 90	+ 5
4 0 0	2	10	2	..	8	..	..	− 2	− 20
3 8 0	..	..	..	..	..	..	..	..	..
3 0 0	..	..	..	..	..	..	..	..	..
Total ..	64,194	3,62,499	66,471	100	5,32,043	+ 2,277	+ 4	+ 1,69,544	+ 47
Non-Delta.									
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	..	..	..	..	..	..	..	..	..
5 0 0	516	1,847	559	3	2,798	+ 43	+ 2·4	+ 951	+ 51·5
4 8 0	1,429	5,016	1,527	8	6,874	+ 98	+ 7	+ 1,858	+ 37
4 0 0	3,357	10,266	3,600	20	14,403	+ 243	+ 7	+ 4,137	+ 40
3 8 0	5,823	15,766	6,304	35	22,066	+ 481	+ 8	+ 6,300	+ 40
3 0 0	4,243	10,325	4,666	26	13,997	+ 423	+ 10	+ 3,672	+ 35·6
2 8 0	1,225	2,622	1,374	7	3,434	+ 149	+ 12	+ 912	+ 36
2 0 0	165	330	196	1	391	+ 31	+ 19	+ 61	+ 18
1 8 0	27	48	28	..	42	+ 1	+ 4	− 6	− 12·5
Total ..	16,815	46,120	18,254	100	64,005	+ 1,439	+ 9	+ 17,885	+ 39
Dry.									
7 0 0	141	296	136	·1	949	− 5	− 4	+ 653	+ 221
5 0 0	240	454	246	·3	1,232	+ 6	+ 3	+ 778	+ 171
3 0 0	1,237	2,062	1,220	1·1	3,660	− 17	− 1	+ 1,598	+ 77
2 8 0	2,036	3,236	2,061	1·8	5,153	+ 25	+ 1	+ 1,917	+ 59
2 0 0	3,067	4,714	3,058	2·7	6,115	− 9	..	+ 1,401	+ 30
1 8 0	11,851	18,503	12,273	10·8	18,410	+ 422	+ 4	− 93	− 1
1 4 0	32,205	41,088	34,064	30	42,579	+ 1,859	+ 6	+ 591	+ 1
1 0 0	33,715	35,009	36,561	32	36,561	+ 2,846	+ 8	+ 1,552	+ 4
0 12 0	18,267	17,074	20,118	17·7	15,088	+ 1,851	+ 10	− 1,986	− 12
0 8 0	3,055	2,628	3,381	3	1,691	+ 326	+ 11	− 937	− 36
0 4 0	469	353	514	·5	129	+ 45	+ 10	− 224	− 63
Total ..	106,283	1,26,317	113,632	100	1,31,567	+ 7,349	+ 7	+ 5,250	+ 4

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
Shiyali Delta.									
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0 ..	..	..	..	..	..	..	..	..	..
12 0 0 ..	..	..	..	..	..	..	..	..	..
10 0 0 ..	..	..	..	..	..	..	..	..	..
9 0 0 ..	446	2,079	442	·8	3,981	− 4	− 1	+ 1,902	+ 91·5
8 0 0 ..	3,874	17,521	3,776	6·9	30,210	− 98	− 2·5	+ 12,689	+ 72
7 0 0 ..	12,818	62,525	12,497	23·0	87,477	− 321	− 2·5	+ 24,952	+ 40
6 0 0 ..	16,507	82,758	16,184	29·7	97,099	− 323	− 2	+ 14,341	+ 17
5 0 0 ..	10,395	47,199	10,275	18·9	51,376	− 120	− 1	+ 4,177	+ 9
4 8 0 ..	6,499	23,259	6,360	11·7	28,619	− 139	− 2	+ 5,360	+ 23
4 0 0 ..	3,064	10,272	3,126	5 7	12,505	+ 62	+ 2	+ 2,233	+ 21·7
3 8 0 ..	1,265	3,982	1,331	2·5	4,659	+ 66	+ 5	+ 677	+ 17
3 0 0 ..	411	1,230	444	·8	1,331	+ 33	+ 8	+ 101	+ 8
Total ..	55,279	2,50,825	54,435	100	3,17,257	− 844	− 2	+ 66,432	+ 26
Non-Delta.									
7 0 0 ..									
6 0 0 ..									
5 0 0 ..									
4 8 0 ..									
4 0 0 ..									
3 8 0 ..									
3 0 0 ..					Nil.				
2 8 0 ..									
2 0 0 ..									
1 8 0 ..									
Total ..									
Dry.									
7 0 0 ..	..	..	..	..	..	..	..	..	..
5 0 0 ..	..	..	..	..	..	..	..	..	..
3 0 0 ..	284	398	273	2	818	− 11	− 4	+ 420	+ 106
2 8 0 ..	1,101	1,767	1,055	7	2,638	− 46	− 4	+ 871	+ 49
2 0 0 ..	1,479	2,138	1,411	9	2,821	− 68	− 5	+ 683	+ 32
1 8 0 ..	3,680	4,471	3,566	23	5,350	− 114	− 3	+ 879	+ 20
1 4 0 ..	3,523	3.713	3,384	21	4,230	− 139	− 4	+ 517	+ 14
1 0 0 ..	3,623	3,933	3,578	23	3,578	− 45	− 1	− 355	− 9
0 12 0 ..	1,441	1,652	1,394	9	1,046	− 47	− 3	− 606	− 37
0 8 0 ..	850	736	880	6	440	+ 30	+ 4	− 296	− 40
0 4 0 ..	..	..	..	..	..	..	..	..	..
Total ..	15,981	18,808	15,541	100	20,921	− 440	− 8	+ 2,113	+ 11

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
Máyavaram Delta.									
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	..	..	..	..	..	..	..	..	..
10 0 0	16	77	15	..	147	− 1	− 6	+ 70	+ 91
9 0 0	2,374	11,620	2,403	2·1	21,631	+ 29	+ 1	+ 10,011	+ 86
8 0 0	14,711	77,799	15,023	13·0	1,20,186	+ 312	+ 2	+ 42,387	+ 54
7 0 0	31,860	1,65,936	32,683	28·3	2,28,784	+ 823	+ 2·6	+ 62,848	+ 38
6 0 0	30,431	1,49,944	31,168	26·9	1,87,010	+ 737	+ 2·4	+ 37,066	+ 25
5 0 0	18,428	81,552	18,806	16·3	94,029	+ 378	+ 2	+ 12,477	+ 15
4 8 0	9,264	34,600	9,344	8·1	42,018	+ 80	+ 1	+ 7,418	+ 21·5
4 0 0	4,293	14,419	4,382	3·8	17,527	+ 89	+ 2	+ 3,108	+ 21·6
3 8 0	1,719	4,807	1,766	1·6	6,180	+ 47	+ 2·7	+ 1,373	+ 29
3 0 0	110	269	113	..	339	+ 3	+ 3	+ 70	+ 26
Total ..	113,206	5,41,023	115,703	100	7,17,881	+ 2,497	+ 2	+ 1,76,858	+ 33
Non-Delta.									
7 0 0									
6 0 0									
5 0 0									
4 8 0									
4 0 0				Nil.					
3 8 0									
3 0 0									
2 8 0									
2 0 0									
1 8 0									
Total ..	..	..	..	..	..	..	..	..	..
Dry.									
7 0 0	13	18	13	..	93	..	..	+ 75	+ 417
6 0 0	236	385	240	1	1,202	+ 4	+ 2	+ 817	+ 212
3 0 0	1,587	2,297	1,572	7	4,715	− 15	− 1	+ 2,418	+ 105
2 8 0	5,600	7,391	5,574	25·5	13,936	− 26	− ·5	+ 6,545	+ 89
2 0 0	5,730	6,746	5,705	26	11,410	− 25	..	+ 4,664	+ 69
1 8 0	3,127	3,665	3,038	14	4,557	− 89	− 3	+ 892	+ 24
1 4 0	2,272	2,447	2,199	10	2,748	− 73	− 3	+ 301	+ 12
1 0 0	2,791	2,908	2,707	12·5	2,707	− 84	− 3	− 201	− 7
0 12 0	667	627	637	3	478	− 30	− 4	− 149	− 24
0 8 0	256	243	238	1	119	− 18	− 7	− 124	− 51
0 4 0	..	..	..	..	..	..	..	..	..
Total ..	22,279	26,727	21,923	100	41,965	− 356	− 2	+ 15,238	+ 57

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
Nannilam Delta.									
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	1,794	11,457	1,753	1·3	21,029	− 41	− 2·3	+ 9,572	+ 84
10 0 0	8,724	52,958	8,807	6·6	88,074	+ 83	+ 1	+ 35,116	+ 66
9 0 0	25,240	1,46,513	25,628	19·2	2,30,651	+ 388	+ 1·5	+ 84,138	+ 57
8 0 0	35,608	1,98,554	36,179	27·2	2,89,434	+ 571	+ 1·6	+ 90,880	+ 46
7 0 0	32,170	1,64,444	32,667	24·5	2,28,670	+ 497	+ 1·5	+ 64,226	+ 39
6 0 0	18,859	84,714	19,165	14·4	1,14,987	+ 306	+ 1·6	+ 30,273	+ 36
5 0 0	6,980	30,624	7,113	5·3	35,566	+ 133	+ 2	+ 4,942	+ 16
4 8 0	1,991	7,826	1,996	1·5	8,981	+ 5	..	+ 1,155	+ 15
4 0 0	..	..	..	..	..	..	..	..	..
3 8 0	..	..	..	..	..	..	..	..	..
3 0 0	..	..	..	..	..	..	..	..	..
Total ..	131,366	6,97,090	133,308	100	10,17,392	+ 1,942	+ 1	+ 3,20,302	+ 46
Non-delta.									
7 0 0									
6 0 0									
5 0 0									
4 8 0									
4 0 0									
3 8 0						Nil.			
3 0 0									
2 8 0									
2 0 0									
1 8 0									
Total ..	..	..	..	..	..	..	..	..	..
Dry.									
7 0 0	64	115	60	..	421	− 4	− 6	+ 306	+ 266
6 0 0	759	1,615	747	6	3,734	− 12	− 2	+ 2,119	+ 131
3 0 0	2,146	3,925	2,158	17	6,475	+ 12	+ 1	+ 2,550	+ 65
2 8 0	3,563	6,283	3,589	29	8,972	+ 26	+ 1	+ 2,689	+ 43
2 0 0	3,423	5,164	3,488	28	6,976	+ 65	+ 2	+ 1,812	+ 35
1 8 0	1,740	2,320	1,734	14	2,601	− 6	..	+ 281	+ 12
1 4 0	483	626	495	4	619	+ 12	+ 2	− 7	− 1
1 0 0	322	294	309	2	309	− 13	− 4	+ 15	+ 5
0 12 0	..	..	..	..	..	..	..	..	..
0 8 0	..	..	..	..	..	..	..	..	..
0 4 0	..	..	..	..	..	..	..	..	..
Total ..	12,500	20,342	12,580	100	30,107	+ 80	+ 1	+ 9,765	+ 48

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
Mannargudi Delta.									
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	..	..	..	..	..	..	..	..	..
10 0 0	..	..	..	..	..	..	..	..	..
9 0 0	..	..	..	..	..	..	..	..	..
8 0 0	860	5,234	865	1·0	6,918	+ 5	+ 1	+ 1,684	+ 32
7 0 0	12,324	67,060	12,183	14·1	85,284	− 141	− 1	+ 18,224	+ 27
6 0 0	24,352	1,16,891	24,023	27·7	1,44,137	− 329	− 1	+ 27,246	+ 23
5 0 0	24,354	1,00,198	23,999	27·7	1,19,995	− 355	− 1	+ 19,797	+ 20
4 8 0	16,545	58,395	16,249	18·7	73,121	− 296	− 2	+ 14,726	+ 25
4 0 0	7,459	22,240	7,293	8·4	29,172	− 166	− 2	+ 6,932	+ 31
3 8 0	1,897	4,715	1,927	2·2	6,745	+ 30	+ 2	+ 2,030	+ 43
3 0 0	194	218	197	0·2	692	+ 3	+ 2	+ 374	+ 172
Total ..	87,985	3,74,951	86,736	100	4,65,964	− 1,249	− 1	+ 91,013	+ 24
Non-delta.									
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
4 8 0	29	51	32	1·1	146	+ 3	+ 10	+ 95	+ 186
4 0 0	343	545	333	11·8	1,332	− 10	− 3	+ 787	+ 144
3 8 0	805	1,156	823	29·2	2,880	+ 18	+ 2	+ 1,724	+ 149
3 0 0	630	853	633	22·4	1,901	+ 3	+ ..	+ 1,048	+ 123
2 8 0	937	1,444	946	33·5	2,365	+ 9	+ 1	+ 921	+ 64
2 0 0	53	84	57	2·0	113	+ 4	+ 8	+ 29	+ 35
1 8 0	..	..	..	..	..	..	..	..	..
Total ..	2,797	4,133	2,824	100	8,737	+ 27	+ 1	+ 4,604	+ 111
Dry.									
7 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
3 0 0	118	214	118	..	354	..	..	+ 140	+ 65
2 8 0	384	658	373	1	932	− 11	− 3	+ 274	+ 42
2 0 0	1,659	2,297	1,615	5	3,229	− 44	− 3	+ 932	+ 41
1 8 0	3,635	4,020	3,541	11	5,313	− 94	− 3	+ 1,293	+ 32
1 4 0	12,990	13,548	13,016	39	16,270	+ 26	..	+ 2,722	+ 20
1 0 0	10,310	10,617	10,553	32	10,553	+ 243	+ 2	− 64	− 1
0 12 0	3,447	3,409	3,751	11	2,814	+ 304	+ 9	− 595	− 17
0 8 0	379	336	355	1	178	− 24	− 6	− 158	− 47
0 4 0	48	57	48	..	12	..	..	− 45	− 79
Total ..	32,970	35,156	33,370	100	39,655	+ 400	+ 1	+ 4,499	+ 13

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
Negapatam Delta.									
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	..	..	..	..	..	..	..	..	..
10 0 0	..	..	..	..	..	..	..	..	..
9 0 0	..	..	..	..	..	..	..	..	..
8 0 0	893	5,911	890	1·1	7,117	− 3	..	+ 1,206	+ 20
7 0 0	18,629	1,04,356	18,917	22·3	1,32,418	+ 288	+ 1·5	+ 28,062	+ 27
6 0 0	30,444	1,54,946	31,272	36·9	1,87,633	+ 828	+ 2·7	+ 32,687	+ 21
5 0 0	19,672	84,888	20,306	24·0	1,01,531	+ 634	+ 3	+ 16,643	+ 19·6
4 8 0	10,331	37,919	10,763	12·7	48,437	+ 432	+ 4	+ 10,518	+ 28
4 0 0	2,069	7,471	2,118	2·5	8,473	+ 49	+ 2	+ 1,002	+ 13
3 8 0	417	1,174	446	0·5	1,561	+ 29	+ 7	+ 387	+ 33
3 0 0	..	..	..	..	..	..	..	..	..
Total ..	82,455	3,96,665	84,712	100	4,87,170	+ 2,257	+ 3	+ 90,505	+ 23
Non-delta.									
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
4 8 0	..	..	..	..	..	..	..	..	..
4 0 0	..	..	..	..	..	..	..	..	..
3 8 0	61	126	61	48·0	213	..	..	+ 87	+ 69
3 0 0	58	123	54	42·5	161	− 4	− 7	+ 38	+ 31
2 8 0	12	27	12	9·5	30	..	..	+ 3	+ 11
2 0 0	..	..	..	..	..	..	..	..	..
1 8 0	..	..	..	..	..	..	..	..	..
Total ..	131	276	127	100	404	− 4	− 3	+ 128	+ 46
Dry.									
7 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
3 0 0	179	265	175	1	526	− 4	− 2	+ 261	+ 98
2 8 0	493	707	496	2	1,243	+ 3	+ 1	+ 536	+ 76
2 0 0	2,043	2,898	2,084	10	4,168	+ 41	+ 2	+ 1,270	+ 44
1 8 0	2,010	2,428	2,005	10	3,009	− 5	− ..	+ 581	+ 24
1 4 0	1,383	1,751	1,369	7	1,709	− 14	− 1	− 42	− 2
1 0 0	5,729	4,488	5,721	30	5,722	− 8	− ..	+ 1,234	+ 27
0 12 0	4,938	2,767	5,012	26	3,759	+ 74	+ 1	+ 992	+ 36
0 8 0	2,241	972	2,073	11	1,036	− 168	− 7	+ 64	+ 7
0 4 0	706	240	579	3	145	− 127	− 18	− 95	− 40
Total ..	19,722	16,516	19,514	100	21,317	− 208	− 1	+ 4,801	+ 29

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tiruturaipundi Delta.

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..		..	..		..	
12 0 0	..	..	..	..	..	..	..	..	..
10 0 0	..	..	..	..	..	..	..	..	..
9 0 0	..	..	..	..	..	..	..	..	..
8 0 0	241	1,169	253	0·3	2,026	+ 12	+ 5	+ 857	+ 73
7 0 0	2,951	14,247	2,986	3·9	20,809	+ 35	+ 1	+ 6,652	+ 47
6 0 0	11,055	51,231	11,314	14·6	67,885	+ 259	+ 2	+ 16,654	+ 33
5 0 0	21,713	86,350	21,977	28·4	1,09,883	+ 264	+ 1	+ 23,533	+ 27
4 8 0	25,867	93,943	26,035	33·6	1,17,160	+ 168	+ 1	+ 23,217	+ 23
4 0 0	13,583	43,996	13,579	17·6	54,317	− 4	..	+ 10,321	+ 23
3 8 0	1,167	3,507	1,222	1·6	4,276	+ 55	+ 5	+ 769	+ 22
3 0 0	61	154	74	0·1	222	+ 13	+ 21	+ 68	+ 44
Total	76,638	2,94,597	77,440	100	3,76,668	+ 802	+ 1	+ 82,071	+ 28

Non-delta.

Tarams.	
7 0 0	Nil.
6 0 0	
5 0 0	
4 8 0	
4 0 0	
3 8 0	
3 0 0	
2 8 0	
2 0 0	
1 8 0	
Total	

Dry.

Tarams.	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
7 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
3 0 0	14	26	14	..	43	..	..	+ 17	+ 65
2 8 0	144	212	141	..	353	− 3	− 2	+ 141	+ 67
2 0 0	1,184	1,468	1,218	2	2,437	+ 34	+ 3	+ 969	+ 66
1 8 0	6,354	7,193	6,421	9·5	9,631	+ 67	+ 1	+ 2,438	+ 34
1 4 0	15,628	16,151	18,816	28	23,520	+ 3,188	+ 20	+ 7,369	+ 46
1 0 0	20,113	21,655	27,291	40·5	27,291	+ 7,178	+ 36	+ 5,636	+ 26
0 12 0	6,696	7,163	10,892	16	8,170	+ 4,196	+ 63	+ 1,007	+ 14
0 8 0	989	1,171	1,808	3	904	+ 819	+ 83	− 267	− 23
0 4 0	238	322	634	1	158	+ 396	+ 166	− 164	− 51
Total	51,360	55,361	67,235	100	72,507	+ 15,875	+ 31	+ 17,146	+ 31

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Patukota Delta.

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	..	..	..	..	..	..	..	..	..
10 0 0	..	..	..	..	..	..	..	..	..
9 0 0	..	..	..	..	..	..	..	..	..
8 0 0	..	..	..	..	..	..	..	..	..
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	..	..	..	..	..	..	..	..	..
5 0 0	240	591	238	90	1,073	− 2	− 1	+ 482	+ 82
4 8 0	18	35	15	6	61	− 3	− 17	+ 26	+ 74
4 0 0	10	16	10	4	33	..	..	+ 17	+ 106
3 8 0	..	..	..	..	..	..	..	..	..
3 0 0	..	..	..	..	..	..	..	..	..
Total	268	642	263	100	1,167	− 5	− 2	+ 525	+ 82

Non-delta.

Tarams.	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	34	165	34	0·1	207	..	..	+ 42	+ 25
5 0 0	202	1,057	209	0·8	1,044	+ 7	+ 3	− 13	− 1
4 8 0	2,091	10,126	2,186	8·0	9,838	+ 95	+ 4	− 288	− 3
4 0 0	5,773	22,784	6,069	22·5	24,275	+ 296	+ 5	+ 1,491	+ 7
3 8 0	7,597	23,852	7,889	29·3	27,609	+ 292	+ 4	+ 3,757	+ 16
3 0 0	5,314	12,158	5,544	20·6	16,635	+ 230	+ 4	+ 4,477	+ 37
2 8 0	3,177	6,266	3,421	12·8	8,552	+ 244	+ 8	+ 2,286	+ 36
2 0 0	1,351	1,984	1,489	6·6	2,978	+ 138	+ 10	+ 994	+ 50
1 8 0	81	119	87	0·3	130	+ 6	+ 7	+ 11	+ 9
Total	25,620	78,511	26,928	100	91,268	+ 1,308	+ 5	+ 12,757	+ 16

Dry.

Tarams.	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
7 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
3 0 0	..	..	..	..	..	..	..	..	..
2 8 0	..	..	..	..	..	..	..	..	..
2 0 0	..	..	..	..	..	..	..	..	..
1 8 0	272	324	262	1.	393	− 10	− 4	+ 69	+ 21
1 4 0	9,390	9,010	9,665	31.	12,081	+ 275	+ 3	+ 3,071	+ 34
1 0 0	13,157	10,807	13,668	44.	13,669	+ 511	+ 4	+ 2,862	+ 26
0 12 0	5,065	3,837	5,428	17·2	4,072	+ 363	+ 7	+ 235	+ 6
0 8 0	1,670	1,220	1,732	5·5	866	+ 62	+ 4	− 854	− 29
0 4 0	423	235	443	1·3	111	+ 20	+ 5	− 124	− 53
Total	29,977	25,433	31,198	100	31,192	+ 1,221	+ 4	+ 5,759	+ 23

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.			As per settlement.			Difference.			
	Average rate per acre. Revenue assessment on survey area.	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10	11
				Total Delta.						
RS. A. P.	RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0..	6 4 5	1,619	10,288	1,630	..	23,947	+ 11	+ 1	+ 13,659	+ 133
12 0 0..	6 4 10	11,138	69,723	11,062	1·6	1,32,738	− 76	− 1	+ 63,015	+ 90
10 0 0..	6 5 10	60,598	3,28,044	61,522	7·	5,15,223	+ 924	+ 2	+ 1,87,179	+ 57
9 0 0..	5 15 6	70,295	4,27,500	71,629	10·	6,44,666	+ 1,334	+ 2	+ 2,17,166	+ 51
8 0 0..	5 7 8	86,697	4,83,477	88,203	12·	7,05,625	+ 1,506	+ 2	+ 2,22,148	+ 46
7 0 0..	5 2 5	1,40,106	7,31,818	142,094	19·	9,94,657	+ 1,988	+ 1	+ 2,62,839	+ 36
6 0 0..	4 12 10	1,47,763	7,18,755	149,659	20·5	8,97,945	+ 1,896	+ 1	+ 1,79,190	+ 25
5 0 0..	4 3 6	1,06,016	4,54,010	107,036	15·	5,38,186	+ 1,020	+ 1	+ 84,176	+ 19
4 8 0..	3 9 11	71,407	2,59,617	71,686	10·	3,22,589	+ 279	..	+ 62,972	+ 24
4 0 0..	3 3 7	30,488	98,443	30,515	4·	1,22,063	+ 27	..	+ 23,620	+ 24
3 8 0..	2 11 5	6,475	18,201	6,702	1·	23,454	+ 227	+ 4	+ 5,253	+ 29
3 0 0..	2 4 1	776	1,871	828	..	2,484	+ 52	+ 7	+ 613	+ 33
Total ..	4 14 7	7,23,987	36,01,747	733,174	100	49,22,577	+ 9,187	+ 1	+ 13,20,830	+ 37
				Non-delta.						
7 0 0..	..	..	..	..	..	..	..	..	..	..
6 0 0..	4 11 5	34	165	35	..	206	+ 1	+ 3	+ 41	+ 25
5 0 0..	3 12 6	748	2,904	768	2	3,842	+ 20	+ 3	+ 938	+ 32
4 8 0..	4 0 11	3,549	15,193	3,746	8	16,858	+ 197	+ 6	+ 1,665	+ 11
4 0 0..	3 5 9	9,473	33,595	10,003	21	40,011	+ 530	+ 6	+ 6,416	+ 19
3 8 0..	2 11 5	14,286	40,900	15,076	31	52,767	+ 790	+ 6	+ 11,867	+ 29
3 0 0..	2 2 5	10,245	23,459	10,897	22	32,694	+ 652	+ 6	+ 9,235	+ 39
2 8 0..	1 12 8	5,351	10,259	5,752	12	14,381	+ 401	+ 7	+ 4,122	+ 40
2 0 0..	1 6 0	1,569	2,398	1,741	4	3,483	+ 172	+ 11	+ 1,085	+ 45
1 8 0..	1 7 3	108	167	115	..	172	+ 7	+ 6	+ 5	+ 3
Total ..	2 10 11	45,363	1,29,040	48,133	100	1,64,414	+ 2,770	+ 6	+ 35,374	+ 27
				Dry.						
7 0 0..	2 4 2	1,648	3,717	1,643	·5	11,500	− 5	− ..	+ 7,783	+ 209
5 0 0..	2 0 8	3,577	7,200	3,526	1	17,634	− 51	− 1	+ 10,434	+ 145
3 0 0..	2 0 1	17,539	34,944	17,422	5	52,266	− 117	− 1	+ 17,322	+ 50
2 8 0..	1 9 11	18,747	30,240	18,651	5	46,631	− 96	− ..	+ 16,391	+ 54
2 0 0..	1 6 6	21,365	29,983	21,341	6	42,681	− 24	− ..	+ 12,698	+ 42
1 8 0..	1 4 11	33,868	44,499	34,083	10	51,129	+ 215	+ 1	+ 6,630	+ 15
1 4 0..	1 1 2	77,960	89,350	83,091	24·5	1,03,860	+ 5,131	+ 7	+ 14,510	+ 16
1 0 0..	0 14 4	89,851	89,798	100,479	30	1,00,481	+ 10,628	+ 12	+ 10,683	+ 12
0 12 0..	0 12 4	40,521	36,529	47,232	14	35,427	+ 6,711	+ 17	− 1,102	− 3
0 8 0..	0 11 2	9,440	7,306	10,467	3	5,234	+ 1,027	+ 11	− 2,072	− 28
0 4 0..	0 8 8	1,884	1,207	2,218	1	555	+ 334	+ 18	− 652	− 54
Total ..	1 1 8	316,400	3,74,773	340,153	100	4,67,398	+ 23,753	+ 8	+ 92,625	+ 25

APPENDIX III.

UNOCCUPIED lands—Wet.

Scale.	Kumbakónam.		Tanjore.						Shiyáli.		Máyavaram.	
	Delta.		Delta.		Non-delta.		Total.		Delta.		Delta.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
RS. A. P.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.
12 0 0	147·58	1,770 15	33·94	407 5	..	..	33·94	407 5	..	..	..	..
10 0 0	285·23	2,852 4	40·06	400 10	..	..	40·06	400 10	..	..	..	..
9 0 0	98 48	886 6	34·16	307 7	..	..	34·16	307 7	0·79	7 2	17·74	159 10
8 0 0	30·72	245 13	19·54	156 5	..	..	19·54	156 5	9·75	78 1	18·85	150 13
7 0 0	27·59	193 3	46·27	323 15	..	..	46·27	323 15	26·56	185 14	48·02	336 3
6 0 0	12·15	72 14	71·94	431 10	..	..	71·94	431 10	75·05	450 5	32·21	193 3
5 0 0	28·29	141 7	90·43	452 2	·62	3 2	91·05	455 4	58·94	294 9	30·01	150 12
4 8 0	62·26	280 3	26·19	117 14	9·0	40 8	35·19	158 6	46·11	207 7	34·16	153 12
4 0 0	..	..	24·02	96 2	86·49	345 15	110·51	442 1	76·34	305 7	14·61	58 6
3 8 0	..	..	..	..	329·33	1,152 11	329·33	1,152 11	18·53	64 14	75·27	263 8
3 0 0	..	..	..	..	1,066·52	3,199 9	1,066·52	3,199 9	89·83	269 8	6·43	19 5
2 8 0	..	..	..	..	574·50	1,436 4	574·50	1,436 4	..	..	..	..
2 0 0	..	..	..	..	116·10	232 3	116·10	232 3	..	..	..	..
1 8 0	..	..	..	..	40·89	61 5	40·89	61 5	..	..	..	..
Total Wet ..	692·30	6,443 1	386·55	2,693 6	2,223·45	6,471 9	2,610·0	9,164 15	401·90	1,863 3	277·30	1,485 8
	9 5 0		6 15 8		2 14 6		3 8 2		4 10 2		5 5 10	

Unoccupied lands—Wet—*cont.*

Scale.	Nannilam.		Negapatam.						Mannárgudi.					
	Delta.		Delta.		Non-delta.		Total.		Delta.		Non-delta.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	14	15	16	17	18	19	20	21	22	23	24	25	26	27
RS. A. P.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.
12 0 0	3·70	44 6	..	..	..	..	..	..	..	..	..	..	..	..
10 0 0	47·77	477 11	..	..	..	..	..	..	..	..	..	..	..	..
9 0 0	84·27	758 6	..	..	..	..	..	..	..	..	..	..	..	..
8 0 0	94·19	753 8	28·94	231 8	..	..	28·94	231 8	5·66	45 5	..	..	5·66	45 5
7 0 0	107·96	755 12	85·09	595 10	..	..	85·09	595 10	12·88	90 3	..	..	12·88	90 3
6 0 0	62·27	373 10	124·63	747 12	..	..	124·63	747 12	41·19	247 2	..	..	41·19	247 2
5 0 0	5·70	28 7	139·41	697 1	..	..	139·41	697 1	50·67	253 5	..	..	50·67	253 5
4 8 0	10·38	46 12	257·01	1,156 9	..	..	257·01	1,156 9	177·34	798 1	..	..	177·34	798 1
4 0 0	..	..	385·27	1,541 1	..	..	385·27	1,541 1	91·68	366 12	1·13	4 8	92·81	371 4
3 8 0	..	..	655·65	2,294 12	0·16	0 9	655·81	2,295 5	192·73	674 9	0·18	0 10	192·91	675 3
3 0 0	..	..	115·10	345 5	..	..	115·10	345 5	31·42	94 4	2·04	6 2	33·46	100 6
2 8 0	..	..	..	..	0·82	2 1	0·82	2 1	..	..	78·17	195 7	78·17	195 7
2 0 0	..	..	..	..	..	..	..	..	..	..	12·56	25 2	12·56	25 2
1 8 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	416·24	3,238 8	1,791·10	7,609 10	0·98	2 10	1,792·08	7,612 4	603·57	2,569 9	94·08	231 12	697·65	2,801 6
	7 12 7		4 4 0		2 10 0		4 4 0		4 4 1		2 7 6		4 0 3	

Unoccupied lands—*cont.*

Scale.	Tiruturaipúndi.		Patukóta.						Total.					
	Delta.		Delta.		Non-delta.		Total.		Delta.		Non-delta.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	28	29	30	31	32	33	34	35	36	37	38	39	40	41
RS. A. P.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.
12 0 0	..	..	..	..	..	..	..	..	185·22	2,222 10	..	..	185·22	2,222 10
10 0 0	..	..	..	..	..	..	..	..	373·06	3,730 9	..	..	373·06	3,730 9
9 0 0	..	..	..	..	..	..	..	..	235·44	2,118 15	..	..	235·44	2,118 15
8 0 0	0·05	0 6	..	..	..	..	..	..	207·70	1,661 11	..	..	207·70	1,661 11
7 0 0	12·64	88 8	..	..	..	..	..	..	367·01	2,569 4	..	..	367·01	2,569 4
6 0 0	37·00	222 0	..	..	..	..	..	..	456·44	2,738 8	..	..	456·44	2,738 8
5 0 0	220·27	1,101 6	..	..	0·84	4 3	0·84	4 3	623·72	3,119 1	1·46	7 5	625·18	3,126 6
4 8 0	826·78	3,720 8	0·23	1 2	7·17	32 4	7·40	33 6	1,440·46	6,482 4	16·17	72 12	1,456·63	6,555 0
4 0 0	2,859·08	11,436 6	16·97	67 14	86·38	345 8	103·35	413 6	3,467·97	13,872 0	174·0	695 15	3,641·97	14,567 15
3 8 0	3,650·36	12,776 4	..	..	188·16	658 9	188·16	658 9	4,592·54	16,073 15	517·83	1,812 7	5,110·37	17,886 6
3 0 0	..	..	..	..	514·43	1,543 5	514·43	1,543 5	242·78	728 6	1,582·99	4,749 0	1,825·77	5,477 6
2 8 0	..	..	..	..	496·07	1,240 3	496·07	1,240 3	..	..	1,149·56	2,873 15	1,149·56	2,873 15
2 0 0	..	..	..	..	1071·27	2,142 9	1071·27	2,142 9	..	..	1,199·93	2,399 14	1,199·93	2,399 14
1 8 0	..	..	..	..	47·40	71 2	47·40	71 2	..	..	88·29	132 7	88·29	132 7
Total ..	7,606·18	29,345 6	17·20	69 0	2411·72	6,037 11	2428·92	6,106 11	12,192·34	55,317 3	4,730·23	12,743 11	16,922·57	68,060 14
	3 13 9		4 0 11		2 8 0		2 8 3		4 8 7		2 11 1		4 0 4	

UNOCCUPIED lands—Dry.

Scale.	Kumbakónam.		Tanjore.		Shiyáli.		Máyavaram.		Nannilam.		Negapatam.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
RS. A. P.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.
7 0 0	132·62	928 5	12·29	86 1	..	..	0·03	0 3	1·19	8 5 0	..	..
5 0 0	410·47	2,202 6	46·58	232 11	..	..	11·57	57 14	37·69	188 7 0	..	..
3 0 0	1,380·55	4,141 11	118·42	355 4	5·46	16 6	126·03	378 1	138·82	416 7 0	19·73	59 3
2 8 0	579·27	1,448 3	124·97	313 7	58·51	146 4	364·70	909 13	386·37	966 5 0	97·95	244 14
2 0 0	346·59	693 3	208·09	416 3	96·04	192 1	353·60	707 3	396·56	793 1 0	385·69	771 6
1 8 0	416·67	625 0	988·41	1,482 9	292·37	438 10	217·91	326 14	168·58	253 8 0	366·19	549 5
1 4 0	58·39	73 0	1,909·45	2,386 13	333·28	416 9	393·29	491 10	113·89	142 5 0	160·03	199 15
1 0 0	39·04	39 1	6,192·22	6,192 3	364·57	364 13	347·66	347 11	160·71	160 11 0	693·99	693 15
0 12 0	..	..	7,805·98	5,854 8	372·43	279 5	241·41	181 1	..	..	497·81	373 6
0 8 0	..	..	5,470·51	2,735 5	336·36	168 3	95·95	45 8	..	..	269·77	134 14
0 4 0	..	..	3,896·49	974 2	..	..	..	..	..	..	1,081·03	270 4
Total ..	3,393·60	10,150 13	25,773·41	21,029 4	1,861·32	2,024 3	2,142·15	3,435 5	1,404·37	2,929 2 0	3,571·79	3,297 2
	2 15 10		0 13 6		1 1 5		1 9 8		2 1 5		0 14 9	

Unoccupied lands—*cont.*

Scale.	Mannárgudi.		Tiruturaipúndi.		Patukóta.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	14	15	16	17	18	19	20	21
RS. A. P.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
7 0 0	..	..	..	..	..	..	146·13	1,022 14
5 0 0	..	..	..	..	..	..	536·31	2,681 9
3 0 0	15·52	46 9	0·27	0 13	..	..	1,804·80	5,414 6
2 8 0	81·67	204 3	41·94	104 14	..	..	1,733·14	4,332 14
2 0 0	155·24	310 8	152·99	306 0	..	..	2,094·80	4,189 9
1 8 0	283·70	425 8	381·63	572 8	10·04	15 1	3,125·90	4,688 15
1 4 0	734·46	918 2	778·19	972 13	144·81	181 1	4,617·78	5,772 3
1 0 0	2,462·43	2,462 6	2,032·56	2,032 9	673·92	673 15	11,969·39	11,969 5
0 12 0	2,827·74	2,120 13	1,476·31	1,107 5	1,752·70	1,314 8	14,974·40	11,230 14
0 8 0	692·97	346 8	1,817·69	908 14	3,307·20	1,653 10	11,990·45	5,995 6
0 4 0	110·67	27 11	407·05	101 12	2,275·82	568 15	7,771·06	1,942 12
Total ..	7,364·40	6,862 4	7,088·63	6,107 8	8,164·49	4,407 2	60,764·16	59,240 11
	0 14 11		0 13 9		0 8 8		0 15 7	

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REVENUE DEPARTMENT.

1892.

Board of Revenue

(Revenue Settlement, Land R... ...rds and Agriculture),

MADRAS.

Printed November th.

Proceedings, 1st November 1892,

Submitting to Government, with Board's remarks, Mr. Clerk's proposals for the Settlement ... the Tanjore district.

Orig. 197 C/c. 3

Revenue Settlement Office
Tanjore 12 April 1892.

No. 59/B.

From,
G. P. Clerk, Esquire,
Deputy Commissioner of
Revenue Settlement Party No. III
Tanjore

To
The Secretary to the Commission of
Revenue Settlement, Land Records &
Agriculture
Madras.

Sir,

Mr. T. Venkasami Row, retired First Uncovenanted Assistant, Revenue Secretariat, author of the Tanjore District Manual, and a mirasidar of the district, has published a review of my scheme for a revision of the rates of assessment of Tanjore. His pamphlet has come into my hands, and, as it is not improbable that he has presented copies to the Government and Board of Revenue, I request that I may be permitted to point out the many errors these channels do not carry quite so much alluvial silt, but this has no bearing on the grouping of the irrigation, and, moreover, has been allowed for in the classification.

Para 7

6. But what is "precarious irrigation"? In this department it is irrigation depending entirely on local rainfall, and under which there is a failure of crop once in 3 years. Tanks of small capacity fed by local drainage, and jungle streams come under this head, and are placed in the 2nd group. But can it be fairly argued that the whole of the Cauvery irrigation along the coast is no better than that of a jungle stream, and is there a failure of the crop in this tract of country every 3rd year? In the greater part thereof, the crop has never been known to fail. ??

Para 8

7. This statement is totally incorrect,

as

as will be shown further on. Only a small proportion of the delta has been assessed at the 12, 10 and 9 rupee rates.

Para 10.

8. The point for consideration is, not whether the Godavari and Kistna flow for a longer period than the Cauvery, but whether the Cauvery affords sufficient water every year for a single crop. Water is only required for one crop from July to December in Tanjore, and however abundant the supply might be after December, it would not be used.

Para 11.

9. The supply of water is sufficiently constant and regular to prevent any failure of the crop. Mr. Venkasami Row must be well aware of this, for, in his manual page 44, he writes "The Cauvery is never known to have totally or to any material extent failed.

Para 12.

10. It is because the irrigation in the east

east is inferior to that in the west that I have placed the former in the 2nd group. But even in the east the supply is, generally speaking, sufficient for one crop, and might, therefore, be placed in the 1st group. The freshes reach the east about the middle of July or about a week or after entering the west. But water is not required till July, as cultivation does not commence till August. Last year I observed that in many places cultivation did not commence till September though the supply of water was most abundant throughout July and August. Cultivation commences in June and early July only in the west, where 2 crops are raised, and for this, of course, additional amount is paid.

11. I do not object in any way to certain individual

individual Villages in the east, unfavorably situated as regards irrigation, being placed in the 3rd group; and there are a few such Villages in Shiyali, Mayavaram, Negapatam, Tirutturaipundi and Mannargudi. But this does not practically affect my scheme, and a question of this kind, affecting a few villages only, is generally left to the discretion of the Settlement officer when introducing the new rates. What I do protest against most strongly is the general application of the 3rd group to the whole of the coast belt, extending 10 to 12 miles inland, whereby there would be a totally unnecessary sacrifice of over a lakh of rupees of revenue per annum.

Para 15

12. But what is "heavy assessment"? Omitting the western portion of the delta which

which is admittedly so wide, the great bulk of the land is assessed, according to my proposals, at rates varying from 6Rs to 3½ Rs per acre and even as low as 3Rs in the few villages which will be placed in the 3rd group.

13. Some of the statements he has made are totally opposed to actual facts, and go so far as to prove that Mr Venkasami Rao has no personal knowledge of the various soils in the several talukas of the District. Had he thoroughly tested the soils in Mayavaram taluk in which he holds land, he would have discovered that 90 percent of the soil is clay and loam, and that it is only a very narrow strip of land along the coast that is sand. Even within 2 miles of the seashore, land is to be found with an alluvial deposit 2 or 3 Para 16

inches in depth. It is beyond all question that every acre in the delta derives more or less benefit from the alluvial silt deposited by the Cauvery water, and it is obvious, therefore, that the soil can never deteriorate as long as the Cauvery continues to flow. Only a small proportion of the delta has been classed as 'alluvial,' though a very much larger area might have been justly classed as such.

Paras 17 to 21 14. The comparison Mr Venkasami Rao institutes between this District and the Districts of Godavari and Kistna is of no value, inasmuch as he states that the rates of assessment in those districts are unduly low. If they are considerably raised, as he says they ought to be, they will be higher than those I propose for Tanjore, and

and the latter must, therefore, on his own showing, be fair and just. Why, too, does he make the square mile comparison with Districts so widely apart? Coimbatore and Tinnevelly are nearer, and I have little doubt but that the land revenue per square mile that I propose for Tanjore compares favorably with that now derived from Coimbatore under the Cauvery, and from Tinnevelly under the Tambraparni. Moreover, in all these 4 districts, the cost of cultivation is greater, the rainfall less, and the facilities of communication less than in Tanjore;

&

Then, too, if, as he suggests, the outlay by the State on the Irrigation works should form the basis on which the lands should be assessed, the rates in the Godavari and Kistna would be many times higher than those in Tanjore. But this is a novel principle to advocate, and one not likely to meet with the approval of the landowners in the Godavari and Kistna, or in Madura under the Periyar.

Para 22. 18. As it happens, my proposals give an increase of about 30 percent instead of 40 or 50 as originally anticipated.

But

But Mr Venkasami Rao's fears regarding the injurious effect of a heavy increase in assessment are quite groundless. In the Western delta portion of the Godavari the increase by settlement was 53 percent, and the eastern portion 43; in Kistna and in the Arcot taluk of North Arcot about 40 percent; and in Nellore the increase was in some Villages upwards of 100 percent. Yet in all these Districts the revenue has increased since settlement. If Mr Venkasami Rao were better acquainted with the details of the former settlement in this district, he would not have written such

such nonsense as that contained in the last sentence of the paragraph under criticism. He is, apparently, unaware of the fact that in some Villages along the coast – and flourishing Villages too – the present rates of assessment are as high as those I propose to introduce. He might also be surprised to learn that these "poorly productive lands" along the coast yield in some cases – as ascertained by experiments – as much as 900 Madras Measures per acre, and that the net profit on such land is over 20 rupees an acre. How, then, can it be reasonably said that, if my proposed rates of Rs 4½, 4, 3½ and 3 per acre are applied to the coast land, they will "revert to their pristine condition of sandhills, salt swamps and immemorial waste"?

Paras 23 to 28

16. But all this proves how immensely profitable

profitable the lands, and also, how well to do, and even wealthy, the population. However great, the gross revenue of the District may be, if the landholders are not made to pay to the State for the net profit they derive from the land, it will be unjust to the million or more landholders in other districts who are paying the full ½ net.

Para 33.

17. This is incorrect, for every village without exception was finally inspected by myself or my assistant, and it is possible that this can be said of no other settlement scheme ever submitted.

Paras 35 to 39.

18. The 1200 crop experiments of *samba*, subsequently made in the taluks of Tanjore, Kumbakonam, Shiyali, Mayavaram, Nannilam and Negapatam proved the fairness of my proposed outturns,

Notwithstanding that they were conducted in – as admitted in the latter part of para 12 of the review – an unfavorable season.

19. It was not mistaken – para 37 of the review – in stating that the supply of water in 1889 to the samba crop harvested in February 1890 was unfavorable. It is true that there was a heavy fresh in the Cauvery in the early part of October 1889, but there were no freshes after that date, and consequently, there was a short supply in November and December. But Mr. Venkasami Row contradicts himself for in para 40 he states that in fasli 1299 the later or samba season was unfavorable. This was the harvest of February 1890.

20. His brother, Mr. Krishna Row, Retired Deputy Collector, told me – see paras 10 and 11 of my letter to the Board, No: 378, of the 15th December 1890 – that he *leased* his

his land in this same village for 16 kalams of paddy per acre, and that the tenant paid the whole of the cost of cultivation. 16 kalams at Rs 1-1-8 per kalam — the present price being Rs 1-10-0 — are worth Rs 18 (nearly). The half net is Rs 9, but my proposed rate of assessment on his land is Rs 6 per acre, or $\frac{1}{3}$ of the net profit instead of $\frac{1}{2}$. Surely this cannot be the same land now referred to by Mr Venkasami Row. It is not clear from what he says whether all the land is double crop, but if so, his figures are worthless, as my rates are based on the outturn for 5 months' single crop samba.

21. It should be noted — with reference to what he says in paras 6 and 7 — that the irrigation in this village, though within 8 miles of the Coast, is so abundant that he is able to raise 2 crops.

22. On land which these brothers also hold in the adjoining village of Pagasalai, my proposed rate of assessment is identical with that now in force, Rs 5-10-9 an acre, and yet this village is only 9 miles from the sea shore. Not only so, but Mr Venkasami Row admits in paragraph 3 that the present rate of assessment is "rather very moderate," and that there should be "a not inconsiderable increase." In the face of this, the opinion he has given expression to in the last sentence of paragraph 22 is worthless and absurd.

23. With reference to the two samba harvests of faslis 1299 and 1300 — 1890 and 91 — the Mirasidars in their printed memorial asserted that the samba season of 1891 was more unfavourable than that of 1890. This is now contradicted by Mr. Venkasami Row.

Para 11. 24. Mr. Venkasami Row here takes exception to the addition of 25 percent on account of "the assumed short yield" of the samba crop of 1890. But he has just stated, in the preceding paragraph, that there was a short yield in that year.

25. But how otherwise than by crop experiments are the grain outturns to be fixed? Surely not by taking the opinions of the revenue officials and mirasidars. As showing how utterly worthless their opinions are, and how marvellously ignorant they really are of the productiveness of the soil, and also of their inability to estimate the yield of a crop from its appearance, I give the following instance. Just prior to harvesting a certain crop, I insisted on the Tahsildar, Revenue Inspector, Village officials and Mirasidars expressing their opinion as to the probable outturn that would be realised. They unanimously

agreed that it would not be more than 130 kalams a veli. The crop was then harvested, and, to their intense surprise, gave an outturn of 230 kalams.

Para 42. 26 Mr. Venkasami Row's objection to my scheme is that it applies high standards "to large areas of inferior land in Tanjore." This is totally incorrect. The high standards have been applied only to comparatively small area in the western portion of the delta, while for the whole of Shiyali, Negapatam, Mannargudi and Tirutturaipundi, and portions of Tanjore, Nannilam and Mayavaram, the maximum standard is practically only 700 madras measures per acre.

Para 43. 27. As Mr. Venkasami Row is himself probably the first person to make these assertions, he has very naturally never heard an absolute denial given to them.

Para 45. 28. A deduction of 10 per cent for merchant profit

profit is ample. It must be so, if a similar deduction was considered sufficient in other Districts with nothing like the number of markets, roads, railways and seaports as Tanjore. His argument in favor of an allowance for "dryage and wastage" falls to the ground by reason of his admission – footnote page 26 – that the "kal porkandu mudal" process yields 7 percent of grain. Nothing would be gained by my adding 7 percent to the grain outturn, and making an allowance of 7 percent for merchants profits

29. But the wet crops in the delta do not depend on local rain, so much as on rains on the western ghauts. In the years he refers to, the freshes in the rivers were favorable, the crops good and the profits large. Para 51

30. No doubt, from the Mirasidars' point of view, the round sum of Re 1 – – per Kal Para 52

would be most suitable. It looks better, and is easier to calculate. That the lowering of the Commutation price from Rs 1-1-8 to Re 1-0-0 entails a loss of 8 lakhs of revenue per annum is, of course, a matter of small importance.

[illegible]

Para 53. 31. But what does it matter what becomes of the surplus price or where it goes to, provided prices keep high? What Mr. Venkasami Row says here would need serious consideration had he been able to show that prices have been steadily falling. But, as a matter of fact, prices have been rising until this year paddy is selling at Rs 1-12-0 per Kallam.

Para 54. 32. Most certainly I assumed that there would be a famine in other districts during the next 30 years. Famine prices are supposed, I believe, to be realised once every 15 years, and they are certain to prevail during the next

next 30 years. For many months, the price of paddy has been Rs 1-12-0 and Rs 1-10-0 per kalam, and it will be many months — if the next monsoon rains are favorable — before it is likely to fall below Rs 1-6-0. These high prices are in no way due to a short crop here, but to the severe distress in other Districts. In other words, the landholders of Tanjore are making, as on many previous occasions, immense profits at the expense of their unfortunate fellow agriculturists in other istricts. I am perfectly convinced that the et profits of the landholders of Tanjore his year will not fall short of 150 lakhs rupees, of which 80 lakhs should go to the state, instead of the 40 that will be ealised.

3. There is another point that deserves onsideration. In fixing the Commutation price, an average was taken of both 1st and 2nd sort paddy. This is favorable to the landholders, for out of 800,000 acres, 700,000 are cultivated with 1st sort paddy. [illegible]

34. It is hard to believe that he who wrote the last sentence of the paragraph under reference, should also have written pages 41 and 44 of the District Manual.

8. 35. Mr Venkasami Rao's opinion mig have some little value if he happened to h any of the rich land near Tiruvadi. Pagasalai, where he does hold land, is the extreme east, and only 9 miles from the sea. Ever since the previous settlement where the Commutation price was 8 anna a kalam, this land has been paying an assessment of Rs 5-10-9 per acre. yet Mr Venkasami Rao has the audacity to as

that, though the price of paddy has risen from 8 annas to Rs 1-8-0 per kalam, "if the land is now assessed at Rs 4 per acre, it will "revert to its pristine condition of sandhills, salt swamps, and immemorial waste".

36. It is hard to understand how Mr Venkasami Row came to make such absolutely incorrect statements as are here recorded. The only charitable explanation is that he did not carefully study the notice or memorandum on which his review is based. For, in paragraph 27 of the memorandum I clearly stated and proved that he increase in assessment was 50 percent the rich alluvial lands, 30 percent on the gar and 22 percent on the poor sandy soils

Para 57.

soils — the area of red ferruginous soil being insignificant. Moreover, his statement that some land is at present paying Rs 20- per acre is misleading, for that assessment is for 2 crops. The present maximum rate for a single crop is Rs 13-8-0 per acre. It is on this rich land only, some 3 or 400 acres, that there will be a slight decrease by settlement and on the remaining rich land there will be a heavy increase.

15 Ch

Para 58. 37. Mr Venkasami Row states that a heavy increase in assessment will ruin the landholders. It will most assuredly do nothing of the kind, but, on the contrary will conduce to a better and more profitable system of cultivation and to a a cessation of the "waste of wealth in litigation and dissipation" described by him on page 326 of the manual.

38. Mr Venkasami Row had doubtless forgotten that in paragraph 6 he had written of the "unfailing supply" from the Coleroon Rajan Vaikal, and of the "ample supply" from drainage channels and rivers. Para 59

39. I was perfectly well aware that they were Government villages. "The rates in force" do not represent the total collection, but the ½ net after deducting expenses. Para 65

40 I have fully answered this in my letter to the Collector - paras 24 to 27 — Para 66.

- Board's Proceedings No: 392, dated the 7th July 1891. I will merely add that it is stated on page 326 of the manual that land is increasing in value.

Paras 68 to 79. 41. My estimated average of 24½ kallams was based on the actual figures of 3 taluks, and a rough estimate of the remaining 6 taluks. But actual figures since obtained for all taluks show that the average yield of the District will be 22½ kallams instead of 24½ Now, according to Mr Venkasami Row, the Settlements of Messrs Kindersley and Ramayengar gave an average yield of 22 kallams per

per acre, and further on para 77 he states that "on the whole a small increase is possible" – say ½ a – Kallam over the former settlement estimate. It will thus be seen that, on his own admission, the average yield for the District as estimated by me is fair and equitable, and consequently, that his assertion in para 77 that "the increase which his scheme imposes only rests on an unduly enhanced commutation rate, and arbitrarily raised grain values" is incorrect in every respect. What my scheme will do, if sanctioned, is the very reverse of what Mr Venkasami Row says it will do in the last part of para 77, and, as I have already pointed

out,

out, he must have known this, had he taken the trouble to read my memorandum carefully.

Para 80. 42. Mr Venkasami Row admits the sufficiency of this 15 percent deduction, but I go further, and argue that it is unnecessarily liberal. Practically all the channels will be excluded from the pattah areas during the course of the measurement of subdivision of survey fields now in progress; and, moreover, it must not be forgotten that the 15 percent deduction holds good in the favourable as well as in the unfavourable years. But in a District where the irrigation, according to Mr Venkasami Row, "is never known to

have

have totally or to any material extent failed;" an allowance of 5 per cent for vicissitudes of seasons would suffice, more especially as it is in these unfavourable seasons that the landholders realize the largest profits.

43. Mr Venkasami Row completely gives himself away on the subject of the cost of cultivation. He first of all makes certain calculations whereby he makes it appear that I have allowed a district average of Rs 6-13-5 per acre for cultivation expenses. But, adopting his own peculiar method of calculation, his figures are wrong, and the average should be Rs 7-6-5 instead of Rs 6-13-5. This, however, is of no importance. Then

paras 81 & 82

Then he goes on to say - para 82 - that "since the manual was compiled the cultivation expenses have somewhat increased. The use of manure has become more general, and the practice of feeding ploughing cattle with oil cakes has come more generally into use". But Mr Venkasami Row cannot go back on his manual like this, and what he wrote then is equally applicable now. The use of manure has not become more general; if for no other reason than that it is not available. Witness the printed memorial of the mirasidars wherein they speak of "the deplorable want of manure throughout the District." Then again, I do not believe that 50 mirasidars in the whole District give their ploughing

ploughing cattle oilcake, and it would be interesting to know how much of this food Mr Venkasami Row gives *his* ploughing cattle. He proceeds to say that, in consequence of these additional expenses, an average of Rs 8 an acre should be allowed instead of Rs 6-13-5, which he is under the impression is all I have allowed. But the fact is my scheme allows Rs 8-12-0 for the cultivation of every acre in the District, so that, on Mr Venkasami Row's own showing, I have made a free gift to the landholders of 6 lakhs of rupees per annum — 800,000 acres at 12 annas per acre. This area, too, at Rs 8-12-0 per acre makes the total sum I have allowed for cultivation expenses no less than Rs 70,00,000. But from my own knowledge, from admissions

admissions on the part of some of the mirasidars themselves — including Mr Venkasami Row — and more especially from the terms of the leases I have seen, I am confident that not more than 50 lakhs are spent on cultivation, and the 20 lakhs I have allowed in excess might, therefore, not unfairly be added to the increase in revenue I have proposed.

Para 83. 44. Mr Venkasami Row here practically admits the correctness of the graduated scale. In the eastern portion of the delta, where there is no double crop, the cost of cultivation is very small. The leases held by the tenants show this to be the case, and in further proof I may mention that, while making a crop experiment in a

? not

villa

village within a mile of the coast, the owner of the land first of all stated that it had cost him Rs 4 per acre to cultivate it. On further consideration, he increased this amount to Rs 5-4-0 per acre, which is precisely the sum I have allowed. And yet this land must have been fairly well cultivated, seeing that it yielded 900 Madras measures per acre against my proposed outturn of 400.

Para 85.

45. Mr Venkasami Row closes his review by referring to his "main conclusions", which I take to be these:— that my proposed increase of 50 per cent on the alluvial lands, of which he holds not an acre, should be raised to 75 per cent or more, and that the increase on the regar soils, in which he is personally interested, should be reduced to 10 per cent or less.

I have &c
(Signed) G. P. Clerk.
Dy Commissioner of Rev. Sett.

(True copy)

Secretary.

From

The Dy Commissioner of
Revenue Settlement
Party No III
Tanjore

To
The Secretary to the Commissioner
of Rev Sett. & Adr. Affs.
Madras.

Dated 12th }
Despd 12th } April 1852
Recd 13th }

No. 57/B

Enclosure — One.

Subject

Submitting his views on the petition made by Mr Venkasami Row against the proposal of the Dy Commr No III Party for the settlement of the Tanjore Dt.

[illegible] 24th
the petitioner [illegible]

REVENUE DEPARTMENT.

Current No. 9904 —
" 18/93
" 86/ —

From

Dated 189 .

FOR ORDERS.

As the Member of the Board who submitted the Tavoy Settlement Scheme to Govt. I feel that I can add nothing to what is said in the Bd's Procs - To prepare as Secretary a Note upon the subject would merely be to repeat what I have already said - The Bd's Props. are the result of very careful consideration on my part and fully explain the points of the proposals made therein.

2. Current 86 - is endorsed with draft wh. appears suitable & sufficient - Very

Mahájan from Tanjore purports to emanate from an "Association". These Associations grow up in a night like mushrooms - The only one wh. need be recognised as being more or less representative is that of the Tanjore People's Association (Current 18/93) - of wh. Mr. Sámanádha Iyer - the local Govt. Pleader, - is the moving spirit - His Excellency wd. furnish this Association with a copy of the Bd's Prop. - (i.e.: it is presumed - the Resolution 719/1.11.92) - It may be mentioned that they have already seen an abstract of Mr. Clarke's scheme and their objections were duly considered by the Collector and the Board - Moreover the Collector held public meetings at Ayyapalam, Kumbaconum and Tanjore at wh. the proposals of the

FOR ORDERS.

Settlement Department were discussed -

R.L. 16/1.

E

Tanjore Settlement -

For orders -

[illegible]

[illegible] 73 [illegible] -

[illegible] -

[illegible]

[illegible]

[illegible] R[illegible]

R[illegible] 21

H.M.S.

&

H.E. the Governor

C 17/1
R 4/4

4

2

~~MINUTE~~.
Note

CURRENT No. 9904.

Board's Proceedings, dated 1st November 1892, No. 729.

The Tanjore Settlement.

Mr. Clerk shows, at paragraph 60 of his report, how the Nawab Muhammad Ali, in 1774, got a revenue from Tanjore of 80 lakhs of rupees against 40 lakhs which we now get, and then produces abundant evidence to prove what he asserts at the end of the report (paragraph 141) that the Government is now getting only half the revenue it is fairly entitled to. The object of all this proof is to justify his recommendation that only 18 lakhs of rupees shall be levied in excess of the present demand instead of the 40 lakhs justly demandable.

Manuring.—He begins by showing (paragraph 68) that the manuring of wet lands is confined to double-crop lands, and that even these are not manured every year.

(*Para.* 71) *Commutation Rates.*—Then, in calculating his commutation rates, he omits the two famine years of faslis 1287 and 1288 from the prices of the 20 years on which the calculation is based; although he more than once alleges that the distress of other districts is Tanjore's opportunity, for even in the worst of years the Tanjore outturns of crops are only slightly affected, while the prices of produce rise greatly. There is clearly, therefore, no reason why the prices of the two years above specified should be omitted from the calculation.

Merchants' profits.—He then makes an allowance of 10 per cent. (paragraph 72) for merchants' profits, which he admits to be very liberal, and proves to be unnecessarily so, as he shows that, with so many roads and markets as exist in Tanjore, grain has rarely to be carried more than 10 miles to a market, and the freight of it does not cost more than Rs. 3 a garce, or less than 3 per cent. of the value of the grain. He also shows that the difference between ryots' prices and merchants' prices is not more than 5 per cent.

2 2

1 garce = 3200 M.M = 9600 lb = 4.3 tons
[illegible] = [illegible] 9 cwt loads.
Take carriage at 2as per cwt. per mile.
2 × 10 × 9 = 180 = Rs 11.4.0

Two annas a mile is very high rate for cartage I think - Probably 1 anna is the rate charged. ~~[illegible]~~ Also, there a [illegible] loads a cart for himself [illegible] to put a ton on it - [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

×× carry [illegible] 1½ a 2 tons of grain - They are no [illegible] over [illegible] but 4.3 tons in Tanjore might well be carried by [illegible], 10 miles, in 5 carts, for 50 annas = Rs 3.2.0.

Grain experiments and outturns.—In paragraph 73 he shows how little value can be attached to the 158 grain experiments made by him in the years 1889 and 1890, owing to the very unfavorable character of the season and harvests in Tanjore, the season having been the worst known for 12 years and the crops admittedly 25 per cent. below normal.

(*Paras.* 81 *to* 87).—He also admits and proves by figures that his calculated grain outturns for wet lands (even after adding 25 per cent. to them as an allowance for bad season) except on alluvial soils are much below those of adjoining districts for similar classes of land. He further admits that the true outturn of paddy on the best alluvial soil is considerably above the 1,125 Madras measures at which he has fixed it and shows that in the most fertile part of Tanjore (the Breast) as much as 3,000 Madras measures is a fair outturn on an acre and yet he has classified only 2,019 acres in Tanjore taluk and 1,494 in Kumbakónam as yielding 1,125 Madras measures per acre, though these areas apparently include the whole of "the Breast of Tanjore." This outturn is actually less than the outturn fixed for land classed as 4-1 in North Arcot and Cuddapah, while the average outturn he has fixed for 4-1 in Tanjore is much below that fixed for that class of land in the adjoining districts. All this seems to me to be absurd and unfair to the State, besides being very misleading. There can be no question that Mr. Clerk proves clearly that the grain outturns he has fixed for the various classes of land in Tanjore are a great deal too low.

WET *cultivation expenses* (*Paras.* 90 *to* 97).—Then as to the *cultivation expenses* of *wet* land. He has taken Rs. 14 as the maximum cost of cultivating an acre, but he clearly proves that this is far too much. M.R.Ry. Venkasami Row, in the Tanjore Manual, shows it is only about 7 kallams, which, at 1 rupee a kallam, is only Rs. 7, but as these expenses are paid in grain they are not affected by prices. Then Mr. Clerk makes an allowance of Rs. 2-12-0 per acre for *manure* which is not generally used and which the Tahsildar of Kumbakónam (a Mirassidar and Tahsildar of 20 years' standing in the district) estimates, when used, at As. 9-8 per acre. He also admits, but excludes from consideration, the fact that the ryots make 1 rupee an acre from their surplus straw. He also confesses that he has made higher allowance for cultivation in Tanjore than in other districts adjoining. But why? There is absolutely no reason for doing so, but, on the contrary, every reason for doing the reverse.

DRY *cultivation expenses* (*Paras.* 99 *to* 105).—As to the outturns and cultivation expenses of *dry* lands he takes the following as the average outturns in Tanjore of 3-1, * the best dry land in other districts—

Ragi	...	400 m. m. per acre.
Cumbu	...	320 " "
Váragu	...	550 " "

although he says they are admitted by the ryots to be really much higher, some of the experiments showing as much as 1,200 measures of ragi and 1,000 of cumbu and varagu. He also admits that he has taken grain outturns for Tanjore which are much lower than those in the neighbouring districts, though as a matter of fact the true outturns are really much higher. This is simply ridiculous, as is also his fixing the cultivation expenses of *dry* land at nearly double those ruling in neighbouring districts. He shows that the profits of the cultivation of the best dry lands, when cultivated with tobacco plantains or bamboos (as they usually are), are admittedly between Rs. 60 and 100 an acre per annum and then proposes to assess these at Rs. 5 and 4 an acre.

* These averages are based on experiments made in the Revenue Department.

There are the exceptional padugai lands which have been raised by the river.

Allowances for vicissitudes of season and useless areas.—His proposals relative to the allowance to be made for vicissitudes of season and for areas omitted as unprofitable, are equally illogical and absurd; for he shows that there is no reason to allow more than 5 per cent. for the former and 3 per cent. for the latter, or 8 per cent. in all, instead of which he proposes to allow 15 per cent. for the two (paragraphs 106 and 107). He says that a bad season in Tanjore means a bad one elsewhere and consequently high prices for Tanjore rice and enormous profits. The district of Tanjore, he alleges, is quite exceptional in respect of its high average class of irrigation and quality of soils, and *no other district has similar advantages.* All irrigation is of the first and second classes, and in consequence of alluvial deposits there cannot be much inferior land (paragraphs 112 and 114). For these reasons he says the average rate of assessment in Tanjore must necessarily be far higher

Why does he add 25% to his figures in a season only indifferent?

But these are allowed for in the Govt. rates.

some that he has seen. But for delta [illegible] are better.

The alluvial soils are not half the delta. The expert figures are 3.27 out of 12 lakhs of acres. Cf p. 45 of the Rep?

than in any other district in the Presidency (paragraph 110), but he has not made it so and seems to me to have gone out of his way to do all he could to make the assessments needlessly low.

He says (paragraph 118) that the only irrigation to compare with that of the Cauvery is that of the Tungabhadra in Bellary, yet while the double-crop lands in Tinnevelly irrigated by the Támbraparni are assessed at Rs. 20 an acre, he only proposes Rs. 18 an acre for similar land in Tanjore. Again the Chidambaram taluk of South Arcot and the Shiyáli taluk of Tanjore are only separated by the Coleroon, yet in the former Rs. 9 is the highest wet rate, while only Rs. 8 has been fixed by Mr. Clerk for Shiyáli. There is no reason for this, both taluks being irrigated by channels from the same anicut. (Paragraphs 115 to 118). Mr. Clerk (in paragraph 121) hopes he has justified his selection of a Rs. 12 maximum rate for Tanjore and then adds that there are only 2,948 acres assessed at that rate and that consequently Rs. 10 is practically the highest general maximum. At the same time he points out that in the Palace Estate villages the assessments are far higher than the rates proposed for the Government villages. Mr. Clerk seems to have tried to arrange a different maximum-rate for each of the four taluks of Tanjore, Kumbakónam, Máyavaram and Shiyáli, because the lands to the west of the district are more valuable than those to the east of it (*vide* paragraph 124). This idea seems, to some extent, to be based on the assumption that the water which irrigates the western lands, after depositing its silt on them, goes on to the eastern lands in a semi-filtered state and is thus less valuable as manure. This might be true if all Tanjore was watered through one sluice and if the whole of the water was passed on from one set of fields to another down to the sea. But this is not so. The river water after running full of silt for some 100 miles in its natural bed is discharged on the surface of Tanjore by a score of small rivers and channels through which it runs down to the sea as richly laden with silt as when it passed the island of Srírangam, except for such slight dilution of its component parts as may arise from the surface drainage of the fields which have already been irrigated, and if there is an abundance of silt to form shoals in the sea (a process ever going on) there can be no great loss of

for two crops.
[illegible] crops . 12 [illegible]

The Chidambaram land irrigation [illegible] better

not solely. The Viranam tank [illegible] local drainage.

What he calls assessments include mirassidars' [illegible] and are not comparable at all.

[illegible]

It is to a great extent.

~~[illegible]~~

It is a moderate estimate that 1/3 of the delta is irrigated by drainage water.

[illegible] — At the north of the Coleroon [illegible] is the same [illegible] Cauvery [illegible] of the [illegible] Trichi

silt in the water in any part of the district. At any rate, Mr. Gibson's experiments, detailed at paragraph 47 of the Board's Proceedings, show that within 3 miles of the sea the irrigation from the channels has deposited 3 inches of rich alluvial soil on pure sand and this probably is the case, more or less, everywhere along the coast of the district. This cry of the deterioration of the channel-water in the east of the district by reason of depositing its silt in the west of the district is, I suspect, baseless. Lastly, the absurd liberality of Mr. Clerk's deductions for cultivation expenses is proved by the fact he states that the mirassidars ordinarily take 75 per cent. of the gross produce from their tenants and leave them only 25 per cent., the mirassidar paying for the levelling of fields and for manure on the rare occasions when it is supplied. The average value of an acre of paddy-crop being Rs. 28, of which the mirassidar takes Rs. 21, there are only Rs. 7 left for the tenant, so that his cultivation expenses cannot possibly be more than Rs. 3 or 4 per acre or he would have no profit at all and would not be able to live on the land. The State is entitled to half the mirassidar's profits, which, on a liberal estimate for cost of manuring, are about Rs. 18 an acre. Half of this is Rs. 9, whereas he is only to be charged Rs. 7 on the average of the district according to Mr. Clerk's scheme. In Mr. Kindersley's settlement the average yield per acre was 24 kallams per acre which at 8 annas per kallam was worth Rs. 12. Of this Government took Rs. 4-12-0 = 40 per cent. The kallam has never been worth less than Re. 1, during the last 30 years (except for 2 years), and has often been worth a good deal more. There is no reason why 40 or even 50 per cent. of the same average yield should not now be fixed as the demand justly leviable by the State, and Mr. Clerk says that if his commutation price was applied to Mr. Kindersley's valuations, the revenue demand would amount to 82 lakhs.

This is the [illegible]
flood.
Loose silt.

I am sure it is not.

This is true — 70 to 80%
[illegible] 5/4

See [illegible] § 84.

[illegible]

[illegible] 12

22

I consider Mr. Clerk's calculations are made on far too liberal a basis, that his cultivation expenses are greatly over-estimated, that the commutation rate is wrongly calculated and too low by reason of excluding the prices of the years 1877 and 1878, and that the allowance of 15 per cent. for vicissitudes of season is much too high, being nearly double what it should be, while his grain outturns are much under-estimated. I am not, therefore, prepared to accept his scheme as it stands. I consider that he should have worked it out with the utmost strictness and justice to the Government and the ryots and show clearly and unmistakeably the enormous increase of revenue demand that the Government might justly make, leaving it to the Government to determine how much they would take in the lump. Mr. Clerk could then have that increase distributed, according to the figures of his scheme, in a few hours over all the assessed lands of the district. The difference between the amount fairly demandable and what Government might think fit to demand might then be kept in reserve, never to be called up unless in the case of dire necessity, such as war, when it might be demanded while the war lasted. Financial reserves such as these should not be recklessly thrown away for the sake of a sentimental idea. By doing so we sacrifice enormous sums fairly and equitably due, and easily collected for a short time. Every district, I consider, ought to have been settled as I suggest, showing the State's full equitable demand and how much of it the Government resolved to collect and how much keep in reserve, instead of allowing Settlement-officers to play fast and loose with the figures in order to attain what each one may consider an ideal set of rates of assessment.

There is one discrepancy in Mr. Clerk's figures which I notice. At paragraph 71 of his report he works out his commutation rate for paddy (on the average of 1st and 2nd sorts) to be Rs. 128 per garce, and at paragraph 141 he says this commutation rate is Re. 1 per kallam. But from the table of rates given at page 137 of the Board's Proceedings under disposal it appears that Rs. 128 a garce is equal to Rs. 1-1-8 per kallam, and at paragraph 20 of his critique on M.R.Ry. Venkasami Rao's pamphlet Mr. Clerk seems to admit that Rs. 1-1-8 is the rate he has worked out.

The Board have reviewed Mr. Clerk's report. That report and the rates and calculations in it are based on the revised classifications of the three taluks of Tanjore, Shiyáli and Kumbakónam, and on these, as typical taluks, he has estimated the result of the application of his various rates to the whole district to be a total increase of revenue of about 18 lakhs of rupees. Subsequently, the other six taluks

had the classification of their soils revised and the result of applying Mr. Clerk's rates to the revised classification of the whole district is that the total estimated increase of revenue is calculated by the Deputy Commissioners to amount to Rs. 14,47,205, while the Board's revision of the whole scheme brings out an estimated increase of Rs. ~~11~~,48,829 or 35 per cent. against an increase of area of 3 per cent. 14

In paragraphs 23 and 24 the Board rightly transfer the irrigation under the South Rajan Voikal from 2nd to 1st group. They then modify Mr. Clerk's irrigation grouping from 2 to 3 groups. The map sent up shows the result in colours. I do not know the district and so cannot give any opinion on the point from personal knowledge, but as the Acting Collector, Mr. Thomson, is decidedly of opinion that two groups are not sufficient, I suppose we must accept the proposal, though I confess I fail to see any obvious reason for it. In connection with this point paragraphs 10 and 11 of Mr. Clerk's reply to M.R.Ry. Venkasami Rao's pamphlet are worth reading. The effect of introducing a third irrigation group, on the assessment of lands throughout the district, will probably not be great. It will most likely reduce assessments by about 1 rupee an acre or thereabout on those of the lands now in the second irrigation group which are transferred to the third.

I fully agree with him.

Para. 34.—Here the Board propose a new rate of Rs. 14 an acre for the best alluvial soil which they propose to classify as 2—1-A and to raise the classification of some 2—2 lands to 2—1. There are only 1,639 acres which come under the 14-rupee rate and they might with much more reason be assessed at 40 rupees an acre. They are all in the Tanjore taluk, and are, I presume, "the breast of Tanjore." The Board's proposals do not go far enough in my opinion.

In *paragraph* 35 they propose to reduce the increase of assessment in Kumbakónam and Nannilam, but no reasons for doing so are given.

Para. 39—*Commutation rates.*—Here the Board say there is no reason in Tanjore for excluding famine prices in calculating commutation rates, but for all that they exclude them because they say it is the rule to do so. This is wrong. As they point out the land-holders in the delta will benefit largely by the concession and they call the mirassidars claim, to have all famine-year prices excluded from the table of 20 years' prices on which the commutation rates are to be based, preposterous. There is another important point to be borne in mind in connection with the commutation rates, and that is (as stated by Mr. Clerk in his reply to M.R.Ry. Venkasami Rao) that the prices of the two kinds of paddy have been taken together and an average struck which is the basis of the commutation rate. This also benefits the land-holders because out of 800,000 acres of wet land 100,000 are cultivated with the second sort of paddy.

Para. 41.—There is no reason for including faslis 1299, 1300 and 1301 instead of 1277, 1278 and 1279 in the calculation. All six should be included and the 3 faslis—1279, 1280 and 1281—excluded. The Board's proposal makes no change in Mr. Clerk's rate of commutation for paddy. The proper rate, worked out as I suggest, is Rs. 157 per garce, from which, if Rs. 16 is deduc[illegible] for merchants' profits, the result is Rs. [illegible] instead of Rs. 128. This is equivalent to a commutation rate of Rs. 1-3-6 instead of Rs. 1-1-8, which I consider should be adopted and the rates for other grains should be worked out in a similar way. This is one of the most important points in the whole scheme. I consider that 10 per cent. is an ample allowance for merchants' profits as I have already said.

Para. 46—*Grain outturns* (*wet*).—The Board show that the grain outturns worked out by Mr. Clerk are too low and I quite agree with them. They suggest 1,300 Madras measures per acre as the highest rate for the best sort of wet land, leaving the intermediary ones as they are. I think the Board's proposals do not go far enough. The highest outturn should be at least 1,500 Madras measures per acre for the best wet land. The next outturns should be 1,350, 1,250 and 1,100 measures and then, instead of taking Mr. Clerk's other intermediary rates, I would take the rates in force in South Arcot. This is the most important point in the whole scheme. In future settlements grain outturns will not be revised, but the assessments will be revised in accordance with the rise or fall of prices during the last 20 years of the concluded settlement applied to the grain outturns now settled. What we do now, therefore, will have a lasting effect on the revenue for generations to come, and we must, therefore, act

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* Total average prices of 1st and 2nd sort paddy, for 20 years, omitting those of faslis 1279, 1280 and 1281 and including faslis 1286, 1287 and 1288 = 3,143 measures.

$\frac{3,143}{20} = 157$

Deduct 10 per cent. for merchant's profits 16

141

in the interests of posterity and insist on a record of what is the full demand we could equitably make, and having got this we must then settle what demand we will make which is not too heavy to be easily paid. To act otherwise would only be a serious injustice to all other tax-payers. The whole scheme should be revised on the above basis and when we see what it works out to, we can decide how much of the total result shall be constituted the Government annual demand.

They are only 3 in number

Para. 47.—Mr. Gibson's experiments were conducted on very small areas—one-tenth of an acre in each case; but their results show, as far as they go, that the irrigation channels deposit silt within two or three miles of the seashore and that land estimated by Mr. Clerk's scale to yield only 600 Madras measures actually yielded 840, and that in the case of a plot only half a mile from the sea the yield was 940 Madras measures per acre. The tena[illegible] this last plot pays his landlord 70 kal[illegible] of paddy per veli after defraying all cultivation expenses himself. This is equal to upwards of Rs. 21 an acre if the price of paddy is taken at Re. 1 per kallam, but, in fact, it is now more than Rs. 1-8-0 per kallam. This makes the mirassidar's share equal to about Rs. 35 per acre, of which Government should get Rs. 16-8-0, but the proposed assessment is only Rs. 4, so that the complaint that the lands in the east of the delta will be over-assessed does not seem to be everywhere well-founded.

2

Para. 49—*Grain outturns* (*dry*).—The Board do not propose to interfere with or alter those fixed by Mr. Clerk, but consider cultivation expenses are taken at too high a figure. I think the dry outturns of South Arcot should be taken for cumbu and varagu and those of Trichinopoly for ragi.

Para. 50—*Cultivation expenses* (*wet*).—The Board accept Mr. Clerk's high rates and propose to raise his lowest ones. I differ. I would lower the three highest rates to Rs. 11 per acre which is more than ample for the best classes of lands. Indeed Mr. Clerk shows, on the authority of M.R.Ry. Venkasami Rao, that Rs. 7 per acre is sufficient to cover all such expenses in Tanjore where manure is rarely ever used. In proof of this the Board show how the municipal sweepings of towns in Tanjore are almost unsaleable. I would leave Mr. Clerk's other rates unchanged.

Even then they are only about the same as those of South Arcot.

Para. 51.—*Cultivation expenses (dry).*—The Board admit that Mr. Clerk's scale is needlessly liberal and much above that of the adjoining districts, but they only reduce it slightly. I think the South Arcot or Trichinopoly scale of allowances should be adopted in preference.

Para. 52.—*Vicissitudes of season.*—The Board propose to raise the allowance for this from 15 to 20 per cent. for all dry lands and all lands irrigated by rain-fed tanks and to retain 15 per cent. for all delta lands. I think this is absurdly high. Eight per cent. is shown by Mr. Clerk to be ample and in dry lands and lands irrigated by rain-fed tanks 15 per cent. is enough. I would have the money rates all recalculated on the bases I suggest.

Para. 54.—The Board's proposal to raise Mr. Clerk's rate for "padugai" lands from Rs. 5 and 4 per acre to Rs. 7 and 5, respectively, may be approved.

The Board consider that the increase of about 14½ lakhs which they propose may fairly be imposed and levied, but add that if the Government think it too much the total may be reduced to 12½ lakhs. I think it is not heavy enough. I cannot say what sum should be imposed as increase of assessment until I see how the figures and rates I suggest work out; but I am quite prepared to agree to an increase of 20 lakhs, for Mr. Clerk shows pretty clearly that 40 lakhs might very justly be added to the present demand.

Para. 63.—The increase imposed may be levied when in excess of 50 per cent. in 8 years and when 50 or under in 4 years.

Para. 65.—I see no reason for lowering the classification of unoccupied land, and fail to see any reason for assessing these lower than occupied lands.

Para. 67.—The information about garden lands in Mr. Clerk's report is not complete, but it is supplemented by the further reports on the financial results of applying his proposed rates to the classification of the other six taluks. The Collector says that the assessments on them vary from Rs. 12-4-8 to Annas 6-9 per acre, but does not say how many acres there are in the whole district. Mr. Clerk says there are 19,000 acres in the three taluks of Tanjore, Kumbakónam and Shiyáli, and the subsidiary reports show the following figures:—

	Garden land classed as wet.	Proposed to be classed as dry.
	ACS.	ACS.
In Máyavaram ...	7,670·45	6,066·53
Nannilam ...	4,265	4,265
Tiruturaipúndi ...	...	...
Mannárgudi ...	2,105	2,105
Patukóta ...	1,661·99	1,661·99
Negapatam ...	...	...

The financial result of transferring the bulk of these lands to "dry," as is proposed, will, apparently, be a loss of about a lakh of rupees, for which I see no adequate reason. The present revenue on these lands which is easily paid should not be thrown away if a little trouble will save the greater part of it. I would retain their present assessments while altering their classification to "wet" or "dry" according to circumstances.

Para. 68.—I agree with the Board that second-crop land so registered at present in the western part of the district should continue to be so registered. In other parts of the district composition for second crop may be allowed.

Para. 69.—I also agree with the Board and Mr. Clerk that *ottadam* cultivation should be treated as single crop.

Paras. 72 *and* 73.—I quite agree with the Board in their remarks on the right of Government to raise the assessments of lands of which the land revenue has been assigned to temples as endowments.

(Signed) ~~J. H. GARSTIN.~~

J. H.

22–1–93.

What number would the hon. Sir H Stokes be satisfied with? This gives 1500 Kyles for the 1250 square miles in the delta - rather more than one in each square mile.

W

Tanjore Settlement Scheme.

This question is the most important that has come before us since I have been in Council, and I wish very much that there was more of actuality in the materials which are to be the basis of decision. There is a mass of paper & figures representing the results of settlement processes of the speculative kind, but except as to classification of qualities of soil, — which may doubtless be accepted — and statistics of prices, there is hardly anything of real fact in the whole mass. The kind & quality of soil in the delta when under irrigation is however a determinant of outturn of minor importance as compared with facilities and kind of irrigation & drainage; which are in Tanjore the chief factor in the assessable value of wet lands. There is hardly anything in the papers about drainage, and as to irrigation Mr Clerke proposed only two classes for the whole delta, & the Board have substituted three. The scale of outturn adopted by Mr Clerke is I may say entirely conjectural; for no one could suppose that the 1500 or so of crop experiment which have been made are sufficient to furnish data for an estimate. The Board has raised Mr Clerke's scale of outturn at the bottom & the top, but without any features of basis except opinion. The scales of cultivation expenses are not founded upon fact or local enquiry, any more than those of outturn, and have been altered by the Board merely to bring out better looking results. Yet it is these two scales which fix the assessment. But this character of unreality is found in all recent settlement schemes since the decision — as to which I share Mr Thomson's wonder — to raise assessments of districts under settlement upon results found elsewhere; and I suppose that we must take the whole thing seriously as usual, and go through the ordinary farce of adapting the data to the conclusions which we desire to arrive at. In the case of this scheme, there is less reality than in most; for the scales of outturn & expenses are not even professedly those of adjoining or similarly circumstanced districts but are avowedly assumed ones.

2. Mr Clerk, and to a considerable extent Mr Gibson who is responsible for the Board's proposals, adopt in a very pronounced form the view that Tanjore is a veritable land of Goshen

(I should add] and Knowledge. W.

The Depy. Comr. mentions that the acreage has been given from statements taken from *numerous enquiries* made in each taluk & also from mirasidars. These are compared with the tahsildars' statements, which may be presumed to be based on facts as well as local enquiries. W.

a marvel of richness & fertility, and capable of bearing a prodigious revenue. These gentlemen, it must be admitted, have had considerable opportunity of acquiring knowledge of the district, but I suppose that my views on the question will, like Mr Thomson's, be denied authority on the ground of my limited acquaintance with ~~the district~~ it; my period of service there being 11 months only against Mr Thomson's thirty. My hon. colleague Mr Garstin has never served in Tanjore at all, but he is outraged by the moderation of Messrs Clerk & Gibson, whose schemes he refuses [illegible]; thinks it shown that 40 lakhs might justly be added to the present demand; and is quite prepared to put on 20 lakhs at once. Mr Venkasami Row, who has served probably a quarter of a century in responsible posts in the district, thinks however that Mr Clerk's scheme will lead to considerable over assessment. His pamphlet seems to me a very able one; and the best tribute to it is the discomfiture it has caused to Mr Clerk, who is not ashamed to sneer at Venkasami as an interested witness.

3. I must before going into details of the Tanjore scheme enter a strong protest against the proposal of my hon. colleague at para 6 of his

printed minute. He says that the scheme should have been worked out "with the utmost strictness and justice to the Govt., and shew clearly and unmistakably the enormous increase of revenue demand that the Govt. might justly make, leaving it to the Govt. to determine how much they would take in the lump." Justice to the Govt. apparently means injustice to the ryot; because my hon. Colleague goes on to say that "the difference between the amount fairly demandable and what Govt. might think fit to demand might then be kept in reserve, never to be called up unless in the case of dire necessity, such as war, whilst it might be demanded while the war lasted." I cannot conceive a more pernicious doctrine of settlement than this, or a course of action better calculated to destroy the value of land and to annihilate ~~much~~ the prosperity of the agricultural classes. With an indeterminate land revenue demand which might any day and by a mere order of Govt. be enhanced till it became a rack rent, land would at once become unsaleable and agricultural improvement would cease. Even the period of thirty years for which under present orders settlements endure is considered by many authorities to be too short and to offend against the principle that the State demand should be a fixed one. But under my hon. Colleague's proposal no man would know from day to day what he might be called upon to pay.

4. The result of the application of Mr. Clerk's rates to the whole district brings out an increase of 14.47 lakhs on a revenue of 41.06; and that proposed demand under the Board's modification ~~[illegible]~~ gives an increase of 14.49. In result the schemes are thus practically identical. Neither of these authorities refers to the question of cesses, land & village, which the ryots will have to pay; but these demands cannot be overlooked in considering what burden of public ~~[illegible]~~ charges the district can properly be required to ~~[illegible]~~ bear. The charge for second crop averages 1.37 lakhs & the present land cess demand is about ~~3.24~~ 3.40 lakhs. These items will of course increase under the new settlement, and I calculate that the real increase of demand involved in these proposals will be 19.49 lakhs or 43 %. This increase is in my opinion excessive. I do not at all dispute that Tanjore, taking the district as a

These charges have nothing to do with ~~fixing~~ a revised assessment. JHL

The figures given below do it [illegible]
chiefly ^ however my hon. colleague adverts to this matter

In [illegible]

37.30 : 50.92 :: 1.37 : 1.87

× 38.169

In lakhs	Present	Proposed
Revenue ryotwar demand	42.61 ~~43.14~~ 41.06.	55.57
Second crop	1.37	1.85 (a)
	42.43	57.39 ✓
Present land cess	3.40 (b)	4.34 (c)
Village cess	"	3.59 (d)
	45.83	65.32

41.57
2.22
43.79

(a)ˣ i.e. 41.06 : 55.57 :: 1.37 : 1.85. The increase will [illegible] be greater, as the second crop charge accrues in the richer taluqs.

(b) Ryotwari land cess (42.43 × .625 =) 2.65
Irrigation do. .75
3.40

(c) Ryotwari land cess (57.39 × .625 =) 3.59
Irrigation do. .75
(neglecting increase on minor inams) 4.34

(d) Ryotwari village cess (57.39 × .625 =) 3.59
(neglecting village cess on minor inams)

whole is more lightly assessed and that
it is not right & proper to put on an
increase & even a considerable increase
under the new settlement; but I do
not think that so large an increase
of burden as 43% can be put on
without impoverishing the people.
The uttermost grain of the half net
produce has not been taken in any
district; if it had been, the country
would not have grown in prosperity as
it has done. The letters of the settlement
reports may show that it has been, but
they are mere paper, fortunately. Real
half net assessments would be in my
view oppressive; and I will not be
a party to an attempt to impose them
in Tanjore. It may be even admitted
that the Board's rates fall short of
the full half net.

Very far short

5. The first of the matters which we
have to discuss in the Board's proposals
is the classification of irrigation. For
the deltaic tracts the Board propose
three classes, or groups, as they are or-
dinarily called. On settlement prin-
ciples strictly the limitation to these
is no doubt defensible; but in fact
in Tanjore, the gradations of efficiency
of irrigation are almost infinitely
various. The irrigation on the whole
is ~~certainly~~ not to be compared ~~with~~
~~that in~~ as to certainty or efficiency

with that in other deltas or with good
river irrigation in other districts. The alig
ment of the rivers, as the main irrigatin
channels are called, is not scientific
as it is in the Godavery & Kistna an
in other deltas; nor has there been an
scientific provision made for draining
A glance at the maps of the different
deltas is enough to show this. In the
Godavery we see the canals carried
along the ridges, and between each
pair of canals runs a carefully aligne
& adjusted drainage channel. So it
is in the Kistna also. In Tanjore
there is no such thing, but almost
every 'river' becomes a drainage chan
in the lower part of its course; that i
to say in such part it carries for
the most part water which has
already been passed over the fields
& which has been deprived of the
fertilising silt. We find the rivers
narrowing from their heads to about
two thirds of the distance to the sea.
At this point, they are at their mini
mum volume, but thence they expand with
the drainage poured into them an
increase till they reach the sea,
irrigating, however, the whole way.
There are also many irrigating stre
which have not their origin in any
'river' but derive their supply fro
drainage only. I don't think it is
too much to say that one third

??

of the Tanjore delta receives only drainage water which carries no silt; and ~~deposit~~ this of course largely diminishes the fertilizing property of the supply. What I say is not disproved at all by the fact that Mr Gibson found silt deposits within ten or 12 Miles of the sea,* or that the alluvial soils, as classified by Mr Clarke, extend far down the delta. These facts are quite explicable by the action of those floods which, before the regulating head works were built (about eight years ago) and when the river embankments were not as efficient or as well maintained as they are now, used to sweep over the whole delta. I have myself seen the country submerged for miles & miles owing to breaches. It is a common complaint by the mirasidars that the action of the D.P.W. in the prevention of floods has not been beneficial, but the reverse. In former days floods were of as ordinary as they are now of rare occurrence. They are now caused only by local rainfall. As to the Cauvery, which is said never to fail, Venkasami Rao shows very clearly how inferior it is to the other great rivers. Its volume is far smaller; it runs in full supply for a very much shorter time; and

* Mr Gibson's observations seem to have been made at the tail end of the Cauvery itself; & that river is one of the few exceptions, if not the only one, to the rule that in the lower portions of their courses the rivers become mainly drainage channels.

it has a disproportionately large area to irrigate. It is quite certain that if Tanjore was dependent on the Cauvery alone it would never mature a long crop of paddy.* The river which is fed by the S.W. monsoon fails as a rule in September, and the crops sown under river irrigation are matured under the usually copious rains of the N.E. monsoon. Tanjore thus depends for its main crop on both monsoons and if either is deficient the yield of the district is impaired, or lost. In the present year, as we have seen, the crops were saved from destruction only by a few seasonable showers. It was touch & go whether the whole delta would not become sharie. As it is though the crops are for the most part saved, the yield will be very short.

6. I have already said that in Tanjore the facilities of irrigation & drainage are more important factors in determining the produc of the lands than the soil classification; and these facilities under the same channel & even within the same village vary very g That this is so must be apparent from the general descrip of the irrigation given above

* One fact which shows the uncertainty & comparative brevity of the Tanjore irrigation season is the practically complete absence of sugar cane cultivation. This is a most profitable crop & is common in the Godavery & Kistna deltas. ~~[illegible]~~ The Board's crop statement § 38 shows only 1036 ~~[illegible]~~ acres of sugarcane in the whole district. & this, most probably in Pattukota.

and the Board's three groups if rigidly adhered to will produce as great (or even greater) inequalities of assessment as now exist. The regulation scheme of settlement & various scales of rates does not admit of more groups being defined and the necessary elasticity must be obtained by altering the classification of soils; a process which the department is familiar with. While accepting the Board's groups, I would insist that this ~~[illegible]~~ alteration be effected on a careful consideration of local circumstances.

7. As to outturns & cultivation expenses in soils of the several classes, I don't think that, as scales, the Board's assumptions are high. They are however so purely arbitrary that it is not worth while discussing them seriously. I don't think the Board have gone far

enough in correcting the obvious defects of the classification proposals and in raising the rates on the very best lands, e.g. those forming what is called the 'heart' of Tanjore; while if the scale is applied without the careful consideration of local circumstances which I have above advocated, it will in many cases produce excessive & unequal assessments. The misfortune is

The scheme of classification sanctioned for the district is in my opinion the introduction of the alluvial series which occurs in no other settlement. It is this which causes the enormous increase of 45 & 46% in the Kumbhakonam & Nannilam taluks. With cesses to this will, if worked out as I have shown in para 4 supra mean increases of [illegible] and in these two large taluks, of something between 60 & 70 per cent; a figure which I cannot contemplate without much alarm. I fully approve the Board's proposal to moderate the increase in these two taluks by alleviating the classification of the soils; and I should be inclined to lay down that in no case should the increase in any village, including cesses, be allowed to exceed 40 per cent.

¢ viz: too low assessment of the rich lands & too high assessment of the bad lands.

8. The next matter of importance is the commutation rate and the questions of allowing for vicissitudes of season, unprofitable area and difference between ryots & merchants prices. As to the commutation rate, the only question is whether the prices of the famine years should be included excluded or not. The Board says they should because Tanjore never suffers from famine, & because failure of crops in other districts merely gives Tanjore ryots larger profits. But this argument is based on a complete misapprehension of the reason for the rule for the exclusion of famine prices from the calculation of the average. That reason is that the revenue should be calculated on what is normal

and that famine prices ~~[illegible]~~ ~~[illegible]~~ (of 1878) are abnormal. Unless Mr. Gibson & my hon. colleagues are prepared to assert that it is practically certain that a famine & a range of prices similar to those of 1876-8 will occur again within the period of the proposed settlement, ~~[illegible]~~ they cannot justly include these years. ~~There~~ I don't think the occurrence of such an unparalleled calamity should be reckoned upon. The ordinary cases of high prices & high profits to Tanjore resulting from partial failures & distress elsewhere, such as we have seen, I am sorry to say, during the last three or four years, are amply provided for by the inclusion of the prices of those years ~~[illegible]~~ in the average. In fact I think it might fairly be urged that the series of 20 years adopted in para 42 of the Board's Procs. includes too many years (6 or 7 out of the 20) of high prices. I certainly would not depart from the rule that the prices of the famine years should be excluded from the average.

Would my hon. colleagues exclude the 2 years of lowest prices on the ground that they are abnormal? If the highest are so treated, the lowest shd. be.

So far as Tanjore the famine there concerned it has been no unparalleled calamity. There was some set back & then great increase in price for its produce.

9. As to ~~[illegible]~~ differences between merchants & ryots' prices, I see no reason why a higher or lower rate should be adopted in Tanjore than in S. Arcot which is far better supplied with roads & is also intersected by a railway. I think both Messrs. Clerk & Gibson take a far too favourable view of the facilities of communication in the Tanjore district. It certainly amazes me to hear it described as well roaded. To this day× there are I believe less than 50 miles of metalled road in the whole delta outside municipal limits. The rest of the roads are of earth & sand & are almost impassable for wheeled traffic, except in the hot weather for two or three months.^ For locomotion on horseback — the mode probably used by Messrs. Clerk & Gibson — these roads are not bad; but those officers must often have seen, as I have, carts, axle deep in mud, dragged about a mile an hour by four bullocks each. Mr. Clerk's calculation of 3 Rs. a garce, quoted at foot of my hon. colleague's minute, is quite wrong.× In 1882, when the Board say the price was 15 annas a kalam, I was unable to get more than 10 to 10½ annas for Govt. [illegible] paddy, after ~~[illegible]~~ repeated attempts & widely notified sales. I would maintain the 15% deduction proposed by Mr. Gibson, and I would adopt the commutation prices worked out by him at para 42. They seem to me on the whole reasonable & proper.

Tanjore has 2 & will soon have 3 railways running through it.

× Tirutturaipundi to Tiruvalur 17½ miles
Mannargudi to Kumbakonam about 25.
The first of these was not metalled in 1882 when I was in the district

^ The village tracks are execrable

× See my note in the margin of the minute.

10. As to vicissitudes of season, I quite agree with Mr Thomson and the Board that the allowance of 20 per cent which has been made in S. Arcot Madura & Trichinopoly for the nondeltaic portions of the district is proper. And I do not consider that the deduction of 15% proposed for the deltaic tracts should be objected to. From what is known of the conditions of the river supply and of the dependence of the district on the two monsoons for a full yield, I think there is no doubt that though complete failure may be rare in the portions of the district which are fairly well irrigated and drained, the yield is subject to very large fluctuations dependent upon seasonal causes. And in the southern parts of Mannargudi and Negapatam taluks & a large part of Tirutturaipundi, as well as in East Mayavaram where the river supply is uncertain ~~and~~ or where in years of copious supply & rainfall floods are common the crop is very precarious indeed. I remember one big village in Tiruturaipundi called Talanayar – where only black paddy can be grown – with a beriz of about 35000 where nearly the whole is often remitted; and there is a large tract of the same kind round about. In such places the usual 20 percent might well be allowed. But on the whole I would accept the Board's proposals under this head.

In a year of partial failure of the N.E. monsoon Mr Clerk himself found it necessary to add 25 per cent to the results of his crop experiments in order to bring them up to a fair average.

11. The Board's proposed rates for dry lands are I think moderate, and the proposed enhancement of the padugai rates may be approved. I see no reason to depart from the settled policy of treating garden lands as dry.

12. I agree as to the regulation of double crop lands and as to the treatment of Ottadam cultivation. The question of the right of Govt. to raise the assessments of [illegible] Inam lands has been settled after full discussion in separate orders.

13. On the whole I think that the Board's scheme may be accepted subject to such alleviation of the classification of soils, especially those of the alluvial series in the taluks of Nannilam & Kumbakonam and to careful consideration of ~~the~~ local ~~peculiarities~~ circumstances of irrigation & drainage, and provided that the total increase in ryotwar revenue shall not exceed 10 lakhs. This figure can easily be worked to and it will be I think fair to the State & not oppressive to the people or injurious to the prosperity of the district. Working out the results in second crop charge & cesses as I have done above, it means an increase in the ~~[illegible]~~ burdens of the ryots

This is equivalent to a complete condemnation of the whole scheme & [illegible] a revision of [illegible] the old principle of declaring that total settlement of income should [illegible] & letting the Settl. Dept. [illegible] it over the Dist. by allowing this figure. Such an assumption may be expedient but it is a [illegible] it means settlement according to the principles of the Dept.

	Lakhs
Single crop ryotwari.	51.06
Second crop.	1.70
	52.76
Land cess	4.05
Village cess	3.30
	60.11

on amount of public demands upon the land from 45.53 to 60.11 lakhs or by 31 per cent. This in my opinion is the utmost that should be taken in the new settlement.

JCL
26 Nov

Revenue Secretariat.
March 4 1883

My dear Sir -
As instructed by His Ex-
cellency today, I expect sending
the [illegible] to the Diwan
[illegible] - I send it to you before
[illegible] in case H.E. should
wish to mention the time & place
for receiving the deputation -
If as I assume, they should attend
on Tuesday - they would doubtless
alight

27

at the Summer Station —

Yours sincerely

E. Gibson.

---

273 16. Mar. 93.

Guindy.

My dear Mr: Gibson

His Excy will see the Tanjore deputation at Govt. House Madras – and fix the hour at 3. p.m. on Monday. 27th inst:

I understand that you are to appear for the defence!

Yours sincerely

P.S. Please also request them to limit their numbers to six.

17

GOVERNMENT OF MADRAS
REVENUE DEPARTMENT

FORT ST. GEORGE,

16 March 1893.

My dear Sir -

I am directed by His Excellency the Governor to say that if your Association is disposed to send to Madras a deputation to make any further representations regarding the Tanjore Settlement scheme, His Excellency will be happy to receive such

at Government House, Madras,
deputation on Monday 27th
instant - at 3 P.M. - I am to add that the number of the deputation should be limited to six -

Yours sincerely
E.G.

M.R.Ry. S.A. Saminatha Ayar Avargal
President - Tanjore People's Association -

T-14.

Class 8 277 INDIAN TELEGRAPH.

Monthly Loc

To Station Madras [illegible]

From Station Kumbakonam

Official Instruction.

Words.	Day.	Hour.	Minute.
37	24	7	2

From (Person) President Tanjore Peoples Association

To (Person) E. Gibson Esqr Revenue Secretary

Strength of association above three hundred Tanjore number [illegible] fixed for deputation too small association respectfully prays that number may be raised to ten

GOVERNMENT OF MADRAS
24 MAR 93
REVENUE DEPARTMENT

Recd. from L. N. At Hrs. Mts. By

Sent to L. N. At Hrs. Mts. By

Postmaster.

MOUNT ROAD 24-3-93

220

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GOVERNMENT OF MADRAS
REVENUE DEPARTMENT

Revenue Secretariat,
24 March 1893.

R.C.C. CA
24 MAR 93
M.C.S.

My dear Carr -

On the 16th instant I wrote to Mr Swaminatha Iyer in accordance with His Excellency's instructions viz. that the Governor would be happy to receive a deputation from Tanjore but the number must be limited to six - To day either Mr S. Iyer has sent no reply - but this morning the enclosed Telegram has come in - and I send it on for orders -

Unless it be that the Association wants to make as imposing a demonstration as possible, I can conceive no reason for asking that a greater number than six representatives should come up.

Yours sincerely

G. Gibson.

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GOVERNMENT HOUSE.
MADRAS.

Wrote accordingly to Sec. [illegible] 25/3/93 [illegible]

25: March 93.

My dear Mr Gibson

His Excellency says 'all right – let 10 of them come – but no more'. Will you please tell them accordingly.

Yours sincerely

Board of Revenue,
Rev. Sett., L. Records & Agriculture.

Madras, 25 May 1893

My dear Dear Curtis -

This morning I received from Sammatha Iyer the Tanjore Address - complete - I will prepare a Memo - upon it & send it to you before I go up -

As regards the enclosed Memorial - and para 5 thereof to wh. you draw my attention - I know of course, that a good deal of emigration to Penang and Burmah goes on from Negapatam - where we have an Emigration Depot - At times I have heard complaints by the Mirasidars of the coast Talugs that their Parakudis & Pannials desert them - But emigration

from Tanjore never has assumed and is never likely to assume serious proportions - I do not think that Pannials treated with easonable liberality by their irasidars will elect to better themselves by crossing the sea i any numbers - The bulk of the oolies who embark from Negapatam come from Trichy & Madura or oimbatore -

The Pandavayér is a branch of the ~~Vellan~~ Vennár - in the

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neighbourhood of Koradacheri -
a wealthy village on the Negapatam
line S.I.R. - There is no definite
complaint in the Petition - The allusion to
Clerk is according to [illegible] -
but Native Deputies classified
& made proposals for their Taluqs -

Yours sincerely

Wilson

'22'

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To

His Excellency The Right Honorable
LORD BEILLEY BARON WENLOCK, G. C. I. E.
Governor of Fort Saint George
Madras.

R.S. Dept
[illegible]
11.

The humble memorial of the undersigned
Mirasidars of the Nannilam and
Negapatam Taluqs in the District
of Tanjore.

RESPECTFULLY SHEWETH,

1. Your Excellency's memorialists understand that in the proposed Settlement of this District the Board of Revenue has recommended an increase of 30 per cent on the present assessment.

2. Your memorialists beg to point out that the increase will work a greater hard-ship on them than what will entail upon the landholders in other parts of the District. The following are a few of the many grievances peculiar to your memorialists apart from those urged generally by the landholders of the District against the proposed increase of land tax.

3. The lands held by your memorialists are watered by the Pandavaiyaur which is silted up and carries little or no water at the time of the low floods. The defective irrigation of this river is so well known to the D. P. W. and the Revenue Authorities that there has been a good deal of correspondence for many years regarding the improvement of its water-supply. That there has been a total failure of crops in some parts and partial failure in other parts of the country watered by this river during the current year is very well known to the Authorities. The truth of this statement may be verified by ordering a special enquiry on the subject. The Deputy Commissioner of Revenue Settlement at Negapatam has also been addressed on the subject. As this river branches off from the Vennaur at the tail end of its course and as screw shutters regulate the quantity of water let into this river at its head once a week, little or no alluvial matter is brought down its course fertilizing the soil as in the case of rivers with no obstruction in the western parts of the District.

4. With regard to the out-turn, experiments were made by the Settlement Department in the best portion of the fields and the quantity estimated while the grain had not been completely dried. Even such experiments were not made during the current year in which there has been a great loss of crops owing to the defective irrigation above pointed out and the failure of the north-east monsoon which is always of a precarious character.

5. As regards agricultural expenditure the case of your memorialists who live nearer the sea-coast deserves special consideration. The farm-laborers who receive large advances on condition of supplying labor, go away to the Islands just in the middle of the cultivation season without paying the debts due to the landholders who are left without any means of realizing their monies as these emigrants

seldom leave any property behind or return to their places. New men have to be engaged in a hurry by advancing from Rs. 25 to 75 per head. If this is not done cultivation would be at a stand-still. A land-holder must keep at least one man for every 4 acres of his holding. Besides the loan, the laborer must be given at least a thatched house with a small extent of good nunjah land measuring between 40 and 50 gulies and one or two palm trees rent-free as his perquisite. There is no certainty that a laborer engaged on such conditions will remain with his master the very next year. Your memorialists need hardly point out that emigrations of such agricultural laborers are of daily occurrence in the part of the country where your memorialists hold lands. If statistics be taken of such emigration, the statements of your memorialists will be fully borne out. The emigration of a single agricultural laborer means to a land-holder a loss of Rs. 25 to 75. Your memorialists most earnestly beg to invite your Excellency's attention to this heavy item of expenditure.

6. In the part of the country where your memorialists hold lands dry cultivation is in a backward state and not at all remunerative as in the Taluqs of Tanjore and Kumbaconum. There are no *Padugai* lands here rich with alluvial deposit, fit for raising valuable dry crops such as tobacco, sugar-cane, plantains &c. In fact the river beds in this part of the District are in a deep level so that the floods do not rise high enough to overflow the banks and leave alluvial deposit. The nature of the soil being poor all the available labor is necessary here for the cultivation of *wet* lands which with their heavy assessment could not be allowed to lie fallow as no remission of the land-tax could be expected under such circumstances; whereas in the Tanjore and Kumbaconum Taluqs, the soil being comparatively rich and alluvial the *wet* lands there, do not require as much seed, labor and attention as in the eastern portion of the District and the cultivators find more time, energy and means for raising dry crops which enable the mirasidars to pay a portion of the tax on theirwet lands. Such relief is not available for the land-holders of the eastern portion of the District where your memorialists occupy lands. There being here no demand for land either wet or dry on the part of the cultivators owing to the unproductive nature of the soil which does not pay them for their trouble the mirasidars instead of leasing out their lands as in the western parts of the District, have themselves to cultivate at their own expense under their personal supervision nearly all their lands by engaging a number of irresponsible coolies. The consequence is that the mirasidars have to leave their *dry* lands uncultivated in many cases and pay the Government assessment on such lands without any adequate return.

7. Mr. Clerk the Deputy Commissioner of Revenue Settlement on whose Memorandum the Board of Revenue seem to base their recommendation has not considered the hardships above pointed out as he was not fully acquainted with the details of agriculture in the various parts of the District. He does not seem to have realized the fact that the circumstances which apply to the Taluqs of Tanjore, Kumbaconum and Sheally which he has chosen as typical, do not at all apply to the other Taluqs or portions of them. Even the Sheally Taluq which "contains the tail end of the Cauvery irrigation" derives, from the Rajan vakal, the Palavaur, and the Cauvery, its water-supply which lasts for a longer period in the year than the supply derived from the Pandavaiyaur. There can be no two opinions as to the Pandavaiyaur irrigation which is the poorest in the whole delta.

In these circumstances your Excellency's memorialists most earnestly submit that their case which is peculiar and hard, merits the most lenient treatment at the hands of your Excellency's benign Government.

Your memorialists shall in duty bound ever pray.

Notes

In November 1890 Mr J. Thomson, who was then Acting Collector of Tanjore, wrote to the Board to inquire whether he was at liberty to communicate the details of Mr Clarke's settlement proposals for Tanjore to such of the general public as wish to be made acquainted with them; adding that he saw no ground for secrecy in the matter and if the arguments on the Mirasidars' side were fully discussed then, Government would be placed in a better position to pass orders.

The Collector said further that the Deputy Commissioner Mr. Clarke concurred with him in this opinion.

In reply* the Board said that it welcomed the fullest discussion and directed that full information as to the data upon which the proposed rates of assessment were based should be furnished to all parties interested.

+ B.P. 4710 Mis / 24.11.90.

The Collector then caused to be prepared a Memorandum giving an abstract of Mr. Clarke's scheme and submitted it to the Board for approval. The Board returned* the Memorandum with some amendments – striking out

× B.P. 216 Mis. / 12.1.91.

certain tables and saying that it was desirable to limit discussion to the question of the justice of the proposed rates as representing the half net and that it should not be allowed to glide into a consideration of imposing a large increase of assessment upon the District as a whole.

This Memorandum was then printed and distributed. It was criticized in a long Memorial presented by the Zemindars – which was duly examined by the Collector.

The action taken by Mr. Thomson with a view to a full discussion of the subject is described in his letter to the Board of (H.S. para 2 of Colm letter printed at page 75 of B.P. $\frac{714}{1.11.92}$ (etc) on the scheme) -

This shows plainly that every facility for discussion and criticism was afforded by the Board and the Collector before the scheme came under the Board's consideration.

In February 1892, I visited Tanjore on settlement duty - halting at Kumbakonam, Mayavaram, Tranquebar & Shiyali. I readily discussed the scheme of settlement with all individuals who came to see me - but declined at that stage to spend time

in receiving deputations - ~~and~~ I had with me all the papers the memorials etc. I had been sent in - Amongst the Mirasidars who visited me was Mr. Sabhanatha Mudaliar - a leading landholder of Shiyali - I left him & talked for an hour & he promised at my request to put his views on paper & send them to me. - He has not done so - altho' he writes English well & would find no difficulty in preparing a statement of his case -

[I enclose a note from Mr Clogstoun saying what he did in this way

in

Tanjore – at an earlier stage – Mr. Sathianadhan was I knew one of the gentlemen he consulted).

I again went to Tanjore on settlement work for March & April 1892 – visiting Mannargudi, Tiruvarur, [illegible] &c. – Then took occasion to receive a deputation on the ground that, as Mr. Thomas says – the limit of cultivation had already been reached.

C.G. 25/3/93.

I am sorry that
[illegible]
[illegible] before -

G.G. 25/3

H. E. the Governor has not minuted on these papers - I understand that he will defer doing so until after the Dargai Association has waited upon him next month -

G.G. 5/4.

I trust will arrive in time
for Saturday next. Although
perhaps somewhat out of my
province, I trust I may be
permitted to put forward
here some points connected
with the land tenure and
method of cultivation in
Tanjore which have come to
my notice during my 4
years office as District Supt.
of Tanjore from 1876 to 1880,
and which I have lately

had confirmed by a P.W.D.
Subordinate who is also a
fairly large meerasdar in
that District.

The lands in Tanjore are
mostly held by meerasidars,
to a large extent Brahmins
in caste, who do not
personally cultivate but
lease them out annually to
low caste cultivators upon a
certain payment in kind.
The cultivators provide all
the seed grain, manure, cattle
for ploughing, and manual
labour connected with the
cult, and are remunerated

by, generally speaking, 15% or at the most 20% of the gross outturn of crop in kind. The landlord is only respon-sible for paying up the land tax, road & village cess, and such like demands. The produce on 1st cl. lands amounts to 20 Kalams per mâ (20 of which go to a Vèli or 6.6 acs making 400 Kalams per vèli or say 60 Kalams per acre. On lands which grow two crops, the seed beds of the first, called the Kâr crop, are put out in Vaigasi (say 12 May) and the crop reaped in July or beginning of August. The seedbeds of the 2d crop or Samba, and put out in August, and crop reached in January. Assuming that the average produce of the Kár crop is 300 Kalams per veli, that grown off the same ground in 2d crop would be about 140 Kalams, and taking the value of Kár paddy @ 12as per Kalam, and that of Samba at one rupee, the gross value of the crops would be Rs 55 per acre or Rs 365 per veli —

Where only one crop is grown, the seed beds for Samba crop are not put down till August, and inasmuch as the land has not been exhausted by a previous crop, it is safe to assume that the crop on 1st cl: lands would yield 300 Kalams per veli; representing Rs 300 value, or Rs 45½ per acre. This may be regarded as an average yield. In lands near Tiruvadi held by my informant aforesaid, his holding of 8 mâs produces annually

112 Kalams of Kár
70 " of Samba.
which at the low rates above assumed gives 82½
70
8 / 152½
18½ rupees
per mâ or Rs 370 per veli as previously arrived at for 1st cl: land.

In Mayavaram, Shealy, Nannilam, Tiruraipundi, & Mannargudi; it may safely be assumed that the yield per mâ is not less on the average than 8 Kalams, or 160 per veli, or 24 per acre, and as there is little or no 2d crop grown in these

Taluqs, the gross produce being vamba may be valued at Rs 24. And this is the average of the land least favourably situated in the Delta. The financial results actually obtaining may be therefore summarised as under. On average lands adequately irrigated as they are in Tanjore and Combaconum; — (and excluding 2 crop lands),

Gross produce — Rs 55 per acre.
Less "Kudiváram" or cultivator's share c 20%. 11
44 being landholder's net profit.

The allowance of 15% for

"vicissitudes of season" I may be allowed to remark seems very high indeed. It means that every 7 years there is to the ryots one year's total loss of crop, or annually that the crops on 1,20,000 acres out of the whole 8,00,000 in the Delta is a dead failure. It amounts then to annual remissions being granted over this acreage, or say 8 lakhs of rupees, which I think it would shock the most lenient of Collectors to grant. If an allowance of 5% or say 7½ per cent at the outside, were made, it would meet the case more fairly.

Reduced to rupees the case appears to favor the memorialists, but, if may be allowed, I would suggest a proposal to be made to them which I think would so to speak take the wind out of their sails, and leave

them stranded to accept thankfully the terms now offered to them. The proposal is that instead of taking rent in Specie, Government be allowed the option of taking it in Kind. This method is still in force on all the lands belonging to the late Tanjore Palace estate, and works without friction, extortion, or inconvenience to landlord or tenant, and is in consonance with old time usage and ancestral ways and means

As to the difficulties of collection, the Govt. need have no fear as long as mercantile firms of such standing as the Messrs Arbuthnot, Binny & Parry & Co are to the fore. A percentage of 5% on the gross revenue would be ample remuneration to them, and their payment would be in specie to the Government. The P.W.D. subordinate I have above referred to assures me that a proposal of this nature would soon bring the memorialists to admit the justice of the lines upon which the present settlement is based, as they are well aware that the yield of their holdings is considerably above what it is represented to be, and that all their statements are made to hide the truth as much as possible.

Trusting His Excellency will take these remarks & suggestions of mine in the spirit in

which they have been
offered, and as it is
known being duty
in a Government servant
to strengthen the hands
of that Government,

I am
Yr. sincerely
Richard Buchanan

As I am very busy I have
not had time to read this
these letters, which has

been penned "currente
calamo", I hope you
will accept all "errors
and omissions" —
RB

Camp. Kumbakonam
17th June 93

My dear Maccartie

I enclose some notes on the address presented to H.E. the Governor on the 3rd inst – as desired in your letter addressed to me at Kodaikanal – and I shall be very glad if they prove of any service to His Excellency.

Yours sincerely

P.T.O

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[illegible]

Herewith G. P. Clerk's memo. It only came this morning. So you might perhaps take a copy for yourself & return the original as H.E. the Govr. to see

Yours [illegible]

19 June 1893

Thanks. I have read it & don't think it helps the [illegible] which is [illegible].

19/6

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321 2

Notes on the address presented to His Excellency the Governor on the 3rd June 1893 by the mirasidars of Tanjore

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It seems to me that the mirasidars have ma out anything but a strong case against my scheme for th Settlement of the District, and I venture to think that every objection raised can be answered satisfactorily. They approve of the maximum and minimum rates but protest against so much of the land being classed as alluvial. But I am absolutely certain that my classification is fair and just, and that the lands they refer to yield fully as much as I have estimated I have held all along that the outturn of grain i considerably above what they believe it to be; and that the lands instead of deteriorating are becom more fertile. In proof of this there is the fact i in the 3 experiments made by the Commissioner the mirasidars underestimated the outturn by nearly one half. Then again, under the former grain standards only a few hundred acres were estimated to yield over 1000 Madras measures per acre, whereas now the mirasidars raise no objection to several thousand acres being recorded as yielding 1300 Madras measures, and to many thousands of acres being estimated to yield 1000 and 1150 Madras measures. This seems tantamount to admitting that the soil is increasing in fertility. If the soil is not more fertile than in other Districts, how do the mirasidars account for the fact that, whereas in other Districts the cultivator or tenant's share of the produce is 50 per cent of the gross, in Tanjore it ranges from 25 to 18 per cent only, the tenant defraying the whole of the cultivation expenses. I hold that this is proof positive of the great fertility of the soil in the Tanjore delta, and the mirasidars have made no attempt to account for the fact that they receive 25 per cent more of the gross produce than do the ryots of other Districts.

Para 5

Only a few showers are required during the N. E monsoon, and though their holding off for a time has caused great anxiety, they have never yet failed altogether, and this is admitted here by the mirasidars themselves.

Paras 6 to

The supply of water and the supply

of

of alluvial deposit are different subjects, and should be dealt with separately. The irrigation has been classed according to the quantity of water afforded, and the lands have been classed according to the quantity of alluvial deposit and their general fertility. I have shown in para 5 of my reply to Mr Venkasawmi Row that the supply of water from drainage channels is fully equal to that of other channels. In fact the Sullanar and Palavar afford a more abundant and more certain supply of water than do the rivers running parallel to them. As long as there is water in the rivers there must be water in the drainage channels, and the Nundalar, Palavar and Sullanar, the only so called drainage channels of any importance that have been placed in the 1st group, have an advantage over the rivers in as much as all 3 contain springs (subsoil drainage) which afford a supply for some weeks after the water in the rivers is exhausted. I observed and recorded this some 4 years ago. This last season also I observed that the crops under the Sullanar were in much better condition when being harvested than those under the adjoining rivers. It is not, moreover, correct either to speak of these three streams as purely drainage channels, or to say that I have not taken into consideration the defective drainage in individual cases.

It

At the present moment – 14th June – there is a good supply of water, turbid with alluvial deposit, in both the Sullanar and Palavar near Kumbakonam. This is not drainage water at all but is water received from the main rivers through the neighbouring village channels – not fields. When cultivation has not been commenced and when the crops are down and little water is required, the river water flows along the village channels into the drainage channels. It is true that the lands irrigated by these 3 channels are not quite so good as those under the rivers, but the classification allows for this difference. Moreover, where a portion of the lands in any particular village is liable to be submerged for some weeks in consequence of defective drainage, the classification of the soils has been reduced a sort to allow for this disadvantage.

Paras 9 & 10

No doubt the Government will remedy the defects in the irrigation during the course of the next 3 or 4 years, and it will be 8 to 12 years before the full amount of the proposed increase in assessment is imposed.

Para 11

Personally I am of opinion that in consideration of the admittedly low rates of assessment at present in force, remissions should not be granted. But this is wrong in principle, and I would impose the full amount of increase in

assessment

assessment I have proposed, and deal liberally with the mirasidars as regards remissions in bad seasons.

Paras 12 & 13.

I fail to see the force of these remarks. The question is simply ~~out~~ one of fact. Do the lands throu -out the delta receive a sufficient supply of water for a single crop in ordinary years? The answer unquestionab is, yes.

Para 14.

The Vadavar receives an excellent supply of water from the Vennar, West of Tanjore (head of the delta) and the officers of the D.P.W. have assured me that in consequence of recent improvements the supply is equal to that of the rivers further North.

Paras 15, 16 & 17.

I submit that the soil throughout the delta is more or less alluvial and might have been so classed. In paras 8 and 32 of the address this i to some extent admitted – even as regards the coast lands – and the Commissioner speaks – para 47 of his Proceedings – of the alluvial deposit he found close to Tranquebar on the coast. There is alluvial sand as well as alluvial clay and loam, and the former being inferior the latter has been placed in the lower sorts – 4, 5 & 6. Less than one half of the delta has been classed as alluvial though a far greater percentage might with justice have been classed as such.

Para 18

I have explained in para 48 of my report why the lands in Tanjore taluk South of the Vettar have

not

not been placed in the alluvial classes. The supply of water and of alluvial deposit is, it is true, abundant, but this advantage is almost neutralised by the subsoil of this particular tract being limestone. In this same taluk to the North of the Vettar, and in Kumbakonam (North of Vettar) Nannilam and Mayaveram taluks, the subsoil is not limestone but sand. The mirasidars are therefore in error in taking exception to my statement that all the alluvial lands in the last named portions of the district must be more or less of the same quality.

Para 19 Grouping has little or nothing to do with the quality of the soils, but is determined with reference to situation and facilities of communications. Where the soil is inferior it has been so classified.

Para 20 The question is – are the high prices noted likely to be reached during the next 30 years. It is absolutely certain that they will. Famine prices – so statistics, I believe, show – prevail every 15 years, and scarcity rates in 5 or 6 years during a period of 30 years. It will be observed that they admit making large profits in the years referred to as well as in the famine years. Then again the prices of fasli 1302 are, and those of 1303 will be, far higher than the proposed commutation rate, and they will, therefore, start the 30 years with prices greatly in their

favour. In fact prices have been steadily rising and the average of the last 5 years is far higher than the commutation rate. If they could show, on the contrary, that prices have been falling their protest against the commutation rate would deserve serious consideration.

Para 21 It does not matter what becomes of the grain provided they obtain high prices for it. They state that high prices are due to the demand for rice in Madura, and at the end of the paragraph they say that the amount exported is not large. As regards the import of rice from South Arcot the fact is that the merchants exported more than could be spared, and consequently some had to be imported to make good the deficiency.

Para 22 I consider that 10 per cent would be ample. My enquiries show that the cost of carriage is not more than 2 per cent.

Para 23. The inclusion of Patukota averages makes no practical difference.

Para 25 But this is more than made good by the amount of grain obtained from the straw after threshing. Mr Venkasawmi Row says – page 26 of the manual – that the amount so obtained is 7 per cent of the whole.

Para 27. It is beyond all doubt that such high prices will be realized during the currency of the proposed settlement.

High rates of produce have only been applied to a comparatively small extent of land, and the great bulk

bulk of the land is estimated to produce between 5 + 800 Madras measures per acre. The crops do depend almost entirely on the never failing freshes, but they must receive a few showers during the N. E monsoon, and these showers have never yet failed. The showers in 1889 (Crop experiments of February 1890) were, however, so late that the harvest was one of the worst ever known.

Para 30 But both years in which experiments were made were very unfavourable. Had the seasons been average ones the outturns would have been far higher.

Para 31 The old standards of grain are most unreliable. According to the alungoo only a few hundred acres yield over 1000 Madras measures per acre, while the mirasidars now raise no objection to some 2000 acres being estimated to yield 1300 Madras measures, and many thousands of acres as producing over 1000 Madras measures per acre. This goes far to prove the correctness of my assertion that, in consequence of the alluvial silt annually deposited by the Cauvery water, the lands are increasing in fertility instead of deteriorating. The crop experiments made by the Commissioner gave outturns far in excess of my proposed outturn, and in each village there are lands estimated by me to yield either more or less than the field tested. In Manampandal there are according to my scheme 4 classes of land estimated to yield 800, 700, 600 + 550 Madras Measures per

acre respectively. Of the total area — 392 acres — of the village, 67 acres have been placed in the 1st class and 13 (including field tested) in the 2nd class.

In the statement given at para 47 of the Board's Progs, the figure under the head of "proposed outturn per acre" in this village should be 550 and not 600.

In Tirukadaiyur there are 5 classes of soil estimated to yield 550, 500, 450, 400 + 350 Madras measures per acre. Of the total area — 986 acres — of the village, 292 acres including the field tested have been placed in the 1st class.

In Poraiyar there are 3 classes of soil estimated to yield 550, 500 + 450 Madras measures per acre. Of the total area — 919 acres — of the village, 106 acres have been placed in the 1st class, 373 acres in the 2nd, and 440 acres, including the field tested, in the 3rd class. I consider that the experiments made by the Commissioner not only prove that I have underestimated the productiveness of the land in the villages in question — all within 12 miles of the coast — but also how extremely fertile the rich alluvial lands under better irrigation must be further West in Nannilam, Kumbakonam and Tanjore.

I have long been of opinion that the mirasidars do not know how much the land produces, though this may seem a daring statement to make. It was to prove this that I desired the Commissioner to question the mirasidars present as to their estimate of the crop before it was harvested. It will be seen from the statement — para 47 of the Board's Proceedings — that the

the actual outturn in each case exceeded their estimate by upwards of 100 per cent. I am confident that the outturn of paddy throughout the district is 50 per cent higher than the mirasidars believe it to be.

Para 33.

In view of what I have written above the protest of the mirasidars against so much of the land being placed "under high outturn standards" in Kumbakonam, Nannilam and Mayaveram falls to the ground. If land within a few miles of the coast under inferior irrigation produces 957, 844 & 946 Madras measures per acre, as ascertained by the Commissioner, how can it be unjust to estimate the outturn of the rich alluvial land further west under superior irrigation at 1000, 900, 800 & 700 Madras measures per acre?

Paras 34 & 35.

But it is a fact – admitted by some mirasidars themselves – that Tanjore (delta) is the worst cultivated District in the Presidency. They do not in all cases use the manure available, and I know that manure is sent out of the delta to the heavily assessed dry lands in the South. They say that "it is obviously impossible to find manure for the whole cultivated area". This is perfectly true but it should be borne in mind that I have allowed for every acre being manured every year at an average cost of about Rs 1–8–0 per acre – or 12,00,000 of Rupees for the whole delta. The fact is, as I have more than once said, manure is not absolutely necessary, as the Cauvery water takes its

---

a single crop? The answer

its place and keeps the land in a constant state of fertility.

Paras 43 & 44.

It is true that in some cases advances a given to the tenants or labourers, but these are recovere when the crop is harvested. Mr Venkasawmi Row himsel admits in his pamphlet that an average of 8 Rs an acre would be sufficient and as I have allowed Rs 8–5–3 per acre, it is obvious that the mirasidars benefit to the amount of Rs 2,50,000 (8,00,000 acres × 5 annas). Moreover, if the cultivation expenses are as heavy as they say, how do the tenants manage to make a living out of the 25 per cent of the gross produce they receive and at the same time pay for the cost of cultivation? The obvious reply is that the gross produc of the land is much greater than the mirasidars are prepared to admit.

Para 45

In my opinion the allowance is unnecessarily liberal.

Para 46

My remarks against paras 33, 34 & 35 meet the objections here raised. If, the lands referred to are as fertile as I have shown they must be, and as the numerous crop experiments proved them to be, then the rates of assessment are equitable. The high percentage of increase in Tanjore taluk (delta) is due to the fact that a large tract of land, well irrigated, and within a few miles of Tanjore is at present paying only 3 and 4 Rs per

acr

acre.

Para 47 The lands East of Kumbakonam and in Nannilam are not uniform in character with those further west and are not uniformly rated. The statement given in this paragraph itself shows this, for, while in Kumbakonam 41,819 acres are placed under the 12 + 10 Rupee rates, in Nannilam further East the area under these rates is only 10,560 acres. At the same time the alluvial soil is all more or less similar and there are not more than 6 degrees of fertility. It does not follow though that adjoining villages have been treated alike. In one village the lands may be classed under the 1st, 2nd + 3rd sorts while in the adjoining village, in consequence of defective drainage or other causes, the lands are under the 4th, 5th + 6th sorts.

Para 48 This remarkable feature of my scheme is due to the simple fact - fully referred to in my report - that the lands south of the Vettar are, in consequence of the presence of limestone in the subsoil, inferior to those north of the Vettar, and were not, therefore, classed as alluvial.

Paras 50, 51 + 52 Mr Venkasawmi Row in his pamphlet admits that the present rates in Godavery and Kistna are much too low and there is, therefore, nothing to be gained by this comparison. What we have to decide is - does the Cauvery afford a sufficient supply of water

water in ordinary years for a single crop? The answer undoubtedly is - yes, even in unfavourable years. The sales of land referred to in para 134 of my report were effecte subsequent to 1884, by which time it was well known that the District would be resettled and that there would be a considerable increase in assessment.

Para 53 They say that the wet rates for the poor land, badly irrigated, in the nondelta portion of the District appear moderate. But these rates run up to 6 Rs an acre, and if such rates are "especially moderate" how can the mirasidars fairly argue that an average of 8 Rs an acre is too high for the infinitely superior soil and irrigation in the portions of Tanjore, Kumbakonam, Nannilam and Mayaveram taluks classed as alluvial and placed in the 1st group irrigation?

Paras 54 + 55 The dry grouping has little or nothing to do with the quality of the soil, but is determined with reference to position and facilities of communications. Where the lands are poor and sandy they have been so classified.

Para 59 They might well ask for some relief if I proposed taking one half of their actual net profits, but in my opinion they have been most liberally treated as regards grain outturns, merchants' profits, commutation prices, cultivation expenses, vicissitudes of season, classification

classification of the soil and the grouping of the irrigation.

It seems to me that this is a weak line of argument to adopt, for the obvious reply is — if they were able to cultivate at a profit (and there must have been some profit however small) when the price of paddy was only 8 annas and less per Kalam, and when the cost of cultivation was the same as at the present day, how enormous must be their present profits when the price of paddy is above a Rupee per Kalam. Para 68

The proposed increase in revenue is 30 percent, and compares favourably with the increase in the land revenue — exclusive of road-cesses — by settlement of 53 per cent in the western delta portion of the Godavery, 43 per cent in the eastern portion of the Godavery, 40 per cent in Kistna and the Arcot taluk of North Arcot, and 100 per cent in many villages of Nellore.

Geo. J. Clark
Dy. Comr. R.S.
Camp Kumbaconum
14. June 93

Note on Address of Tanjore Peoples' Association

Para 2.

Prevailing impression that the irrigation and soils in the Delta are more or less uniformly good.	There is no such impression. The rates of assessment for wet land in the Delta range from Rs 14 to Rs 3. This fact disproves the allegation.

Paras 4 - 5.

Rainfall especially under North East monsoon.	The rainfall in Tanjore is divided between the two monsoons in the proportion of 1/3 under the South-west and 2/3 under the North-east monsoon. The Rainfall return of the past 23 years shows that Tanjore has a very fair fall in the months in which the memorialists say it is chiefly wanted viz: October, November and December. The average for

for the period for all the stations in the District amounts to 8.25, 10.41, and 7.42 inches respectively, for each of the months, giving a total for the three months of 26.08 inches. Taking the whole period (October to December), the rainfall exceeded 20 inches in 17 out of the 23 years, including also the great famine year, and that it exceeded 15 inches in all the years except two (viz: 1878, famine year & 1892). Taking each of the three months separately, the result is as follows:-

Months

Months	No. of years out of 25 in which the average fall for the month was less than			
	3 inches	4 ins:	5 ins:	6 ins:
October	2	3	5	6
November	1	1	3	4 x
December	4	7	9	13

x 2 years with 5.99 inches excluded

Thus it will be observed that the occasions on which there was any difficien in the rainfall are very few, but even on these occasions the difficien in one month was general made up for big fair falls of rain in the other months ~~as will be seen from the table appended~~. Taking the rainfall for the whole (Calendar) year, the average for the District was never under 30 inc except in two years (viz: the famine year 1876 and the year 1892, when the rainfall was only very slightly less viz: 28.90 & 29.67 inches respectively)

The year 1892 is referred to, – but no other is quoted; and even last year the average outturn of the District for wet and dry crops has been reported by the Collector as 10 annas. There can be no doubt as to the general character of the District rainfall. It is far more regular than most Districts of the Presidency and also more abundant. Since 1884 there has been no extensive damage by flood, owing in a great measure to the completion, in 1886, of the Vennar Regulator which cost Rs 2½ lakhs.

"Purattasi Kachal" is an expression common to all Southern Districts.

Para 6. The Memorialists harp upon the great difference between

between the Cauvery and the Godavari and Kistna rivers, but do not explain precisely what the nature of the difference is. A large portion of the floods in the Godavari and Kistna goes to the sea but in Tanjore, every drop of water in the Cauvery is turned to account. The area of 2nd crop in the three districts is given below:—

Year	Godavari Anikat	Kistna Anikat	Tanjore Cauvery Anikat
		Acres	
1888-89	39,167	121	99,768
1889-90	53,590	53	102,313
1890-91	49,358	39	101,943
1891-92	⊗ 91,583	397	99,443
1886-87	34,615	90	99,825
1887-88	22,317	91	82,814

⊗ Owing to heavy damage caused by floods to 1st crop, the ryots raised 2nd crop on a much larger area than usual. The total includes also 17,708 acres of dry crops watered

The improvements to the Godavari system carried out within the past few years at an enormous outlay has led to some increase in the 2nd crop area. Before the

the improvements the area of 2nd crop under the Godavari anikat was under 40,000 acres as against nearly 100,000 under the Cauveri including 20,000 acres in Trichinopoly. The channels referred to in this form have been classed as follows:—

Vettar.— This irrigates 40,900 acres of which 32,000 acres are in 1st class and the rest in 2nd class.

Sullan. This appears to be a branch of the Kodamurti which is rightly placed in the first class. The area involved is 4,400 acres (according to the Irrigation accounts)

Palavar. 1st, 2nd & 3rd classes

Koraiyar irrigates 45,800 acres of which 26,400 acres are in the 3rd class and 19,400 in 2nd class, none in the first.

Salavanar. 3rd class

Papan Vaikal. This appears to be a branch of the Mulliyar which is placed in the 2nd & 3rd c

Ponnukandanar. This appears to be a branch of the Koraiyar which is placed in the 2nd & 3rd classes.

Harischandranadi irrigates 25,400 acres of which 17,000 acres are in the 3rd and 8400 in the 2nd, none in the first.

Para 7. The Valavar irrigates over 100,000 acres of Government land, and the Vettar and Koraiyar 4,000 and 46,000 acres respectively. It may be mentioned that the whole of the land south of the Vettar has been excluded from the alluvial series.

What meaning is attach by the Mirassidars to what they call a "drainage stream" is n apparent. At all even both the Vettar and the Koraiyar are, as their names imply, river which practically traverse the district one from West to eas and the other from Nort to South.

Para 7 & 10

There is certainly no ground for alterin the classification of sources of irrigation

If what the Mirasidars call a drainage channel affords an ample supply of water it is rightly classed as first class irrigation – whether it brings down silt or not. Here as in the other places they ignore the soil classification, which is made upon observation and which really affects the rates far more than the grouping of irrigation sources. – As to the Irrigation works I have admitted that there is room for improvement but after all the proposed settlement is based upon facts of the present.

Para 11. Remission is not

granted when the ryot might, if he would, have cultivated his land.

The area of waste chargeable (40,000 acres) is less than 5 per cent of the total Government wet area in occupation. The proportion is only 2.8 per cent in Kumbakonam and about 3.5 per cent in Mayavaram and Nannilam. It is high in Shiyali, Negapatam and Pattukota, 6 to 9 per cent. A good deal of wet land towards the coast in the Shiyali and in Mayavaram taluks might be transferred to dry. I have more than once suggested

this

this to the ryots, but they are not altogether disposed to agree to the transfer. The existence of waste does not prove deficient irrigation. The proportion is less than in other districts

'The terrorism engendered by Mr. Thomas') Commission &c is mere rubbish — Tanjore Mirasidars are not in the habit of sitting down quietly under grievances especially if they recur year after year.

Paras 12 & 13. "Here again the difference resulting from classification of soils is ignored — So far as the difference in irrigation is concerned, the grouping is quite correct. —

Para 14. The classification of the Vadavar attracted my attention before sending up the scheme and further information was called for with the result that I decided not to alter it. Only part of the land under this river is in the alluvial series.

Paras 16 & 17

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Mr Wilson personally inspected the tracts and obtained sanction of Government for introducing the alluvial series. The Cauvery floods always bring abundance of silt and then silt over a very large area comprises nothing but an accumulation of silt (alluvium).

Para 18.

The 88,387 acres referred to here comprise both occupied and unoccupied dry and wet. The ~~dry~~ area of dry (Padugai) amounts to 16,634 acres. Excluding this, the proportion of alluvial wet 1st and 2nd sorts, comes to only 67 percent of the 63

353

total wet alluvial 40 series in the taluk (114798 acres). The Board has already stated that the classification in this taluk and in Nannilam requires to be moderated and this will be done at the introduction.

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Para 19. "Dry" villages are grouped not with reference to their soils but to their geographical position with regard to communications, markets &ca.

Deduction for merchants' profits.

Paras 20 to 27.
Commutation rate.

In no district was a 20 per deduction allowed, except Trichinopoly where it is admitted on all hands that there was an unnecessary sacrifice of revenue. In Nellore, Cuddapah,[x] parts of Kurnool, N. Arcot & Coimbatore, only ten per. deduction was allowed; in Salem, 12 per cent; Chingleput and Ganjam 12½, and in the other districts (a greater portion of Kistna, Tinnevelly, Vizagapatam and South Arcot) 15 per cent. There is absolutely no reason therefore for allowing more than 15 percent for Tanjore. & ~~The~~ ~~Commutation rate for Paddy (1st and 2nd Sort) adopted for~~ Coimbatore

[x] Ryots' selling months' prices adopted.

~~Coimbatore was Rs 125½~~

In the South Arcot scheme the Government allowed 15 instead of 10% on the ground that the prices taken for calculation were those of the last 20 years. The Commutation rate for Paddy (1st and 2nd sort) adopted for Coimbatore was Rs 125½ per garce, for Madura 123½, for four taluks of Cuddapah & Koilkuntla taluk of Kurnool Rs 126, and five taluks of Bellary and Anantapur Rs 139 and Rs 141 for Hospett - Tungabhadra channels. That adopted for Tanjore is only Rs 121 which is less than the

N.B. In three taluks of Kurnool, it was Rs 120

357-59 Missing

the selling price in 28 out of 30 years. If the four years mentioned in the memorial are excluded and only 10 pc deduction allowed as in Nellore, North Arcot and Coimbatore which are less favorably situated as regards markets and communications than Tanjore, the Commutation price comes out at Rs 121, the figure adopted by the Board. In the articles in the Hindu, the ryots' selling months are said to be from November to May. Taking the average prices of these months and allowing 10 p.c. deduction as in Cuddapah (where the ryots selling months prices were adopted) the Commutation rate comes out Rs 122.

Para 28 to 31.

Grain outturns

12 944
6-9-82

More than 10 years ago Government decided that crop experiments were no longer required in settlement work. The accumulated experience of the Department was deemed sufficient to render further experiments unnecessary. Nevertheless a large number were made in Tanjore and upon them the calculation of the productive power of the soil is based. As to small patches of crop being cut for each experiment, it is only by cutting small quantities that anything like accuracy can be obtained. Moreover large numbers of these experiments were made in the same locality.

Para 32. There is some misconception of

of the object and scope of my tests. My object was to ascertain how far the conclusions of the settlement Party were warranted by the actual facts – not to fix the rates with reference to my results. My experiments were purposely made in the Mayavaram taluk, because it had been asserted that towards the east of the district the lands were going to be over-assessed. What I found was that the reverse was the case.

In the three particular cases (some ten miles apart) the actual grain outturns adopted for the soils were far less than I obtained. In the third case in which the land is said to form the bed of an old river, the outturn adopted was less than half the scales.

B. P. page 153.

Para 33. The memorialists have overlooked the fact that in Kumbaconum and Nannilam the proportion of the areas in the higher sorts will be considerably reduced, if the Boards' proposal ~~to~~ to limit the increase to 12½ lakhs is approved. The bulk of the reduction will be in these two taluks. But even as the figures stand, the proportion of the area under the higher money rates is not greater than in Coimbatore as shown below:–

Coimbatore			Tanjore		
Money rate		Percentage of area under each rate	Money rate		Percentage of area under each rate
Rs	as		Rs	as	
12	-	6.46	14	-	-
10	-	10.89	12	-	1.5
8	-	20.52	10	-	7
6	-	22.61	9	-	10
5	-	14.66	8	-	12
4	-	10.71	7	-	19
under		14.	6	-	20.5
			5	-	15
			4	8	10
			4	-	4
			3	8	1
Total acs.		85,600			733,174

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Paras 34 to 41.

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If the outturns are fairly estimated and the commutation rate is moderate, it is really not important to discuss the average.

Para 43

The Mirasidars as a rule lease their lands to Porakudis, who cultivate them for a share of only 1/5 to 1/4 of the pro produce. They bear nearly the whole of the cultivation expenses, the landlords merely undertaking to level and repair the fields an operation which may cost them a rupee or two per acre. The following table shows that even under the proposed outturn, the landlord, after paying a one fourth share to the tenant, gets much more

more than double, the Government assessment.

Primary [illegible]	Outturn per [illegible] by the Board	Deduct one-fourth the (cultivating) share	Remainder	Value @ Rs 121 per garce			Value after deducting 15 per ct. vicissitudes 9 [illegible] 25 per. for tenant's share			Money rates proposed by the Board for the [illegible]		Ditto for Gov [illegible]	
	M M	M M	M M	R	a	P	R	a	P	R	as	Rs	as
Special	1300	325	975	36	13	10½	31	5	4½	14	..	..	..
I	1150	287½	862½	32	12	10 1/20	27	14	1⅓	12	..	..	..
II	1000	250	750	28	5	9	24	1	8¼	10	..	..	..
III	900	225	675	25	8	9	21	11	5¼	9	..	..	..
IV	800	200	600	22	11	..	19	5	6¾	8	..	7	..
V	700	175	525	19	13	7½	16	13	11¾	7	..	6	..
VI	600	150	450	17	..	3	14	15	5	6	..	5	..
VII	550	137½	412½	15	9	6¾	13	12	1½	5	..	4	..
VIII	500	125	375	14	2	10½	12	0	10	4	8	4	..
IX	450	112½	337½	12	12	4½	10	13	8⅗	4	..	3	8
X	400	100	300	11	5	6	9	10	2	3	8	3	..
XI	350	87½	262½	9	14	9¾	8	5	7	3	..	2	8
XII	300	75	225	8	8	1½	7	3	8½	..	..	2	..
XIII	250	62½	187½	7	1	5¼	6	[illegible]	5	..	..	1	8

This statement is very important.

Para 44. ~~Board's statement is very important~~

The Board's scale of cultivation expenses which amounts to about $\frac{1}{3}$rd of the gross outturn is certainly very liberal. The Mirasidars at para 43 have introduced the middle-man and his ~~sorrows~~ sorrows.

It is of course well known, as the Collector has lately reported in another connection, that few of the Mirasidars are Ryots in the proper sense of the term. They are largely absentee landlords with whom under the theoretical terms of a Ryotwari peasant proprietor settlement, the Government has nothing to do. However the statement in the former para of this note shows that he is being liberally treated nevertheless.

Para

of the Board's proposals in regard to Kumbakonam and Nannilam are accepted, the grounds of this complaint will happily disappear. As regards the Vadavar see what I have said above. Paras 45, 46 and 47

The smaller average rate for Tanjore as compared with Kumbakonam and Nannilam can be easily explained. In Tanjore there are only 66,000 acres under the delta, whereas Kumbakonam and Nannilam contain 114,000 and 133,300 acres under the delta. In these two taluks there are larger areas of good lands than in Tanjore and the Paras 48 & 49.

average therefore comes out higher. It has been admitted, however, that in Kumbakonam and Nannilam the classification requires to be moderated and if this is done, the average rate will be lowered. Probably also, the classification in Tanjore might well be raised in some of the delta villages.

Para 50. Comparison of the Shiyali average with the Kistna rate is absurd, because in Kistna we have a uniform rate of only Rupees 4 and a very large area of good land, which ought to be assessed at from Rs12 to Rs9, now escape with an assessment of Rs 7-8 an acre [Dry + water-rate].

Para 52 This comparison is of no value, the systems of settlement being different.

Para 53. The reason for this is that the inequalities in Mannargudi taluk are more marked than elsewhere - the wet-rates for land under River-fed tanks are as low at Rs2-0-0 an acre!

Para 57th. As regards the village cess that will of course have to be paid hereafter independently of the settlement - No scheme

having

having been prepared for the revision of village establishments, it is not possible to say what the cost will be exactly, but a 6 pie cess will probably be ample - this would amount to about Rs 1.90 lakhs.

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Note on Address of
Tanjore
People's Association

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30 JUN 93
REVENUE DEPARTMENT

Copy

GOVERNMENT HOUSE.
OOTACAMUND.

30th June 1893

My dear Galton,

Enclosed is a memorandum by Gibson, with connected papers on the classification of drainage channels in Tanjore &c. H. E. The Governor has seen it and thinks it should be circulated with the G. O. now going round. 3 Samples of water accompany. 2 being from so called drainages and the 3rd from Cauvery.

Yours sincerely,

Memorandum.

The Tanjore Deputation urged, amongst other things, that the Scheme of Settlement is faulty in that it omits to place in separate Irrigation groups lands watered by channels taken direct from the Kaveri and those watered by what are called drainage streams — and it was contended that lands which receive water direct from the River channels receive in suspension a quantity of valuable silt of which the drainage channels carry little or none — I contended that practically there is no difference as regards the conveyance of silt between these two kinds of channels. His Excellency the Governor requested me to investigate the matter further and also to report that the financial effect would be, so far as the alluvial series of soils is concerned, of transferring to the second class of irrigated lands under drainage channels at present placed in the first class –

2. Before proceeding further I beg leave to call attention to G.O. $\frac{285}{17.4.89}$ printed in B.P. $\frac{317}{13.5.89}$ (enclosed) – In this order, upon a representation made by the Collector of Kistna, Government accepted the proposal & affirmed the principle that in assessing lands to water-rate, it is impracticable to take account of silt and

agreeing

with the Revenue Board, authorised the Collector to regulate the charge with reference to the quantity of water available. – I had not seen this G.O. at the time the Deputation was received. I am indebted to Mr Arundel for having drawn my attention to it since –

3. I will now discuss this question as regards Tanjore. – Upon my return from Ootacamund I awaited information regarding the supply of water in the Kaveri, and as soon as I heard that it was plentiful, I ran down (on June 15) to Kumbaconum. There I met Mr Clerk and the Executive Engineer Mr Lambert – The latter officer has served on & off for some years in Tanjore in both Divisions of the Delta and he possesses an intimate

knowledge

of the Irrigation system and forms, apparently, very distributary channel. The Lamberts opinion of the so-called drainage channels in the West of the Delta (that is of those wh. have been placed under First Class Irrigation) is that for purposes of irrigation and fertilizing, they are as good as the River Channels proper and that, in one respect, they are superior namely that the water-supply in them lasts longer. I enclose two papers (I. written by native subordinates in the D.P.W. The sub-committee report (I) refers of course to the Eastern part of the Delta. What is said in II regarding the Pallavar— one of the drainage streams referred to by the Deputation is interesting. I believe both these opinions are

[illegible] & natives of the District.

4. The Sulanar and the Pallavar are the two principal drainage streams referred to in the Address. I visited both these streams on June 16th & 17th and found them in full flood — a turbid flood from bank to bank. The Pallavar was about 4 or 5 feet deep — the Sulanar about 2 feet. I brought away some samples of the water of each and one from the Kaveri below Kumbaconum bridge. I forward these samples duly sealed and labelled. Between the quantity of silt and the appearance thereof in the Kaveri and the Pallavar bottles there is little difference. As regards quantity the sample from the Sulanar contains much the same — but the colour is

Cultivation has not yet begun. The state of the drainage streams will be very different when the water has passed over cultivated fields. At present it probably passes over no fields at all, but goes direct from the rivers into the drainage channels. If it does pass over fields, its turbidity may be due to its being charged with ~~hot~~ weather dust, therefrom, & not the true river silt.

Ules
2 July.

darker – Mr Lambert who has just come down the Sulanar told me that its present water supply is derived from an anicut ~~on~~ at the Vettar – which, of course, gets its supply from the Kaveri – and it may be said, without hesitation, that, except for the Kaveri, both streams would now be dry – The difference in colour of the Sulanar sample is probably due to the fact that, in that neighbourhood (it is some 10 miles West of the place where I took the Pallavar samples), cultivation was going on apace and the water was no doubt discoloured by drainage from ploughed land –

5. These samples show that there is no reason to distinguish, as regards silt, between lands irrigated by direct Kaveri channels

The assertion seems one of the wildest
Wg

and those by indirect drainage channels. The contention of the Mirasidars, that the first carry silt while the second do not, is not sustainable – and the proposal to place lands under "drainage" in the second class irrigation in order to put such lands on an equal footing with those irrigated by "direct flow" should in my opinion be rejected – I consider that the adoption of this proposal would create an inequality which does not at present exist.

6. As to the financial effect of making such a reduction – I find that the alluvial series area included in first class under drainage channels is only 9315 acres – The difference in assessment would therefore amount to only Rs 9315 – The total area irrigated from these sources

	Acres
x Palavar –	3802
Sulavar –	4472
Korakadangal –	439
Kadavayar	356
Nandalar	246 –
	9315

is of course much greater — but the lands constituting the balance are not classified under Alluvial —

? 7 some 57,000 acres —

The whole extent is entitled to alleviation.
Hes

7. On the whole I still think that the distribution of areas under the classes of Irrigation is equitable — and more harm than good would result from the introduction of a ~~intermediate~~ class of irrigation lower than the first class for lands so abundantly supplied as those in the West of the Delta — The relief would, I consider, be more equitably afforded by reducing, in a number of individual cases, the classification of the alluvial lands upon which the proposed rates are high — without reference to the arbitrary ~~distinguish~~ distinction regarding the mode of conveyance of water to the fields —

It should be done in both ways.
Hes

8. The total wet area of the district is about 800000 acres — An increase or decrease of two annas an acre upon this area would amount to a lakh of rupees —

39

9. Mr. Sabbanaika Mudaliar's petition was sent down to Tanjore for inquiry — It has just been returned and will be submitted in a day or two for the information of His Excellency the Governor —

E. Gibson.

Madras —
27 June 1893.

238/27

Memo. upon Draining Channels.

No. 756. 380/I

Mayavaram
Dated 14th April 1893.
54

From T. T. Raghavachariar
Sub-Engineer
Mayavaram Sub-Division

To
The Executive Engineer
Tanjore Division

Reference - Your No. $\frac{797}{7.3.93}$

Sir, Adverting to the above, I have the honor to report that with reference to the statement of the Memorialists that the channels branching off from the main sources of Irrigation have of late been almo neglected by the Authorities," I must at once say that, instead of neglecting the channels, we have been, year after year, and are still doing our best to maintain them in the most efficient condition practicable with the limited funds for such works as our disposal as allotted in the yearly Budgets. With the exception of a few (not worth naming) channels taking off the minor main sources, almost all the channels are provided with Head Sluices serving the two most important functions of affording facilities for first, excluding uncontrollable floods and keeping off sand and silt from choking the channels and secondly, regulating the draughts of the channels and equitably distributing the stock of water in the main sources among the lands to be supplied under them. Other auxiliary works in connection with the channels required for aiding the efficiency of this irrigation duty, have, wherever necessary, been constructed, and all works already constructed have been and are being periodically repaired and maintained in good working order; Several Masonry Dams have been built in recent years across some of the main sources, for the successful irrigation of high lands. The yearly grants being limited, it is all-important that they should always be utilized in the most judicious manner and all outlays restricted to only works calculated to confer good of fair permanency. On this principle, with the limited funds at the disposal of this Department from time to time, within the last 10 years, 52 new head sluices to channels, 40 other auxiliary new works connected with irrigation and drainage, and about 6 new Masonry Dams across main sources have been constructed. All the numerous existing works have been kept up in very good repair and many of them improved so as to give the increased easy and efficient facilities for decidedly better irrigation. The funds at the disposal of this Department, as already said, being only very limited, the departmental staff being very meagre, and the irrigation works being unmanageably very many, it will be sheer impossibility to expect anything better than what has been and is being done. There can possibly be no two opinions on the decided improvements being year after year, effected in the vast Irrigation System of this Delta and it should be admitted on all hands, that the system on the whole is at its best practicable keep-up.

2. What the memorialists find in the Irrigation works of this Delta to warrant their saying that the channels taking off the main Sources of Irrigation have, of late been almost neglected by the authorities, is far beyond the range of my ken. Perhaps they allude to our not spending much money annually in the way of clearing silt in channels. If that is it, I should readily close in with them and tell them at once they are entirely wrong and they are labouring under some chimerical misapprehension. So far as I know of the Irrigation channels in this Sub-Division, there is not even one single channel in the whole of these 3 Talugs, that would in the smallest degree justify the use of the strong sweeping phraseology adopted by the memorialists. With the exception of a few high level channels, all the irrigation offtakes from the Cauvery and its branches have, in their beds, a general fall from the present bed of the river they take from. And what more is wanted to show that the channels do not require

silt clearing

silt-clearing? Absolutely nothing will be gained by scooping the channels far below the level of the normal bed of the river. There may be a few cases in which, in some channels, there may be trifling drifts of silt here and there, which certainly will not, on account of their petty nature, be worth the Government's while to undertake to scrape off. The meerasidars of this country are only too prone to be inactive and injudiciously miscalculating and quite averse to self-exertion no matter how trivial. They will not exert themselves at all but will ask the Government to do everything for them. In one or two of the small branches of the Cauvery system, lower down, the bed is silted, the result of other branches taking more of the floods, they having now open heads — and this can be remedied only by putting regulators at the heads of such branches, so that the floods may be divided among them according to requirements and their capabilities. With this as one of the objects the construction of a Regulator at the head of Mudikondanar has been now undertaken; and one by one the lower offtakes will also in due course be provided with suitable Regulators.

3.. How much the Memorialists' sweeping statement is far wide of the marks can be fairly had an idea of, by the simple fact that, in this Sub-Division, where there are about 600 irrigation channels under the Cauvery and its branches, leaving out for a moment all those [illegible]el taking off from other rivers, within the [illegible]t 12 years (from 1881 to 1893) there have not

not been even 12 applications from meerasidars for clearing silt in channels. The few applications that were made, received careful attention in this Department and after due investigation of the necessity for the works, the required silt-clearing had been allowed and executed as follows:—

In 1882-83	Silt clearing Vadal channel	Rs 85
1887-88	Do Kalumalayar channel	Rs 1148
1889-90	Do Narasingamperal channel	Rs 695
1891-92	Do Thalanayar channel	Rs 49

4.— Thus, if the memorialists by their statement that the authorities had of late almost neglected the channels, had meant to complain that the irrigation channels in the Delta required silt-clearing, and that we did not do much in that way during the last 10 or 12 years, and that therefore they have deteriorated in their irrigation capabilities, I must simply say they are totally misrepresenting actual facts. Leaving out of consideration some few of the small rivers in the Delta which might, in their present open-headed state, with advantage only for a very short time, be a little deepened (which on that account therefore should be left as they are), the irrigation channels in this Sub-Division do not require any large silt-clearing to be done at Government cost. The people of this country who always make mountains of molehills and ever ask for necessary and unnecessary things alike, and are, to shift responsibility, always at their wits' end for excuses to jump at at times;

crises, never working in the right direction and on right data, and who always look up to Government for every little thing they want, may like the luxury of having their channels scooped out, to unnecessary depth, at Government cost, simply to get filled up again in next succeeding freshes. But where is the money for accommodating them with such unnecessary luxury? The funds being very limited and the demand for the upkeep of existing works and improvements being disproportionately numerous, only the very necessary works and improvements could be done; and this is what has been done all along, using the said limited funds in the most economical manner possible and to the best possible advantage both to Government and the people, real absolute necessity and urgency being the sole guide.

5. In the second portion of the extract, the memorialists say that the improvements to Irrigation works we have been till now effecting, that is, our Anicuts, Regulators, head sluices and flood banks, have tended to shut out from their fields even the little alluvial they had been getting before their construction, and their lands have therefore become poorer. No doubt the alluvial floating in the water of these rivers, when deposited on the nunjah lands, forms a very good manure; and the lands subject and not subject to such advantages have to be classed differently. But how our works have shut out the alluvial from their fields is not understood. Our head sluices, at the worst, have tended only to reduce the flood in the channels

which

Then [illegible] [illegible] in [illegible] a circular [illegible] order of [illegible] Collector [illegible] merasidars [illegible] [illegible] sluices [illegible] [illegible]

which were doing enormous mischief to the channels themselves and to the lands under them. They have saved their land and crops from inundations, and their channels from serious damages and silt, to the decided advantage of both the merasidars and Government. They say it is only the floods that are full laden with alluvial and when the floods in the channels are reduced, the quantity of alluvial for their land is also reduced. But even granting this for the sake of argument, why do the merasidars, while so very particular about the flood deposits of alluvial on their land, as a rule tightly shut every one of their sluices on the river banks, during floods? Every year we have fights with the merasidars during floods, they shutting every one of the sluices and we trying to open at least a few of them to save the river banks and avoid serious breaches. How often have we had to get the Tahsildars, in fact every year, to interfere, simply to induce the merasidars to keep their sluices open in floods? On account of the merasidars' severe opposition to opening their sluices in floods, we have had to correspond with the head of the Revenue Department and get circulars issued to keep open at least a few.

6. They complain of inundations of nunjah lands, and damages to and loss of crops in consequence when the channels are open headed; and directly we put in head sluices to them to limit the influx of floods into their channels, they complain we have reduced the floods in their channels and prevented the inundations of their nunja lands depriving them of all

chances

chances of receiving rich thick deposits of alluvial during floods. Of course they will not like to have their lands flooded and crops damaged, but will require the flood alluvial to cover their lands. This it is quite possible to secure and if, as they say, they have not secured it, they should blame themselves for it. Instead of obstinately shutting water-tight every one of their sluices in floods, let them keep them open and let in through them moderate volumes of flood to spread over their lands. They will then have the alluvial deposits they want for their lands and will at the same time save to Government lots of money spent in closing breaches on river banks.

7. They say the flood banks of rivers have confined the flood between the banks and their nunjah lands are not allowed annual inundations to admit of large periodical alluvial deposits on them. Will they like to have their country flooded all over causing enormous loss to life and property? Why then do they apply so very often for banking rivers to check the spreading of floods over the Country? If every Office in the Revenue Department and every Office in the Public Works Department, of this District, be looked over, Merasidars' requisitions for banks to rivers will form a considerable portion of the petitions received into them from time to time. If for opposing the proposals to enhance the rates of assessment of land, in some cases, which they apprehend, the merasidars want to have all Regulators and head sluices knocked down and all flood banks demolished and levelled, I really do not know what to say of such people.

8. We have only minimized risk and damages to channels and lands, and we have certainly not cut off the means of passing down alluvial to the nunja lands. In a country like this, where crops are raised on the lands every year (not to speak of those whereon two or even three crops are raised in a year) without giving them rest and time to regain the strength and richness lost in bearing crops, it is but natural that the lands should become, year after year, poor in their produce and capabilities. A thin coat of alluvial they may receive under the rivers in the Delta is not enough to nourish and strengthen them for yielding full produce. The merasidars should greatly strengthen the lands with other manure before they can expect full produce from them annually, under the system of agriculture in vogue in this Country. The lands are not given chances of recovering lost or wasted strength by ever chang

in

in the kind of crops raised. They are not sufficiently manured periodically to make up for the wasted productive energy in them. They are not in other respects, properly attended to; first: because the meerasidars are generally unwilling to spend money that way and next because many of them hold such large extents of lands that they cannot possibly well look after and manage. Thus our anicuts and head sluices and flood banks have not shut out the alluvial which the memorialists say, they largely had for their land before their construction: and this presents no reasons for introducing any modification in the classification of the lands for purposes of assessment. In the end it should be said that for the very anicuts, head sluices and flood banks not considered beneficial by the meerasidars, the meerasidars and their lands are much better off than formerly as could be seen from a comparison of the total extent of irrigation now with what it was a few years ago.

9.- The Memorialists next say that in the classification of lands under drainages consideration should

be

be made of the absence of alluvial in such irrigation sources. This is true; the drainages carrying less alluvial than other regular rivers of the Delta. There is yet another circumstance to consider. Under the drainages they have to commence cultivation operations later than under other deltaic rivers.

10.- The only urgent improvements necessary for the perfection of the irrigation system ~~under~~ in this Delta are, 1st, Constructing suitable regulators for all open headed offtakes of the Cauvery and their branches, and

2d, regulating the vents of all irrigation sluices in the Delta strictly according to extents of lands to be supplied.

11.- Some rules should be framed for clearing silt in channels whenever that kind of work should be found necessary. The rules embodied in notification No 12 dated 21st March 1862, published in page 6 of Supplement to the Tanjore District Gazette dated 1st July 1889, are not quite suitable. It is advisable to introduce if possible, a little modification in them. Rules, to something like the following effect, without reference to the extent of land irrigated, will, I beg to submit, suit better:-

The

The necessity for clearing silt in channels, having been duly certified to, after necessary careful investigation, by competent Public Works Department officers:

(1) All silt clearings estimated to cost Rs 100 or Rs 150 and less, should always be done at the meerasidars' cost, either by themselves or under the supervision of the Revenue Department: and

(2) all works of that kind estimated to cost more than Rs 100 or Rs 150, should be done in the Public Works Department, the meerasidars contributing half their estimated cost.

These rules will surely stir up the meerasidars and make them do themselves the small scrapings-off of silt that might be found necessary at times, then and there without allowing them to accumulate for years together necessitating large estimates in the end.

I have the honor &c

(Signed) T. S. Raghavachari
Sub Engineer

Compared
V.K.
Clerk

(True Copy)
Ex. Engr
17-6-93

Extract from Tanjore Sub-Division Officer's lette,
to the Executive Engineer, Tanjore Division,
No 578 dated 24th March 1893

X X X

Para 2. Another point mentioned is tha
the lower part of the district are irrigated by
the drainage water of the upper lands this is
true now as during a long time past and
this is the peculiarity that differentiates the
Cauvery Delta from other Deltas like Godavary
and Kistna. In these latter, the drainage wate
is seldom used for irrigation and where used the
? water has a bad effect on the soil. But I doubt if
the same thing holds good in Tanjore District. For
centuries past the lands dependent on Palavara-
purely drainage channels have remained good and
there has been only an increase in the value of lands
of late years. The cost of an acre of land under
Palavar is at present not less than the cost of an
acre in Kistna getting pure Kistna river wate

X X X

(Signed) A. Nilakanta Sa
Sub-Division Officer
Tanjore

(True Copy)
Ex. Engr

Compd
V.K.
17-6-93

301

BOARD OF REVENUE, 1,20c
REV. SETT., L. RECORDS & AGRICULTURE.

Madras, 27 June - 1893
10

99 6

My dear MacCartie -

I am sending you a Memo. regarding the classification of "drainage channels" in Tanjore & with it samples of water - to be well shaken - from two of the principal streams and from the Kaveri itself -

I am sorry not to have been able to send this up before - but I had to wait until I knew that the cultivation was beginning before going down to Tanjore and then for some figures wh. were not readily got, owing to records having been distributed between two carton –

If by bad luck the bottles should be broken in transit I'll have some samples here in reserve –

Yours Sincerely

L. Gibson

302

No. 4.

6 pages

4 [illegible]

[illegible]

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302 602

REVENUE DEPARTMENT.

Current No. D.O. from Private Secy

From

Dated 30 June 1893.

FOR ORDERS.

Dun. I have added in
the further minute [illegible]
papers in my remarks on the
[illegible] meeting of the
[illegible] on the Tanjore
[illegible] 2/7/93 [illegible]

Circulated to Hon'ble Members
with Mr Gibson's Memorandum
and samples of water. –

[illegible]
30 June.

FOR ORDERS.

[illegible]

Re Tanjore [illegible] Scheme.

No-5

Tanjore

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305 2700

6

REVENUE DEPARTMENT.

Current No. Issue of the Hindu Dated 5 July/93

From

Dated 189 .

FOR ORDERS.

I had already seen the article & had anticipated the suggestion about testing the water as in my calculations on the Tanjore silt paper I suggested that careful experiments should be made, during the revision of the scheme suggested, of the silt-bearing properties of the waters of the diff. channels.

7/7/93

Please see article on the Tanjore Scheme on page 5.

Cal
6 July.

The seed-bed requirement is exaggerated, I believe. I never heard it alleged before that seed-bed land gave less produce than that adjoining it. Nor does it require 1/10 of an acre of seed-bed to plant one acre so far as I know.

W
8 July

308
1

FOR ORDERS.

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309 ~~276~~

GOVERNMENT OF MADRAS REVENUE DEPARTMENT

OOTACAMUND.

July 7 1893

My dear MacCartie

As the papers relating to the Tanjore Settlement are I believe with His Excellency the Governor — he may like to see the article in the Hindu regarding the samples of water sent up by Gibson to which I drew the Hon^ble Mr Stuart's attention.

Yrs sincerely

311

4

Rev. Dept.

* I think this may be printed in the G.O. in order that the ryots side of the question may appear in full although I have extracted their main arguments.

Read Proceedings of the Board of Revenu
Revenue Settlement &c. dated Ist Nov.
1892, No. 719.
* Memorial from Tanjore Peoples' Association.
Telegram to B. R. dated
for Pro. 23 June/93 3725 Rev.

Order

With the Proceedings first read above the Board submits its proposals for the settlement of the Tanjore District. The scheme originally drawn up by the Deput Commr. of Revenue Settlement Mr. Clerk was based on the classification results of three taluks only, viz, Kumbakonam, Tanjore and Shiyali, but the classification of the remaining six taluks has since been completed and the Board's proposals are framed with reference to the data thus afforded. One of the objections most ~~finally~~ forcibly urged against the original scheme, namely, that the talu selected were not typical has thereby been removed, but the heavy increase of assessment which the landholders of the district anticipate has excited strong opposition to the scheme generally and it ~~will be~~ is necessary to consider carefully the arguments which have been adduced by their representatives in dealing with each stage of the process by which the assessment is finally worked out. Full opportunity has been given to those interested of representing their views, meetings having been convened by the Collector at convenient centres for the purpose of discussing Mr.Clerk's proposals and copies of the Board's final scheme having been furnished to the Tanjore People's Association which is the most influential body representing the landholding classes: with a view, however, to obtaining the fullest knowledge of what the objections advanced against the project are His Excellency the Governor consented to receive a deputation of the ~~landholding~~ leading members of the above Association as representing the landholders of the district and audience was given on the 3rd June. A memorandum of the objections advanced (the second paper read above) was put in by the deputation and the scheme was discussed in detail the Hon. Members of Council being present.

H.E. the Governor in Council has very carefully considered all the arguments advanced and proceeds to state the conclusions at which he has arrived.

2. The Board commences its report by giving a brief description of the systems of settlement which have prevailed in the district since the beginning of the century. At the present day the

whole district with the exception of 46 villages held on lease for fixed rents (Kattuguthagai) is settled on the mothamfaisal system introduced by Mr.Kindersley into 3079 ~~villages~~ out of 4855 villages in 1831-33 and extended to the remainder in 1860-61. It consists in a lump demand for the whole village based on a standard of gross produce in grain commuted into money at a fixed price. In the case of 1818 villages this lump demand was distributed in detail over the fields in accordance with an account furnished by the ryots themselves. The following extract from the Tanjore Manual (pages 644.645) shows briefly how this lump demand was arrived at:-

Para 200

"Nansei assessment. The Nansei or wet assessment under the Mottamfaisal and Fieldwar settlements is based in the main on the village grain standards, known as Olungu, fixed by Mr.Cotton in 1822, the Melvaram or the Govt. share of the produce, after deducting the usual village fees, being taken at 50 per cent. for the river-irrigated, and 45 per cent. for the tank-irrigated lands, and converted into money at a commutation price fixed for each Maghanam on an average of the selling prices of the five years, 1815-16 to 1819-20. The Olungu grain standards were deduced generally from the money assessment, which prevailed under the previous Lease settlements: and that money assessment was based, as regards both produce and prices more or less on the Amani results of the first four years of the British Adm., 1800-1 to 1803-4. As already shown, however, these data were considerably modified at each successive settlement, and the average of the Amani results, very low taken by itself, became cosiderably is governed by the process by which the Olungu grain standards were deduced.''

''Punsai assessment. The Punsai assessment, like the Punsai standards, is based chiefly on the Arcot outturn of dry grain lands in the early years of the British rule, and, like it, has undergone modifications at each successive settlement. The Melvaram rate adopted was generally 60 per cent. of the gross produce less the usual village fees and the commutation prices were more or less the selling prices of the years 1800-1 to 1806-7. Originally restricted to lands on which dry grains were cultivated, the Punsai assessment has latterly been extended, with one unimportant exception, to lands on which other crops are cultivated without any irrigation or with the aid of percolation from river channels, or under private wells. On the whole, the Punsai assessment in Tanjore is especially moderate. In Mottamfaisal villages, there is one uniform rate for each village, and in the field-assessed villages, the village assessment is distributed over the fields according to their relative values.''

Para 22

3. The share of the gross produce taken by Govt. under the existing settlement is calculated to amount to about 47 per cent. and the commutation rate was fixed at an average of 7 annas, 8 3/8 pies a kalam equivalent to 27-6 Madras measures of paddy. or 30-9 Imperial seers. The table at para 12 of the Board's Procs. shows that during the last 30 years prices have ranged from 15as 2p per kalam to Rs.2-4 so that the lowest price is nearly double the commutation rate. It was owing to the adoption of this low rate that the ryots have been able to pay an assessment based on so large a share of the gross produce. Not only, however, is Mr. Kindersley's settlement defective as

This figure 27·6 refers to the present kalam. [illegible]

$$\frac{24 \times 133}{120} = 26.6$$

4. Classification of Irrigation.

Five classes of irrigation are proposed with reference to the certainty of the supply. No exception has been taken to the classification of the irrigation sources in the Kor. Deltaic tract but Mr. Clarke's division of the irrigation of the Delta into two classes only in his *original scheme is one of the points most strenuously objected to by the mirasdars and they are supported in their views by one of the Revenue officers of the district. In Tanjore facilities of irrigation and drainage are more important factors in determining the productiveness of the soil land than the character of the soil and these facilities under the same channel and even within the same village vary very greatly; yet there is hardly any mention for the purposes of drainage and Mr. Clarke's scheme provides for only two classes of irrigation for the whole Delta: the Board has substituted three classes.

* He subsequently placed 22 villages in the 3rd class

On scrutiny the principles on which the limitation of irrigation classes there is no such definition but in fact in Tanjore the gradations of efficiency of irrigation are almost infinitely various! The irrigation on the whole is not to be compared as to certainty or efficiency with that in the Godavari or Kistna deltas or with good river irrigation in other districts. The alignment of the river or the main irrigation channels
1 are valued so not so scientific as it is in the Godavari and Kistna deltas nor has any scientific provision been made for drainage.

In regard to certainty of supply the Cauvery which is said 'never to fail' is inferior to the other great rivers of this Province. Its volume is smaller & it runs in full supply for a shorter time, yet has a disproportionately larger area to irrigate. This river which is fed by the S.W. monsoon is liable to fail in September and the crops sown under river

irrigation are protected under the usually copious rains of the N.E. monsoon. Tanjore thus depends for its main crop on both monsoons and if either is deficient the yield of the district is impaired. The Govt. consider that in the scheme now submitted sufficient weight has not been given to these conditions and the Board's classification if rigidly adhered to would be likely to produce as great irregularities of assessment as now exist. Indeed it appears necessary to provide additional classes for the Delta irrigation but in applying the classification proposed by the Board it will be necessary in the opinion of His Excellency the Govr in Council to consider here in detail the circumstances of each village. Under the Board's scheme the whole Delta is blocked out into 3 large tracts corresponding to the 3 classes but it can hardly be stated the efficiency of the irrigation & drainage is uniform throughout ~~these~~ tracts & allowance must be made for varying degrees of efficiency in individual villages or in groups of villages. H.E. the Governor in Council accordingly desires to direct the careful consideration be given to this point in introducing the Settlement and that the necessary alteration of classification with reference to efficiency of irrigation and drainage and the character of the water supply be effected on a consideration of local circumstances.

5. Another point has to be considered in connection with the classification of Irrigation sources ~~[illegible]~~ This classification is based solely on the quantity of water supplied by the main distributaries, and the difference in the fertilizing power of the supply when received direct from the main stream of the Cauvery and its chief branches at the head of the Delta and when obtained from channels in which the water is largely intermixed with drainage containing very little alluvial deposit has not been taken into account. The fertility of the Delta depends on this deposit but Mr. Clarke's contention is that the relative value of the varying degrees of fertilization is not reflected in the classification of the soils and that it ought not to be allowed for in the classification of

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H.E. the Governor in Council concurs in this view, which is in accordance with the ruling on the same point in connection with the Kistna water rates contained in G.O. dated 13 May 1889 No. 317, but he doubts whether sufficient allowance has been made for the undoubted inferiority of the irrigation derived from drainage channels. It must be borne in mind in this connection ~~that~~ that the cultivation under drainage channels is necessarily commenced later in the ~~[illegible]~~ season than under the main branches of the river and is therefore more precarious as to returns being more dependent upon late rains. To meet this inferiority ~~of~~ in the quality of the irrigation there should be a corresponding ~~[illegible]~~ distinction between the rates imposed on land of the same class and sort when dependent on the ~~direct stream~~ chief branches of the Cauvery ~~[illegible]~~ and on the drainage channels respectively. The classification of those tracts which are irrigated from ~~[illegible]~~ the latter means must be revised at the time of the introduction of the settlement with reference to the above remarks.

which has been placed under the alluvial series in the several delta taluks is 82 per cent. in Kumbakonum, 68 per cent. in Myaveram, 56 per cent. in Nannilam and 14 per cent in Tanjore. The landholders complain that too ~~large a proportion~~ much of the delta area has been placed in the alluvial classes and that in the case of the Kumbakonum taluk too large a proportion of the area so classed is rated under the two highest sorts. It is represented that whereas in the Kumbakonum taluk no less than 88,387 acres out of a total of 117,063 acres placed in the alluvial series or 75 per cent. have been thrown into sorts I & 2 of alluvial clay and alluvial loam in the Tanjore taluk, which from its position at the head of the delta possesses greater irrigational advantages, + in which? 17,582 acres out of 32,671 or only 54 per cent. has been placed in the same sorts. The 88,387 acres referred to here comprise both occupied & unoccupied dry and wet. The area of dry amounts to 16,634 acres, excluding this, the proportion of alluvial wet Ist & 2nd sorts comes to only 67 per cent. of the total wet alluvial series in the taluk (114,798 acres). The Board admits that the figures indicate overvaluations in Kumbakonum ~~and~~ Mayavaram Nannilam and proposes to grant the necessary relief at the time of the introduction of the settlement. To meet the objection that the wet lands near Tiruvadi in Tanjore, comprised in the tract known as the "breast of Tanjore," the superior fertility of which is admitted, have been undervalued the Board has provided an extra sort the lands classed under which will be subject to a wet rate of Rs.14 an acre. The foot note to the statement ~~at~~ in para 33 of the Procs. shows that 1639 out of the 1734 acres classed under 2-I in Tanjore will be transferred to the extra sort 2-IA, whilst about 1000 acres classed under 2-2 in Kumbakonum and Tanjore will be transferred to 2-1, Mr. Clerk having unnecessarily reduced his original classification of the best lands in the former taluk. The Dy. Commr. has been directed to work out the classification and report the result in taluk detail. The Govt. doubts whether the Board has gone far enough in correcting the obvious defects of Mr. Clerk's proposals, viz., too low assessments of the rich lands and too high assessment of ~~bad~~ the poorer lands and in the raising the rates on the very best lands in the district, e.g., those forming what is called the 'breast of Tanjore', while if ~~the~~ its scale of rates is applied with-

?(not) Mayavaram is not [illegible]

I sd. omit these words. The imposition of local taxation has nothing to do with the settlement of the revenue, although the local cesses which are assessed thereon increase proportionately & are a matter which must be altogether overlooked. The remainder of the passage is left in it sd. run as follows: "and this increase will entail a corresponding enhancement of the local cesses" –

I would let the Draft stand.
W

I understand that the Board's proposal as to reducing Kumbakonam & Mannilam extends also to Mayavaram.
W

Yes in para 6

'group' is the usual word. 'class' means a kind of soil.
W

classification

without careful consideration of local circumstances, it will in many cases produce excessive and unequal assessments.

The introduction of the alluvial series which is altogether exceptional in settlement schemes, has had the effect of raising the assessment in the Kumbakorum & Mannilam Mayavaram taluks by 48 ~~&~~ 46 and 34 per cent respectively (and this increase will be considerably enhanced when cesses &c., are added.) The Board's proposal to moderate the increase in these ~~two~~ three taluks by reducing the classification of the soils is fully approved. ~~In Mayavaram also some alleviation seems called for.~~

8. (2, Dry/grouping. class

Two groups classes have been provided, with 5 sorts in each & all the dry lands in the district with the exception of those in the Patukota taluk the Southern portion of Tanjore, 23 villages of the Mannargudi taluk and the 45 Kattuguthagai villages in Negapatam & Tirutu-raipundi having been placed in 5 sorts the first ~~group~~ class. The classification of dry areas is not seriously objected to but it is represented that there are tracts in the delta in which dry lands are of poor quality and do not properly fall under the first group. The grouping is however determined with reference to facilities [illegible] tion and [illegible] to [illegible] and as remarked by the [illegible] Govt. [illegible] para 61 of his letter dated 30 Sept.1890 difference in fertility is allowed for in the classification. The Board's proposals appear to be moderate.

9. Standard crops.

For wet lands irrigated paddy has been taken as the standard crop, for dry lands ragi, cumbu and varagu in equal proportions. This is approved.

10. Commutation rates.

The Board bases its commutation rates on the ~~[illegible]~~ prices of the last 20 years excluding Faslis 1286, 1287,& 1288 which were years of abnormally high prices, and deducting 15 per cent.for merchants' profits. The fairness of the rates for dry grains has not been questioned but as regards paddy objection has been taken to the inclusion of the Faslis 1294,1299, 1300,1301 during which the district average prices ~~[illegible]~~ were as marginally noted on the ground that such prices are exceptional and are not likely to recur during the 30 years period of settlement. It is stated that Fasli 1294 was a year of disastrous floods which caused an immense loss of produce with an abnormal rise of prices in the district, whilst in the other three Faslis prices

rose in Tanjore owing to the failure of crops in adjoining districts. It is urged that the 15 per cent. deduction for merchant's profits is insufficient to cover cost of carriage, merchant's profits and wastage and that either the four years above specified should be excluded or the deduction raised to 20 per cent. which would in both cases result in a commutation rate of Rs.104 a garce or 0-15-8 per kalam. The Tanjore People's Association suggests that at least the odd 8 pies in the rate proposed by the Board may be stuck out & the rate fixed at exactly a rupee per kalam or Rs.11-6 per garce. This, however, would result in a loss of revenue to the extent of 4 lakhs of rupees and the Govt. considers that there is no justification for such a sacrifice. The three years of famine prices have been excluded from the series of years with reference to which the commutation rate is struck, and as regards the four years to the inclusion of which exception has been taken, it is not contended that the high prices were due to a failure of crop in the district itself save in respect of Fasli 1294. As the Board remarks every season of scarcity in other parts of the Presidency is a source of great profit to the landholders of Tanjore and for a ~~practical~~ partial

	Commutation rate per garce	Commutation rate per local kalam of [illegible] measures
	Rs.	Rs.
Paddy	131	1-0-8
Cumbu	15[illegible]	1-3-6
Varagu	[illegible]	0-10-6
Ragi	150	1-1-11

	District average per garce	District average per local kalam
	Rs.	Rs.
1294	173	1-7-10 1/3
1299	168	1-7-5 1/3
1300	173	1-7-10 1/2
1301	184	1-9-4

	District average per garce
1286	206 Rs.
1287	261
1288	230

But floods are supposed to deposit fertilizing silt all over the country & are thus not an unmixed evil.

At certain times. Not when the crop is in ear.

So long as the crops in Tanjore themselves are good the high prices are an unmixed advantage to the owners of grain in Tanjore & therefore ~~that~~ is no reason for excluding ~~the~~ those years.

failure of crop in the district itself, a very rare occurrence as far as the delta taluks are concerned, liberal allowance has been made in the deduction for vicissitudes of seasons which together with the rise in price affords ample compensation for short crop. As regards paddy it must be borne in mind that the commutation rate has been struck on the average of the prices of both the superior and inferior sorts although Mr. Clerk states that 7 lakhs out of 8 lakhs of acres are cultivated with 1st sort paddy. This is very favorable to the land holders. The Govt. considers that the commutation rates proposed by the Board are fair but with reference to ~~the~~ the remarks in para 39 it must ~~remark~~ observe that ~~the~~ the Board's argument in favour of including 'famine prices' is based on a misapprehension of the reason of the rule for the exclusion of famine prices from the calculation of the average, namely, that the revenue should be calculated on what is normal and that famine prices are abnormal. H.E. the Governor in C. is not prepared to depart from the rule that the prices of famine years should be excluded from the average. The allowance of 15 per cent. for difference between ryots' and merchants selling

15 per cent. for the delta & 20 per cent. for the non-deltaic tracts.

prices is, considering the circumstances of the district, in the opinion of Govt., ample.

11. Grain outturns.

The grain outturns proposed by Mr. Clerk are based on crop experiments conducted by himself and his subordinates in three seasons Feb. 1890, Oct. 1890, and Feb. 1891. Owing to the first season being unfavorable Mr. Clerk has added 25 per cent. to the results of the experiments made. Objection is taken to the ~~results~~ outturns obtained on the ground that this arbitrary enhancement is unfair that the experiments on the second occasion were made with 'kar' crops which generally yield more than 'samba' and that admitting that the spots tested were fair specimens of particular classes of lands the results obtained by experiments made on ~~such~~ small patches of about one tenth of an acre each in one or two seasons cannot safely be made the basis of assessment for hundreds of thousands of acres. The Board considers that Mr. Clerk's proposed outturns ~~being too high, they~~ for outturns are as regards the best description of land and as regards the inferior sorts too low and it has accordingly raised them with reference to the outturns adopted in the adjoining districts and especially in the recently settled districts of South Arcot

The Board's scale ranges from 1300 Madras measures for the best land to 400 measures for the worst under the first class of irrigation: whereas Mr. Clerk's scale ranges from 1125 measures to 400. The minima proposed by the Board for 2nd, 3rd, 4th & 5th class irrigation ~~were~~ are 400, 350, 300 & 250 measures respectively.

The Mirasidars do not object to the maximum of 1300 Madras measures or to the minima of 350 & 250 measures for the delta and upland tracts respectively, but they complain that too large a proportion of the wet areas in Kumbakonam (86 per cent.) Nannilam (71 per cent.) and Mayaveram (68 per cent.) taluks have been placed under high outturn standards. Relief will be afforded, however, by the alteration of the classification ordered in para 5 supra.

It is alleged by the Mirasidars, however, that whereas it is calculated that the average gross produce per acre of wet land under the existing settlement is only 21.96 kalams the Board's proposals result in an estimate of 24.3 kalams as the district average, an increase of 10 per cent, yielding an increase in assessment of 4 lakhs: and this notwithstanding that there are grounds for believing that the soil has

---

settlement in Tanjore the Board has not been able to discover any reference in them to the capacity of the kalam in use at the time of the Olungu settlement but that there is reason to think that it could not have been very different from the kalam at present in use in the district. In support of this view the Board points to the fact that experiments made in 1851 went to show that the marakal (which is the measure actually used in measuring grain in Tanjore and which is one twelfth of a kalam and equal to two Patnam padis of 133 tolas of rice) contained 266 tolas weight of 2nd sort rice. The 'Patnam padi' now in use in Tanjore contains 133 tolas in rice and as the marakal equivalent to two such measures contained 266 tolas of rice in the middle of the century, it seems clear that there has not been any material change in the capacity of the Tanjore measures during the last 40 years. It would appear, however, from the appendix to G.O. dated 4th March 1893 No. 210 which is based on the results of the experiments recently made in the Govt. Office with measures received from the different districts that whereas the size of the 'padi' has remained constant that of

except in Patukota taluk where the standard is 144 tolas for the padi & 288 for the marakal.

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the marakal shows a tendency to increase the weights in second sort rice ranging from 263¼ tolas of 2nd sort rice at Kumbakonum to 290 tolas at Nidamangalam. The matter should be further investigated and the authority for the statement in the Manual that 'the capacity of the new kalam as reckoned down to the middle of this century at 24 Madras measures (known as Pattanam padi) of 120 tolas in rice is 2880 tolas' should be ascertained. Endeavour should also be made to find out what was the capacity of the measure in the terms in? of which the Olungu standard is expressed.

If so – this order cannot be passed
lo

~~13~~ The Board's scale of outturns is not high as compared with the scales adopted in neighbouring districts~~, but it is purely arbitrary~~. ~~It~~ It may, therefore, in the opinion of Govt., be accepted provided it is applied with careful consideration of local circumstances ~~as already directed in para 7 supra in connection with the classification of the soils~~.

× [illegible]

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11. Mr. Clerk's scale of dry grain outturns is accepted by the Board and no objection to it is taken by the Mirasidars: it calls for no remark.

12. ~~13.~~ Cultivation expenses.

The Board's scale of cultivation expenses ranges from Rs.14 to Rs.4-8, for wet lands and from Rs.5-8 to Rs.2-10 for dry. It is admitted tobe generally adequate.

The highest allowances are I think too high

13 ~~14~~. Allowance for vicissitudes of season.

Mr. Clerk proposed a deduction of 15 per cent throughout the district. The Board however would raise the allowance to 20 per cent for the non-deltaic portion of the district except as regards land irrigated by rain-fed tanks. The allowance is regarded by those interested as fair and the Govt. concurs in this view.

14 ~~15.~~ Money rates.

The Board's table of money rates deduced from the above data ranges from Rs.14 to Rs.3 per acre for wet lands in the delta and from Rs.7 to Rs.1-8 for similar lands outside the delta. For ordinary dry lands the scale ranges from Rs.3 to 4 annas. Two special rates of Rs.7 and Rs.5 have been provided to meet the case of the rich 'padugai' lands. No objection is taken by the People's Association to these rates in themselves but it points out that about 70 per cent of the irrigated area of the delta is placed under rates rising

The Board's scale of rates is fair and is accepted.

from Rs.6 upwards, and that the proportion of the wet area which falls under the highest rates is excessive in Kumbhakonum Nannilam and Mayaveram and that the average rate per acre for the delta area under first class irrigation is lower in the Tanjore taluk which contains the richest lands in the district than in Kumbhakonum Nannilam or Mayaveram. The Board has in para 35 of its report recognised the fact that the increase of assessment in Kumbhakonum Mayaveram and Nannilam requires to be moderated and the advisability of granting relief in Mayaveram should also be considered as already directed. This measure will reduce the average rate for these taluks and possibly the classification will bear raising in some of the delta villages of Tanjore. The anomaly pointed out in regard to the Tanjore taluk average will then disappear. The smaller average rate for Tanjore as compared with Kumbhakonum and Nannilam is however explained by the fact that in Tanjore there are only 66000 acres under the delta whereas Kumbhakonum and Nannilam contain 114000 & 133000 acres under the Delta. In these two taluks there are larger areas of good lands than in Tanjore & the average therefore comes

This is the gist of their grievance

Yes.

?

?

I don't see the point of this argument.

I [illegible] from Mr. [illegible] [illegible] [illegible] the [illegible] of the Tanjore land [illegible] [illegible] [illegible] argument of the [illegible] and it may be omitted

out higher. Similarly, the fairness of the money rates for dry lands is not questioned but it is urged that too large a proportion of these lands in the Kumbhakonum Nannilam & Mayaveram taluks has been placed in the higher taram. The advisability of granting some relief should be considered in introducing the settlement. The Government accepts the Board's scale of rates for both dry and wet.

14. ~~13.~~ Financial results.

The result of the application of Mr.Clerk's rates to the whole district brings out an increase of 14.47 lakhs on a revenue of 41.06 lakhs and the proposed demand under the Board's modification gives an increase of 14.49 lakhs. In result the two schemes are practically identical. In justification of this large increase the Board points out that the district is admittedly under-assessed at present and that there is no reason why it should not pay its fair quota to the State. The average rate of assessment per acre for wet land in the delta portion of the district according to the Bd's proposals will be Rs.6.71 against Rs.7.43 under the Srivaikuntham anicut, Rs.6.39 under the Godaveri and Rs.5.87 under the Kistna. As the Board points out the existing assessment in the two last mentioned distric

The total [illegible] demand of Tanjore for Fasli 1301 is given in Statement No 10 of the Bd's Report on the Settlement of the Land Rev. for that Fasli at Rs 42,41,200. & that of [illegible] at Rs 2,97,213 in Statement No. 17.

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settlement adopted there and the average will certainly be raised* at the next revision. It is admitted, however, that some reduction is required in the delta taluks of Tanjore and the Board considers that if the total increase of revenue upon the whole district does not exceed 12½ lakhs of rupees or 30 per cent. there cannot be any reasonable ground for complaint. The Tanjore People's Association protests against ~~so great an~~ this proposed enhancement, especially objecting to the increase in the rate of produce per acre by 10½ per cent. resulting from the outturns adopted by the settlement Dept. and the excess of 8 pies over the commutation rate of one rupee per kalam which it is prepared to accept. It points out that omitting these items the increase on wet and dry lands together will be Rs.7.93 lakhs to which has to be added increase of water rate and second crop assessment and the village cess to be newly imposed: this it calculates will raise the additional burden on the ryots to 10.41 lakhs which it contends is as much as the ryots can bear.

~~10.~~ 15 Neither Mr. Clerk nor the Board refer to the question of cesses, land and village, which the ryots will have

* Vide para 5 of the letter to the Government of India, dated 26-1-91, No 51.

The total of [illegible] demand of Tanjore in Fasli 1300 is 42,73,557 and in Fasli 1301 is 42,41,200

2) 85,14,759

average 42,57,379

$\frac{12,50,000 \times 100}{4257379} = 29$ p/c

As per ~~appendix~~ I to the 13th Prop.

~~VI~~

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	Present	Proposed
Ryotwar demand	41·06 (a)	55·54
Second crop charge	1·37 (b)	1·87 (c)
Water rate	1·39 (d)	2·00 (e)
	43·82	59·41
Ryotwar land cess	2·96 (f)	4·01 (g)
Land cess in whole inam villages and Permanently settled estates	·50 (h)	·50
	47·28	63·92
Village cess		2·78 (i)
	47·28	66·70
		+19·42 or 41 p.c.

(a) ~~Please~~ see column 8 of the statement at page 180 of the 13th Prop.

(b) The average second crop charge as given at page 174 of the Props.

(c) As 37·31 (the present wet asst. as given in col: 8 of the statement at page 180):

50·87 (the proposed wet asst. as given in col: 10) :: 1·37 : 1·87.

(d) The average water rate as given at page 174 of the Props.

~~Taken at half as much again~~ as the ~~[illegible]~~ present [illegible] 2nd

(e) ~~Taken roughly at 2 lakhs. (please see note appended)~~

(f). The average demand for land cess during the last 5 years ~~as shown below~~:

1297 –	2,98,500
1298 –	2,94,096
1299 –	2,94,803
1300 –	2,98,009
1301 –	2,97,213
5	14,82,621

(g) as 43·82 : 59·41 :: 2·96 : 4·01.

[Note The Hon: Mr Garstin has taken at 1 anna in the rupee of the present demand. But as pointed out by the Hon: Sir H. E. Stokes the proportion is adopted as the cesses on minor inams have also to be included].

(h) The average demand for cesses in permanently settled estate and whole inam villages ~~as shown below~~:

1297 -	49,252
1298 -	46,494
1299 -	50,166
1300 -	50,432
1301 -	56,287
5	252,631
	50,526

(i) calculated at 9 pies in the rupee of the total demand - 59.41 lakhs.

A.

	Present	Proposed
Revenue ryotwar demand	41·06	53·56
Second crop charge	1·37	1·79 (a)
Water rate	1·39	2·78 (b)
	43·82	58·13
Ryotwar land cess	2·95	3·91 (c)
Inam & Permanently settled demand	·50	·50 (d)
	47·27	62·54
Village cess	..	2·73 (e)
	47·27	65·27
		+ 18 lakhs or 38 p.c.

(a) as 37·31 (the present melvaram) : 48·88 (the proposed melvaram) :: 1·37 : 1·79.

(Note) 48·88 is arrived at thus

37·31 + 12·50 − ·93 (the increase under dry).

(b) The present water rate doubled.

(c) as 41·06 : 53·56 :: 2·95 : 3·91.

(d) present average cesses on permanently settled estates & inams

(e) calculated at 9 pies of the total demand.

I don't think it is right to double the water rate. The lands which have paid it hitherto will be mostly demanded wet, & come into the 55.54.

Items	Present	Proposed
Revenue Ryotwar demand	41·06	55·54
Second crop charge	1·37	(a) 1·87
Water rate	1·39	(b) 2·78
	43·82	60·19
Ryotwar land cess *	(c) 2·95	(d) 4·05
Inam & Permanently settled demand	·50	(e) ·50
	47·27	64·74
Village cess	-	(f) 2·82
	47·27	67·56
	+	21·29
		or 43 per cent

(a) as 37·30 (the present wet assᵗ) : 50·86 (proposed wet assessment) :: 1·37 : 1·87.

(b) The present average water rate has been doubled.

(c) 2·95 is the actual demand for land cess on ryotwar and miscellaneous in Fasli 1299.

(d) as 43·82 : 60·19 :: 2·95 : 4·05.

(e) The average present cess on inams and permanently settled estates.

(f) Calculated at 9 pies per rupee of the demand (60·19).

* [illegible] 60.19 [illegible]

to pay but these demands cannot be overlooked in considering what burden of public charges the district can properly be required to bear. The marginal statement shows what the total enhancement of the burden ~~will really be~~ amounts in consequence of the imposition of the village cess and the increase of collection second crop charge, water-rate and land cess which will result from the new settlement. It is impossible to calculate exactly what the village cess will be as the rate will be uniform throughout the Presidency and will depend on the requirements in the matter of establishments of all districts. The Tanjore People's Association's estimate of 1.38 lakhs or half the cost of the existing village establishment is lower too low as the staff will have to be strengthened to render it efficient. The collector considers that the cost will be double what it is at present. The maximum cess which can be imposed is one anna in the rupee of assessment but it is not probable that the contribution of the ryots need be so high. Assuming that it will be 9 pies in the rupee the demand on this account ~~will~~ would be Rs.2.82 lakhs. The real increase of demand therefore involved in the Board's proposals will amount to ~~80.29~~ 19.42 lakhs or ~~43~~ 41 per cent. In the opinion of Govt. this increase is excessive. The Tanjore Dt. taken as a whole is no doubt lightly assessed at present and a considerable increase under the new settlement may reasonably be looked for, but care must be taken that, whilst the interests of the State are duly considered, the demand shall not be oppressive to the people or injurious to the prosperity of the district. On the whole the Govt. considers that the Board's scheme may be accepted subject to the ~~[illegible]~~ modification of the classification of ~~[illegible]~~ ~~soils especially those~~ ~~of the alluvial series in the taluks~~ of ~~[illegible] directed [illegible]~~, & to careful consideration of ~~the~~ local circumstances of irrigation and drainage, provided that the total increase in ryotwar revenue× shall not exceed ~~[illegible]~~ eleven lakhs of rupees. This will result in an enhancement of the present revenue by 2/15.41 lakhs of rupees approximately or ~~38~~ 33 per cent. To ensure, however, that the burden shall in no case be too heavy H.E. the Govr. in Council resolves to direct that the increase in any single year including cesses shall not exceed ... per cent

of soils especially those of the alluvial series in the taluks of Kumbakonam Mannargudi [illegible] as directed above

The figure to be here entered is the Comp. I say 10 lakhs. Ms

× exclusive of second crop charge & water rate on dry lands irrigated

No — in all, I should say. Ms

Of these [illegible] the 10 lakhs

I think the figures in the [illegible] estimates [illegible] [illegible] [illegible] of the Council

17. The Board's proposals in regard to the following matters are approved:-

para 65 scale of increments for gradual imposition of increase of assessment.

para 66 regulation of charge for irrigation of dry lands.

para 67 treatment of garden lands.

para 68 registration of permanent double crop and composition

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of second crop charge.

para 69 exemption of Ottadam cultivation from extra charge.

18. The question of the right of Govt. to raise the assessment on Mohini inam lands dealt with in paras 72 & 73 of the Board's Procs. has been settled by Govt. after full discussion in G.O. dated 4th November 1892, No. 1124 and H.E. the Governor in Council sees no reason to modify his decision.

19. The advisability of modifying the existing kistbandi has been referred to the Board for consideration and report in G.O. dated 6th June 1893, No. 2076 Misc.

20. The petitions which have been presented to Govt. in connection with the settlement scheme will be transferred to the Board for such consideration as they may require in introducing the settlement.

[illegible] 26 June

The D.P.W.
Rev. Dept. (Settlement)
(Land Rev.)
Editor's table
The Tanjore People's Association

I propose to send a copy of the order to the Association — is this approved?

Why not? [illegible]
Ms

2/[illegible]

Lakhs increase

	Present	Proposed
Ryotwar demand	41·06	52·06
Second crop charge	1·37	1·74 (a)
Water rate	1·39	2·00 (b)
	43·82	55·80
Ryotwar land cess	2·96 (c)	3·77 (d)
Land cess in permanently settled estates and whole inam villages ...	·50 (e)	·50
	47·28	60·07
Village cess	-	2·62 (f)
	47·28	62·69

+ 15·41 or 33 p.c.

(a) As 37·31 (the present net ass^t) : 47·38 (the proposed net ass^t)

:: 1·37 : 1·74

[proposed net is arrived at thus: 37·31 + 11 − ·93 (the increase expected under dry].

(b) Taken at half as much again as the present water rate.

(c) the average cess during the last 5 years.

(d) As 43·82 : 55·80 :: 2·96 : 3·77

(e) the average cess during the last 5 years.

(f) calculated at 9 pies in the rupee.

Note to accompany draft order on Tanjore Settlement Scheme.

In circulating the accompanying draft order on the Tanjore Settlement Scheme I must explain that I have drafted in accordance with the instructions given to me on the 3rd instant after the audience given to the deputation of Tanjore landholders, namely, to direct that the scheme be modified so as to allow for the difference in the value of the irrigation when received direct from the main branches of the Cauvery and when received from distributaries which contain merely drainage water, and secondly to restrict the enhancement of the existing revenue by the new settlement to 12½ lakhs of rupees excluding cesses. I accordingly followed the lines of the Hon. Sir H.E. Stokes note, as the conclusion arrived at was in the main in consonance with the arguments adduced by him. The result is an increase by settlement of 16 lakhs approximately or 38 per cent. on the existing revenue: the details of the calculation are given in the draft. The delay in circulating the draft is due to the fact that a reference had to be made to the Board to ascertain whether the

~~[illegible]~~
~~[illegible]~~
Not altogether by settlement
9½ 10 lakhs in due course
also –

'kalam' now in use is approximately of the same capacity as the measure in terms of which the old Olungu grain standards were expressed. This is a matter of considerable importance because the Board contends that the average produce deduced by it from its assumed grain outturns is not materially in excess of the averages worked out from the grain standards adopted in previous settlements, a conclusion from which the Mirasidars dissent and because the question has an important bearing on the alleged deterioration in the productiveness of the soil. If the capacity of the standard measures in use has materially increased since the date of the Olungu settlement as there seems to be ground for thinking the Board's average produce of the district, 24.3 kalams per acre, is pro tanto higher than the Olungu standard and from the manner in which this standard was fixed there is reason to suppose that it was in excess of actual facts. The grain outturns constitute one of the most important factors in the process by which the rates of assessment are arrived at and as these will not be altered at future revisions of settlement it is essential that their moderation should not be open to question. Further the alleged deterioration

I don't think the point is of much importance in judging of the Board's estimate of outturns. There is very strong reason to believe that the Olungu settlement was based on too low an estimated produce. Even if the fact as to the Kalam be as the B^d supposed, it is only one of the B^d's arguments & that not a strong one on w^h is affected at all.

No, I don't think so at all

The most important.

and conclusive

in yield of which some evidence has been produced in the Collector's report & in the statements filed by the Mirasidars will to some extent be accounted for, if it turns out that the capacity of the existing measures is really larger than the capacity of those in which the Olungu grain standards were recorded. The point must, it is submitted, be thoroughly investigated but meanwhile the Board's scale of outturns, which is no doubt moderate as compared with the scales adopted in neighbouring districts has been accepted. The revision of classification which has been ordered will bring down the average rate of assessment, based on the average yield, and a modification of the scale of outturns will probably be unnecessary.

It is a question whether the limit of increase by settlement (12 lakhs) will not be found too high. When the cesses are added the enhancement of the burden on the land holders will be 18 lakhs of rupees taking the village cess at only 9 pies in the rupee of assessment: it may however be necessary to levy this impost at even a higher rate. Until however the Board revises its classification it is impossible to say exactly what the increase should be, and it is a matter for consideration whether any limit

I think so. DHS

No harm in investigating it, but I don't think there is any need to have the estimate of outturns revised.

I don't see that this matters. We are working on a new basis, and if it is only fairly carried out, it cannot signify what the old standards were. W

I think we may accept the outturns. W

But if they are found to have been inaccurately calculated fresh calculation will be necessary DHS

12½?

It will probably be 10 pies at least.

should be fixed or whether the whole scheme should not be remitted for reconsideration. The acceptance of it subject merely to a limitation of the extent of the increase to be imposed ~~[illegible]~~ wears an appearance of arbitrariness which may provoke adverse criticism.

As to the proposed limitation of the enhancement in individual villages it is submitted that with a 36 per cent. average 40 per cent. suggested by the Hon. Sir H.E.Stokes will be much too low. It is quite clear that many tracts are now much under-assessed, e.g., the best lands in the Tanjore taluk and an increase of over 100 per cent. may be quite justifiable. One of the principal objects of settlement is to correct existing inequalities of assessment and a restriction such as that which is proposed will it is submitted unduly hamper the settlement Dept. in applying the necessary corrections. It must be borne in mind that material enhancements of assessment will be imposed by gradual increments extending over a series of years: so that the hardship will be minimised. Mr. Clerk states that in some villages of Nellore the augmentation was 100 per cent. and in the Godavari & Kistna deltas with average increases of over 40 per cent.

I think this would be, on the whole, the best plan. A revision of assessment should be based on the actual facts of the Dist. concerned. I don't consider that Mr. Clerk's, or the Bd's proposed settlement can be said to be so. At least, I think it is very doubtful if it is so — & I have formed this opinion after reading the Tanjore [illegible] memorials [illegible] [illegible] [illegible] [illegible] [illegible] also from [illegible] at the late [illegible] Clerk's own reports, which show arbitrary action on his part (mostly in [illegible] of the ryots) which vitiates the settlement [illegible] in my mind as not being accurate & reliable. What it should show is (1) the real amount of average increase in the [illegible] [illegible] and 34% accompanied with [illegible] of the Dist. of the last settlement; ~~[illegible]~~ classification of irrigation (2) the existing condition of irrigation works & the areas dependent on each group calculated on the actual facts of irrigation rather than on any principle taking [illegible] (3) the true average outturn and cultivation (4) a correct relative classification of soils. On none of these points do I feel that the scheme is thoroughly reliable. The Coll.'s remarks seem to show that there is good ground for believing that the Kalams now in use are smaller than those in use at the time of the [illegible] settlement & if this is so the whole scheme is unsound. The estimates of harvest values is, to my mind, the most important point of all.

Yes. I quite agree.
[illegible]

Then as regards irrigation — Mr Gibson has sent up 3 bottles of water — one representing that of the Kaveri river, another that of the Pelavai [illegible] and a third that of the Salavai. The latter streams are called "Drainage channels" & Mr Gibson argues that no distinction should be made, in the matter of irrigation, between that of the Kaveri itself and that of any of these drainage channels in Tanjore, because the latter contain so considerable amount of silt that there is no reason to discriminate the lands under the drainage channels from those irrigated by direct flow from the Kaveri & that the lands under the drainage channels should both be placed under the 2nd group of irrigation sources. In his letter to H.E. the Govr & Ch. Secy. Mr Gibson forwarding these samples, suggests that they should be well shaken before being compared — but here I think he is wrong. I have kept these samples for 2 or 3 days in my room & let the silt settle in each & the difference in the amount of deposit in each is very remarkable. Judging merely by the eye, I should say that the Kaveri water contains nearly twice as much silt as that in the Vallavai water — & probably 8 or 10 times as much as that in the Sulavai water. Consequently, I think that allowance should be made in the settlement* for some inferiority in the character of the soils irrigated by such channels to those irrigated by direct flow from the Kaveri river. But whether the difference of the water should be allowed for by grouping these irrigation works in different groups is another matter — I think not, so that as long as the supply of water is such that it should be classed as 1st class, whatever carrying water as silt — as it should be sufficiently allowed for in the classification of the soils — the [illegible] [illegible] is an aquatic plant & will grow just as well in clear as in silty water. If the water is [illegible] as manure, [illegible] [illegible] is an attribute of the soil which is properly discounted when classifying the soil as alluvial & of high class if it is irrigated by direct flow from the Kaveri while that irrigated by clear water is classified as alluvial of a considerably lower order, or as nothing — alluvial at all, but as loam, regur or some other class ××

I agree

I don't care if the soil is assessed as alluvial, provided a difference is made. H.L.S.

difference in grouping [illegible] supply silt abundance

classing not of the soil [illegible]

there must have been similar instances.

[illegible]
26 June

×× of the settlement officer, I think it would be well to order that careful experiments be made & records of the relative silt-bearing qualities of the waters of the Kaveri & the drainage channels, by taking a considerable quantity, say a cubic yard, & weighing the deposit in each after it has settled & been carefully dried. The results would be of use in helping the Settlt. Officer to arrange the classification of the lands watered by the various streams which have been experimented on. With correct classification of waters & of soils & estimates of outturns & with less arbitrary allowances for vicissitudes of seasons & costs of cultivation, a settlement representing facts might be worked out which if it showed an increase in demand of even 40 or [illegible] might be accepted.

L.H.P.

* This I believe is done — but the question is whether sufficient allowance has been made.

12½ lakhs

2/7/93

I don't think there is any necessity to send back the scheme for complete revision. The scales of rates are suitable enough if only they are properly applied. I don't think the point about the Kalams — which I raised at the discussion, in reference to the alleged deterioration of the soil — is of any importance as regards the estimated outturns. The admittedly necessary alleviation of the rates can be effected during the introduction of the settlement without difficulty and quite as satisfactorily as if the scheme were sent back to be worked out afresh on papers which will entail great delay & prolong the period of idleness wh. the settlement party is now [illegible] enjoying. They are measuring interstitial fields or something of that kind.

I agree with what my hon. colleague says about Mr Gibson's bottles of water. They are about as convincing as his three Kylis, though as my hon colleague shows their true results do not support his argument. At this period of the year, the drainage channel water, if it flows over fields at all, & if it filters

I don't know when the ryots begin to let the water flow over their lands. If they do so in June, it is evident that at that time even the so-called drainage channels will have silt on their lands. I suspect that this is where the stuff comes from, which causes these lands to be classed as alluvial to a much less extent than when it was drained

off growing crops, & it must derive much of its turbidity from its being charged with the first of the hot weather dusts. The differences between waters in regard to the sample [illegible] which had flowed over fresh ploughed fields is to be noted.

pr

The whole question is how far in the direction of increase Govt. is prepared to go. H.E. the Governor has yet to declare himself on this point.

I will draw the suggestion which I threw out as to a limitation of 20 per cent of increase on individual villages.

2 July.

It appears to me after fully considering the points which have been brought forward in connection with the Tanjore settlement that there is no question that the district can fairly bear an increase of assessment on various grounds –

1. The survey has disclosed a certain excess of area – though this is not large.
2. That it is evident the outturn of grain is larger than was estimated at the time of the old settlement
3. That the commutation rates of the last 20 years give a much higher price for paddy than the old commutation rate.

Even if it is the case that there is a variation between the old & present standard, and we make as it were an absolutely fresh start, the results we arrive at, which we must suppose to be just & fair, show that the demand now made, & calculated on a scientific system of outturn & prices, works out at a considerably higher rate than prevailed previously.

The only question therefore to decide is how great this increase should be.

The Board & Mr. Clarke propose an increase in land revenue alone of some 14½ lakhs.

Exception has been taken to this figure by the Mirasidars supported by Sir A. Stokes – on the ground of over valuation of the lands in the deltaic portions of the district. The chief point made in this connection is that lands under certain channels were not as fertile as lands under the Cauvery river, & which were nevertheless classed as alluvial. It is contended that as the character of their irrigation was different, they ought to be put in different groups. Mr. Clarke maintains that he has allowed for the difference which exists in the amount of silt deposited on the different lands by putting the lands wh. get less silt in a lower kind in the alluvial class, and though the lands may be in the same group by reason of their getting the same advantages as regards quantity of water – yet the rate at wh. he proposes to charge them, on account of their getting the smaller amount of silt, is proportionately lower. The Board in considering this objection has pointed out the possibility of taking off [illegible] in the three taluks of Mayavaram, Kumbakonam & Nannilam, which specially come under the above description. They are at the same time prepared to enhance the rates proposed for some of the best land in Tanjore taluk.

It appears to me that we can accept the Board's proposals, and we should ask them not to reconsider the whole question, but submit to us their scheme as modified – lowering the rates in the 3 taluks, while increasing it somewhat in Tanjore, and showing an increase spread over the whole district of 12½ lakhs of land revenue.

I do not see why this should not be carried out without digging up all the questions as to commutation rates-outturns etc – as I think most parties are fairly in accord about these.

The reductions appear to me to be quite possible in manipulating the classification rates, leaving as I have said, the irrigation grouping untouched.

But I do not approve of the draft order going out as it stands, as it calls for several points to be cleared up for the satisfaction of Govt. and yet winds up by stating without this information, that it is prepared to pass final orders, and fix 12½ lakhs as the increase decided on. If my hon. colleagues wish for this information, let it be got – but I think the order must be kept back. Meanwhile I would ask the Board to resubmit their scheme on the lines I have

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C. No. 9904/92

Draft G.O.
on
the Tanjore Settlement
Scheme

The Hon. Mr Garstin C.S.I.
The Hon. Sir Henry Stokes K.C.S.I.
H.E. the Governor

C 26/6

353

333

REVENUE DEPARTMENT.

Current No.

From

Dated 189 .

FOR ORDERS.

The papers connected with the Tanjore Settlement Scheme are recirculated to Hon'ble Members for further instructions with reference to His Excellency the Governor's remarks see last page of my note of the 26 June. The views of Hon'ble Members are so divergent that it would be waste of labor to endeavour to modify the Draft G.O until they are more in accord.

The Hon'ble Mr Garstin would remit the whole scheme for revision & direct that careful experiments be made & record of the relative silt-bearing qualities of the waters of the Cauvery & of the [illegible] channels. Apparently two fresh Kyfiats must be undertaken as the basis of fresh estimates of outturn — there is no other means by which said estimates can be framed. The classification must be revised & further enquiries must be held regarding cost of cultivation

The only way of settling the matter seems to me verbal discussion in Council. The main question seems to be whether the district can stand 30 per cent, 36 per cent, or 41 per cent. I go for 30%; H.E. the Gov. for 36%: the Hon. Mr Garstin apparently thinks 41% too little.

14 July.

Decided in Council that 11 lakhs exclusive of water cesses is to be the limit to be worked up to.

21 July

The Hon. the Sir H. E. Stokes does not consider it necessary to send back the scheme for complete revision, the scale of rates being in his opinion suitable, if only they are properly applied. He thinks that the admittedly necessary alleviation of the rates can be effected during the introduction of the settlement. He proposes to limit the ~~an~~ increase by settlement to 10 lakhs – including second crop charge & water rate but excluding cesses.

H.E. the Governor is prepared to accept the Board's proposals & would not submit a revised scheme lowering the rates in the 3 taluks of Kumbakonam, Mayavaram & Nannilam & raising them somewhat in Tanjore & [illegible] an increase & spread over the district of 12 1/2 lakhs of rupees. The reduction of the increase by settlement can in His Excellency's opinion be effected by manipulating the classification leaving the grouping of irrigation sources untouched & retaining ~~[illegible]~~ & adopting commutation rates scales of outturn &c.

His Excellency objects to the draft order because it calls for explanation on several points that are [illegible] that an increase of 12½

In his first letter the Hon'ble Member apparently intended that the 10 lakhs increase should be exclusive of second crop. vide original opposite para 13 of his letter of 26 Nov. Ch.

I think so too. But H.E. seems to think that this can be done in the Office, and that we should wait until it is done before passing final orders on the scheme. As a fact however the revision must be done in the field & can but be done during the process of introduction, & that process need not be deferred until we pass orders.

could be reconsidered.

The points on which further enquiry was considered necessary in drafting the order were

(1) as to the grouping of the irrigation sources with their reference to ~~them~~ the fertilizing properties of the water owing to the different degrees in which silt is held in suspension.

His Excellency & the Hon'ble 2nd Member consider that the irrigation sources should be grouped with reference solely to the regularity & abundance of the supply; the difference in the quantity of silt brought down being allowed for in the classification of the soil. The Hon'ble Sir H. E. Stokes is apparently prepared to accept this view provided a sufficient allowance for the varying quantities of silt deposited is made in the classification of the soils.

If this view is to prevail the basis of the draft para 5 of the draft may be considerably curtailed. The experiments to ascertain the quantity of silt brought down by different distributaries will also be unnecessary.

(2) as to the capacity of the Kaveri now in use as compared with the season in terms of which the old Olungu settlement rates were recorded.

I think the procedure is correct in theory, but I don't care about the theory provided sufficient allowance is made. But to my mind, the difference in the efficiency of the several rivers & channels is of as great importance in connection with the irrigation pumping as the difference between direct & drainage irrigation. The former is treated as a minor matter in the draft.

I think so

There is no need for experiments of the kind. It is well known what are drainage channels, & experiments like Mr Johns's would be worthless. [illegible]

I think this is for H.E. to investigate. When this proposal the Bd are ~~[illegible]~~ seizing very expedient to show as it is not [illegible] good ground for the [illegible] ~~that~~ the [illegible] of Kaveri does not that the fertile lands of Tanjore have become less in the capacity of the river & an increase in the supply falling to Kaveri that equal to the [illegible] dispel this illusion. [illegible] consider it [illegible] question [illegible] in connection

The Hon'ble Sir H. E. Stokes does not consider it necessary to send back the scheme for complete revision, the scale of rates being in his opinion suitable, if only they are properly applied. He thinks that the ~~[illegible]~~ necessary alleviation of the rates can be effected during the introduction of the settlement. He proposes to limit the increase by settlement to 10 lakhs — including second crop charge & water rate but excluding cesses —

H.E. the Governor is prepared to accept the Board's proposals & direct it to submit a revised scheme lowering the rates in the 3 taluks of Kumbakonam, Mayavaram & Shiyali, in lowering them somewhat in Tanjore & taking an increase of spread over the district of 12½ lakhs of rupees. The reduction of the increase by settlement can in His Excellency's opinion be effected by manipulating the classification, leaving the grouping of irrigation ~~[illegible]~~ as intended & ~~[illegible]~~ modifying commutation rates scales of ~~[illegible]~~

His Excellency objects to the draft order because it calls for explanation on several points yet made, & that an increase of 12½ lakhs

In his first letter the Hon'ble Member apparently intended that the 10 lakhs increase should be exclusive of second crop. See paragraph 13 of his letter of 26 Nov.

Ch.

I think so too. But H.E. seems to think that this can be done in the office, and that we should wait until it is done before passing final orders on the scheme. As a fact however the revision must be done in the field & can but be done during the process of introduction, & that process need not be deferred until we pass orders.

could be reasonably [illegible].

The points on which further enquiry was considered necessary in drafting the order were

(a), as to the grouping of the irrigation sources with their reference to ~~their~~ the fertilizing properties of the water owing to the different degrees in which silt is held in suspension.

His Excellency & the Hon'ble Mr. Garstin consider that the irrigation sources should be grouped with reference solely to the regularity & abundance of the supply, the difference in the quantity of silt brought down being allowed for in the classification of the soil. The Hon'ble Sir H.E. Stokes is apparently prepared to accept this view provided a sufficient allowance for the varying quantities of silt deposited is made in the classification of the soils.

If this view is to form the basis of the draft para 5 of the draft may be considerably curtailed. The experiments to ascertain the quantity of silt brought down by different distributaries will also be unnecessary.

(b), as to the capacity of the Kaleru now in use as compared with the discharges in terms of which the Old Olungu settlements were recorded.

I think the procedure is correct in theory, but I don't care about the theory provided sufficient allowance is made. But to my mind, the difference in the efficiency of the several rivers & channels is of as great importance in connection with the irrigation pumping as the difference between direct & drainage irrigation. The former is treated as a minor matter in the draft.

I think so

There is no need for experiments of the kind. It is well known what are drainage channels, & experiments like Mr. Johnson's would be useless.

I think this is for H.E. [illegible] investigated then this proposal ~~[illegible]~~ seizing the Bd. are [illegible] expedient to show as it is not [illegible] good ground for the ~~[illegible]~~ [illegible] that the lands of Kumbakonam & Tanjore have become less fertile than of yore — & an increase in the capacity of the Kaleru [illegible] I [illegible] opening to dispel this illusion as I consider it to be. [illegible] question [illegible] in connection

The Hon'ble Sir H. E. Stokes [illegible] the point of [illegible] importance as regards the [illegible] settlement. The Hon'ble Mr. Garstin considers that [illegible] is necessary. H.E. [illegible] the Board remarks that [illegible] as drafted. Generally [illegible] does not consider any inquiry necessary but [illegible] remarks that [illegible] for the information of [illegible] should be [illegible] to [illegible] by the Secretary. The point is perhaps not of much importance as regards the Board's scale of settlement which is not dependent on the capacity of the kalam, but it has a material bearing on the contention of the [illegible] that the average yield of land is much lower than the old [illegible] standards, which in fact may be fairly explained by the increased size of the [illegible]. The [illegible] investigation [illegible] as regards the capacity of the [illegible] [illegible] should be [illegible] [illegible] dealt with it. [illegible] is a separate note [illegible] on these points of [illegible]

No. 7

FOR ORDERS

[illegible]

Re Tanjore Settlement Scheme

[illegible]

1.

The Hon'ble Mr. Garstin

The Hon'ble Sir H. E. Stokes

The Hon'ble Sir H. E. Stokes points [illegible] that the [illegible] standard [illegible] page 533 of the Tanjore Manual [illegible]

[illegible]

The Hon'ble Member's calculation is based on 'rice' capacity [illegible] paddy [illegible]

W.H.

Note

With reference to the remark of the Hon: Sir H. E. Stokes on the margin of para 3 of the Draft regarding the capacity of the Tanjore kalam it is observed that the equivalent given therein, viz, 27·6 Madras measures is for paddy and is arrived at thus:

$$\frac{24 \times 1294.3}{1125.5} = 27.6 \text{ M.M.}$$

Please see also para 12 of the Board's Procs and page 314 of the Tanjore Manual.

(2) The figures given by the Hon: Mr Garstin on the margin of para 15 is the total ryotwari Demand of Tanjore inclusive of miscellaneous revenue and exclusive of remissions. But the figures to be taken in comparing the increase of revenue is the assessment [illegible]

assessment on the holdings which was during the last 5 years as shown below.

1297 -	41, 27, 978.
1298 -	41, 47, 092.
1299 -	41, 51, 974.
1300 -	41, 55, 356.
1301 -	41, 57, 423.

The figures given in the Draft, viz. Rs 41·06 lakhs is the assessment on the holdings and is adopted from the statement given at pages 177 et seq. of the Boards Procs. It is, however, claimed that the figures therein given do not agree with the assessment of any of the Taluks but this is apparently due to the Board having adopted the assessment of F 1298 for three of the taluks and of F 1299 for the others. (Please see statement at page

It is admitted that the Board figures may be correct [illegible] enquiries. In any case the assessment on the holdings [illegible] to be the proper one [illegible] according [illegible] remission.

C. [illegible]

35

29

page 36 of the Board Procs and the statements at pages 61 / 77, 115, 122 & 132 of the Procs.)

(3) In the statement given on the margin of para 16 of the Draft the Hon: Sir H.G. Stokes remarks that 'it is not right to double the water rate. The lands which have paid it hitherto will be mostly classed so as to come into the 55·54'.

It is submitted that there are no data for calculating the increase in water rate. The present average water rate ~~was~~ is proposed to be doubled as the rates are to be raised from Rs 1-14-3 per acre to Rs 4 on first and second class irrigation and to Rs 3 on the 3rd, 4th and 5th classes, thus virtually doubling the rate.

This is true [illegible]

It is however observed from para

para 120 of the Collector's report (page 39 of the Proceedings) that in the taluks of Tanjore, Kumbakonam and Shiyali the transfers from dry to wet and vice versa of ordinary lands will result in a gain of Rs 54,000. It may be inferred from this that some of the lands may be transferred to wet but there are other lands which have been transferred from wet to dry and which may be irrigated. The water rate has been roughly taken at Rs 2 lakhs in the statement herewith submitted.

(4) With reference to the Hon. Sir H. E. Stokes remarks on the margin of para 11 regarding the increase in the capacity of the Tanjore kalam attention is invited to para 2 of the memorandum

[illegible]

Instead of [illegible] [illegible]

361 30

memorandum at page 89 of G.O. of 4.3.93 No 210. It is not known here whether the statement in the Tanjore manual that the capacity of the present measure called 'Pattanam padi' in Tanjore has increased from 120 to 133 tolahs of rice is to be ascribed to a mistake of taking the struck instead of the heaped contents or whether to an actual increase in the capacity of the measure.

I understand that an officer of [illegible] [illegible] heaped contents.

Mr. [illegible] [illegible] in Tanjore [illegible] made in the [illegible] than the Madras [illegible].

In the Report [illegible] used the expression 'classes' instead of 'groups' of irrigation sources because this is in accordance with [illegible]. Vide Sections VII and VIII of the Settlement Manual. In the tables of groups of irrigation, the Bd uses the word 'classes' it is understood that the latter is more correct.

Grouping is with reference to
1. proximity to [illegible]
2. facilities of communication
3. similarity of soil.
These conditions are not [illegible] irrigated [illegible]. Vide page 12 of the Manual.

[illegible] (Page 11) of the [illegible] "groups or classes" [illegible]

[illegible]

12 talukas increase

II

363 37

	Present	Proposed.
Ryotwari demand	41·06	53·56
Second crop charge	1·37	1·79*
Water rate	1·39	2·00
	43·82	57·35.
Ryotwari landcess	2·96	3·88.
Landcess in Permanently settled estates and whole inam villages	·50	·50
	47·28	61·73
Village cess	.	2·69
	47·28	64·42
		+ 17·14 or 36 p.c.

Please see explanations in statement no I. The only item which calls for any remark is the proposed second crop charge

It is arrived at as follows:

Present net assesst : proposed net assmt :: 1·37 : 1·79.

Present net assessment is 37·31 (col 8 of the statement a

page 180 of the Progs.

Proposed net = 37·31 + 12·50 (the increase in assesst)

= 49·81 − ·93 (the increase expected in dry-pl

see col. 12 of the statement) = 48·88. So the

following proportion has been taken

37·31 : 48·88 :: 1·37 : 1·79.

10 lakhs increase

III

	Present	Proposed
Ryotwari demand	41·06	51·06
Second crop charge	1·37	1·70·x
Water rate	1·39	2·00
	43·82	54·76
Ryotwari land cess	2·96	3·70
Land cess on permanently settled estates and whole inam villages	·50	·50
	47·28	58·96
Village cess	·	2·57
	47·28	61·53

+14·25 or 30 p c

Please see explanation in statement No I. The propos
second ~~at~~ crop charge is arrived at thus.

Present net assessment is 37·31

Proposed net assessment is 37·31 + 10 (the increa incr

= 47·31 − ·93 (the expected increase under No 3) = 46·

37·31 : 46·38 :: 1·37 : 1·70

[illegible]
367

OOTACAMUND.

July 15th 1883

My dear Macartney

I am obliged to send the Tanjore Settlement papers to His Excellency the Governor again because there is not yet a consensus of opinion & it is impossible for me to revise the Dept. Please see my further note as to the points of difference

To the Rt Hon H.C.E. Childers I concur that the only way of settling the matter is by mutual discussion in Council.

Yours sincerely,
[illegible]

310(6)

3

My dear [illegible]

I have [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Yours [illegible]

[illegible]

2/1

[illegible]

[illegible]

[illegible]

[illegible]

273 Revenue Department 65

12

Read Proceedings of the Board of Revenue, Revenue Settlement &c., dated 1st November 1892, No. 719.

Note.

I have revised the order on the Tanjore Settlement Scheme omitting paras 5 & 6 relating to the classification of irrigation and cutting out all recapitulation of the original despatch which dealt with the [illegible] in the Kalam. I suppose it is necessary however to retain such of the Board's proposals briefly as [illegible] an abstract of the chief points in the scheme, for future reference. I send it [illegible] accordingly [illegible] in [illegible].

A separate order has been passed on the memorial of the [illegible] circulated [illegible].

The 'Kalam' question will be dealt with separately & report called for.

24 July.

The words which I have placed in brackets in para 5 seem to [illegible] unnecessary [illegible] [illegible] [illegible] their omission from the draft.

26 July.

Subject to my remarks on para [illegible] & para 15 [illegible].

26 July

Order of 31 July 1893, no: 697.

With the Proceedings read above the Board submits its proposals for the Settlement of the Tanjore District. The scheme originally drawn up by the Deputy Comm^r. of Rev: Settlement Mr. Clerk was based on the classification results of 3 taluks only, viz., Kumbakonam, Tanjore and Shiyali, but the classification of the remaining six taluks has since been completed and the Board's proposals are framed with reference to the data thus afforded. One of the objections most forcibly urged against the original scheme, namely, that the taluks selected were not typical has thereby been removed. Full opportunity has been given to those

[illegible] of [illegible]
this scheme, meetings having
been [illegible] by the Collector
at convenient centres for the
purpose of discussing the
[illegible] and copies
of the Board's [illegible] scheme
having been furnished to
the Tanjore Ryots' association
which is the most influential
body representing the land
holding classes. However, In order, however,
[illegible] to obtain the
fullest knowledge of what
the objections advanced
against the proposals His
Excellency the Governor ~~[illegible]~~ invited
~~[illegible]~~ a deputation
of the leading members of
the above association
representing the landholders
of the District and [illegible] to lay their views before him
was given on the 3rd June, and with the members of [illegible] [illegible]
A memorandum of the objections
advanced was put in by
the deputation and the scheme
was discussed in detail, ~~[illegible]~~
~~[illegible]~~ His Excellency
the Governor in Council has

very carefully considered
all the arguments adduced
and proceeds to state the
conclusions at which he has
arrived.

2. The Board commences
its report by giving a brief
description of the systems of
Settlement which have prevailed
in the district since the beginning of the century. At the
present day the whole district,
with the exception of 46 villages
held on lease for fixed rents,
(Kattuguthagai), is settled on
the mothamfaisal system
introduced by Mr. Kindersley
into 3079 out of 4855 villages
in 1831-33 and extended to
the remainder in 1860-61. It
consists in a lump demand
for the whole village based
on a standard of gross produce
in grain commuted into
money at a fixed price. In
the case of 1818 villages this
lump demand was distributed
in detail over the fields in
accordance with an account
furnished by the [illegible]

The following extract from the Tanjore District (Gazet-teer) shows briefly how this lands demand are assessed as. —

Para 200. "Nanjai assessment. The Nanjai wet assessment under the Settlement fixed and the Resettlement made is based in the main on the village grain standards, known as Olungu, fixed by Mr Cotton in 1822, the Sirkar share or melvaram, after deducting the usual village fees, being taken at 60 per cent for the river-irrigated and 55 per cent for the tank-irrigated lands, and converted into money at a commutation price fixed for each Maganam on an average of the selling prices of the five years 1815-16 to 1819-20. The Olungu grain standards were deduced generally from the money assessment which prevailed under the previous Lease Settlements, and that money assessment was based, as regards both produce and price, more or less on the amani results of the first four years of the British administration, 1800-1 to 1803-4, as already shown. However, these data were considerably modified

at each successive settlement, And the average of the amani results very low taken by itself, became considerably increased by the process by which the Olungu grain standards were deduced."

Para 201. "Punsei assessment. The Punsei assessment, like the Nanjai standards, is based chiefly on the amani outturn of dry grain lands in the early years of the British rule, and, like it, has undergone modifications at each successive settlement. The Melvaram rate adopted was generally 60 per cent of the gross produce less the usual village fees and the commutation prices were more or less the selling prices of the years 1800-1 to 1806-7. Originally restricted to lands on which dry grains were cultivated, the Punsei assessment has latterly been extended, with one unimportant exception, to lands on which other crops are cultivated without any irrigation or with the aid of percolation from river channels, or under private wells. On the whole, the Punsei assessment in Tanjore is especially moderate. In Mottamfasal villages, there is one uniform rate in each village and in the rest assessed villages the village assessment is distributed over the fields according to their relative value."

3. The basis of the present [illegible] under the existing settlement is calculated to amount to about [illegible] per cent and the commutation rates were fixed at an average of [illegible] annas [illegible] a Kazina equivalent to [illegible] standard measures of paddy or [illegible] Imperial [illegible]. The table at page [illegible] shows that during the last [illegible] years prices have ranged from [illegible] to [illegible] so that the lowest price is nearly double the commutation rate. It was owing to the adoption of this low rate [illegible] have been able to pay an assessment based on a share of the gross produce. The settlement, however, is undoubtedly defective as judged by the approved methods of the present day, in that it is based on a share of the *gross* produce instead of the nett, and that

below the prices which have ruled during the period which would be taken as the basis of settlement under the modern system, but the standard gross produce adopted by him was merely the result of a rough calculation made in the early part of the century through the medium of untrustworthy agency and even this standard was not adhered to as it appears from his own writings that his settlement partook of the nature of a bargain or composition with the ryots.)

Moreover there was no classification of the soil which is the foundation of the present method of settlement and ensures the proportionate equality of the incidence of the assessment. It was left to the ryots themselves to distribute the lump demand over the fields, and the distribution ~~was~~ consequently ~~thus~~ in the hands of the most influential landholders ~~and~~ It is highly improbable, that under such circumstances, the individual incidence which is considerable.

Further, although it may be said that the [illegible] [illegible] [illegible] (the [illegible] [illegible] [illegible] only [illegible] or 2 per cent in the aggregate) a large portion of the excess of 20 per cent disclosed by the recent ~~settlement~~ [illegible] (completed almost less than 20 years [illegible]) was not brought to account.

The above defects formed ample ground for a revision of the settlement of Tanjore on the principles which have been applied to other districts. In reviewing the Board's proposals it will be convenient to take each process in order.

Classification of Irrigation

Five classes of irrigation are proposed with reference to the certainty of the supply. Exception has been taken to the classification of the irrigation sources in the non deltaic tract but the division of the irrigation of the delta into two classes only in

are subsequently placed in villages in the [illegible]

138 his original scheme, one of the points most strenuously objected to by the Mirasidars and they are supported in their views by some of the Revenue officers of the district. In Tanjore, facilities of irrigation and drainage are more important factors in determining the productiveness of the land than the character of the soil and ~~their~~ these facilities under the same channel and even within the same village may vary very greatly; yet there is hardly any mention in the papers of drainage and Mr. Clerk's scheme provides for only two classes of irrigation for the whole delta; the Board has been substituted three classes. On settlement principles and methods the limitation of irrigation classes to ~~them~~ three is no doubt defensible, but in fact in Tanjore the gradations of efficiency of irrigation are almost infinitely various. The irrigation on the whole is not to be compared as to certainty and efficiency with that in the Godavari & Kistna deltas or with good river irrigation in other districts.

The [illegible] of the [illegible] works
main irrigation channels are
called [illegible] and [illegible] the rest
is in the [illegible]
are [illegible]
been made for drainage.

In regard to certainty of supply the Cauvery which is said never to fail is superior to the other great rivers of this Province. Its volume is smaller, it has a full supply for a shorter time & it has a disproportionately large area to irrigate. The river is fed by the S.W. monsoon, is liable to fail in September and the crops sown under [illegible] are matured under the usually copious rains of the N.E. monsoon. Tanjore thus depends for its main crop on both monsoons and if either is deficient the yield of the district is impaired. The Govt considers that in the scheme submitted sufficient weight has not been given to these considerations and the Board's classification, if rigidly adhered to, would be likely to produce as great inequalities ~~[illegible]~~ of assessment as now exist. It does not appear necessary to provide additional classes for the Delta irrigation, but in applying the classification proposed by the Board it will be necessary in the opinion of H.E. the Governor in Council, to consider more in detail the circumstances of each village. Under the Board's scheme the whole delta is blocked out into 3 large tracts corresponding to the 3 classes, but it can hardly be that the efficiency of the irrigation & drainage is uniform throughout these tracts and allowance must be made for varying degrees of efficiency in individual villages or in groups of villages. H.E. the Governor in Council accordingly resolves to direct that careful consideration be given to this point in introducing the settlement & that the necessary alteration of classification of sources with reference to efficiency of irrigation and drainage & the character of the water supply be effected on a consideration of local circumstances.

5. Another point has to be

[illegible] in connection with the classification of the soils [illegible] the classification is based ~~[illegible]~~ on the quality of water [illegible] in the various distributaries [illegible] the difference in the fertilising power of the supply [illegible] derived from the main streams of the river and its chief branches at the head of the delta and when obtained from channels in which the water is largely intermixed with drainage containing very little alluvial deposit has not been taken into account. The fertility of the delta depends upon the deposit, but my [illegible] contention is that the relative value of the varying degrees of silt ~~[illegible]~~ is differentiated in the classification of the soils and that it ought not also to be allowed for in the classification of water from sources. ~~also~~ H. E. the Governor in Council concurs in this view which is in accordance with the ruling on the same point in connection with the Kistna water rate [illegible] in G.O. 12 Sept ~~[illegible]~~ [illegible] but he doubts whether sufficient

Reg. well – but it is the [illegible] of the Council would not be [illegible] to say that the "double" [illegible] different allowance has been [illegible] for the inferiority of supply of irrigation derived from drainage channels. It is not a question of the supply – it is only the quality

[illegible] [illegible]

allowance has been made for the inferiority of the irrigation supply of derived from drainage channels. It must be borne in mind, in this connection, that the cultivation under drainage channels is necessarily commenced later in the season than under the main branches of the river. It is therefore more precarious, ~~[illegible]~~ being more dependent upon late rains. To mark this inferiority in the quality of the irrigation there should be a corresponding distinction between the rates imposed on lands of the same class & sort when dependent upon irrigation from the chief branches of the Cauvery ~~or~~ or on mere drainage channels. ~~respectively~~ The classification of those tracts which are irrigated from the latter sources must be revised at the time of the introduction of the settlement with reference to the above remarks.

omit "supply of" Reg.

omit "supply" Reg.

6. The complaint of unequal distribution of the total supply of water available over the district and the insufficiency of the expenditure on the improvement

of the improvements of the
district will be referred to the
Dept of [illegible] [illegible]
[illegible] in the [illegible]
[illegible] to para 15 of [illegible]
Proceedings

7. Classification of soils.
The only feature in the [illegible]
of the scheme is the application
of the alluvial series with large [illegible] to the
taluks. Two classes have been
[illegible] [illegible]
with [illegible] each. [illegible]
probably justified by the character
of the soils, the proportion
of the total area which has been
placed under the alluvial series
in the several delta taluks is
82 per cent. in Kumbakonam,
65 per cent in Mayavaram, 50
per cent in Mannargudi and
10 per cent in Tanjore. The land
holders complain that so much
of the delta area has been placed
in the alluvial series and that
in the case of the Kumbakonam
taluk too large a proportion of
the area is classed under the
two highest sorts. The Board
admits that the figures indicate
[illegible]

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[illegible] in [illegible] of the [illegible]
Kumbakonam & Mayavaram and
proposes to grant necessary relief
at the time of the introduction
of the settlement. To meet the
objection that the wet lands near
Tiruvadi in Tanjore, comprised
in the tract known as the "Head
of Tanjore", the superior fertility
of which is admitted, have been
undervalued the Board has
~~proposed~~ provided an extra sort the lands
classed under which will be
subject to a wet rate of Rs 14 an
acre. The footnote to the state-
ment in para 33 of the Proc:
shows that 1639 out of the 1734
acres classed under 2-1 in
Tanjore will be transferred to
the extra sort 2-1A, whilst about
5000 acres classed under 2-2 in
Kumbakonam & Tanjore will
be transferred to 2-1, Mr Clerk
having unnecessarily reduced
his original classification of the
best lands in the former taluk.
The Deputy Commr has been directed
to work out the classification and
report the result in detail.
The Govt. doubts whether the Board

has gone far enough in correcting the obvious ~~errors~~ defects of Mr. Black's proposals (viz, too low assessment of the rich lands and too high assessment of the poorer lands) and in raising the rates on the very best lands in the district, e.g. those forming what is called the 'breast of Tanjore', while if its scale of rates is applied without careful consideration of local circumstances, it will in many cases produce excessive and unequal assessments. The introduction of the alluvial series which is altogether exceptional in settlement schemes, has had the effect of raising the assessment in the Kumbakonam, Nannilam and Mayaveram taluks by 48, 46 and 34 per cent respectively. The Board's proposal to moderate the increase in these 3 taluks by reducing the classification of the soils is fully approved.

8. Dry grouping.

Two groups have been provided, all the dry lands in the district with the exception of those in the Pattukota taluk the southern portion

of Tanjore, 23 villages of the Mannargudi taluk and the 43 Kattuguthagai villages in Negapatam & Tirutturaipundi having been placed in the first group. The classification of dry areas is not seriously objected to but it is represented that there are tracts in the delta in which dry lands are of poor quality and do not properly fall under the first group. The grouping is, however, determined with reference to facilities of communication and proximity to markets & as remarked by the Deputy Comr. in para 51 of his letter dated 30 Sept. 1890 difference in fertility is allowed for in the classification. The Board's proposals appear to be moderate.

9. Standard crops.

For wet lands irrigated paddy has been taken as the standard crop, for dry lands ragi, cumbu and varagu in equal proportions. This is approved.

10. Commutation rates.

The Board bases its commutation rates on the prices of the last 20 years.

excluding Faslis 1286, 1287 & 1288 which were years of abnormally high prices, and deducting 15 per cent for merchants' profits. The fairness of the rates for dry grains has not been questioned but as regards paddy objection has been taken to the inclusion of Faslis 1294, 1299, 1300, 1301, during which the district average prices were as marginally noted, on the ground that such prices are exceptional and are not likely to recur during the 30 years period of settlement. It is stated that Fasli 1294 was a year of disastrous floods which caused an immense loss of produce with an abnormal rise of prices in the district, whilst in the other three Faslis prices rose in Tanjore owing to the failure of crops in adjoining districts. It is urged, that the 15 per cent deduction for merchants' profits is insufficient to cover cost of carriage, merchants profits and wastage and that either the four years above specified should be excluded or the deduction raised to 20 per cent

	Commutation rate per garce	rate in local Kalam of 27¾ madras measures
	Rs	Rs
Paddy	121	1-0-8
Cumbu	134	1-2-6
Varagu	76	0-10-6
Ragi	130	1-1-11

District average

	per garce	per local Kalam
	Rs	Rs
1294	173	1-7-10⅓
1299	165	1-7-2
1300	173	1-7-10⅓
1301	15–	1-7-4½

	District average per garce
	Rs
1286	206
1287	261
1288	230

which would in both cases result in a commutation rate of Rs 104 a garce or 0-15-8 per Kalam. The Tanjore People's Association suggests that at least the odd 8 pies in the rate proposed by the Board may be struck out & the rate fixed at exactly a rupee per Kalam or Rs 11-6 per garce. This, however, would result in a loss of revenue to the extent of 4 lakhs of rupees & the Govt: considers that there is no justification for such a sacrifice. The 3 years of famine prices have been excluded from the series of years with reference to which the commutation rate is struck, and as regards the four years to the inclusion of which exception has been taken, it is not contended that the high prices were due to a failure of crop in the district itself save in respect of Fasli 1294. As the Board remarks every season of scarcity in other parts of the Presidency is a source of great profit to the landholders of Tanjore and for a partial failure of crop in the district itself, a very rare occurrence as far as the delta

11/2 9 ✓ 15 per cent on the delta & 10 per cent for the non-deltaic taluks.

taluks are concerned, liberal allowance has been made in the deduction for vicissitudes of seasons, which, together with the rise in price, affords ample compensation for short crop. As regards paddy, it must be borne in mind that the commutation rate has been struck on the average of the prices of both the superior & inferior sorts although Mr. Clerk states that 7 lakhs out of 8 lakhs of acres are cultivated with 1st sort paddy. This is very favorable to the landholders. The Govt. considers that the commutation rates proposed by the Board are fair, but with reference to the remarks in para 39 it must observe that the Board's argument in favor of including 'famine prices' is based on a misapprehension of the reason of the rule for the exclusion of famine prices from the calculation of the average, namely, that the revenue should be calculated on what is normal & that famine prices are abnormal. H. E. the Governor in Council is therefore not prepared to depart from the rule that the prices of famine years should be excluded from the average. The allowance of 15 per cent for difference between ryot's & merchant's selling 395 prices is, considering the circumstances of the district, in the opinion of Govt., ample.

11. Grain outturns.

The grain outturns proposed by Mr. Clerk are based on crop experiments conducted by himself and his subordinates in three seasons, Feby. 1890, October 1890, and Feby 1891. The Board considers that Mr. Clerk's proposed outturns for wet lands are, both as regards the best description of land and ~~as regards~~ the inferior sorts, too low, and it has accordingly raised them with reference to the outturns adopted in the adjoining districts and especially in the recently settled district of South Arcot. The Board's Scale ranges from 1300 Madras measures for the best land to 450 measures for the worst under the first class of irrigation: Whereas Mr. Clerk's Scale ranges from 1125 measures to 400. The minima proposed by the

the Board for 2nd, 3rd, 4th & 5th class irrigation are 400, 350, 300, & 250 measures respectively.

The mirasidars do not object to the maximum of 1300 Madras measures or to the minima of 350 & 250 measures for the delta and upland tracts respectively, but they complain that too large a proportion of the wet areas in Kumbakonam (86 per cent.) Nannilam (71 per cent.) and Mayaveram (68 per cent.) taluks have been placed under high outturn standards. Relief will be afforded, however by the alteration of the classification ordered in para 5 supra. The Board's scale of outturns is not high as compared with the scales adopted in the neighbouring districts, it may therefore in the opinion of Govt. be accepted provided it is applied with careful consideration of local circumstances.

Mr. Clerk's scale of dry grain outturns is accepted by the Board and as no objection to it is taken by the mirasidars it calls for no remark.

12. Cultivation expenses.

The Board's scale of cultivation expenses ranges from Rs 14 to Rs 4-8, for wet lands and from Rs 5-8 to Rs 2-10 for dry. It is admitted to be generally adequate.

13. Allowance for vicissitudes of season.

Mr. Clerk proposed a deduction of 15 per cent throughout the district. The Board however would raise the allowance to 20 per cent for the non deltaic portion of the district except as regards land irrigated by rainfed tanks. The allowance is regarded by those interested as fair and the Govt concurs in this view.

14. Money rates.

The Board's table of money rates

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rates deduced from the above data ranges from Rs 14 to Rs 3 per acre for wet lands in the delta and from Rs 7 to Rs 1-8 for similar lands outside the delta. For ordinary dry lands the scale ranges from Rs 3 to 4 annas. Two special rates of Rs 7 and Rs 5 have been provided to meet the case of the rich 'padugai' lands. The Board's scale of rates is fair and is accepted.

145. Financial results.

The result of the application of Mr Clerk's rates to the whole district brings out an increase of 14.47 lakhs on a revenue of 41.06 lakhs and the proposed demand under the Board's modification gives an increase of 14.49 lakhs. In result the two schemes are practically identical. In justification of this large increase the Board points out that the district is admittedly under-assessed at present, that the cultivation generally is very high, and and that there is no reason why it should not pay its fair quota to the State. The average rate of assessment per acre for wet land in the delta portion of the district will according to the Board's proposals be Rs 6.71 against Rs 7.43 under the Srivaikuntam anicut, Rs 6.32 under the Gadaneri and Rs 5.87 under the Kistna. As the Board points out the existing assessment in the two last mentioned districts is low owing to the method of settlement adopted there and the average will certainly be raised at the next revision. It is admitted however, that some reduction is required in the delta taluks of Tanjore and the Board considers that if the total increase of revenue upon the whole district does not exceed 12½ lakhs of rupees or 30 per

397 47 ~~71~~

x vide para 5 of the letter to the Govt of India d/ 26-1-91 No 51.

per cent there cannot be any reasonable ground for complaint. The Tanjore People's Association protests against this proposed enhancement, especially objecting to the increase in the rate of produce per acre by 10½ per cent, resulting from the outturns adopted by the Settlement Dept. and the excess of 8 pies over the commutation rate of one rupee per kalam which it is prepared to accept. It points out that omitting these items the increase on wet and dry lands together will be Rs 7·93 lakhs to which has to be added increase of water rate, second crop assessment and the village cess to be newly imposed: this it calculates will raise the additional burden on the ryots to 10·41 lakhs which it contends is as much as the ryots can bear.

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16. Neither Mr. Clerk nor the Board refer to the question of cesses, land and village, which the ryots will have to pay but these demands cannot be overlooked in considering what burden of public charges the district can properly be required to bear. The marginal statement× shows ~~that~~ what the total enhancement of the burden would probably amount to in consequence of the imposition of the village cess and the increase of collections from second crop charge, water rate and land cess which will result from the new settlement proposed by the Board. It is impossible to calculate exactly what the village cess will be as the rate will be uniform throughout the Presidency and will depend on the requirements in the matter of establishments of all districts. The Tanjore

×

	Present	Proposed
Revenue Ryotwar demand ...	(a) 41·06	55·54
Second crop charge	(b) 1·37	(c) 1·87
Water rate.	(d) 1·39	(e) 2·00
	43·82	59·41
Ryotwar land cess...	(f) 2·96	(g) 4·01
Land cess in permanently settled estates and whole inam villages	(h) ·50	·50
	47·28	63·92
Village cess	·	(i) 2·78
	47·28	66·70
		+19·42
		or 41 p.c.

(a) See column 8 of the statement at page 180 of the Boards Prop.

(b) The average second crop charge as given at page 174 of the Prop.

(c) As 37·31 (the present net assessment as given in col 8 of the statement at page 180): 50·87 (the proposed net assessment as given in column 10) :: 1·37 : 1·87.

(d) The average water rate as given at page 174 of the Prop.

(e) Taken at half as much again as the present water rate.

(f) The average demand for land cess during the last 5 years.

(g) As 43·82 : 59·41 :: 2·96 : 4·01

(h) The average demand during the last 5 years.

(i) Calculated at 9 pies in the rupee of the total demand – 59·41 lakhs.

People's Association's estimate of 1·38 lakhs or half the cost of the existing village establishment is, however, too low, ~~as the staff will have to be strengthened to render it efficient~~. The Collector considers that the cost will be double what it is at present. The maximum cess which can be imposed is one anna in the rupee of assessment but it is not probable that the contribution of the ryots need be so high. — Assuming that it will be 9 pies in the rupee the demand on this account would be Rs 2·19 2·82 lakhs. The real increase of demand therefore involved in the Board's proposals would amount to 19·42 lakhs or 41 per cent. In the opinion of Govt. this increase is excessive. The Tanjore Dt. taken as a whole is no doubt lightly assessed at present and a considerable increase under the new settlement may reasonably be looked for; but care must be taken that, whilst the interests of the state are duly considered, the demand shall not be oppressive to the people or injurious to the prosperity of the Dt. On the whole the Govt. considers that the Board's Scheme may be accepted subject to the modification of the classification of soils, especially those of the alluvial series in the taluks of Kumbakonam Nannilam, and Mayavaram as directed above, and to careful consideration of local circumstances of irrigation and drainage, and provided that the total increase in ryotwar revenue shall not exceed eleven lakhs of rupees. This will result in an enhancement of the present ~~revenue~~ demand by 15·41 lakhs of rupees approximately or 3 per cent as shown in the

Inclusive of water rate,
second crop charge & cesses -

demand

Marginal statement.

17. The Board's proposals in regard to the following matters are approved:—

Para. 63. Scale of increments for gradual imposition of increase of assessment.

Para. 66. regulation of charge for irrigation of dry lands.

Para. 67. treatment of garden lands.

Para. 68. registration of permanent double crop and composition of Second Crop charge.

Para. 69. exemption of Ottadam cultivation from extra charge.

18. The question of the right of Govt. to raise the assessment on Mahimi inam lands dealt with in paras 72 & 73 of the Board's Procgs. has been settled by Govt. after full discussion in G. O. dated 4th November 1892 No. 1124 and H. E. the Governor in Council sees no reason to modify his decision.

	Present	Proposed
Revenue ryotwar demand....	41·06	52·06
Second crop charge.......	1·37	(a) 1·74
Water rate.........	1·39	(b) 2·00
	43·82	55·80
Ryotwar landcess........	(c) 2·96	(d) 3·77
Landcess in permanently settled estates and whole inam villages....	(e) ·50	·50
	47·28	60·07
Village cess.........	..	(f) 2·02
	47·28	62·69
	+	15·41 or 33 p.c

(a) As 37·31 (the present net assessment) : 47·38 (the proposed net assessment) :: 1·37 : 1·74
[Proposed net is arrived at thus: 37·31 + 11 − ·93 (the increase expected under dry)]

(b) Taken at half as much again as the present water rate.

(c) The average cess during the last 5 years.

(d) As 43·82 : 55·80 :: 2·96 : 3·77

(e) The average cess during the last 5 years.

(f) Calculated at 9 pies in the rupee of the Total demand.

19. The advisability of ma the existing Kistbandi been referred to the Bo for consideration a report in G. O. dated 6 1893 No: 2076 misc.

20. The petitions whi have been presented t Govt. in connection wi the settlement scheme will be transferred to th Board for such considera-tion as they may requi in introducing the Settlem

24/7

F. P. W.
Board of Rev (Settlement)
— (Land Rev).

Editors' Table
Tanjore People's Association.

Despd in Mis 31/7/93

Recd 20/7/93

120/5

No. 8.
9 [illegible]

Revised G.O.
on the Tanjore Settlement
Scheme

Print draft
Send Board
for approval 31/7

The Hon. Mr Garstin C.S.I.
The Hon. Sir Henry Stokes K.
H.E. the Governor

Print [illegible]
31/7

Send to the Hon. Mr [illegible]
[illegible] with reference to
His Excellency's remarks
against para 5. Are
the words supply in
2 places referred to [illegible]
[illegible] can [illegible] [illegible]

Jo –

I think the
intention of the
word supply of
[illegible] [illegible] [illegible]
[illegible]
[illegible]
[illegible]
[illegible]
Cl 27/7

Decides that the [illegible]
should be [illegible]
C 24/7 (Revenue 27/7/93 [illegible]

31st July 1893, No. 1697, Revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 1st November 1892, No. 719:—

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, No. III Party, Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 30th September 1890, No. 288-B.:—

In passing orders on the Proceedings of the Board of Revenue, dated 13th August 1887, the Government, in its order, dated the 23rd idem, No. 832, directed that the settlement of Tanjore should be entrusted to me, and I have now the honour to submit a scheme for the settlement of the district.

2. *Position and area.*—Tanjore lies between 9° 50′ and 11° 25′ north latitude, and between 78° 55′ and 79° 55′ east longitude. It is bounded on the north by the districts of South Arcot and Trichinopoly; on the west by Trichinopoly and the Pudukóta Estate; on the south by the District of Madura; and on the east by the Bay of Bengal. It has a sea-board of 140 miles, its extreme breadth is 70 miles, and the total area of the district is 3,654 square miles.

3. *Political history.*—The country comprising the Tanjore District was conquered by the Mahrattas about the year 1675. The English first gained a footing in the district in 1749 when they took the fort of Devikotta situated at the mouth of the Coleroon. The attack on the breach made in the Fort wall was led by Lieutenant Clive, who narrowly escaped losing his life. Shortly afterwards the Rajah concluded a treaty with the English by which he assigned to them the Devikotta Fort and 31 villages in the neighbourhood yielding a revenue of Rs. 30,000. During the Carnatic wars the Rajah continued to be on friendly terms with the English to whom he paid a subsidy for the army they maintained for the defence of the country. In 1778 Rajah Tuljaji ceded the sea-port town of Nagore, close to Negapatam, together with the country in the immediate neighbourhood. In 1781 Negapatam was captured from the Dutch by Sir Hector Munro aided by Admiral Sir Edward Hughes. In 1799 the rest of the Tanjore district was ceded to the British by Rajah Sarabhoji under treaty, dated the 25th October. A small portion of this was, however, transferred in 1803 to the Pudukóta Rajah. In 1845 the small settlement of the Danes at Tranquebar was purchased by the State. The only portion of the country originally ruled over by the Tanjore Rajahs that has not passed into the possession of the British is the small settlement of the French at Karikal, situated on the coast in the Máyavaram taluk, 12 miles north of Negapatam and 69 miles south of Pondicherry.

4. By the treaty of the 25th October 1799 Rajah Sarabhoji ceded his country to the British, and in return was allowed to retain the fort and palace of Tanjore, and was granted a fixed annual income of 3½ lakhs of rupees together with some other allowances. He was succeeded by his son Sivaji who died in 1855 without male heirs when the title and dignity of Rajah became extinct. On the cession of the country in 1799, the Rajah was permitted to retain a number of villages situated in different parts of the district. Later on the Rajah exchanged most of the more distant villages for Government villages in the immediate vicinity of Tanjore. This landed property is still in possession of the family and yields over a lakh of rupees annually, and is known as "the palace estate."

5. On the death of the last Rajah Sivaji in 1855, liberal pensions, amounting in all to over 5 lakhs per annum, were granted to his family. Subsequently, in consequence of disputes and dissensions in the family and mismanagement of the palace estate, the whole of the property was taken over by Government and placed under the control of the District Judge, who distributes the annual revenue to the family of Sivaji.

6. *Description, physical and general.*—The district may be described generally as an almost dead-level plain stretching from Trichinopoly on the west to the Bay of Bengal on the east, but divided into two parts, the northern portion forming the delta of the Cauvery, and the Southern Division, some 50 feet higher, a tract of dry country of red ferruginous, and towards the coast sandy, soil. There are no hills and consequently no forests of any importance. The district is, however, well and prettily wooded, for there are innumerable topes in the delta, and the banks of the Cauvery and its many branches are lined with bamboo, cocoanut and other trees.

7. The delta of the Cauvery comprises the northern portion of the Tanjore taluk, the whole of Kumbakónam, Shiyáli, Nannilam, Máyavaram, Tiruturaipúndi and Negapatam taluks, and a portion of Mannárgudi taluk. The only taluk not affected at all by the Cauvery is the Patukóta taluk. The whole occupied area of the district is 1,074,495 acres. Of this, 791,626 acres are wet and 282,869 dry. Of the wet area no less than 730,000 acres are irrigated by the Cauvery delta system.

8. *Revenue history.*—The previous revenue administration of the district is given in detail in the District Manual, and also by Messrs. H. E. Sullivan and E. F. Webster in their letters to the Board of Revenue, embodied in G.O., No. 795, dated the 31st July 1882. It will suffice for me to briefly refer to the various settlements effected.

9. On the country being taken over by the Government in 1799, the amani system was introduced in 1800. The Government share was fixed at 45 * per cent. of the gross produce, after deducting the charges for reaping and for the usual village fees (maniyams).

* 40 per cent. per "pasanam" and 45 for "kar."

10. From 1804 to 1806 there were annual settlements, the share of the produce due to Government being fixed in money.

11. In 1807 triennial leases were introduced, the assessment due from each village being calculated on the average produce during the previous six years at an average of prices during the same period.

12. In 1810, the mirasidars having complained of the oppressiveness of the last settlement in consequence of prices having fallen, a reduction of 10 per cent. was made in the Government demand, and quinquennial leases were substituted for triennial. This settlement lasted for 10 years.

13. In 1821, a standard gross produce was fixed for each village, and was commuted into money at a fixed average price, but at each jamabandi any rise in prices during the year above 10 per cent. or fall below 5 per cent. was added to or deducted from the commutation rate. This is known as the "Oolungu" settlement, and remained in force for about 12 years.

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14. In 1832, Mr. Kindersley's "Mothafysal" settlement was introduced, and as it is the one at present in force almost throughout the district, I give the mode of procedure adopted in Mr. Kindersley's own words: "In all the villages, whether rented or under amani, a comparision was made between the former and present extent of land under cultivation and the average of the standard grain-beriz with that of the neighbouring villages; reference was also made to the highest and lowest grain assessment, whether under rent or amani, previous to the fixing of the standard grain-beriz. In amani villages, in addition to these, the average produce under amani, subsequently to the fixing of the standard grain-beriz, was taken into consideration. Information was collected from taluk and other servants, both in and out of employ, who, from local experience, were aquainted with the resources of the lands. The proposals of the Mirasidars themselves, the facility or otherwise of irrigation, and the circumstances of the village having been generally rented or under amani were taken into consideration. The opinion of the Panchayet of the most respectable mirasidars was also taken, and upon a consideration of all these circumstances, such an amount was fixed as was considered reasonable and the mirasidars could be brought to agree to."

15. The following is an example of the method by which the rate of assessment was arrived at in one of the Mothafysal villages in Tanjore taluk :—

	KS.	MALS.	MES.	KALAMS.
Estimated outturn for a veli				400 0 0
Deduct expenditure for common purposes as particularized below :—				
Reaping at 4 kalams and 2 markals per 100 ... =	16	8	0	36 0 0
Carpenter and blacksmith at 1 kalam per 100 ... =	4	0	0	
Kaval or pattikaran (guard) at 10 markals per 100. =	3	4	0	
Due to Pannaiyals at time of threshing at 3 kalams per 100 ... ... =	12	0	0	
Charitable purposes at 3 kalams per 100 as noted below :—				
Urpichai and temple	2	8	0	12 0 0
Vannan or washerman	2	0	0	
Native Doctor	2	0	0	
Niranikam, toti and other village servants ...	5	4	0	
Total deduction...				48 0 0
Remaining...				352 0 0
Half of this goes to mirasidar and porakudi				176 0 0
Remaining half to Government				176 0 0

The commutation price was fixed * at 8 annas per kalam, which made the rate of assessment Rs. 88 per veli (acres 6·61) or Rs. 13-5-0 per acre.

* For each maganam.

16. Mr. Kindersley not only fixed the Government demand for the whole village, but also the amount of assessment due on each field (Taramfysal). An account showing the fieldwar assessment was prepared by the ryots themselves who were called upon to distribute the Government demand for the whole village.

17. By 1833 Mr. Kindersley had introduced his Mothafysal and Taramfysal settlement into about one-third of the villages of the district, chiefly in Shiyáli, Tanjore and Patukóta taluks, but he was not allowed to proceed further as the system did not meet with the approval of either the Board of Revenue or the Government. Nothing further was done till 1859, when Government sanctioned the introduction of the Mothafysal system—but not the Taramfysal—into the remaining villages of the district.

18. At the present moment, therefore, with the exception of 46 villages, two-thirds of the villages are assessed at one rate for all lands (Mothafysal), and in one-third the lands are assessed at different rates according to the quality of the soil (Taramfysal).

19. The above 46 villages are situated in the south-eastern portion of the district at the junction of the Negapatam and Tiruturaipúndi taluks, and form a low sandy plain near the coast. As the cultivation here differed from the rest of the district, consisting chiefly of scattered patches of Manavari, or rain-fed, paddy, it was not thought desirable to introduce the Mothafysal settlement. Various other settlements were tried at different times, and in 1858 the villages were leased for 7 years at a fixed rent (Kattuguttagai), the mirasidars being permitted to extend the cultivation to any extent they chose. The area of these villages is 44,702 acres, and they were rented in 1858 for Rs. 47,316, or an average of Re. 1 per acre. No fresh settlement was ever made and the Kattuguttagai of 1858 is still in force. As since that period the area under cultivation has been greatly extended, there will probably be a considerable increase in revenue in these villages by the present settlement.

20. *Typical taluks.*—It was originally intended that I should submit a scheme for the whole district based on the classification results of one typical taluk. Kumbakónam was the first taluk taken up for classification simply on the ground that it was the only one at the time for which survey plans and registers were ready. Shortly after the work was commenced, I came to the conclusion that neither Kumbakónam nor any other taluk could be taken as typical of the whole district. I thereupon consulted Mr. Gibson, the Collector, on the subject, and we agreed that it was very necessary, in addition to Kumbakónam, to include in my report Shiyáli taluk as containing the tail-end of the Cauvery irrigation as well as the sandy soil along the coast, and Tanjore taluk as containing the best irrigation and the richest land in the district as well as some ordinary dry lands forming the southern portion of the taluk. I submitted this proposal to the Board, and in its Proceedings, No. 163, dated 2nd April 1889, I was directed to submit a scheme for the 3 taluks of Tanjore, Kumbakónam and Shiyáli.

21. *Means of communication.*—The district is extremely well off as regards facilities of communication. The accompanying map shows that the whole district is covered with a net-work of roads, and that the Madras-Tuticorin railway runs through Tanjore, Kumbakónam, Máyavaram and Shiyáli, and the Negapatam branch line through Mannárgudi, Nannilam and Negapatam. With the exception of Tiruturaipúndi and Patukóta taluks, every village in the district is practically within 10 miles of the railway, and in this respect alone no other district in the Presidency has equal advantages. There is an immense export of surplus grain by the railway, but in addition to this, the district has the advantage of no less than 16 sea-ports, of which Tranquebar, Karikal, Negapatam and Mutupet are the chief. At Tranquebar and Negapatam steamers call weekly, and from Negapatam there is an enormous export of grain, as well as emigration of laborers to the Straits. All that is needed to make the communication of the district perfect is a line of railway from Máyavaram due south 50 miles to Mutupet, on the borders of the Patukóta and Tiruturaipúndi taluks, whence there is a considerable export of grain to Ceylon. This line of railway has been under discussion for some time, and I believe its construction will shortly be sanctioned.

22. *Irrigation works.*—"The total irrigation of the Tanjore district is as follows:—

—	Number of works.	Area.	Revenue.
"Imperial."			
			RS.
Cauvery delta system	...	* 891,903	41,32,799
Works for which Capital and Revenue accounts are not kept	63	21,575	74,896
Minor	597	38,258	1,01,026
Total ...	660	951,736	43,11,721

* A small portion of this irrigation is in the Trichinopoly district.

The district ranks first in the Presidency as regards the importance of its irrigation, but outside the Cauvery delta the 'Imperial' works are unimportant. The 63 'Imperial' works outside the delta are in the taluks of Tanjore, Patukóta and a portion of Mannárgudi. The most important of them are under the Vellar river, which have a total revenue of Rs. 23,227. Out of the 63 'Imperial' works, 14 have been specially classed as 'Imperial.' A reference to the abstract and statements accompanying the list of 'Imperial' works will show that the average revenue per acre of both 'Imperial' and 'Minor' works is low." The above is an extract from Mr. A. S. Russell's Note on Lists and Maps of "Imperial" Irrigation Works, dated 1885.

23. The following information is taken from Mr. Vincent's "Brief Narration of the Cauvery Delta system of Irrigation," dated 1882. The river Cauvery rises near Mercara in Coorg. It pursues at first a north-easterly course, passes close to the town of Srirungapatam, and after flowing 150 miles reaches the well-known "Cauvery Falls." On leaving the Mysore plateau the river flows nearly due south, then turns to the east through the districts of Coimbatore and Trichinopoly and finally flows to the sea in a north-easterly direction. The river and its tributaries being fed by the rains of both monsoons, the flow is abundant and generally constant for about 9 months in the year. The following is the ordinary state of the supply. The first fresh occurs in the middle of June, which enables cultivation to be commenced. The supply continues fairly good till the middle of July when the heavy south-west monsoon freshes come down. The full supply continues through August, but is less abundant in September. In October and November there are small freshes from the effects of the north-east monsoon which occasionally culminate in November and December in very heavy floods. After this the supply gradually diminishes till March, when the bed is dry.

24. The head of the delta is 10 miles west of Trichinopoly at the western end of the island of Srírangam. Here the river is divided into two branches, the Cauvery proceeding east and north-east through the delta, while the other branch, the Coleroon, flows in a north-easterly direction to the sea and forms the northern boundary of the Tanjore delta. The whole of the supply entering the Cauvery which cannot be disposed of by the irrigation channels is passed into the Coleroon by means of several surplus works of which the Grand Anicut is the principal, and in this capacity it is difficult to over-estimate its importance.

25. It may be as well to state here that the only irrigation work on the Coleroon affecting this district is "the Lower Anicut" in the Kumbakónam taluk about 30 miles from the sea. Here two channels take off, the North Rajah Vaikal supplying the large Veeranam tank in South Arcot district, and the South Rajah Vaikal irrigating the north-east corner of the Cauvery delta, portions of Máyavaram and Shiyáli taluks.

26. The first of the Tanjore delta works are exceedingly ancient, and are supposed to have been executed about the close of the second century. When the district was ceded to the British in 1799, the state of affairs in the delta had become very critical owing to the absence of any dam at the head of the delta, in consequence of which the bed of the Cauvery silted up and almost the whole of the water went down the Coleroon. In 1835 Sir Arthur Cotton constructed an anicut across the head of the Coleroon to limit the supply entering that river, and to force an increased volume of water down the Cauvery. To completely regulate the supply to both rivers, however, a second dam was required across the Cauvery, and this was constructed in 1845, the two works being now known as "the Upper Anicut."

27. The first river branching off from the Cauvery is the Vennár, 17 miles below the Upper Anicut, which supplies water to the whole of the southern portion of the delta. The area of irrigation under each may be taken approximately as follows:—

	ACRES.
Under Cauvery	451,751
Do. Vennár	403,069
	2

Until quite recently the supply to these rivers was not regulated, the result being that disastrous floods occasionally occurred. To remedy this, the works at "the Grand Anicut" were completed at a cost of about 5 lakhs of rupees in the year 1886, too late, however, to prevent the loss of some 7 lakhs of rupees of revenue by the very high flood of 1884. These works, which are 5 miles west of the Tanjore boundary, comprise a bridge with regulators and shutters across the Cauvery and Vennár, and another bridge running due west between the Cauvery and the Coleroon—which here are only a few yards apart—with a dam below over which passes the surplus flood water into the Coleroon. By the construction of these works the delta has been practically rendered secure against floods.

28. The next river to take off from the Cauvery is the Kodamurti, 10 miles east of the Grand Anicut. Here there is a bridge across the river with a dam beneath. There are, however, no regulators and shutters to control the supply, and the result is that the Kodamurti takes off 3 times as much water as is required, whilst the lands at the end of Cauvery suffer at times from a short supply. I venture to suggest the advisability of constructing the necessary regulators at an early date with a view to improving the supply to the lands at the tail-end of the Cauvery.

29. With reference to this suggestion I beg to add that it would confer a considerable benefit on the delta if proper regulators were constructed at the heads of all the numerous rivers, in place of the dams at present existing, to allow of the supply to each river being thoroughly controlled and regulated. I am also informed that in some cases villagers are allowed the right of erecting koramboos (dams) by means of which when the rivers are low they obtain more than their proper share of the available supply. This practice, which I am told the Engineers are powerless to prevent, interferes with the training and maintenance of the rivers, and is productive of numerous complaints.

30. The only delta irrigation work the improvement of which would affect the revenue is the Manniar. This is fed partly by the Cauvery and partly by the Coleroon It takes off from the Coleroon just north of Tiruvádi in Tanjore taluk. At present, in consequence of the southern half of the bed of the Coleroon being higher than the northern, the Manniar obtains a supply only when the river is in flood, and subsequently has to depend on the Cauvery and some drainage channels. Water flows in the Coleroon all the year round, and if the Public Works Department could manage to turn water into the Manniar at all seasons, it would greatly benefit a large area of 34,000 acres of land. In consequence of the present defect in the supply, I have had to place 13,000 acres in Kumbakónam taluk in the 2nd class. But if the improvement I have suggested is practicable and is carried out, the irrigation of these 13,000 acres could with justice be raised to the 1st class, and the State would thereby gain a sum of Rs 13,000 per annum. This amount at 5 per cent. interest represents a capital sum of Rs. 2,60,000, but I am not aware whether the necessary works could be constructed for that sum.

31. During the inspection of work by my Assistant and myself—and every village without exception has been visited—a few petitions were received from ryots requesting that certain improvements might be made in minor irrigation channels, and I have forwarded all such cases to the Collector for disposal. The improvements asked for are not important works in themselves, but they are of considerable importance to the ryots of the villages concerned, and in consideration of the large increase in revenue that will result from settlement, I venture to express a hope that these and all other improvements may be carried out, and that the present inadequate maintenance allowance may be largely increased.

32. The following table shows the average area under the principal rivers and channels. The figures are taken from Mr. Vincent's report, but are not quite correct, as Mr. A. H. Garrett, Executive Engineer, in a Memorandum, prepared a few months ago, on the "Water Distribution, Tanjore Delta," writes—"the irrrigable area is a little over 900,000 acres, of which 890,000 are effectively irrigated."

River.	Area.	River.	Area.	River.	Area.
	ACRES.		ACRES.		ACRES.
				Kodamurti	109,338
				In French territory	5,551
					114,889
				Arasillar	57,867
				In French territory	22,235
					80,102
		Cauvery	401,236	Virasolan	55,125
		In French territory	27,786	Veeramanar	12,524
			429,022	Moottappan Cauvery	6,407
Aganda Cauvery—				Palavar	19,508
Government	702,630			Manniar	34,527
Inam	91,639			By minor channel direct	76,082
	794,269			Irrigation by surplus, &c.	28,785
				By spring water	1,073
In French territory	27,786			Pillai Vaikal	8,136
	822,055			Ananda Cauvery	3,865
				Vadavar	13,014
				Vetár	94,541
				Pamanair	33,546
				Corair	113,216
		Vennár	393,033	Pandavair	21,365
				Vellayar	35,713
				Athaniraramanar	4,964
				By minor channels direct	39,912
				Sundry smaller channels and surplus	24,761

33. *Grouping of irrigation.*—I now come to the question of classing the irrigation of the district, and I propose to have 5 groups as follows :—

1st Group.—River irrigation in the western portion of the district.

2nd Group.—River irrigation in the eastern portion of the district, and large river-fed tanks.

3rd Group.—Hill streams, tanks of good capacity fed thereby, spring channels, and rain-fed tanks holding between 3 and 5 months' supply.

4th Group.—Rain-fed tanks holding between one and three months' supply.

5th Group.—Small rain-fed tanks affording less then one month's supply.

34. I propose placing the northern portion of Tanjore taluk, the whole of Kumbakónam, with the exception of 28 villages in the north-east corner, and the greater portion of Nannilam in the 1st group.

In the 2nd group, the 28 villages above referred to of Kumbakónam taluk, the whole of Máyavaram, Shiyáli, Negapatam and Tiruturaipúndi and a portion of Mannárgudi and Nannilam taluks.

In the 3rd, 4th and 5th groups, irrigation works in the Patukóta taluk, and a portion of Mannárgudi, Tiruturaipúndi and Tanjore taluks.

35. I am of opinion that it is sufficiently liberal to allow for a difference of only one group in the delta irrigation. It is true the coast villages do not receive such an ample supply as the villages much further west, but they receive sufficient water in ordinary years for a single crop, and that is the main consideration. This last season, in consequence of the failure of the north-east monsoon and the absence of freshes in the Cauvery after the month of October, was the worst experienced since the famine of 1877, yet during the month of January, when I personally inspected a considerable number of villages in the south-eastern portion of Shiyáli taluk along the coast, I found a fair amount of water in the channels, and was surprised to see the crops—almost ready for harvesting—looking so well under the circumstances. In the western and northern villages of Shiyáli the irrigation from Rajah Vaikal, which takes off from the Coleroon at the Lower Anicut, is extremely good and almost equal to the best Cauvery irrigation, but I have placed it in the 2nd group along with the rest of the irrigation in Shiyáli, partly because the result of placing it in the 1st group would be an increase in assessment by settlement of over 50 per cent.

36. Moreover, the eastern portion of the district actually receives a better supply of water in a season such as the last, for it gets the benefit of all the drainage water from the western portion of the district when local rain falls. During the past season there were no freshes in the Cauvery after October and the crops in Tanjore and Kumbakónam suffered in consequence to some extent, but there was good local rain in October and again in December of which the coast taluks alone derived much benefit. I may further state that, notwithstanding the extremely unfavorable season, the remissions granted during the recent jamabandi of Shiyáli amounted to only Rs. 2,714.

37. It has been stated that there were no freshes in the Cauvery during the north-east monsoon—a very rare occurrence,—but there was an abundant supply during the south-west monsoon, and from the end of May to the end of September the river was in flood. The failure of irrigation during both seasons has never yet been known, and the 1st group Cauvery irrigation must therefore be considered equal to the best irrigation in the Presidency; and I consider the 2nd group irrigation, including that in the coast villages, equal to the Vaigai river irrigation in Madura, the Pálár in North Arcot, and the Pennár in Cuddapah. I am well acquainted with all three rivers and all three have been placed in the 1st group.

38. The 3rd, 4th and 5th group irrigation being comparatively speaking unimportant calls for no special remarks. The following is the grouping of the irrigation works in the 3 taluks concerned in these proposals:—

Tanjore.

In the 1st group all rivers.
Do 2nd do. 8 tanks.
Do. 3rd do. 50 do.
Do. 4th do. 170 do.
Do. 5th do. 133 do.

Kumbakónam.

In the 1st group all rivers except one.
Do. 2nd do. one river.

Shiyáli.

In the 2nd group, all (river) irrigation.

39. *Rainfall.*—In the matter of rainfall, Tanjore again has the advantage over all other settled districts with the exception of Chingleput. The fall is heavier along the coast than inland, and this should be noted in connection with my remarks in para. 35 on the wet grouping. During the south-west monsoon, from May to September, an average of 15 inches is registered, and during the north-east monsoon, from October to January, the fall averages 29 inches. The district, however, derives most benefit from the south-west monsoon in consequence of the heavy and never-failing rainfall during that time on the Western Ghâts whence come the heavy freshes in the Cauvery. The following statement shows the rainfall during the last 20 years, and also the average rainfall of other districts for the last 10 years:—

Rainfall in Tanjore during the last 20 years.

—	South-west monsoon, from April to September.	North-east monsoon, from October to March.	Total.
1870-71	17·35	28·55	45·90
1871-72	21·61	24·61	46·22
1872-73	20·74	33·03	53·77
1873-74	12·55	26·69	39·24
1874-75	17·71	22·38	40 09
1875-76	13·77	17·50	31·27
1876-77	13·01	15·37	28·38
1877-78	13·55	37·06	50·61
1878-79	16·88	14·38	31·26
1879-80	20·69	23·99	44·68
1880-81	13·48	42 86	56·34
1881-82	11·45	28·26	39·71
1882-83	14·43	30·30	44·73
1883-84	11·14	28·01	39·15
1884-85	8·08	56·15	64·23
1885-86	10·43	39·72	50·15
1886-87	30·88	22·17	53·05
1887-88	13·67	44·79	58·46
1888-89	16·41	33·63	50·04
1889-90	19·13	17·14	36·27
Total ..	316·96	586·59	903·55
Average ..	15·85	29·33	45·18

Average rainfall of all districts for the last 10 years.

Districts.	Average rainfall.	Remarks.
1. Chingleput	49·21	
2. Tanjore	47·81	
3. Vizagapatam	46 83	
4. Ganjam	45·12	
5. South Arcot	44·21	Adjoining Tanjore.
6. North Arcot	40·55	
7. Nellore	36·00	
8. Gódávari	35·53	
9. Salem	34 53	
10. Trichinopoly	24·44	Adjoining Tanjore.
11. Kistna	33·64	
12. Madura	31·25	Adjoining Tanjore.
13. Cuddapah	30·07	
14. Tinnevelly	29·40	
15. Coimbatore	26·84	
16. Kurnool	26·23	
17. Anantapur	22·87	
18. Bellary	22·11	

40. *Alluvial soils.*—In my letter to the Board of Revenue, dated the 6th February 1889, No. 96, I requested sanction to classify the lands irrigated by the Cauvery as alluvial where they were found to be of that nature, and I at the same time requested orders as to whether kyles, or crop experiments, should be made as these had been dispensed with in recent settlements. I suggested that kyles would not be necessary unless it was found desirable to impose a higher rate than existed in any other district, and in that case we should have to justify the higher rate of assessment by proving that the best soil produced a heavier crop than in any other district. I remarked at the same time that I thought the highest rate hitherto sanctioned—Rs. 12 per acre in Coimbatore, Tinnevelly and Cuddapah—would probably be found quite high enough, and that if there was any great increase in revenue by settlement it would be due to the very high average both in the class of irrigation and in the quality of the soil. In reply to my letter, the Board, in its Proceedings, No. 68, dated 15th February 1889, directed me to carefully ascertain the yields of the soils in Tanjore by actual experiments.

41. As regards the alluvial soils of the delta, they were at the outset, when work was commenced in Kumbakónam, placed under the ordinary classes and sorts of the standard classification table. My subordinates, however, found this a difficult matter in consequence of the chocolate color of the alluvial deposits in most of the villages, and of the different consistency of the soils, some being so much heavier than others. The result was that some men classed soils as III and IV (regar clay and loam) which in the adjoining villages were registered as VI and VII (red ferruginous clay and loam) by another classifier. Moreover, these soils enriched as they are by the alluvial deposits of the Cauvery river are unquestionably superior to the soils which are not so effected, and consequently, as a matter of justice, it is necessary to place them in a higher scale.

42. Mr. Wilson, the Commissioner, paid a visit of inspection to Kumbakónam in July of last year, and decided that the soils were unquestionably alluvial. In the Proceedings of the Board of Revenue, No. 2970, of the 2nd August 1889, Mr. Wilson wrote, "they are purely alluvial and transported soils and partake therefore of the nature of every soil through which the river which deposited them passed in its course: the soil is a composite blend as alluvial soils always are;" and the Government, in its order, No. 5535, dated 28th August 1889, approved of my proposal to have both for dry and wet 2 classes of alluvial soils, I (clay) and II (loam) with 5 sorts for each class. The dry alluvial lands are for the most part "padugai" or garden lands situated on either side of the rivers between the flood embankments and the banks of the rivers, and are extremely rich and valuable. As regards the relative value of I and II soils, I resolved after due consideration and inquiry to adopt the principle of the standard classification table, and constitute the first sort loam—2-1—as the best for wet, and first sort clay—1-1—as the best for dry. The crop experiments since made have proved this valuation to be correct.

43. In my own experience I have never seen anything to equal the best alluvial soils of Tanjore, which possess two great advantages over all other lands in that they do not require manuring and can never deteriorate. As an instance of the wonderful value of the Cauvery flood water, I may mention that in a village I inspected on the banks of the Coleroon—9 miles north of Tanjore,—there was 15 years ago a large area of poor sandy dry soil. The Public Works Department then constructed a channel from the Cauvery to irrigate this and several other villages, with the result that there is already a rich alluvial deposit over 6 inches in depth, and at the time of my visit a splendid crop of paddy was almost ready for harvesting.

44. The following is the standard classification table with the additional alluvial classes and sorts. The Board will observe that I consider 4-1—the best ordinary wet land—equal in value to 2-3, and 3-1—the best ordinary dry land—equal to 1-3:—

Wet.			Dry.			Wet.			Dry.		
Classification.		Taram.	Classification.		Taram.	Classification.		Taram.	Classification.		Taram.
Class.	Sort.		Class.	Sort.		Class.	Sort.		Class.	Sort.	
2	1	1	1	1	1	6	2	6	7	3	7
2	2	2	1	2	2	8	2		5	2	
1	1		2	1		12	2		6	2	
2	3	3	1	3	3	13	1		8	2	
1	2		2	2		4	5	7	12	2	
4	1		3	1		3	4		13	1	
2	4	4	1	4	4	7	4		4	5	8
1	3		2	3		5	3		7	4	
4	2		3	2		6	3		5	3	
3	1		4	1		8	3		6	3	
7	1		1	5	5	12	3		8	3	
2	5	5	2	4		13	2		12	3	
1	4		3	3		14	1		13	2	
4	3		4	2		3	5	8	14	1	
3	2		7	1		7	5		7	5	9
7	2		2	5	6	5	4		5	4	
5	1		3	4		6	4		6	4	
6	1		4	3		8	4		8	4	
8	1		7	2		13	3		13	3	
12	1		5	1		14	2		14	2	
1	5	6	6	1		5	5	9	5	5	10
4	4		8	1		6	5		6	5	
3	3		12	1		8	5		8	5	
7	3		3	5	7	14	3		14	3	
5	2		4	4							

45. I have referred at some length to these soils, as Tanjore is the only district in which wet lands have been placed under 2 alluvial classes with 5 sorts.

46. The next point for consideration is how far from the head of the Cauvery does this rich alluvial soil extend? There is no doubt that the alluvial deposits are carried by the high freshes as far as the coast, but unfortunately their value is almost neutralized by the large amount of drainage water which the river channels receive when approaching the coast. That the lands as far east as the town of Shiyáli are rich with alluvial deposits is unquestionable, and Shiyáli is only 8 miles from the coast. East of Shiyáli, and for a distance of 2 or 3 miles, the soil is black (regar), and thence to the sea it is sandy (arenaceous). My subordinates had placed the lands south-west of Shiyáli town under the alluvial classes, but I hesitated to confirm this as I found that they were not quite equal to the lands further south-west, and I eventually gave the benefit of the doubt, as I invariably do, to the ryots, and fixed the boundary of Máyavaram taluk as the limit of the alluvial soil.

47. It would naturally be supposed that all the lands south-west of this limit would be alluvial, but I regret to say there is one exception. During the classification of the Kumbakónam taluk, my assistant reported that the tract of country between the Vennár and Vetár rivers was very inferior, and doubted whether it should be classed as alluvial. I found on inspection that this was the case, and at once directed that all the lands between these rivers should be removed from the alluvial tarams, and that the standard classification table should be applied to them. The Board will observe from my classification table that this was equivalent to a reduction of two sorts (two money rates), 4-1 being equal to 2-3.

48. Some months later when Tanjore was taken up for classification, precisely the same peculiarity was found to exist in the soils between the Vennár and Vetár in that taluk as in Kumbakónam. This is accounted for by the sub-soil between these rivers being limestone which works its way to the surface and reduces the quality of the soil. The soil of a village on the southern bank of the Vetár is far inferior to that in the adjoining village on the north, and it is remarkable that the line of demarcation should be so distinct. Fortunately, the Vennár and Vetár run east and south-east rather than north-east, and consequently they do not affect the lands in Máyavaram or Nannilam taluk, and only 33 villages in Kumbakónam and 50 in Tanjore.

49. I should state that the sub-soil generally throughout the delta is sandy, which is a distinct advantage in the matter of drainage, where the supply of water is so abundant, and occasionally excessive.

50. The accompanying map shows the soils of the district under the four chief series as actually classified in the three taluks under report, and as they probably will be in the other taluks.

51. *Classification of soils.*—The following statement shows the distribution of the soils and the percentage of area under each class and sort:—

Description of soil.	Taram or class.	Extent under								
		First sort.				Second sort.				Third sort.
		Kumbakónam.	Shiyáli.	Tanjore.	Total.	Kumbakónam.	Shiyáli.	Tanjore.	Total.	Kumbakónam.
1	2	3	4	5	6	7	8	9	10	11
		ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Alluvial	I ..	26,748·32	..	3,258·93	30,007·25	23,906·25	..	4,462·92	28,369·17	10,312·81
	II ..	2,382·69	..	1,673·11	4,055·80	33,016·11	..	7,956·22	40,972·33	11,467·24
		29,131·1	..	4,932·4	34,063·5	56,922·36	..	12,419·14	69,341·50	21,780·5
Regar	III ..	3,650·84	7,740·56	6,434·80	17,826·20	7,857·0	13,017·43	13,583·50	34,457·93	7,022·81
	IV ..	351·89	1,326·65	837·23	2,515·77	2,254·72	4,720·99	3,374·87	10,350·58	1,309·85
	V ..	7·14	1,604·40	348·86	1,960·40	..	1,979·55	187·50	2,167·5	30·41
		4,009·87	10,671·61	7,620·89	22,302·37	10,111·72	19,717·97	17,145·87	46,975·56	8,363·7
Red Ferruginous ..	VII ..	..	..	4,387·31	4,387·31	..	..	13,114·94	13,114·94	..
	VIII ..	..	..	20,328·53	20,328·53	..	..	20,609·34	20,609·34	..
		..	..	24,715·84	24,715·84	..	..	33,724·28	33,724·28	..
Arenaceous ..	XII ..	..	2,411·4	..	2,411·4	..	3,093·32	..	3,093·32	..
	XIII ..	..	1,233·35	..	1,233·35	..	3,217·28	..	3,217·28	..
	XIV ..	..	334·99	..	334·99	..	761·2	..	761·2	..
		..	3,979·38	..	3,979·38	..	7,071·80	..	7,071·80	..
	Total ..	33,140·88	14,650·99	37,268·77	85,060·64	67,034·8	26,789·77	63,289·29	157,113·14	30,143·12

Description of soil.	Taram or class.	Extent under—cont.								
		Third sort—cont.			Fourth sort.				Fifth sort.	
		Shiyáli.	Tanjore.	Total.	Kumbakónam.	Shiyáli.	Tanjore.	Total.	Kumbakónam.	Shiyáli.
		12	13	14	15	16	17	18	19	20
		ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Alluvial	I ..	..	2,255·81	12,568·62	1,441·97	..	104·66	1,546·63	389·37	..
	II ..	..	7,094·0	18,561·24	2,915·69	..	3,613·12	6,528·81	908·0	..
		..	9,349·81	31,129·86	4,357·66	..	3,717·78	8,075·44	1,297·37	..
Regar	III ..	6,306·75	8,230·36	21,559·92	2,483·41	1,479·25	3,258·90	7,221·56	316·53	269·33
	IV ..	6,415·30	6,183·29	13,908·44	340·56	3,475·96	4,135·84	7,952·36	151·84	1,147·49
	V ..	635·62	453·29	1,119·32	..	348·79	497·35	846·14	..	58·30
		13,357·67	14,866·94	36,587·68	2,823·97	5,304·0	7,892·9	16,020·6	468·37	1,475·12
Red Ferruginous ..	VII ..	..	24,591·35	24,591·35	..	..	12,718·25	12,718·25	..	..
	VIII ..	..	13,617·70	13,617·70	..	..	2,711·20	2,711·20	..	..
		..	38,209·5	38,209·5	..	..	15,429·45	15,429·45	..	..
Arenaceous ..	XII ..	3,492·73	..	3,492·73	..	..	..	..	..	..
	XIII ..	3,063·70	..	3,063·70	..	..	..	..	..	..
	XIV ..	1,841·6	..	1,841·6	..	..	..	..	..	..
		8,397·49	..	8,397·49	..	..	..	..	..	..
	Total ..	21,755·16	62,425·80	114,324·8	7,181·63	5,304·0	27,039·32	39,524·95	1,765·74	1,475·12

Description of soil.	Taram or class.	Extent under—cont.						Percentage.			
		Fifth sort—cont.		Total.							
		Tanjore.	Total.	Kumbakónam.	Shiyáli.	Tanjore.	Total.	Kumbakónam.	Shiyáli.	Tanjore.	Total.
		21	22	23	24	25	26	27	28	29	30
		ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Alluvial	I ..	74·34	463·71	62,798·72	..	10,156·66	72,955·38	45	..	5	18
	II ..	1,746·42	2,654·42	50,689·73	..	22,082·87	72,772·60	37	..	11	18
		1,820·76	3,118·13	113,488·45	..	32,239·53	145,727·98	82	..	16	36
Regar	III ..	2,011·87	2,597·73	21,330·59	28,813·34	33,419·43	83,563·36	15	41	17	21
	IV ..	1,304·87	2,604·20	4,408·86	17,086·39	15,936·10	37,431·35	3	24	8	9
	V ..	9·20	67·60	37·55	4,626·64	1,496·20	6,160·39	..	7	1	1
		3,325·94	5,269·43	25,777·0	50,526·37	50,851·73	127,155·10	18	72	26	31
Red Ferruginous ..	VII ..	2,562·69	2,562·69	..	..	57,374·54	57,374·54	..	..	29	14
	VIII ..	624·48	624·48	..	..	57,891·25	57,891·25	..	..	29	14
		3,187·17	3,187·17	..	..	115,265·79	115,265·79	..	.	58	28
Arenaceous ..	XII ..	..	..	..	8,997·29	..	8,997·29	..	13	..	2
	XIII ..	..	..	..	7,514·31	..	7,514·31	..	11	..	2
	XIV ..	..	..	..	2,937·7	..	2,937·7	..	4	..	1
		..	..	..	19,448·67	..	19,448·67	..	28	..	5
	Total ..	8,333·87	11,574·73	139,265·45	69,975·4	198,357·5	407,597·54	100	100	100	100

52. It will be observed that no less than 68 per cent. of the alluvial lands have been classed as superior under 2—2, 1—1 and 1—2, but the explanation of this is very simple. 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. This was found to be the case, and where alluvial soils have been classed as inferior, it was due to exceptional causes.

53. Only 3,190 acres of wet land have been classed under 2—1. Upwards of 10,000 acres in Kumbakónam taluk were originally classified as 2—1, but, though these lands are extremely rich, I reduced the whole of this area, with the exception of a few scattered fields in the midst of dry lands, to 2—2, as I wished to confine 2—1 classification as far as possible to the lands in Tanjore taluk near Tiruvádi. These lands are irrigated by the Cauvery, and form a narrow tract of country called the "breast of Tanjore," being noted far and wide for their wonderful fertility.

54. *Thorough inspection of classification.*—I fully realized the importance of thoroughly testing the classification in this district, and I venture to state that the figures may be relied upon as correct, for almost every village in the three taluks has been inspected by my able Supervisor Attota Ramayya, and the classification of every village without exception has been finally revised by myself, or my Assistant Mr. Audinarayana Iyah.

55. *Population and agricultural statistics.*—The following are the statistics of population, number of houses and agricultural stock :—

Taluks.	Area in square miles.	Town and villages.		Occupied. houses.	Population.		
		Town.	Villages.		Males.	Females.	Total.
Kumbakónam	314	3	505	61,667	179,538	191,185	370,723
Mannárgudi	284	1	299	31,647	88,213	93,437	181,650
Máyavaram	332	2	341	42,114	115,909	123,085	238,994
Negapatam	239	2	322	40,085	101,468	115,399	216,867
Nannilam	279	..	397	41,143	104,052	116,150	220,202
Patukóta	909	..	840	47,346	117,871	126,846	244,717
Shiyáli	159	1	190	19,647	55,465	58,576	114,041
Tanjore	672	3	407	57,108	181,268	193,818	375,086
Tiruturaipúndi	466	..	238	33,775	82,744	85,359	168,103
Total ..	3,654	12	3,539	374,532	1,026,528	1,103,855	2,130,383

Agricultural Stock.

Taluks.	Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Bulls and heifer under 4 years.	Buffaloes under 4 years.	Horses and ponies.	Mules and donkeys.	Sheep and goats.	Carts.	Ploughs.	Boats.
Kumbakónam ..	37,344	8,992	30,433	18,786	26,641	11,232	270	169	58,365	3,683	23,845	3
Mannárgudi ..	25,453	9,280	17,520	9,760	8,456	3,285	103	174	46,689	1,510	17,950	..
Máyavaram ..	33,366	6,845	25,609	11,266	24,109	7,025	54	23	44,384	2,102	21,418	32
Negapatam ..	22,856	4,267	18,131	7,364	14,086	4,230	436	82	35,194	1,356	11,778	192
Nannilam	31,372	7,725	24,656	12,575	20,234	6,893	117	28	40,232	2,070	26,923	..
Patukóta	15,806	2,871	5,450	3,124	5,197	1,917	20	115	45,629	786	7,845	6
Shiyáli	18,666	4,910	13,904	5,115	12,254	3,468	23	20	27,646	1,037	10,886	69
Tanjore	56,860	7,604	37,954	17,000	29,480	9,326	344	256	105,837	7,033	33,141	..
Tiruturaipúndi ..	28,883	5,208	22,001	6,847	15,737	4,149	176	56	41,148	716	15,999	146
Total ..	270,606	57,702	195,658	91,837	156,194	51,525	1,543	923	445,124	20,293	169,785	448

56. The following statement shows the adult population, male and female arranged according to occupation :—

Taluks.	Professional, Class I.	Domestic, Class II.	Commercial, Class III.	Agricultural, Class IV.	Industrial, Class V.	Indefinite and non-productive, Class VI.	Total.
Kumbakónam	9,216	2,286	5,788	88,397	63,295	201,741	370,723
Mannárgudi	8,905	927	2,150	59,729	15,100	99,819	181,650
Máyavaram	6,119	1,145	3,104	68,818	20,431	133,376	238,994
Negapatam	6,096	1,490	6,116	61,972	25,488	125,707	216,867
Nannilam	4,648	724	3,261	72,539	31,326	117,706	220,202
Patukóta	4,099	1,320	2,396	95,686	19,361	121,855	244,717
Shiyáli	2,418	618	1,595	36,461	10,890	67,118	114,041
Tanjore	8,941	3,123	6,307	109,089	37,846	210,710	375,086
Tiruturaipúndi	3,190	423	2,040	64,826	13,367	94,257	168,103
Total ..	48,632	12,126	31,758	647,456	223,102	1,167,309	2,130,383

57. Of the total population of the district—

Hindus number	1,939,421
Mahomedans	112,058
Christians	78,258
Jains	625
Others	21
Total ...	2,130,383

58. *Rent-roll.*—The rent-roll for fasli 1298 is as follows :—

Pattas.	Single pattas.		Joint pattas.		
	Number of pattas.	Assessment inclusive of remission, tirvajasti, &c., but exclusive of cess and merahs.	Number of pattas.	Number of registered ryots holding joint pattas.	Assessment inclusive of remission, tirvajasti, &c., but exclusive of cess and merahs.
		RS.			RS.
Below 10 rupees	87,849	2,85,418	8,184	20,611	29,866
Above 10 rupees, but below 30 rupees	34,681	6,01,372	3,649	9,450	65,846
Do. 30 " " 50 "	10,934	4,20,918	1,263	3,500	48,455
Do. 50 " " 100 "	8,690	6,15,479	1,065	2,858	74,372
Do. 100 " " 250 "	5,144	7,54,935	760	2,278	1,17,716
Do. 250 " " 500 "	1,451	4,66,610	228	605	78,688
Do. 500 " " 1,000 "	551	3,61,616	112	323	72,451
Upwards of 1,000 rupees	197	2,97,271	31	100	43,835
Total ..	149,497	38,03,619	15,292	39,725	6,31,229

The percentage of pattas below Rs. 10 is 58 per cent. as compared with 72 per cent. in South Arcot.

59. *Revenue demand.*—The following was the revenue demand, exclusive of miscellaneous items during the last 29 years :—

Fasli.	Net demand for the whole district.	Net demand for the taluks of		
		Kumbakónam.	Shiyáli.	Tanjore.
	RS.	RS.	RS.	RS.
1270	..	8,28,549	2.49,270	5,94,980
1271	..	8,32,049	2,64,145	6,19,980
1272	..	7,74,707	2,64,479	5,75,460
1273	39,74,451	7,26,123	2,49,897	5,72,709
1274	39,39,234	7,25,612	2,47,080	5,75,490
1275	37,59,717	7,34,631	2,44,277	5,48,554
1276	39,46,072	7,39,670	2,58,354	5,57,751
1277	39,79,042	7,55,206	2,67,030	5,31,309
1278	39,75,169	7,43,782	2,56,510	5,51,917
1279	38,46,663	7,19,174	2,53,465	5,38,965
1280	38,68,117	7,20,289	2,54,992	5,47,396
1281	38,73,916	7,17,372	2,56,595	5,44,700
1282	38,92,242	7,18,984	2,57,708	5,47,269
1283	38,79,970	7,21,979	2,52,352	5,45,419
1284	39,28,062	7,26,011	2,59,747	5,57,020
1285	38,76,972	7,28,149	2,52,839	5,51,496
1286	37,07,272	7,15,526	2,44,328	4,98,652
1287	39,28,776	7,36,578	2,55,419	5,60,100
1288	39,73,185	7,45,538	2,61,141	5,55,838
1289	40,58,210	7,57,219	2,63,572	5,80,088
1290	38,80,671	7,45,977	2,60,932	5,71,105
1291	40,30,583	7,57,184	2,63,206	5,72,067
1292	40,20,563	7,51,530	2,65,030	5,61,188
1293	40,49,066	7,65,666	2,66,772	5,74,598
1294	32,84,682	7,51,767	2,14,550	5,64,133
1295	40,60,853	7,59,723	2,69,151	5,68,268
1296	40,66,428	7,61,436	2,69,111	5,67,119
1297	40,56,553	7,62,902	2,60,776	5,72,720
1298	40,66,395	7,57,871	2,68,713	5,68,113
Total ..	10,19,22,864	2,16,81,204	74,51,441	1,62,74,413
Average ..	39,20,110	7,47,628	2,56,946	5,61,186

Note.—[The talukwar figures *include* Amani rent while the district figures *exclude* the same.]

During the last 8 years, with the exception of fasli 1294, in which remissions to a large amount were granted in consequence of disastrous floods, the land revenue collections have realized a little over Rs. 40,00,000 each year. In former times, the amount of revenue collected was far in excess of this, and it is stated that Navab Mahomed Ali in the year 1774 collected no less than Rs. 80,00,000 of land revenue (page 467 of the Manual), equivalent to something like Rs. 2,00,00,000 of our money.

60. *Survey areas.*—The subjoined return shows the survey areas compared with the old paimash extent for all the taluks of the district. With the exception of a very small decrease in Shiyáli and Nannilam, there is a small increase by survey in wet in all taluks. In dry, there is a large increase in Máyavaram, Nannilam, Negapatam and Tiruturaipúndi. On the whole district, there is an increase of 16 per cent. in dry, only 2 per cent. in wet, and only 5 per cent. in dry and wet together.

Taluks.	Items.	Occupied.			Unoccupied.	Total, Government.	Inam.	Total area to be classified.	Poramboke.	Grand Total.
		Dry.	Wet.	Total.						
1. Kumbakónam ..	As per Revenue .. .. .. As per Survey	ACRES. 25,328 25,160	ACRES. 112,596 114,106	ACRES. 137,924 139,266	ACRES. 4,322 4,085	ACRES. 142,246 143,351	ACRES. 27,927 27,770	ACRES. 170,173 171,121	ACRES. 30,208 34,383	ACRES. 200,381 205,504
	Difference ..	− 168	+ 1,510	+ 1,342	− 237	+ 1,105	− 157	+ 948	+ 4,175	+ 5,123
	Percentage ..	− 1	+ 1	+ 1	− 5	+ 1	− 1	+ 1	+ 14	+ 2
2. Shiyáli	As per Revenue .. .. .. As per Survey	15,981 15,541	55,279 54,434	71,260 69,975	2,502 2,263	73,762 72,238	13,554 13,229	87,316 85,467	21,921 23,780	109,237 109,247
	Difference ..	− 440	− 845	− 1,285	− 239	− 1,524	− 325	− 1,849	+ 1,859	+ 10
	Percentage ..	− 3	− 2	− 2	− 10	− 2	− 2	− 2	+ 8	..
3. Tanjore	As per Revenue .. .. .. As per Survey	106,283 113,631	81,010 84,726	187,293 198,357	28,862 28,383	216,155 226,740	19,983 20,513	236,140 247,255	81,612 67,824	317,752 315,079
	Difference ..	+ 7,348	+ 3,716	+ 11,064	− 479	+ 10,585	+ 530	+ 11,115	− 13,788	− 2,673
	Percentage ..	+ 7	+ 5	+ 6	− 2	+ 5	+ 3	+ 5	− 17	− 1
Total of the 3 taluks .	As per Revenue .. .. .. As per Survey	147,591 154,331	248,885 253,266	396,476 407,597	35,686 34,732	432,163 442,329	61,466 61,513	493,629 503,843	133,741 125,987	627,369 629,829
	Difference ..	+ 6,740	+ 4,381	+ 11,121	− 954	+ 10,167	+ 47	+ 10,214	− 7,754	+ 2,460
	Percentage ..	+ 4	+ 2	+ 3	− 3	+ 2	..	+ 2	− 6	..
4. Máyavaram ..	As per Revenue .. .. .. As per Survey	22,025 27,079	112,731 113,470	134,756 140,549	1,970 1,017	136,726 141,566	10,746 10,824	147,472 152,390	24,797 25,558	172,269 177,948
	Difference ..	+ 5,054	+ 739	+ 5,793	− 953	+ 4,840	+ 78	+ 4,918	+ 761	+ 5,679
	Percentage ..	+ 23	+ 1	+ 4	− 48	+ 4	+ 1	+ 3	+ 3	+ 3
5. Nannilam	As per Revenue .. .. .. As per Survey	12,440 18,327	131,201 128,023	143,641 146,350	1,151 599	144,792 146,949	10,762 12,437	155,554 159,386	28,963 28,689	184,517 188,075
	Difference ..	+ 5,887	− 3,178	+ 2,709	− 552	+ 2,157	+ 1,675	+ 3,832	− 274	+ 3,558
	Percentage ..	+ 47	− 2	+ 2	48	+ 1	+ 16	+ 2	− 1	+ 2

Taluks.	Items.	Occupied.			Unoccupied.	Total, Government.	Inam.	Total area to be classified.	Poramboke.	Grand Total.
		Dry.	Wet.	Total.						
6. Negapatam ..	As per Revenue .. .. .. As per Survey	ACRES. 10,109 18,505	ACRES. 85,053 90,600	ACRES. 95,162 109,105	ACRES. 9,401 4,083	ACRES. 104,563 113,188	ACRES. 5,653 17,405	ACRES. 110,216 130,593	ACRES. 29,545 22,993	ACRES. 139,761 153,586
	Difference ..	+ 8,396	+ 5,547	+ 13,943	− 5,318	+ 8,625	+ 11,752	+ 20,377	− 6,552	+ 13,825
	Percentage ..	+ 83	+ 7	+ 15	− 57	+ 8	+ 208	+ 18	− 22	+ 9
7. Tiruturaipúndi ..	As per Revenue .. .. .. As per Survey	30,469 45,673	98,962 101,700	129,431 147,373	32,954 10,707	162,385 158,080	19,626 32,542	182,011 190,622	145,216 37,785	327,227 228,407
	Difference ..	+ 15,204	+ 2,738	+ 17,942	− 22,247	− 4,305	+ 12,916	+ 8,611	− 107,431	− 98,820
	Percentage ..	+ 50	+ 3	+ 14	− 68	− 3	+ 66	+ 5	− 74	− 30
8. Mannárgudi ..	As per Revenue .. .. .. As per Survey	31,991 34,689	88,713 88,780	120,704 123,469	3,147 5,440	123,851 128,909	8,461 26,085	132,312 154,994	31,597 29,142	163,909 184,136
	Difference ..	+ 2,698	+ 67	+ 2,765	+ 2,293	+ 5,058	+ 17,624	+ 22,682	− 2,455	+ 20,227
	Percentage ..	+ 8	..	+ 2	+ 73	+ 4	+ 208	+ 17	− 8	+ 12
9. Patukóta	As per Revenue .. .. .. As per Survey	30,819 32,994	25,657 27,268	56,476 60,262	17,385 8,838	73,861 69,100	2,671 1,311	76,532 70,411	33,613 39,577	110,145 109,988
	Difference ..	+ 2,175	+ 1,611	+ 3,786	− 8,547	− 4,761	− 1,360	− 6,121	+ 5,964	− 157
	Percentage ..	+ 7	+ 6	+ 7	− 49	− 6	− 51	− 8	+ 18	..
Total of the District .	As per Revenue .. .. .. As per Survey	285,444 331,598	791,202 803,107	1,076,646 1,134,705	101,694 65,416	1,178,340 1,200,121	119,385 162,117	1,297,725 1,362,238	427,472 309,731	1,725,197 1,671,969
	Difference ..	+ 46,154	+ 11,905	+ 58,059	− 36,278	+ 21,781	+ 42,732	+ 64,513	− 117,741	− 53,228
	Percentage ..	+ 16	+ 2	+ 5	− 36	+ 2	+ 36	+ 5	− 28	− 3

61. *Dry grouping.*—This is determined with reference to facilities of communication and proximity to markets. I have pointed out in paragraph 21 that this district is extremely well off both as regards rail and road communication, and that in the delta there are very few villages which are not within 10 miles of the railway. I have, therefore, placed all the dry lands in North Tanjore taluk and in Kumbakónam and Shiyáli (also Máyavaram, Nannilam, Negapatam, Mannárgudi and Tiruturaipúndi) in the first group. The sandy lands along the coast are, no doubt, inferior to the rich padugai lands of the west, but the classification allows for this difference. Moreover, a considerable area of this sandy soil is cultivated with ground-nut and rain-fed paddy, and the ryots themselves admitted to me that their net profits were not less than from Rs. 4 to 5 an acre.

62. The lands, however, in the southern portion of Tanjore taluk (and also in Patukóta) are not so well off as regards facilities of communication, and as they are also inferior in quality, I have placed them in the second group.

63. *Crops and cultivation.*—The chief crops raised are paddy on wet lands, and varagu, cumbu, ragi and cholum on dry lands.

64. As regards paddy cultivation in the delta, there are two seasons, generally known as "Kar" and "Pasanam" or "Samba," from the two chief varieties of paddy cultivated during those seasons. When two crops are grown, the first is Kar-paddy and the second generally one of the quicker-growing varieties of Samba. When one crop only is raised, it is usually 6 or 7 months Pasanam, but sometimes 5 months Samba. About ⅛ of the delta is single crop. Double-crop cultivation is confined chiefly to the western portion of the delta which receives the early and small freshes. Here the Kar crop is planted in June and harvested in September; the Samba crop is then put down and reaped in February. In the eastern portion of the delta the Pasanam crop is put down in August and harvested in February. Throughout the delta the cultivation is by transplanting, and seed is never sown broadcast.

65. That the Kar crop yields far more than the Pasanam or Samba is a well-known fact. I made numerous inquiries on the subject and many of the ryots assured me that the outturn was as much as double that of the later crops. The Manual states at page 355 "the Kar species draws more water and yields a greater abundance of crop than the Pasanam. It will bear almost any amount of moisture without being injured". This fact should be borne in mind when considering the question of crop experiments and outturn. The greater yield of the Kar crop is partly due to the soil having been exposed during the 3 hot months "to the ameliorating influences of weathering" as Mr. Benson expresses it in his recent report on Kurnool, and to the more careful preparation of the soil for the first sowing.

66. In some villages in the west a 3rd crop is raised in the shape of a pulse called "Vayal-payaru," which is sown early in February and reaped about the end of March. I do not suggest that any additional charge should be made for this crop. On the single-crop land, also, a 2nd crop of Vayal-payaru or gingelly is extensively cultivated, but they are dry crops and should not, I think, be charged for.

67. "*Otadam*" *cultivation.*—"Otadam" or mixed cultivation of dry grains is common to all districts, but "Otadam" paddy cultivation is, I believe, peculiar to this district. "Kadappu," a quick-growing variety of Kar, is sown together with a 6½ months variety of Pasanam, and this mode of cultivation prevails in a considerable number of villages in the central portion of the delta and in Shiyáli taluk. The combined yield of the two crops is very little more than the outturn of a single crop, and I do not propose that any additional charge should be made for this cultivation, though it is, in a measure, an evasion of the rules relating to 2nd-crop cultivation.

68. *Manuring.*—It is important to bear in mind, as one of the many advantages this district has over all others, that manuring is confined chiefly to double-crop lands, and even these are not manured every year, and do not require it. The rich alluvial deposits alone suffice to prevent the soil in any way deteriorating. The Manual at page 348 states that "single-crop lands are generally manured once in 5 years; in some cases not at all." Mr. Puckle also, in paragraph 47 of his settlement

report on Trichinopoly, states that "under river irrigation manure is but seldom used, as the deposit left by the Cauvery water is considered to be sufficiently fertilizing." The Cauvery does for Tanjore what the "Bahr-Joussaf"—more ancient than the Cauvery works by some 4,000 years—does for Egypt; the water of either carries with it the rich silt which takes the place of manure and keeps the soil in a state of constant productiveness.

69. The methods of dry cultivation are much the same as in other districts. Varagu is an early crop sown in July and reaped in December. Cumbu, ragi and cholum are cultivated in either season, but if as a late crop they are planted in October and harvested in February.

70. *Standard crops.*—The following table shows the area under the several crops of the district :—

Items.	Government.	Percentage.	Inam.	Total.	Percentage.
	ACS.		ACS.	ACS.	
1. Paddy .. .. Wet.	780,503	..	164,915	945,418	..
2. Cumbu	22,544	9	6,662	29,206	8
3. Ragi	25,806	10	9,193	34,999	9
4. Varagu	47,007	18½	28,577	75,584	21
5. Paddy (unirrigated)	53,456	21	26,727	80,183	22
6. Cholum	10,922	4	5,717	16,639	5
7. Pulses	14,157	6	4,040	18,197	5
8. Plantains	10,024	4	2,712	12,736	4
9. Vegetables	3,086	1	1,179	4,265	1
10. Topes	15,362	6	7,276	22,638	6
11. Condiments and spices	6,601	3	2,219	8,820	2
12. Starches	2,160	1	490	2,650	1
13. Oil-seeds	33,634	13	8,142	41,776	12
14. Dyes	3,716	1½	423	4,139	1
15. Cotton	3,222	1	552	3,774	1
16. Thenai (Indian millet) 221 17 238	3,355	1	1,578	4,933	2
Samai 139 250 389					
Others 2,033 972 3,005					
Drugs 962 339 1,301					
Sugar-cane	328	..	1,030	1,358	..
	255,380	100	106,517	361,897	100
Total ..	1,035,883	..	271,432	1,307,315	..

Paddy, as a matter of course, is taken as the standard crop for wet. Excluding rainfed paddy and oil-seeds which are exceptional crops, the three staple crops raised on the dry lands of the district are varagu (21 per cent.), ragi (9 per cent.), and cumbu (8 per cent.). I propose taking these three as standard crops in equal proportions by distributing the area under other crops as follows :—

Descriptions.	Ragi.	Cumbu.	Varagu.
	ACS.	ACS.	ACS.
Ragi	34,999	..	..
Cumbu	..	29,206	..
Varagu	..	..	75,584
Paddy (unirrigated)	80,183	..	..
Cholum	..	16,639	..
Pulses	..	18,197	..
Plantains	..	12,736	..
Vegetables	..	..	4,256
Topes	..	..	22,638
Condiments and spices	..	..	8,820
Starches	..	..	2,650
Oil-seeds	..	41,776	..
Dyes, indigo, &c.	4,139	..	..
Cotton, &c.	..	3,774	..
Sugar-cane	1,358	..	..
Other food-grains	..	..	4,933
Total ..	120,679	122,328	118,890
Percentage ..	33·3	33·8	32·9

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71. *Commutation prices.*—The subjoined list of the prices of the standard grains during the last 20 non-famine years was prepared in the office of the Board of Revenue:—

Faslis.	Paddy. 1st sort.	Paddy. 2nd sort.	Paddy. Average.	Cumbu.	Varagu.	Ragi.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1277	172 0 0	157 0 0	164 0 0	161 0 0	121 0 0	196 0 0	
1278	168 0 0	154 0 0	161 0 0	155 0 0	106 0 0	163 0 0	
1279	163 0 0	141 0 0	152 0 0	131 0 0	91 0 0	154 0 0	
1280	119 0 0	105 0 0	112 0 0	95 0 0	62 0 0	112 0 0	
1281	136 0 0	123 0 0	129 0 0	130 0 0	65 0 0	124 0 0	
1282	133 0 0	125 0 0	129 0 0	135 0 0	73 0 0	134 0 0	
1283	142 0 0	131 0 0	136 0 0	164 0 0	85 0 0	157 0 0	
1284	150 0 0	137 0 0	144 0 0	152 0 0	94 0 0	159 0 0	
1285	149 0 0	136 0 0	142 0 0	161 0 0	92 0 0	149 0 0	
1286	213 0 0	109 0 0	208 0 0	254 0 0	137 0 0	249 0 0	
1289	163 0 0	149 0 0	155 0 0	177 0 0	111 0 0	180 0 0	Faslis 1287 and 1288 were excluded, being famine years.
1290	144 0 0	129 0 0	136 0 0	150 0 0	84 0 0	146 0 0	
1291	132 0 0	113 0 0	122 0 0	130 0 0	82 0 0	119 0 0	
1292	120 0 0	105 0 0	112 0 0	125 0 0	68 0 0	118 0 0	
1293	127 0 0	113 0 0	120 0 0	151 0 0	75 0 0	119 0 0	
1294	184 0 0	163 0 0	173 0 0	187 0 0	113 0 0	178 0 0	
1295	159 0 0	141 0 0	150 0 0	190 0 0	99 0 0	175 0 0	
1296	137 0 0	123 0 0	139 0 0	142 0 0	71 0 0	143 0 0	
1297	136 0 0	122 0 0	129 0 0	163 0 0	78 0 0	152 0 0	
1298	147 0 0	133 0 0	140 0 0	170 0 0	83 0 0	157 0 0	
Total ..	2,994 0 0	2,698 0 0	4,842 0 0	3,112 0 0	1,789 0 0	3,086 0 0	
Average ..	140 11 2	134 14 5	142 4 10	155 9 7	89 7 2	154 4 10	
Deduct 10 per cent. for merchants' profits	..	..	14 3 8	15 8 11	8 15 1	15 6 11	
Balance	..	..	128 1 2	140 0 8	80 8 1	138 13 11	
Proposed rate ..	..	..	128 0 0	140 0 0	80 0 0	139 0 0	

The average prices per garce are 142 rupees for paddy, 156 for cumbu, 89 for varagu and 154 for ragi. As in other districts, 10 per cent. is deducted for merchants' profits, and the commutation prices, I propose, are, therefore, 128 rupees for paddy, 140 for cumbu, 80 for varagu and 139 for ragi.

72. *Merchants' profits.*—I consider that the allowance of 10 per cent. for merchants' profits in this district is extremely liberal, for no other district in the presidency is so well supplied with markets and roads. In each taluk there are some 13 markets, and consequently the average cost of carriage of a garce of paddy to the nearest market, a distance of at most 10 miles, would be about 3 rupees, or less than 3 per cent. of the value of the grain. I believe that the difference between the ryots' and merchants' selling prices is not greater than 5 per cent. in this district.

73. *Grain outturns—Wet.*—In the districts settled since 1882 no crop experiments have been undertaken, and the grain values were fixed with reference to the average outturn of the adjoining settled districts.* For Tanjore, however, the Board of Revenue in its Proceedings, No. 68, of the 15th February 1889, directed me to ascertain by kyles, or crop experiments, the yield of the various soils. This order was received too late to permit of kyles being made during the harvest of February 1889, and, moreover, the bulk of my party was still in Madura at that time.

74. During the kar harvest in October 1889 settlement operations were in progress in Shiyáli taluk where there is little or no double crop, and where samba is the only crop grown and that is harvested in February. In February of this year work was confined almost entirely to the delta portion of the Tanjore taluk, and there only was it possible to make any large number of crop experiments.

75. It is extremely unfortunate that the one harvest during which it was possible to make kyles should have been the most unfavorable experienced since the famine of 1877. The Board is well aware that the north-east monsoon of last year was a partial failure, and as far as the Cauvery was concerned it was a total failure, for, though there was local rain in October and again in December, it did not extend inland to the Western Ghâts, and there were no freshes in the Cauvery after October. This being the case, it speaks well for the Cauvery irrigation that it afforded a sufficient supply of water to bring the samba crop to maturity in February, and that the outturn of produce should have been only 25 per cent. below an average yield.

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76. It must be borne in mind, in considering the results of the experiments, that not only was the water-supply deficient, but the outturn was greatly affected by the absence of showers in November when the ears of the paddy were forming. The Board will remember that at that time great anxiety was felt throughout the presidency lest the north-east monsoon should be a total failure, and prices rose so high that there were grain riots in Tanjore and Kumbakónam.

77. That the harvest was at least 25 per cent. below the average is admitted on all sides. One of the largest landholders in the district—Kristnasawmy Muppan of Kapistalam, who owns some of the best irrigated and most fertile lands lying between Kapistalam of Kumbakónam and Tiruvádi in Tanjore—informed me that the outturn had been one-fourth below the average, and hundreds of mirasidars admitted to me that the season had been a most unfavorable one.

78. With a view to giving further proof of the unfavorable season, I directed the Tahsildars of Shiyáli, Kumbakónam, and Tanjore to forward to me the statements of crop cultivation which are furnished to the Board monthly. This statement shows the crop harvested under the heads of good, middling, indifferent, and bad. The average of the samba harvest in February was 25 per cent. below middling in Shiyáli, 25 in Kumbakónam and 37 in Tanjore.

79. It would be manifestly absurd to base the grain values on experiments made during the most unfavorable season experienced during the last 12 years, and in adding 25 per cent. to the results of the crop experiments there is nothing unreasonable or unfair. The taluk returns for Tanjore show that the paddy crop was 37 per cent. below the average, and as 137 out of the 158 kyles were made in that taluk, the addition of only 25 per cent. to the outturn is very moderate. The actual results of the 158 experiments made are shown below:—

OUTTURN—MADRAS MEASURES PER ACRE—WET PADDY.

Class and sorts.		1st-sort paddy.								2nd-sort paddy.								Total.	
		Number of kyles and average outturn.								Number of kyles and average outturn.								Number of kyles.	Average outturn.
		Good.		Middling.		Indifferent.		Total and averages.		Good.		Middling.		Indifferent.		Total and averages.			
II ..	1 ..	1	1,204	1	820	..	..	2	1,012	2	804	1	716	..	..	3	760 **778**	5	886 **895**
	2 ..	8	980	1	1,000	2	792	11	924* **948**	1	725	..	..	..	..	1	725 **725**	12	824 **837**
	3 ..	7	888	5	748	..	..	12	818 **830**	..	..	..	..	..	..	..	.. ..	12	818 **830**
	4 ..	2	542	..	..	..	..	2	542 **542**	..	..	..	..	..	..	..	.. ..	2	542 **542**
I ..	1 ..	3	987	..	..	1	720	4	854 **920**	1	648	..	..	1	480	2	564 **564**	6	709 **742**
	2 ..	5	941	5	666	..	..	10	801 **804**	1	810	4	445	2	393	7	549 **482**	17	676 **643**
	3 ..	2	544	3	611	4	382	9	512 **494**	..	..	..	..	..	..	..	.. ..	9	512 **494**
IV ..	1 ..	..	..	..	..	..	..	..	..	..	..	1	576	..	..	1	576	1	576
	2 ..	8	786	6	463	..	..	14	625 **648**	..	..	..	..	..	..	..	..	14	625 **648**
	3 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	4 ..	..	..	3	579	..	..	3	579 **579**	..	..	..	..	..	..	..	..	3	579

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* The figures in clarendon are the correct figures.

Class and sorts.		Outturn—Madras measures per acre—Wet paddy.																	
		1st-sort paddy.								2nd-sort paddy.								Total.	
		Number of kyles and average outturn.								Number of kyles and average outturn.									
		Good.		Middling		Indifferent.		Total and averages.		Good.		Middling		Indifferent.		Total and averages		Number of kyles.	Average outturn.
III ..	1 ..	6	561	7	494	1	472	14	609 521	3	663	2	516	..	..	5	600 612	19	554 566
	2 ..	7	639	15	460	4	457	26	519 508	..	..	1	430	..	..	1	430	27	475 469
	3 ..	2	718	8	423	2	318	12	488 458	..	..	..	..	..	..	..	.. ..	12	486 455
	4 ..	2	344	1	464	1	372	4	391 381	..	..	..	..	..	..	..	.. ..	4	393 381
VII ..	1 ..	5	625	..	..	..	..	5	625	..	..	..	..	..	..	..	..	5	625
	2 ..	4	579	2	410	1	592	7	537 541	..	..	..	..	..	..	..	.. ..	7	537 541
	3 ..	..	..	1	250	1	488	2	369	..	..	..	..	..	..	..	.. ..	2	369
XII	2 ..	..	..	..	..	..	..	..	..	..	..	1	384	..	..	1	384	1	384
Total ..		62	..	58	..	17	..	137	..	8	..	10	..	3	..	21	..	158	..

80. A few of the kyles were made in the Shiyáli and Kumbakónam taluks, and all refer to the delta soils except the 14 under VII soil which were made in the southern portion of Tanjore taluk. I did not consider it advisable to permit classifiers to make any kyles, and in this matter I had the approval of the Commissioner. The large majority of the 158 kyles were made by the six head classifiers, and I have no hesitation in saying they are more or less untrustworthy. It is not that the head classifiers were dishonest and submitted false returns, but I know from my own experience that it must have been quite impossible for them to have made fair and reliable experiments in consequence of the difficulty in making the people thrash out and measure the crop properly.

81. It will be seen that the highest outturns were obtained from the alluvial loam, with the alluvial clay next in order, followed by the regar loam. This is so far satisfactory that it proves beyond doubt that the alluvial soils are more fertile than the regar. It so happened that all the kyles I personally made were second-crop paddy. The average outturn on 2—1 soil was 880 Madras measures per acre. Now the outturn of the second crop is generally admitted to be 50 per cent. below the yield of the first crop and 25 per cent. below the outturn of a single—six months—samba crop. Add 25 per cent to 880 and the outturn for a single crop would have been 1,100, and the further addition of 25 per cent. for the unfavorable season would make the outturn 1,375 Madras measures per acre. Of the experiments made by others, in 20 cases the outturn was over 1,100 Madras measures per acre, and in one instance it was as high as 2,000.

82. The experiments arranged according to primary tarams, with the addition of 25 per cent., are shown in the subjoined statement; as also the grain outturns I propose assigning to each taram :—

Classification.		Primary taram.	Average outturn—1st and 2nd sorts.	Add 25 per cent.	Total.	Proposed outturn.	Classification.		Primary taram.	Average outturn—1st and 2nd sorts.	Add 25 per cent.	Total.	Proposed outturn.
Class.	Sort.						Class.	Sort.					
2	1	1	886 895	222 224	1108 1119	1,125	5 7 8 12 13	2 3 2 2 1	6	454 447	113 112	567 559	600
1 2	1 2	2	766 789	191 198	957 987	1,000	3 4 5 7 8 12 13 14	4 5 3 4 3 3 2 1	7	393 381	98 95	491 476	500
1 2 4	2 3 1	3	690 683	172 171	862 854	900	3 5 7 8 13 14	5 4 5 4 3 2	8	..	..	..	450
1 2 3 4 7	3 4 1 2 1	4	571 575	143 144	714 719	800	5 8 14	5 5 3		..	..	..	400
1 2 3 4 5 7 8 12	4 5 2 3 1 2 1 1	5	506 505	126 126	632 631	700							
1 3 4	5 3 4	6	454 447	113 112	567 559	600							

Note.—The figures in clarendon are the correct averages.

83. In the following statement the grain outturns for Tanjore are compared with the average outturn sanctioned for the adjoining districts of South Arcot, Trichinopoly and Madura :—

Classification.		Primary taram.	Proposed outturn for Tanjore district.	Average outturn of the neighbouring districts.	Classification.		Primary taram.	Proposed outturn for Tanjore district.	Average outturn of the neighbouring districts.
Class.	Sort.				Class.	Sort.			
2	1	1	1,125	1,080	5 7 8 12 13	2 3 2 2 1	6	600	735
1 2	1 2	2	1,000	960	3 4 5 7 8 12 13 14	4 5 3 4 3 3 2 1	7	500	642
1 2 4	2 3 1	3	900	1,020	3 5 7 8 13 14	5 4 5 4 3 2	8	450	535
1 2 3 4 7	3 4 1 2 1	4	800	906	5 8 14	5 5 3	9	400	477
1 2 3 4 5 7 8 12	4 5 2 3 1 2 1 1	5	700	818					
1 3 4	5 3 4	6	600	735					

84. It will be seen that, with the exception of the alluvial soils, my grain values are far below those fixed for the adjoining districts. That the alluvial soils are more fertile and produce heavier crops than the best regar (4—1) is unquestionable, and has been proved by the experiments made. No exception can therefore be taken to my proposing higher grain outturn for 2—1 and 1—1.

85. That the average outturn on 2—1 in an average season is considerably above 1,125 Madras measures per acre, I have no doubt whatever. It is a well known fact that the tract of land between the western boundary of Kumbakónam and the village of Tiruvádi in Tanjore yields upwards of 3,000 Madras measures of paddy for two crops in a good year, and hundreds of mirasidars have admitted this to me. This tract of

land, running along the banks of the Cauvery for a distance of 10 miles, is called by the people "the breast of Tanjore" and its reputation for fertility extends far beyond the borders of the district. It is only the very best of this tract that I have classified as 2—1—an area of 2,649 acres—and the only other taluk in which there is 2—1 soil is Kumbakónam where there are isolated wet fields of this quality amounting to 1,494 acres.

86. It will be seen that my grain outturn for 4—1—which has been taken as the most fertile soil in all districts, except Trichinopoly (alluvial)—is considerably below the average outturn of the adjoining districts. In South Arcot the estimated outturn was 1,100, Trichinopoly 1,080, Madura 1,000, Tinnevelly 1,080, Coimbatore 1,200, Chingleput 960, North Arcot 1,200, Cuddapah 1,450, and Bellary 1,200. The outturn of 1,125 Madras measures that I propose for 2-1 is less than that sanctioned for 4-1 in North Arcot and Cuddapah, and is not much greater than the highest yields in other districts.

87. Bearing in mind the well known fertility of the Cauvery valley, and the outturns sanctioned for other districts, it must be admitted that the grain outturns I have fixed for all soils are extremely moderate.

88. *Wet cultivation expenses.*—The important question of the cost of cultivation has received the most careful consideration. Numerous inquiries were made in each of the 3 taluks of Tanjore, Kumbakónam and Shiyáli, and statements taken from the mirasidars, and each tahsildar of the district has likewise prepared an estimate of cultivation expenses in consultation with some of the mirasidars.

89. In the following statement the cost of cultivating an acre of the best soil is given in detail. The amounts noted against each item are the averages of all the statements taken from the mirasidars. The average of the estimates received from the tahsildars is also shown :—

No.	Items.	Average cost as per settlement inquiries.	Average cost as per statements of nine tahsildars.	Total.	Average.	Maximum cost proposed for Tanjore.
1	2	3	4	5	6	7
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Cost of a pair of bullock	1 5 6	..	..	..	1 5 6
2	Do. of plough	1 7 8	..	..	..	1 7 6
3	Do. of ploughing	1 10 5	..	..	..	1 10 3
4	Do. of manuring	2 12 1	..	..	..	2 12 0
5	Do. of lowering the level of fields (kuli vettu)	0 10 6	..	..	..	0 10 3
6	Do. of repairing channels	0 3 5	..	..	..	0 3 0
7	Do. of seed	2 3 4	..	..	..	2 3 0
8	Do. of removing seedlings	0 9 3	..	..	..	0 9 0
9	Do. of transplanting	0 11 1	..	..	..	0 11 0
10	Do. of weeding	0 11 3	..	..	..	0 11 0
11	Do. of wages to nirkatti	0 2 10	..	..	..	0 2 6
12	Do. of kaval or watchman	0 5 2	..	..	..	0 5 0
13	Do. of coolies for reaping	1 6 6	..	..	..	1 6 0
	Total ..	14 3 0	14 5 3	28 8 3	14 4 1	14 0 0

90. It will be seen that the maximum cost as ascertanied by inquiries made by this department and also in the Revenue Department is almost identical, and I need hardly say that in no case did the mirasidars under-estimate the cultivation expenses. I propose to take Rs. 14 as the maximum cost of cultivating an acre of the best soil —2—1—under first-class irrigation, and in doing so I shall have no difficulty in proving that this amount is more than liberal.

91. In page 386 of the District Manual the cost of cultivation is given at 7 kallams, or Rs. 7 an acre, and it is stated that "the cost of cultivation, whatever it was actually at the time the present assessment was fixed, remains unaffected by the subsequent fluctuations of the food market, inasmuch as it consists almost entirely of disbursements in grain; but the relative proportions of the Government assessment and the ryots' net profit to the gross produce have become very materially altered by the increased price of food-grain."

92. I would here beg to remind the Board that the District Manual of Tanjore was compiled by Mr. T. Venkasamy Row, who is intimately acquainted with the district, being himself a mirasidar, and whose estimate, therefore, of cultivation expenses may be taken as absolutely correct.

93. I have pointed out in paragraph 68 that manure is but seldom used, and is not required, as the rich silt from the Cauvery takes its place and keeps the soil in a state of constant productiveness. Yet it will be seen that I have allowed no less than Rs. 2-12-0 per acre for manuring, and have made it the most costly item of the cultivation expenses.

94. Then, again, the Tahsildar of Kumbakónam estimates the maximum cost at Rs. 9-2-11 per acre, with an allowance of Rs. 0-9-8 for manuring against my estimate of Rs. 14-0-0 with an allowance of Rs. 2-12-0 for manuring. Now, this officer has been Tahsildar of Kumbakónam—the most important taluk in the district—for over 20 years, and is intimately acquainted not only with his division, but with all matters connected with agriculture, being, I believe, himself a mirasidar in another district.

95. The Tahsildar of Shiyáli taluk, too, estimates the cost of cultivating an acre of the best land—4·1—at Rs. 8, while I have allowed no less than 11 rupees—2nd group irrigation.

96. As in other settlements, the value of the straw has been taken as a set-off against the cost of feeding the ryots' ploughing cattle. In this district there is a very large number of jutka ponies and trotting bullocks, the property of people not engaged in agriculture, and as there are numerous markets in each taluk, straw is in good demand and realizes a high price. The outturn of straw is more than sufficient to feed the ploughing cattle, and by the sale of the surplus straw the ryots admit that they make a profit of not less than a rupee an acre.

97. In the subjoined statement it will be seen that my estimate of cultivation expenses compares favorably with the amounts sanctioned for the neighbouring districts, and I trust, therefore, that my proposals in this respect will meet with the approval of the Board :—

CLASSIFICATION.		Taram.	Average of the neighbouring districts (South Arcot, Madura and Trichinopoly).	Proposed for 1st group, Tanjore.	CLASSIFICATION.		Taram.	Average of the neighbouring districts (South Arcot, Madura and Trichinopoly).	Proposed for 1st group, Tanjore.
Class.	Sort.				Class.	Sort.			
			RS. A. P.	RS. A. P.				RS A. P.	RS. A. P.
2	1	1	....	* 14 0 0	5	2	6	8 9 2	8 8 0
2	2	2	....	* 13 8 0	7	3			
1	1				8	2			
1	2	3	10 12 6	12 4 0	12	2			
2	3				13	1			
4	1				3	4	7	7 10 8	7 4 0
1	3	4	10 0 11	11 0 0	4	5			
2	4				5	3			
3	1				7	4			
4	2				8	3			
7	1				12	3			
1	4	5	9 6 9	9 12 0	13	2			
2	5				14	1			
3	2				3	5	8	6 10 1	6 0 0
4	3				5	4			
5	1				7	5			
7	2				8	4			
8	1				13	3			
12	1				14	2			
1	5	6	8 9 2	8 8 0	5	5	9	5 10 9	5 4 0
3	3				8	5			
4	4				14	3			

* In Trichinopoly the cost of cultivating alluvial soil is given at 6-8-0 per acre, which is misleading.

98. *Dry grain outturns.*—The whole dry area of the district excluding inam is only 285,444 acres as against 791,202 acres of Government wet land. The total dry area of the three taluks under report is 147,591 acres. No kyles were made by the Settlement Department as it was not till March last—when the harvest was over—that

the dry tract in the southern portion of Tanjore taluk was taken up for classification. Inquiries were, however, made from the ryots as to the average outturn per acre on the best soil—3—1—of ragi, cumbu and varagu, and the tahsildars submitted the results of experiments that had been made by themselves and the Revenue Inspectors. I have spoken of 3—1 being the best dry soil, and in doing so I referred to ordinary dry land. I have separate proposals to make regarding the two highest sorts of alluvial soil, both of which are more fertile than 3—1.

99. Of 35 kyles (crop experiments) of ragi made in the Revenue Department on good land, the average is 400 Madras measures per acre; 15 cumbu kyles give an average of 318 Madras measures; and 25 varagu kyles an average of 549 Madras measures per acre. I propose taking 400 Madras measures of ragi, 320 of cumbu, and 550 of varagu, as the grain outturns of the best ordinary dry land—3—1. These grain outturns are exceedingly moderate, but they are high enough for my purpose. That the average outturn on 3—1 soil is much higher is admitted by some of the ryots themselves, and amongst the experiments made in the Revenue Department there is one of ragi of 1,200 Madras measures to the acre, one of cumbu of 1,000 and three of varagu of 1,000.

100. The following statement shows that my grain outturns compare favorably with those of the adjoining districts, though, as a matter of fact, the outturns are much higher in Tanjore in consequence of better and much more expensive cultivation, and of a much more favorable rainfall :—

Classification.		Taram.	Ragi.		Cumbu.		Varagu.	
Class.	Sort.		Average of the neighbouring districts.	Proposed for Tanjore.	Average of the neighbouring districts.	Proposed for Tanjore.	Average of the neighbouring districts.	Proposed for Tanjore.
			RS.	RS.	RS.	RS.	RS.	RS.
1	1	1	..	..	..	..	..	..
1	2	2	..	..	..	..	..	..
2	1							
1	3	3	504	400	380	320	616	550
2	2							
3	1							
1	4	4	432	360	375	290	616	500
2	3							
3	2							
4	1							
1	5	5	388	320	336	260	522	450
2	4							
3	3							
4	2							
7	1							
2	5	6	324	280	287	230	437	400
3	4							
4	3							
5	1							
7	2							
8	1							
12	1							
3	5	7	278	240	242	200	378	350
4	4							
5	2							
7	3							
8	2							
12	2							
13	1							
4	5	8	256	200	201	170	323	300
5	3							
7	4							
8	3							
12	3							
13	2							
14	1							
5	4	9	..	160	163	140	286	250
7	5							
8	4							
13	3							
14	2							
5	5	10	..	120	132	110	264	200
8	5							
14	3							

---

101. *Dry cultivation expenses.*—Inquiries were carefully made in all the taluks of the district to ascertain the cost of cultivating an acre of the best ordinary dry land—3·1. As Tanjore contains a large area of dry land, I have taken the estimate for that taluk, based on the figures given by the ryots, and the various items of expenditure are given below, together with the amount I propose to allow :—

Items.	Estimate given by ryots of Tanjore taluk.			Proposed allowance for whole district.		
	RS.	A.	P.	RS.	A.	P.
1. Cost of bullocks	1	0	4	1	0	4
2. Do. of plough	0	7	8	0	7	8
3. Do. of ploughing	1	12	5	1	6	0
4. Do. of manure	1	9	8	1	4	0
5. Do. of seed	0	7	0	0	7	0
6. Do. of weeding	1	5	7	1	0	0
7. Do. of watchman and vettiyan	0	2	1	0	2	1
8. Do. of harvesting	0	13	9	0	13	9
Total ...	7	10	6	6	8	10

102. The cost of dry cultivation in this district is undoubtedly heavy, but the crops yield in proportion to the care and money bestowed upon them, and the outturns are, as I have already stated, much greater than in the adjoining districts. At the same time I do not believe that the actual cost of cultivating an acre of 3—1 soil is as much as Rs. 6-8-10, the expenditure allowed for manuring, weeding and ploughing especially being more than liberal, though many mirasidars estimated the cost to be far higher. The following statement shows that Rs. 6-8-10 per acre is nearly double the average cost of dry cultivation of 3—1 soil in the adjoining districts, and is higher than in any other district in the presidency, the next highest being Rs. 5-8-0 in Salem, Rs. 5-3-8 in Guntúr and Rs. 5 in Chingleput. However, the financial results show that my rates are quite high enough, and I prefer to give the ryot the benefit of any doubt there may be as I have done in the matter of the grain values :—

Classification.		Taram.	Average of the neighbouring districts.	Proposed for Tanjore.
Class.	Sort.			
			RS. A. P.	RS. A. P.
1	1	1	....	....
1	2	2	....	....
2	1			
1	3	3	3 11 6	6 8 10
2	2			
3	1			
1	4	4	3 12 9	6 8 10
2	3			
3	2			
4	1			
1	5	5	3 12 6	6 4 10
2	4			
3	3			
4	2			
7	1			
2	5	6	3 11 6	6 0 10
3	4			
4	3			
5	1			
7	2			
8	1			
12	1			
3	5	7	3 7 10	5 4 10
4	4			
5	2			
7	3			
8	2			
12	2			
13	1			
4	5	8	3 3 7	4 10 10
5	3			
7	4			
8	3			
12	3			
13	2			
14	1			
5	4	9	2 13 11	4 0 10
7	5			
8	4			
13	3			
14	2			
5	5	10	2 8 2	3 4 10
8	5			
14	3			

103. *Exceptionally rich dry lands.*—These are exceptionally fertile lands and include the lands called "padugai" lying between the banks of the rivers and the flood protection embankments. The padugai lands are annually submerged for some days

by the Cauvery flood water which leaves a rich alluvial deposit. The crops grown on these rich alluvial soils—1—1 and 2—1, 1—2—are chiefly tobacco, plantains and bamboo. Nona, or chayroot, was a few years ago extensively cultivated, and when the dye realized Rs. 5 a maund the profits were upwards of Rs. 200 an acre, but since this beautiful vegetable dye has been almost entirely superseded by imported mineral dyes the cultivation is no longer remunerative.

104. Statements were taken from the mirasidars as to the cost of cultivating an acre of tobacco, plantain and bamboo, and the profits realized thereon. It is hardly necessary for me to give the details of expenditure, &c., and it will suffice if I give the profits which mirasidars on their own admission realize per acre.

Crop.	Value of crop.	Deduct cultivation expenses.	Net profit.
	RS.	RS.	RS.
Tobacco	150	90	60
Plantains	190	130	60
Bamboo	75	10	65

105. The profits on tobacco and plantains are much under-estimated, and it is believed that they are not less than Rs. 100 an acre. I propose assessing the best alluvial soil—1—1—at Rs. 5 an acre, and the second sort—2—1=1—2—at Rs. 4 an acre, and seeing the enormous profits realized on these soils, I do not think that these rates can be considered otherwise than very moderate.

106. *Vicissitudes of season.*—This allowance, which has varied from 15 to 25 per cent. in districts already settled, is to meet unfavorable seasons and portions of fields left fallow, and also unprofitable areas—bunds, channels, &c.—included in the ryots' holdings. I propose to make a deduction of 15 per cent. in this district and shall have no difficulty in proving that this is a very liberal allowance.

107. In the first place, every inch of land is cultivated every year, and all channels that have not been separately numbered and measured by the Survey Department will be measured by this department and the areas deducted from the ryots' holdings. The only unprofitable areas will be the bunds between the ryots' holdings, and the area of these will not be more than 5 per cent. at the most—more likely 3 per cent.

108. As regards unfavorable seasons, I do not hesitate to assert that a deduction on this account of 5 per cent. would be ample in this district. The average rainfall, as pointed out in paragraph 39, is very good, and, as I have also shown, the Cauvery irrigation has never been known to fail yet. The last season was the most unfavorable since the famine of 1877, and the harvest was 25 per cent. below the average; but the ryots did not suffer thereby for prices rose, and to my own knowledge, paddy was selling in the villages at more than 25 per cent. above the ordinary price. An unfavorable season in Tanjore generally means a very bad harvest in other districts, and the high prices realized more than compensate the Tanjore ryots for any falling off in the out-turn. During the great famine of 1877 the crops in Tanjore were only slightly below the average, and the high prices enabled the ryots to realize enormous profits.

109. Under these circumstances, a deduction of 10 per cent. for vicissitudes of seasons would be ample, but I have allowed 15 per cent., as I desire to deal most liberally with the landholders in every one of my proposals.

110. *Money rates.*—Applying the principle of half the net profits, as the share due to Government, to the foregoing proposals, we get the following money rates for wet and dry lands in each group :—

Wet.

Irrigation.	Taram.	Grain produce, Madras measures.	Value at Rs. 128 per garce.	Deduction.			Net value.	Half-net.	Proposed rates.
				15 per cent for vicissitudes of 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.
First group ..	1	1,125	45 0 0	6 12 0	14 0 0	20 12 0	24 4 0	12 2 0	12 0 0
	2	1,000	40 0 0	6 0 0	13 8 0	19 8 0	20 8 0	10 4 0	10 0 0
	3	900	36 0 0	5 6 5	12 4 0	17 10 5	18 5 7	9 2 9	9 0 0
	4	800	32 0 0	4 12 10	11 0 0	15 12 10	16 3 2	8 1 7	8 0 0
	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
Second group ..	2	1,000	40 0 0	6 0 0	13 8 0	19 8 0	20 8 0	10 4 0	10 0 0
	3	900	36 0 0	5 6 5	12 4 0	17 10 5	18 5 7	9 2 9	9 0 0
	4	800	32 0 0	4 12 10	11 0 0	15 12 10	16 3 2	8 1 7	8 0 0
	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
	10	350	14 0 0	2 1 7	5 0 0	7 1 7	6 14 5	3 7 2	3 8 0
Third group ..	3	900	36 0 0	5 6 5	12 4 0	17 10 5	18 5 7	9 2 9	9 0 0
	4	800	32 0 0	4 12 10	11 0 0	15 12 10	16 3 2	8 1 7	8 0 0
	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
	10	350	14 0 0	2 1 7	5 0 0	7 1 7	6 14 5	3 7 2	3 8 0
	11	300	12 0 0	1 12 10	4 4 0	6 0 10	5 15 2	2 15 7	3 0 0
Fourth group ..	4	800	32 0 0	4 12 10	11 0 0	15 12 10	16 3 2	8 1 7	8 0 0
	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
	10	350	14 0 0	2 1 7	5 0 0	7 1 7	6 14 5	3 7 2	3 8 0
	11	300	12 0 0	1 12 10	4 4 0	6 0 10	5 15 2	2 15 7	3 0 0
	12	250	10 0 0	1 8 0	3 8 0	5 0 0	5 0 0	2 8 0	2 8 0
Fifth group ..	5	700	28 0 0	4 3 2	9 12 0	13 15 2	14 0 10	7 0 5	7 0 0
	6	600	24 0 0	3 9 7	8 8 0	12 1 7	11 14 5	5 15 3	6 0 0
	7	500	20 0 0	3 0 0	7 4 0	10 4 0	9 12 0	4 14 0	5 0 0
	8	450	18 0 0	2 11 2	6 0 0	8 11 2	9 4 10	4 10 5	4 8 0
	9	400	16 0 0	2 6 5	5 4 0	7 10 5	8 5 7	4 2 9	4 0 0
	10	350	14 0 0	2 1 7	5 0 0	7 1 7	6 14 5	3 7 2	3 8 0
	11	300	12 0 0	1 12 10	4 4 0	6 0 10	5 15 2	2 15 7	3 0 0
	12	250	10 0 0	1 8 0	3 8 0	5 0 0	5 0 0	2 8 0	2 8 0
	13	200	8 0 0	1 3 2	2 12 0	3 15 2	4 0 10	2 0 5	2 0 0

Dry.

Group.	Taram.	RAGGY.		CUMBU.		VARAGU.		Total value.	Average value.
		Outturn.	Value at Rs. 139 per garce.	Outturn.	Value at Rs. 140 per garce.	Outturn.	Value at Rs. 80 per garce.		
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.
First group.	1	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..
	3	400	17 6 0	320	14 0 0	550	13 12 0	45 2 0	15 0 8
	4	360	15 10 2	290	12 11 0	500	12 8 0	40 13 2	13 9 9
	5	320	13 14 5	260	11 6 0	450	11 4 0	36 8 5	12 2 10
	6	280	12 2 7	230	10 1 0	400	10 0 0	32 3 7	10 11 10
	7	240	10 6 10	200	8 12 0	350	8 12 0	27 14 10	9 4 11
	8	200	8 11 0	170	7 7 0	300	7 8 0	23 10 0	7 14 0
	9	160	6 15 2	140	6 2 0	250	6 4 0	19 5 2	6 7 1
	10	120	5 3 5	110	4 13 0	200	5 0 0	15 0 5	5 0 2
Second group	2	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..
	4	360	15 10 2	290	12 11 0	500	12 8 0	40 13 2	13 9 9
	5	320	13 14 5	260	11 6 0	450	11 4 0	36 8 5	12 2 10
	6	280	12 2 7	230	10 1 0	400	10 0 0	32 3 7	10 11 10
	7	240	10 6 10	200	8 12 0	350	8 12 0	27 14 10	9 4 11
	8	200	8 11 0	170	7 7 0	300	7 8 0	23 10 0	7 14 0
	9	160	6 15 2	140	6 2 0	250	6 4 0	19 5 2	6 7 1
	10	120	5 3 5	110	4 13 0	200	5 0 0	15 0 5	5 0 2
	11	100	4 5 6	90	3 15 0	170	4 4 0	12 8 6	4 2 10

Group.	Taram.	DEDUCTIONS.			Net.	Half-net.	Rate proposed.	Remarks.
		15 per cent. for vicissitudes of seasons.	Cultivation expenses.	Total.				
		11	12	13	14	15	16	17
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
First group.	1	..	..	..	..	..	5 0 0	
	2	..	..	..	..	..	4 0 0	
	3	2 4 1	6 8 10	8 12 11	6 3 9	3 1 10	3 0 0	
	4	2 0 8	6 8 10	8 9 6	5 0 3	2 8 1	2 8 0	
	5	1 13 3	6 4 10	8 2 1	4 0 9	2 0 5	2 0 0	
	6	1 9 9	6 0 10	7 10 7	3 1 3	1 8 8	1 8 0	
	7	1 6 4	5 4 10	6 11 2	2 9 9	1 4 10	1 4 0	
	8	1 2 11	4 10 10	5 13 9	2 0 3	1 0 1	1 0 0	
	9	0 15 6	4 0 10	5 0 4	1 6 9	0 11 5	0 12 0	
	10	0 12 0	3 4 10	4 0 10	0 15 4	0 7 8	0 8 0	
Secend group	2	..	..	..	..	..	..	First group only.
	3	..	..	..	..	..	..	
	4	2 0 8	6 8 10	8 9 6	5 0 3	2 8 1	2 8 0	
	5	1 13 3	6 4 10	8 2 1	4 0 9	2 0 5	2 0 0	
	6	1 9 9	6 0 10	7 10 7	3 1 3	1 8 8	1 8 0	
	7	1 6 4	5 4 10	6 11 2	2 9 9	1 4 10	1 4 0	
	8	1 2 11	4 10 10	5 13 9	2 0 3	1 0 1	1 0 0	
	9	0 15 6	4 0 10	5 0 4	1 6 9	0 11 5	0 12 0	
	10	0 12 0	3 4 10	4 0 10	0 15 4	0 7 8	0 8 0	
	11	0 10 1	3 0 10	3 10 11	0 7 11	0 4 0	0 4 0	

Abstract of Wet rates.

CLASSIFICATION.		FIRST GROUP.		SECOND GROUP.		THIRD GROUP.		FOURTH GROUP.		FIFTH GROUP.	
Class.	Sort.	Taram.	Rate per acre.	Taram.	Rate per acre.	Taram.	Rate per acre.	Taram.	Rate per acre.	Taram.	Rate per acre
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
2	1	1	12 0 0	2	10 0 0	3	9 0 0	4	8 0 0	5	7 0 0
2 1	2 1	2	10 0 0	3	9 0 0	4	8 0 0	5	7 0 0	6	6 0 0
2 1 4	3 2 1	3	9 0 0	4	8 0 0	5	7 0 0	6	6 0 0	7	5 0 0
2 1 4 3 7	4 3 2 1 1	4	8 0 0	5	7 0 0	6	6 0 0	7	5 0 0	8	4 8 0
2 1 4 3 7 5 8 12	5 4 3 2 2 1 1 1	5	7 0 0	6	6 0 0	7	5 0 0	8	4 8 0	9	4 0 0
1 4 3 7 5 8 12 13	5 4 3 3 2 2 2 1	6	6 0 0	7	5 0 0	8	4 8 0	9	4 0 0	10	3 8 0
4 3 7 5 8 12 13 14	5 4 4 3 3 3 2 1	7	5 0 0	8	4 8 0	9	4 0 0	10	3 8 0	11	3 0 0
3 7 5 8 13 14	5 5 4 4 3 2	8	4 8 0	9	4 0 0	10	3 8 0	11	3 0 0	12	2 8 0
5 8 14	5 5 3	9	4 0 0	10	3 8 0	11	3 0 0	12	2 8 0	13	2 0 0

Abstract of Dry rates.

Classification.		First group.		Second group.		Remarks.
Class.	Sort.	Taram.	Rate per acre.	Taram.	Rate per acre.	
			RS. A. P.		RS. A. P.	
1	1	1	5 0 0	..	..	First group only.
1	2					
2	1	2	4 0 0	..	..	
1	3					
2	2	3	3 0 0	4	2 8 0	
3	1					
1	4	4	2 8 0	5	2 0 0	
2	3					
3	2					
4	1					
1	5	5	2 0 0	6	1 8 0	
2	4					
3	3					
4	2					
7	1					
2	5	6	1 8 0	7	1 4 0	
3	4					
4	3					
7	2					
5	1					
8	1					
12	1					
3	5	7	1 4 0	8	1 0 0	
4	4					
7	3					
5	2					
8	2					
12	2					
13	1					
4	5	8	1 0 0	9	0 12 0	
7	4					
5	3					
8	3					
12	3					
13	2					
14	1					
7	5	9	0 12 0	10	0 8 0	
5	4					
8	4					
13	3					
14	2					
5	5	10	0 8 0	11	0 4 0	
8	5					
14	3					

111. It will be seen that I propose 13 wet rates ranging from Rs. 12 an acre down to Rs. 2, and 11 dry rates from Rs. 5 down to 4 annas an acre. The revenue rates now in force are extremely numerous, there being about 920 wet rates varying from Rs. 13-7-0 an acre in Tanjore taluk down to as little as As. 8-2 in Patukóta taluk, and 770 dry rates ranging from Rs. 10-1-5 an acre in Negapatam taluk to As. 1-11 in Patukóta taluk, in addition to which there are about 750 rates for garden land. This is partly accounted for by the fact of a different commutation price having been fixed for each village, resulting in a different set of rates in almost every village. In one village with 5 varieties of soil, the commutation price for paddy would be 7 annas 8 pies per kallam, while in the adjoining village, with precisely similar soils, the price would be 7 annas 9 pies per kallam, and thus there would be 10 rates with one pie difference between each.

112. *Financial results.*—The following abstracts show the financial results of the application of the money rates to the classification of the dry and wet lands in the three taluks of Tanjore, Kumbakónam and Shiyáli:—

Financial results.

Taluks.	Dry or Wet.	Group or Class.	As per Revenue.			As per Settlement.			Difference.			
			Extent.	Assessment.	Average.	Extent.	Assessment.	Average.	Extent.		Assessment.	
									Area columns 4 and 7.	Per-centage.	Columns 5 and 8.	Per-centage.
1	2	3	4	5	6	7	8	9	10	11	12	13
			ACRES.	RS. A. P.	RS. A. P.	ACRES.	RS. A. P.	RS. A. P.	ACRES.		RS. A. P.	
Kumbakónam.	Dry	1st group ..	25,327·68	50,113 1 7	1 15 8	25,159·44	73,005 8 0	2 14 5	— 168·24	— 1	+ 22,892 6 0	+ 46
	Wet ..	1st class .. .. 2nd do.	99,648· 1 12,948· 6	6,01,495 7 11 81,959 13 10	6 0 7 6 5 3	100,922·90 13,183·11	8,86,210 11 0 1,10,824 6 0	8 12 6 8 6 6	+ 1,274·89 + 235· 5	+ 1 + 2	+ 2,84,715 3 0 + 28,864 8 0	+ 47 + 35
		Total, Wet ..	112,596 ·7	6,83,455 5 9	6 1 1	114,106· 1	9,97,035 1 0	8 11 10	+ 1,509·94	+ 1	+ 3,13,579 11 0	+ 46
		Grand Total ..	137,923·75	7,33,568 7 4	..	139,265·45	10,70,040 9 0	..	+ 1,341·70	+ 1	+ 3,36,472 2 0	+ 46
Shiyáli ..	Dry .. .. Wet	1st group .. 2nd class ..	15,980·64 55,278·88	18,807 10 6 2,50,825 2 11	1 2 10 4 8 7	15,540·93 54,434·11	20,920 3 0 3,08,263 5 0	1 5 6 5 10 7	— 439·71 — 844·77	— 3 — 2	+ 2,112 8 0 + 57,438 2 0	+ 11 + 23
		Total, Dry and Wet.	71,259·52	2,69,632 13 5	..	69,975· 4	3,29,183 8 0	..	— 1,284·48	— 2	+ 59,550 11 9	+ 22
Tanjore ..	Dry ..	1st group .. 2nd do. ..	25,630·14 80,652·73	34,716 14 5 91,599 11 3	1 5 8 1 2 2	26,208·47 87,423· 3	41,648 6 0 89,400 9 0	1 9 5 1 0 4	+ 578·33 + 6,770·30	+ 2 + 8	+ 6,931 8 0 — 2,199 2 0	+ 20 — 2
		Total, Dry ..	106,282·87	1,26,316 9 8	1 3 0	113,631·50	1,31,048 15 0	1 2 5	+ 7,348·63	+ 7	+ 4,732 5 0	+ 4
	Wet ..	1st class .. .. 2nd do. .. .. 3rd do. .. .. 4th do. .. .. 5th do.	63,144·74 2,064·56 5,313·42 8,359·11 2,127·77	3,57,204 4 5 7,868 2 7 16,885 2 4 21,729 10 11 4,931 10 11	5 10 6 3 12 11 3 2 10 2 9 7 2 5 1	65,360·83 2,185·55 5,763·40 9,092·48 2,323·29	5,15,867 0 0 11,901 4 0 26,219 12 0 34,544 2 0 7,641 1 0	7 14 3 5 7 1 4 8 10 3 12 9 3 4 8	+ 2,216· 9 + 120·99 + 449 98 + 733·37 + 195·52	+ 4 + 6 + 8 + 9 + 9	+ 1,58,662 12 0 + 4,033 1 0 + 9,334 10 0 + 12,814 7 0 + 2,709 6 0	+ 44 + 51 + 55 + 59 + 55
		Total, Wet ..	81,009·60	4,08,618 15 2	5 0 8	84,725·55	5,96,173 3 0	7 0 7	+ 3,715·95	+ 5	+ 1,87,554 4 0	+ 46
		Grand Total ..	187,292·47	5,34,935 8 10	..	198,357· 5	7,27,222 2 0	..	+ 11,064·58	+ 6	+ 1,92,286 9 0	+ 36
Total of the 3 taluks.	Dry ..	1st group .. 2nd do. ..	66,938·46 80,652·73	1,03,637 10 6 91,599 11 3	1 8 9 1 2 2	66,908·84 87,423· 3	1,35,574 1 0 89,400 9 0	2 0 5 1 0 4	— 29·62 + 6,770·30	.. + 8	+ 31,936 6 0 — 2,199 2 0	+ 31 — 2
		Total, Dry ..	147,591·19	1,95,237 5 9	1 5 2	154,331·87	2,24,974 10 0	1 7 4	+ 6,740·68	+ 5	+ 29,737 4 0	+ 15
	Wet ..	1st class .. .. 2nd do. .. .. 3rd do. .. .. 4th do. .. .. 5th do.	162,792·75 70,291·50 5,313·42 8,359·11 2,127·77	9,58,699 12 4 3,40,653 3 4 16,885 2 4 21,729 10 11 4,931 10 11	5 14 3 4 13 6 3 2 10 2 9 7 2 5 1	166,283·73 69,802·77 5,763·40 9,092·48 2,323·29	14,02,077 11 0 4,30,988 15 0 26,219 12 0 34,544 2 0 7,641 1 0	8 6 11 6 2 10 4 8 10 3 12 9 3 4 8	+ 3,490·98 — 488·73 + 449·98 + 733·37 + 195·52	+ 2 — 1 + 8 + 9 + 9	+ 4,43,377 15 0 + 90,335 12 0 + 9,334 10 0 + 12,814 7 0 + 2,709 6 0	+ 46 + 27 + 55 + 59 + 55
		Total, Wet ..	248,884·55	13,42,899 7 10	5 6 4	253,265·67	19,01,471 9 0	7 8 1	+ 4,381·12	+ 2	+ 5,58,572 1 0	+ 42
		Grand Total ..	396,475·74	15,38,136 13 7	..	407,597·54	21,26,446 3 0	..	+ 11,121·80	+ 3	+ 5,88,309 5 0	+ 38

Money rates.

Dry or Wet.	Rate.	Occupied.										
		As per proposed settlement.			As per jamabandi of fasli 1298.			Difference.				
		Extent.	Percentage.	Assessment.	Revenue average.	Extent.	Assessment.	Extent, columns 3 and 7.	Percentage.	Assessment, columns 5 and 8.	Percentage
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACRES.		RS. A. P.	RS. A. P.	ACRES.	RS. A. P.	ACRES.		RS. A. P.	
Dry	5 0 0	1,569·37	1	7,846 13 0	2 4 6	1,570·70	3,583 10 9	− 1·33	..	+ 4,263 2 0	+ 119
	4 0 0	2,539·71	2	10,158 13 0	2 0 3	2,582·27	5,199 9 1	− 42·56	− 2	+ 4,959 4 0	+ 95
	3 0 0	13,384·42	9	40,153 6 0	2 1 5	13,495·15	28,217 15 3	− 110·73	− 1	+ 11,935 7 0	+ 42
	2 8 0	8,478·13	5	21,195 6 0	1 12 0	8,562·11	14,989 1 8	− 83·98	− 1	+ 6,206 4 0	+ 41
	2 0 0	7,230·36	5	14,460 12 0	1 8 11	7,326·48	11,410 4 11	− 96·12	− 1	+ 3,050 7 0	+ 27
	1 8 0	17,082·87	11	25,624 4 0	1 7 6	16,729·88	24,549 1 2	+ 352·99	+ 2	+ 1,075 3 0	+ 4
	1 4 0	37,530·63	24	46,913 2 0	1 4 6	35,813·75	45,816 7 8	+ 1,716·88	+ 5	+ 1,096 10 0	+ 2
	1 0 0	40,229·23	26	40,229 3 0	1 0 8	37,428·48	39,028 12 7	+ 2,800·75	+ 8	+ 1,200 7 0	+ 3
	0 12 0	21,511·32	14	16,133 8 0	0 15 3	19,708·23	18,725 4 6	+ 1,803·9	+ 9	− 2,591 13 0	− 14
	0 8 0	4,261·42	3	2,130 13 0	0 13 9	3,904·69	3,363 13 7	+ 356·73	+ 9	− 1,233 1 0	− 37
	0 4 0	514·41	..	128 10 0	0 12 1	469·45	353 4 7	+ 44·96	+ 10	− 224 11 0	− 64
Total ..	1 7 4	154,331·87	100	2,24,974 10 0	1 5 2	147,591·19	1,95,237 5 9	+ 6,740·68	+ 5	+ 29,737 4 0	+ 15
Wet	12 0 0	2,948·14	1	35,377 11 0	6 1 2	2,972·34	18,053 15 5	− 24·20	− 1	+ 17,323 12 0	+ 96
	10 0 0	50,700·21	20	5,07,002 1 0	6 8 6	49,858·21	3,25,508 9 3	+ 842·0	+ 2	+ 1,81,493 8 0	+ 56
	9 0 0	43,155·87	17	3,88,402 14 0	6 5 3	42,235·14	2,67,288 5 8	+ 920·73	+ 2	+ 1,21,114 8 0	+ 45
	8 0 0	31,899·62	13	2,55,197 0 0	5 13 9	31,204·57	1,80,951 7 3	+ 695·5	+ 2	+ 74,245 9 0	+ 41
	7 0 0	41,166·14	16	2,88,163 0 0	5 2 5	40,609·41	2,09,265 4 2	+ 556·73	+ 1	+ 78,897 12 0	+ 38
	6 0 0	36,811·20	15	2,20,867 7 0	4 13 5	36,814·35	1,78,055 10 5	− 3·15	..	+ 42,811 13 0	+ 24
	5 0 0	19,297·85	8	96,489 5 0	4 6 11	19,230·81	85,213 3 0	+ 67·4	..	+ 11,276 2 0	+ 13
	4 8 0	10,781·15	4	48,515 3 0	3 7 11	10,654·96	37,251 0 8	+ 126·19	+ 1	+ 11,264 2 0	+ 30
	4 0 0	9,223·64	4	36,894 9 0	2 14 6	8,689·70	25,241 7 9	+ 533·94	+ 6	+ 11,653 1 0	+ 46
	3 8 0	5,684·91	2	19,897 2 0	2 8 6	5,197·98	13,170 8 9	+ 486·93	+ 9	+ 6,726 9 0	+ 51
	3 0 0	1,373·55	..	4,120 12 0	2 0 11	1,224·70	2,522 3 0	+ 148·85	+ 12	+ 1,598 9 0	+ 63
	2 8 0	195·50	..	488 12 0	1 15 9	165·61	329 10 0	+ 29·89	+ 18	+ 159 2 0	+ 48
	2 0 0	27·89	..	55 13 0	1 12 6	26·77	48 2 6	+ 1·12	+ 4	+ 7 10 0	+ 17
Total ..	7 8 1	253,265·67	100	19,01,471 9 0	5 6 4	248,884·55	13,42,899 7 10	+ 4,381·12	+ 2	+ 5,58,572 1 0	+ 42
Grand Total ..	..	407,597·54	..	21,26,446 3 0	..	396,475·74	15,38,136 13 7	+ 11,121·80	+ 3	+ 5 88,309 5 0	+ 38

113. *Wet increase.*—My proposals result in an increase of Rs. 1,87,584, or 46 per cent. in wet in Tanjore, Rs. 3,13,580 or 46 per cent. in Kumbakónam, and Rs. 57,430 or 23 per cent. in Shiyáli. This very large increase in revenue is not in any way due to exceptionally high rates of assessment—as will be proved by comparison with the settlement rates of some other districts—but it is due to the high average class of the irrigation, and the high average quality of the soil. Tanjore is quite exceptional in these respects, and no other district has similar advantages.

114. For the sake of comparison I will take the district of Madura in which I recently served. In that district there are no less than 4,368 fourth-class tanks, and consequently the average irrigation is about third class. Then again, as in all districts except Tanjore, there is a very large area of inferior land—4—4 and 4—5, 7—3 and 7—4, &c.—which brought the average classification of the soil down to a low figure—about 4—4. But in Tanjore the whole of the irrigation is practically first and second class, and in consequence of the rich alluvial matter annually deposited by this irrigation there is not, and cannot be, any great extent of inferior land.

115. It will be seen, therefore, that there are two reasons why the average rate of assessment in Tanjore must necessarily be far higher than in any other district in the Presidency.

116. I have stated in paragraph 54 that, in consequence of very careful revision, the classification may be taken as perfectly reliable, and the ryots have invariably been given the benefit of any doubtful classification. I may add that I reduced the classification of upwards of 10,000 acres in Kumbakónam talúk from 2—1 to 2—2, not because the classification was incorrect, but because I wished to apply the highest wet rate only to the well-known rich tract of land near Tiruvádi in Tanjore taluk.

117. Taking into consideration the splendid irrigation of this district, the wonderful fertility of the soil, and the very liberal allowances I have made in the landholder's favour, I think that my rates of assessment are fair and just. Rs. 12 per acre was sanctioned for the best lands under the Cauvery in Coimbatore, under the Támbraparni in Tinnevelly and under the Pennér in Cuddapah. In those districts the commutation price of paddy was Rs. 125-8-0, 108 and 126, respectively, while for Tanjore the commutation price is Rs. 128 per garce.

118. During my 19 years' service in the department, I have had settlement experience in the districts of Ganjam, Bellary, Cuddapah, North Arcot, Chingleput and Madura. In my opinion the best soils in those districts are much inferior to the best alluvial soil—2—1—in Tanjore, and the only irrigation that can be compared with the Cauvery is the Tungabhadra in Bellary. Such being the case, the maximum wet rate for Tanjore should be higher than that of any of the above districts, yet a 12-rupee rate is in force in Cuddapah as I have already pointed out. As a 12-rupee rate was sanctioned for Coimbatore, it seems only reasonable that a similar rate should be applied to Tanjore, seeing that both districts are irrigated by the Cauvery and that the best soils must be equally fertile. It must be borne in mind that the 12 and 10 rupee rates have been applied only to the two highest sorts of alluvial soil, and that my maximum rate for the best ordinary land—4·1—is only Rs. 9 per acre. I am not in a position to compare the best lands under the Támbraparni (Tinnevelly) with those in Tanjore, but I may state that, whereas I propose that the assessment for two crops on the 2—1 lands (and they are mostly double—crop) shall be 12 + 6 = 18 rupees, Mr. Puckle's charge for two crops was 12 + 8 = 20 rupees an acre.

119. As regards the adjoining districts of Trichinopoly and South Arcot, no comparison can be made between my rates and those in force in Trichinopoly. This district was settled upwards of 30 years ago and the commutation price taken was extremely low. Mr. Puckle adopted Rs. 7-8-0 an acre as his maximum rate, and reduced the assessment on the Cauvery irrigated lands by Rs. 83,000. These lands are similar in every respect to the alluvial lands in Tanjore, and on the 70,000 acres irrigated by the Cauvery in Trichinopoly the loss of revenue by the present settlement is about Rs. 1,50,000 per annum.

120. The two taluks of South Arcot and Tanjore which border on each other are Chidambaram and Shiyáli, the Coleroon river forming the boundary between the two. The maximum rate in South Arcot is Rs. 9 per acre, while in Shiyáli my highest rate

is Rs. 8; and even in Máyavaram taluk, which is west of Shiyáli and much more fertile, the maximum rate will be only Rs. 9—2—2 soil, second group. Moreover, in Shiyáli I have placed only 684 acres under the 8-rupee rate, and so 7 rupees is virtually the highest rate in that taluk. This must be considered very moderate when it is remembered that, while all the irrigation has been placed in the second group, some portion of it is fully equal to the first group, and that the south-western portion of the taluk might well have been classified as alluvial.

121. I trust I have succeeded in justifying a maximum rate of Rs. 12 per acre, but at the same time I beg to point out that, out of upwards of 1,000,000 acres of wet lands in the district, I have assessed only 2,948 acres at this rate. Of this area, 1,639 acres form part of the exceptionally fertile tract of land near Tiruvádi in Tanjore, already referred to, and the remaining 1,309 acres are scattered fields situated in the midst of 2—1 blocks of dry land in the Kumbakónam taluk. It will be seen, therefore, that Rs. 10 per acre is virtually the highest wet rate in the district.

122. A comparison between the average assessment levied on private lands and the average settlement assessment of adjoining lands affords additional proof that my rates are moderate and fair. The figures given below show that the rates of assessment both in the Mocassa, or Palace Estate—villages in Tanjore taluk, and the private lands in Shiyáli taluk, under the management of the Court of Wards, are far higher than the settlement rates on the adjoining Government lands:—

—	Average rate per acre.	Average Settlement rate in adjoining Government villages.	Remarks.
Palace Estate villages, Tanjore taluk.	RS. A. P.	RS. A. P.	
1. Kargudi ..	12 0 0	9 7 9	Average of 5 Government villages.
2. Tiruvaidaigudi	13 2 0	8 12 11	" 4 " "
3. Arasúr	11 9 4	8 11 6	" 2 " "
4. Nadúr	12 5 4	8 15 8	" 3 " "
5. Kulamangalam	12 7 8	7 3 5	" 3 " "
6 Karungalúr	7 9 7	7 4 7	" 2 " "
7. Velúr	8 8 7	6 12 8	" 4 " "
8. Gudalúr tottam	12 7 3	7 3 2	" 1 " "
Private lands, Shiyali taluk.			
1. Idamanel	8 4 8	5 8 4	Average of 6 Government villages.
2. Tirukarugavúr	8 12 6	5 12 8	" 5 " "
3. Palayapalayam	6 12 2	5 2 2	" 5 " "
4. Tirunagari	6 0 6	5 0 11	" 6 " "
5. Pannaikatagaram (hamlet of Madanam).	10 12 2	5 8 4	" 6 " "

123. It will be seen that in four Palace Estate villages the average rate of assessment is higher than my maximum rate, and that in 3 villages under the management of the Court of Wards, in Shiyáli, the average rate of assessment is higher than my maximum rate for that taluk. Moreover, the present maximum rate in the Government villages near Tiruvádi is as high as Rs. 13-7-0 per acre, and there is a considerable area of land assessed as high as 10 rupees per acre, which, as I have already pointed out, is virtually my highest rate.

124. I have stated in paragraph 53 that I reduced the classification of a large area in Kumbakónam taluk from 2—1 to 2—2 as I wished to apply the maximum rate of assessment to Tanjore taluk only. But I had also another object in view in making this reduction, and that was to have a different maximum rate for each of the taluks of Tanjore, Kumbakónam, Máyavaram and Shiyáli. Should my proposals meet with approval, the highest rates in each of those taluks will be—

	RS.	
Tanjore	12	... 2—1 soil, 1st group irrigation.
Kumbakónam	10	... 2—2 " " "
Máyavaram	9	... 2—2 " 2nd group "
Shiyáli	8	... 4—1 " " "

Such a scale of rates seems reasonable and proper as the lands are less valuable in the east than in the west.

125. *Dry increase.*—My dry rates also result in a large increase in revenue, and this is due entirely to the very low rates now prevailing. The increase is confined to the lands within the delta, and on the poor lands in the South Tanjore taluk (and in Patukóta taluk) there is a decrease by settlement. This is as it should be, for the tract of country to the south of the delta is miserably poor and the dry lands are unquestionably over-assessed. In some villages the average assessment per acre is over Rs. 2, while on far superior soils in the delta the average is below 1 rupee per acre.

126. I do not think that my rates can be considered too high when it is remembered that the cultivation expenses I have allowed are higher than in any other district, that the grain outturns are far lower than they need be, and that the annual rainfall of 45 inches is—excluding the West Coast—the highest but one in the Presidency, that of the adjoining districts of South Arcot, Trichinopoly and Madura being 44, 34 and 31 inches, respectively. The 5 and 4 rupee rates are applicable only to the exceptionally rich lands in Tanjore, Kumbakónam, Nannilam and Máyavaram taluks. A 5-rupee rate was sanctioned for exceptional lands in the districts of Godávari, Nellore, Cuddapah, Salem and Tinnevelly. My maximum dry rate for the best ordinary dry land—3—1—is Rs. 3, while a higher rate for the same soil was sanctioned for Godávari, Nellore, Cuddapah and South Arcot.

127. It should be borne in mind too, that for the delta a much higher commutation price might be taken. The standard crops and prices are: varagu 80 rupees per garce, cumbu 140, and raggy 139, with an average of 120 rupees per garce. But the cultivation of varagu is confined to the poor country in the south, and the crops raised in the delta are cumbu and raggy and the far more profitable crops of cholum, ground-nut, vegetables and rain-fed paddy, while on the alluvial soils the crops are plantains, tobacco and bamboos. It will be readily understood from this that, were separate proposals to be made for the delta, the rates would be higher than those I now submit for approval.

128. *Garden lands.*—These lands, which hereafter will be registered and assessed as ordinary dry or wet lands, have been included under the head of wet in the Financial results statements. There are 19,000 acres of garden land in the three taluks, of which 15,000 acres being unirrigated will be transferred to dry, entailing a loss of revenue of Rs. 87,000. On the other hand, the transfers from dry to wet and *vice versâ* of ordinary lands will result in a gain of Rs. 54,000. The net loss, therefore, which has to be deducted from the proposed increase in revenue by settlement is Rs. 33,000, of which Rs. 30,000 is in Kumbakónam taluk.

129. *Water-rate.*—The charge for raising a wet crop on dry land is exceptionally low in this district, being at a uniform rate of Rs. 1-14-3 per acre. Hereafter, in accordance with the Standing Orders of the Board of Revenue, the water-rate will be Rs. 4 an acre under 1st and 2nd class irrigation, and Rs. 3 under 3rd, 4th and 5th class irrigation.

130. *Double-crop cultivation.*—The area of permanent double-crop land is 8,000 acres in Tanjore taluk, 2,500 in Kumbakónam, and 200 in Shiyáli. The present double-crop assessment on this area of 10,700 acres is Rs. 37,000 and the settlement charge will be Rs. 47,000. In addition to this, there is a large area of single-crop land that is cultivated with two crops for which faslijasti is levied. I do not propose to register any land as permanent double crop, but will leave it to the Revenue Department to levy half the 1st crop charge when two crops are raised. With the exception of a few villages along the Cauvery and Kodamurti, between Tiruvádi and Kumbakónam, double-crop cultivation is not confined to any portion of a village, nor are the same fields cultivated with two crops every year. I do not, moreover, propose that landholders should be permitted to compound for 2nd crop in this district, for, though strongly in favour of the system in other districts, I do not think it suitable to Tanjore.

131. "*Lineparivathena*" *villages.*—These villages formerly appertained to the Palace estate, but, being at some distance from the palace, they were exchanged by the late Rajah for Government villages in the immediate vicinity of Tanjore. The Government possesses proprietary rights in these villages, and the lands are let on short leases. It would be advisable to grant pattas for these lands during the present

settlement in lieu of the present muchilikas or agreements, and I request that the Collector may be authorized to dispose of the lands by auction. There are 1,34[illegible] acres of wet land, 760 of dry, and 201 of garden land, and a considerable sum of money should be realized by the sale thereof.

132. *Incidence of assessment.*—The following abstract shows the wet and dry average assessment per acre for each taluk, the averages under each of the four main series of soils, and the percentage of increase in assessment by settlement on each soil :—

Taluks.	Alluvial.			Regar.		
	Average per acre.		Percentage of increase in assessment by Settlement.	Average per acre.		Percentage of increase in assessment by Settlement.
	Revenue.	Settlement.		Revenue.	Settlement.	
1	2	3	4	5	6	7
Wet.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	
Tanjore (delta)	6 3 4	9 4 3	+ 53	5 3 6	6 12 10	+ 35
Do. (none, delta)	..	..	..	3 9 6	5 10 10	+ 80
Kumbakónam	6 5 5	9 4 2	+ 48	5 0 7	6 11 4	+ 35
Shiyáli	..	..	..	4 12 7	5 15 8	+ 23
Dry.						
Tanjore (delta)	1 12 1	2 9 1	+ 46	1 5 9	1 8 3	+ 14
Do. (none, delta)	..	..	..	1 6 4	1 2 11	− 8
Kumbakónam	2 0 10	2 15 11	+ 45	1 4 1	2 0 0	+ 58
Shiyáli	..	..	..	1 3 8	1 9 8	+ 26

Taluks.	Red ferruginous.			Arenaceous.			Total.	
	Average per acre.		Percentage of increase in assessment by Settlement.	Average per acre.		Percentage of increase in assessment by Settlement.	Average per acre.	
	Revenue.	Settlement.		Revenue.	Settlement.		Revenue.	Settlement.
	8	9	10	11	12	13	14	15
Wet.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
Tanjore (delta) ..	3 7 9	4 14 8	+ 50	..	..	..	5 8 10	7 11 6
Do. (none, delta)	2 10 11	4 0 4	+ 64	..	..	..	2 10 11	4 0 5
Kumbakónam	..	..	..	..	..	..	6 1 1	8 11 10
Shiyáli	..	..	..	3 12 6	4 11 4	+ 22	4 8 7	5 10 7
Dry.								
Tanjore (delta) ..	1 2 11	1 4 5	+ 13	..	..	..	1 5 8	1 9 5
Do. (none, delta)	1 2 2	1 0 4	− 2	..	..	..	1 2 2	1 0 4
Kumbakónam	..	..	..	..	..	..	1 15 6	2 14 5
Shiyáli	..	..	..	1 1 5	0 14 10	− 16	1 2 10	1 5 6

133. For many years the Government declined to sanction a settlement of the Tanjore district, and in G.O., No. 795, dated 31st October 1882, it is stated—paragraph 9—that "a re-settlement of the district would probably result in an immediate, and possibly a considerable, increase in revenue; but it is doubtful whether the increase would prove otherwise than temporary, for it is only on the poorer soils that the existing rates of assessment can be raised, those on the richer lands being already high enough." The foregoing statement, however, shows that the fears of Government have not been realized, and that, on the contrary, the increase in assessment is far greater on the most fertile (alluvial) soil than it is on the most unproductive (arenaceous). The average wet rate of Rs. 8-11-10 per acre in the Kumbakónam taluk is high, but that it is fair and just I have no doubt whatever. It must be borne in mind that the whole taluk, with the exception of a few villages, has been placed in the first group irrigation, and that the alluvial soils are necessarily of a high average quality. The lower rate of Rs. 7-11-6 per acre in Tanjore taluk (delta) is due to the smaller percentage of alluvial soil.

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134. *Sale value of lands.*—The subjoined statement of land sales during the four years ending 1888 was obtained from the District Registrar's office, Tanjore :—

Taluks.	Wet lands per acre.				Dry lands per acre.			
	Number of sales.	Average price.	Highest price.	Lowest price.	Number of sales.	Average price.	Highest price.	Lowest price.
1	2	3	4	5	6	7	8	9
		RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
Tanjore (delta) ..	1,578	432 7 7	2,262 8 0	15 2 0	600	222 9 2	1,904 12 0	2 2 0
Kumbakónam ..	1,180	312 3 3	1,000 0 0	24 12 0	332	281 6 4	904 12 0	44 9 0
Shiyáli	666	170 11 5	882 5 0	23 4 0	185	139 6 10	1,566 10 0	11 2 0

135. The average price per acre realized on a number of sales is a very fair test of the profits derived from agriculture, but neither the highest nor lowest prices are of any consequence as both are due to exceptional causes, and do not represent the intrinsic value of the soil. It will be seen that the average value of an acre of wet land is Rs. 432 in Tanjore taluk, Rs. 312 in Kumbakónam, and Rs. 170 in Shiyáli; and allowing 4 per cent. as the interest obtained from money invested in land, the net income must be Rs. 17 an acre in Tanjore taluk, Rs. 12 in Kumbakónam, and Rs. 7 in Shiyáli. Now, the Government demand should be identical with the net income of the landholder, and therefore the average rates of assessment should be Rs. 17, Rs. 12 and Rs. 7 in the three taluks respectively. But my average rates are only Rs. 7-11-6, 8-11-10 and 5-10-7 respectively, and this goes far towards proving—what I have no doubt whatever is the case—that my rates represent only one-third of the net profits instead of half. As regards dry land the profits are presumed to be Rs. 9, 11 and 6 in the three taluks, whereas my average rates are only Rs. 1-9-5, 2-14-5 and 1-5-6 respectively.

136. In the adjoining district of South Arcot the average sale value of wet land is below that of Shiyáli in all taluks, except Cuddalore, where it is Rs. 182 per area, and Vriddháchalam where it is Rs. 204. I may add that the ordinary price paid for an acre of the best land in Kumbakónam taluk is Rs. 1,000, while it is somewhat higher for the extremely fertile land near Tiruvádi in Tanjore taluk.

137. *Increments.*—The mirasidars will not be called upon to pay the heavy increase in assessment the first year, but the full amount of increase will, with the approval of Government, be imposed gradually by annual increments extending over four years when the increase is between 25 and 50 per cent. and over eight years when it is above 50 per cent.

138. *Probable increase of revenue on the whole district.*—In the subjoined statement I give an estimate of the probable increase in revenue for the whole district, should my proposals meet with approval. In the six taluks not included in this report I have apportioned the lands under the four main series of classification. From inquiries and personal inspection, and from experience in the other three taluks, I believe that this apportionment will be found fairly accurate. In the West there is not so much dry land as in the East where the irrigation is less abundant, and to this is due the difference in the percentage of dry and wet land under the four classes of soils. It will be seen that in almost all cases the rates I have applied are somewhat lower than for the lands similarly situated in the three taluks under report.

Statement showing the probable increase by Settlement in the Tanjore district—*cont.*

Name of taluk.	Dry or Wet.	As per Settlement.														
		Alluvial series.				Regar series.				Ferruginous series.				Arenaceous series.	
		Rate per acre.	Extent.	Per-centage.	Assessment.	Rate per acre.	Extent.	Per-centage.	Assessment.	Rate per acre.	Extent.	Per-centage.	Assessment.	Rate per acre.	Extent.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		RS. A. P.	ACRES.		RS.	RS. A. P.	ACRES.		RS.	RS. A. P.	ACRES.		RS.	RS. A. P.	ACRES.
6. *Patukóta* ..	Dry ..	..	..	..	..	..	..	..	..	0 14 0	18,491	60	16,180	0 12 0	12,328
	Wet ..	..	..	..	..	..	..	..	..	3 14 0	15,394	60	59,652	3 6 0	10,263
	Total ..	..	..	..	..	..	..	..	..	..	33,885	60	75,832	..	22,591
Total of the six taluks.	Dry ..	..	14,694	10	40,409	..	53,658	39	93,902	..	31,287	23	32,175	..	38,214
	Wet ..	..	166,040	31	14,26,721	..	270,471	50	15,95,930	..	37,572	6	1,81,631	..	68,234
	Total ..	..	180,734	27	14,67,130	..	324,129	47	16,89,832	..	68,859	10	2,13,806	..	106,448
Add.															
7. Kumbakónam.	Dry ..	2 15 11	22,804	91	68,245	2 0 0	2,355	9	4,760	..	..	..	..	..	..
	Wet ..	9 4 2	90,684	79	8,39,961	6 11 4	23,422	21	1,57,074	..	..	..	..	..	..
	Total ..	..	113,488	82	9,08,206	..	25,777	18	1,61,834	..	..	..	..	..	..
8. Tanjore ..	Dry ..	2 9 1	4,066	4	10,438	1 7 11	13,028	12	19,505	1 0 9	96,538	84	1,01,106	..	..
	Wet ..	9 4 3	28,174	33	2,60,985	6 13 9	37,824	45	2,57,143	4 2 8	18,728	22	78,045	..	..
	Total ..	..	32,240	16	2,71,423	..	50,852	26	2,76,648	..	115,266	58	1,79,151	..	..
9. *Shiyáli* ..	Dry ..	..	..	..	..	1 9 8	9,634	62	15,438	..	..	..	..	0 14 10	5,907
	Wet ..	..	..	..	..	5 15 8	40,892	75	2,44,496	..	..	..	..	4 11 4	13,542
	Total ..	..	..	..	..	..	50,526	74	2,59,934	..	..	..	..	..	19,449
Total of the three taluks.	Dry ..	..	26,870	17	78,683	..	25,017	16	39,703	..	96,538	63	1,01,106	..	5,927
	Wet ..	..	118,858	48	11,00,946	..	102,138	40	6,58,713	..	18,728	7	78,045	..	13,542
	Total ..	..	145,728	36	11,79,629	..	127,155	31	6,98,416	..	115,266	28	1,79,151	..	19,449
Total of the nine taluks.	Dry ..	..	41,564	14	1,19,092	..	78,675	27	1,33,605	..	127,825	44	1,33,281	..	44,121
	Wet ..	..	284,898	36	25,27,667	..	372,609	47	22,54,643	..	56,300	7	2,59,676	..	81,776
	Total ..	..	326,462	30	26,46,759	..	451,284	41	23,88,248	..	184,125	17	3,92,957	..	125,897

Statement showing the probable increase by Settlement in the Tanjore district—*cont.*

Name of taluk.	Dry or Wet.	As per Settlement—*cont.*						As per Revenue.			Difference between columns 21 and 24.	Percentage.	Remarks.
		Arenaceous series—*cont.*		Total.									
		Per-centage.	Assess-ment.	Extent.	Per-centage.	Assess-ment.	Average.	Extent.	Assess-ment.	Average.			
1	2	17	18	19	20	21	22	23	24	25	26	27	28
			RS.	ACRES.		RS	RS. A. P.	ACRES.	RS.	RS A. P.	RS.		
6. Patukóta ..	Dry ..	40	9,246	30,819	100	25,426	0 13 2	30,819	26,126	0 13 7	— 700	— 5	In dry, an average of 14 annas for Ferruginous against Rs. 1-0-4 in South Tanjore and an average of 12 annas for Arenaceous against 14 annas in South Tanjore.
	Wet ..	40	34,638	25,657	100	94,290	3 10 10	25,657	81,098	3 2 7	+ 13,192	+ 16	In wet, an average of Rs. 3-14-0 for Ferruginous against same in South Tanjore and an average of Rs 3-6-0 for Arenaceous (all other Arenaceous averages are in delta).
	Total ..	40	43,884	56,476	100	1,19,716	..	56,476	1,07,224	..	+ 12,492	+ 12	
Total of the six taluks.	Dry ..	28	31,896	137,853	100	1,98,382	1 7 0	137,853	1,44,744	1 0 9	+ 53,638	+ 37	In dry, all the lands are in the 1st group except Patukóta 2nd group.
	Wet ..	13	2,91,885	542,317	100	34,96,167	6 7 2	542,317	24,24,015	4 7 6	+10,72,152	+ 44	In wet, almost the whole of Nannilam will be 1st group. In Máyavaram, Negapatam, Tiruturaipúndi and Mannárgudi the irrigation is all 2nd group. In Patukóta the irrigation is 3rd, 4th and 5th groups.
	Total ..	16	3,23,781	680,170	100	36,94,549	..	680,170	25,68,759	..	+11,25,790	+ 44	Nannilam is well known to be one of the best irrigated and consequently most fertile taluks in the district. The map will show that the rivers run due east—the natural fall of the country—and therefore draw a better supply of water than in most other taluks.
Add.													
7. Kumbakónam.	Dry ..	..	..	25,159	100	73,005	2 14 5	25,328	50,113	1 15 8	+ 22,892	+ 46	
	Wet ..	..	..	114,106	100	9,97,035	8 11 10	112,596	6,83,465	6 1 1	+ 3,13,580	+ 46	
	Total ..	..	..	139,265	100	10,70,040	..	137,924	7,33,568	..	+ 3,36,472	+ 46	
8. Tanjore ..	Dry ..	..	..	113,632	100	1,31,049	1 2 5	106,283	1,26,317	1 3 0	+ 4,732	+ 4	
	Wet ..	..	..	84,726	100	5,96,173	7 0 7	81,009	4,08,619	5 0 8	+ 1,87,554	+ 46	
	Total ..	..	..	198,358	100	7,27,222	..	187,292	5,34,936	..	+ 1,92,286	+ 36	
9. Shiyáli ..	Dry ..	38	5,482	15,541	100	20,920	1 5 6	15,981	18,808	1 12 10	+ 2,112	+ 11	
	Wet ..	25	63,767	54,434	100	3,08,263	5 10 7	55,279	2,50,825	4 8 7	+ 57,438	+ 23	
	Total ..	28	69,249	69,975	100	3,29,183	..	71,260	2,69,633	..	+ 59,550	+ 22	
Total of the three taluks.	Dry ..	4	5,482	154,332	100	2,24,974	1 7 4	147,592	1,95,238	1 5 2	+ 29,736	+ 15	
	Wet ..	5	63,767	253,266	100	19,01,471	7 8 1	248,884	13,42,899	5 6 4	+ 5,58,572	+ 42	
	Total ..	5	69,249	407,598	100	21,26,445	..	396,476	15,38,137	..	+ 5,88,308	+ 38	
Total of the nine taluks.	Dry ..	15	37,378	292,185	100	4,23,356	1 7 2	285,445	3,39,982	1 3 1	+ 83,374	+ 25	
	Wet ..	10	3,55,652	795,583	100	53,97,638	6 12 7	792,201	37,66,914	4 12 1	+16,30,724	+ 43	
	Total ..	12	3,93,030	1,087,768	100	58,20,994	..	1,077,646	41,06,896	..	+17,14,098	+ 42	

139. To the increase of Rs. 17,14,098 shown above must be added the enhanced charge for double crop cultivation. The Revenue accounts show that about one-tenth of the wet land—say, 80,000 acres—is cultivated with two crops. There is an increase of Rs. 2 per acre for a single crop, and for second crop, therefore, the additional charge will be one rupee per acre, or Rs. 80,000 for the whole district. This sum added to Rs. 17,14 098 brings the total increase to Rs. 17,94,098, or in round figures Rs. 18,00,000.

140. The following abstract shows the Settlement average rates for dry and wet as compared with the rates at present in force:—

Taluks.	Dry.		Wet.	
	As per Revenue.	As per Settlement.	As per Revenue.	As per Settlement.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Kumbakónam	1 15 8	2 14 5	6 1 1	8 11 10
2. Nannilam	1 9 5	2 6 5	5 5 1	8 6 0
3. Tanjore	1 3 0	1 2 5	5 0 8	7 0 7
4. Máyavaram	1 3 2	1 12 7	4 12 9	7 0 8
5. Mannárgudi	1 1 1	1 8 10	4 3 0	5 13 11
6. Negapatam	1 1 9	1 6 5	4 11 6	5 11 0
7. Shiyáli	1 2 10	1 5 6	4 8 7	5 10 7
8. Tiruturaipóndi	0 14 3	1 5 0	3 5 8	5 1 6
9. Patukóta	0 13 7	0 13 2	3 2 7	3 10 10
Total ..	1 3 1	1 7 2	4 12 1	6 12 7

141. An increase of Rs. 18,00,000, or 43 per cent., over the present revenue is unquestionably very heavy, and I admit that though my statistics prove my case, it is in a very great measure due to my 18 years' experience in other districts that I am in a position to recommend such a heavy increase with the most perfect confidence. For it comes to this, that if my rates for Tanjore are not fair and equitable, then in my opinion the Settlement rates sanctioned and now in force in the districts of Ganjam, Bellary, Cuddapah, North Arcot, Chingleput and Madura are too high, and are unfair to the landholders. Not only am I absolutely certain of the justness of my proposals, but I can assure the Board that had I found the revenue of the district to be what I propose it shall be in future, I should have had no hesitation in proposing a further increase of at least Rs. 10,00,000, and even then the State would be taking less than half the net profits. On the expiration of the 30 years' settlements in districts that have been settled by this department, the lands will not, I believe, be reclassified, but the commutation price of grain will form the basis of any modifications of the rates. Now, in the settlements of Mr. Kindersley and Mr. Ramayengar the commutation price for paddy was 8 annas per kallam (actually 0-7-8$\frac{3}{8}$, *vide* pages 627 and 628 of the Manual), while my commutation price is one rupee per kallam—the actual selling price being far higher. If, then, my commutation price be applied to the valuation of the soils as made by Messrs. Kindersley and Ramayengar—a valuation that was agreed to and approved by the mirasidars themselves—the revenue of the district would by a stroke of the pen be doubled, and raised from Rs. 41,00,000 to Rs. 82,00,000. The average yield per acre in the former settlement was estimated by the mirasidars to be 24 kallams per acre—Manual page 614. This was worth Rs. 12, and of this sum the Government took Rs. 4-12-0, or 40 per cent of the gross produce. A reference to my table of rates will show that I have taken only 27 per cent. of the gross produce, and my rates of assessment are, therefore, far lighter than those fixed by Messrs. Kindersley and Ramayengar.

142. It should be remembered that in consequence of the alluvial deposits brought down by the Cauvery, the lands have not in any way deteriorated, and that, as pointed out by Mr. Venkasami Row (Manual page 386), the cost of cultivation has not increased. That my deductions for cultivation expenses are extremely liberal is proved by the agreements that the mirasidars make with their tenants. The share of the gross produce taken by the mirasidar varies from 67 to 82 per cent.—figures without parallel in other districts—but in the majority of agreements the mirasidar takes 75 per cent. of the gross produce, and meets the cost of manure—applied once in five years—and the periodical levelling of the fields, while the tenant receives 25 per cent. and defrays all the other expenses of cultivation (Manual page 381). Now the average value of paddy per acre is Rs. 28, of which the mirasidar receives Rs. 21 and the tenant 7. But, if the *average* cost of cultivation is as high as Rs. 7 an acre —which is the sum I have allowed—the tenant can derive no profit whatever, and there is no doubt, therefore, that the maximum cost of cultivation is about Rs. 7 an acre and the average about 4, my figures being 14 and 7 respectively. I have stated that the landowner receives Rs. 21 per acre, but allowing him the very liberal sum of Rs. 3 per acre for manuring and levelling his fields, his net profit is Rs. 18 per acre. The State is entitled to half this, or Rs. 9 per acre, but according to my proposals the State will receive only Rs. 7 per acre and the landowner 11.

143. In every one of my proposals—grain outturns of soils, commutation price, deductions for merchants' profits, for vicissitudes of seasons and for cultivation expenses—I have dealt most liberally with the landholder. In other districts the famine years have very properly been excluded from the price lists as such prices were for imported grain. But in Tanjore famine prices represent the value that the landholders received for the crops they raised in those years, and as such exceptional prices are certain to be obtained on an average once in 20 years, they might well have been included in the prices of the last 20 years. Then, again, in consequence of the large number of markets and the great facilities of communication, an allowance of 5 per cent. instead of 10 for the difference between the rural and urban prices would be ample. As regards vicissitudes of seasons, a deduction of 5 per cent. instead of 15 would be sufficient, for "the Cauvery is never known to have totally or to any material extent failed the" (Manual page 44), and the high prices realized more than compensate the ryots for any failing off in the outturn, as an unfavorable season in Tanjore generally means a very bad harvest in other districts. As to the cost of cultivation I have shown that I have allowed almost double the expenses actually incurred.

144. The foregoing remarks justify my stating that no reduction in the grain outturn per acre, will in any way affect my rates of assessment. It would be obviously absurd to estimate the average yield per acre on crop experiments made during the most unfavorable season known for twelve years, and the statements of the mirasidars themselves, and the statistics obtained from the Revenue Department, show that I am fully justified in adding 25 per cent. to the outturns as ascertained by actual experiments. But presuming for the sake of argument that the season of 1889-90 was not an unfavorable one, the average outturn of 886 Madras measures per acre of the best soil is more than sufficient to give me my maximum rate of Rs. 12 per acre, and even as little as 800 Madras measures will suffice. Eight hundred measures =33 kallams, valued at Rs. 37, allowing 5 per cent. instead of 10 for merchants, profits; Rs. 37 —5 per cent. instead of 15 for vicissitudes of season=Rs. 35,—Rs. 10 for cultivation expenses=Rs. 25; half net Rs. 12 per acre. Then again, I will take the average outturn for the district at 480 Madras measures per acre, the maximum being 800. Four hundred and eighty Madras measures = 20 kallams,—or 4 kallams = 100 Madras measures less than the average taken by Messrs. Kindersley and Ramayengar. Twenty kallams=Rs. 22,—5 per cent. for vicissitudes of seasons=Rs. 21, —Rs. 5 for cultivation expenses = Rs. 16; half net Rs. 8 per acre, my average being 7. I again, therefore, express my opinion that the increase in revenue might well be 30 lakhs of rupees instead of 18.

145. It will be seen that for the last twenty years at least the 125,000 mirasidars (with families, 450,000) of Tanjore have been receiving a rental of 30 lakhs of rupees a year more than they were entitled to. It is not my duty to inquire as to how they have spent this enormous sum of 600 lakhs of rupees, or £ 6,000,000 sterling, but one might not unreasonably ask: where are the railways, roads, and bridges constructed by them; where are their schools, colleges, schools for the advancement of technical education, rice mills, weaving establishments, oil mills, improved buildings for their 300,000 (with families, 1,200,000) tenants and laborers, improvements in agriculture, arbitration societies to minimise the present excessive litigation; where is there a single useful institution or industry that will suffer in any way by these

125,000 mirasidars being called upon to pay Rs. 18,00,000 per annum additional land tax? That the district has increased in prosperity during the last twenty years is unquestionable, but can the mirasidars point to any single action on their part that has conduced to this satisfactory state of affairs? No; the prosperous condition of Tanjore is due partly to natural causes,—of which the principal is the never-failing Cauvery irrigation,—but for the most part to the State which, with little more than half the income it was entitled to, has constructed over 1(0 miles of railway, many hundreds—if not thousands—of miles of roads, has spent many lakhs of rupees in improving the irrigation, in addition to building schools, colleges, hospitals and other public buildings, and the people who have benefited most by the liberality of the Government are these 125,000 mirasidars.

146. *Village Service Fund.*—The present deductions on account of this fund amount to Rs. 2,75,563, and the amount to be deducted after the introduction of the settlement will be Rs. 2,34,112—*vide* G.O., No. 615, dated 1st September 1888. I shall submit to the Board, later on, a scheme for the revision of the village establishments.

147. *Economic condition of the lower classes.*—Amongst the appendices will be found the report called for by the Government of India on the condition of the cultivators of Tanjore.

148. I may add, in conclusion, that before Mr. Gibson, the Collector, went on leave last May, I was able to place before him a rough sketch of my proposals. Mr. Gibson, as the Board is aware, is thoroughly acquainted with every portion of the district, and he expressed his opinion that the district was greatly under-assessed, and that there should be a very large increase in revenue by settlement.

APPENDICES.

No.		Particulars.
1.	A.	Statement showing the distribution of soils under each taram or class and sort of the classification table for the three taluks of Kumbakónam, Shiyáli and Tanjore.
2.	A-1.	Statement showing the distribution of soils under each taram or class and sort of the classification table for Kumbakónam.
3.	A-2.	Statement showing the distribution of soils under each taram or class and sort of the classification table for Shiyáli
4.	A-3.	Statement showing the distribution of soils under each taram or class and sort of the classification table for Tanjore (whole taluk).
5.	A-4.	Statement showing the distribution of soils under each taram or class and sort of the classification table for North Tanjore.
6.	A-5.	Statement showing the distribution of soils under each taram or class and sort of the classification table for South Tanjore.
7.	B.	Statement showing the extent and assessment of the three taluks of Kumbakónam, Shiyáli and Tanjore under each of the money rates proposed.
8.	B-1.	Statement showing the extent and assessment of Kumbakónam.
9.	B-2.	Statement showing the extent and assessment of Shiyáli.
10.	B-3.	Statement showing the extent and assessment of Tanjore (whole taluk).
11.	B-4.	Statement showing the extent and assessment of North Tanjore.
12.	B-5.	Statement showing the extent and assessment of South Tanjore.
13.	C.	Statement showing the financial results by settlement under each group in the above three taluks.
14.	D.	Statement showing the particulars of percentages of increase in area and assessment by Settlement as well as the averages by Revenue and Settlement Accounts in the above three taluks.
15.	E.	Report on the condition of the cultivators of Tanjore.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 21st October 1890, Mis. No. 4290.

Abstract.—Forwarding to the Collector of Tanjore, for remarks, Mr. Clerk's scheme report for the settlement of the district.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 24th November 1890, Mis. No. 4710, on letter from the Collector of Tanjore, dated 14th November 1890, No. 809.

Abstract.—Agreeing with the Collector in considering that full information should be furnished to all parties interested as to the data on which the proposed rates of assessment have been based.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 12th January 1891, Mis. No. 216, on letter from the Collector of Tanjore, dated 6th December 1890, No. 884.

Abstract.—Returning, duly modified, Mr. Clerk's memorandum, containing the principles on which the scheme is based, with the remark that discussion should be confined to the question of the justice of the proposed rates as representing the half net, and should not be allowed to glide into a consideration of the propriety of imposing a large increase of assessment on the district as a whole.

Read—also the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement No. III Party, Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 15th December 1890, No. 378-B.

In continuation of my letter to the Board of Revenue, No. 288, dated the 30th September, I have the honour to submit a report on the crop experiments that have recently been made in accordance with the instructions conveyed in the Board's Proceedings, No. 4038 of the 27th September 1890.

2. The "kar," or early crop, harvest only lasted about three weeks, and during that time 219 experiments were made with the following results:—

[Statement.

Classification.		Tanjore by the Deputy Commissioner.									Kumbakonam by the Assistant Commissioner.								
		Good.		Middling.		Indifferent.		Average.		Proposed outturn, 1st group.	Good.		Middling.		Indifferent.		Average.		Proposed outturn, 1st group.
Class.	Sort.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.		Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	1	..	..	..	..	..	..	..	..	..	24	1,244	10	1,033	13	860	47	1,093 1,046	1,000
	2	..	..	..	..	..	..	..	..	..	4	1,135	..	..	..	..	4	1,135 1,135	900
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	1	14	1,365	2	1,144	3	1,056	19	1,288 1,188	1,125	8	1,346	2	1,162	..	..	10	1,309 1,254	1,125
	2	1	1,192	1	1,080	6	913	8	969 1,062	1,000	3	1,141	2	1,036	9	942	14	998 1,040	1,000
	3	..	..	1	960	1	680	2	820 820	900	..	..	..	..	1	990	1	990 990	900
3	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	1	..	..	..	..	..	..	..	..	..	1	1,128	..	..	..	..	1	1,128 1,128	900
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	3	..	..	..	..	..	..	..	..	..	:	..	..	..	..	..	..	..	..
Total ..	..	15	..	4	..	10	..	29	..	..	40	..	14	..	23	..	77	..	..

N.B.—The figures printed in clarendon represent the correct averages.

Classification.		Mayavaram by the Supervisor and Head Classifiers.									Shiyali by the Deputy and Assistant Commissioners, Supervisor and Head Classifiers.								
		Good.		Middling.		Indifferent.		Average.		Proposed outturn, 2nd group.	Good.		Middling.		Indifferent.		Average.		Proposed outturn, 2nd group.
Class.	Sort.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.		Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	Number of kyles.	Average out-turn.	
		21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	8	1,054	3	835	8	689	19	866 859	800	..	..	..	..	..	..	..	..	..
	3	9	956	2	808	15	621	26	751 795	700	..	..	..	..	..	..	..	..	..
	4	..	..	3	677	2	496	5	605 587	600	..	..	..	..	..	..	..	..	..
2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	4	1,228	1	912	1	800	6	1,104 980	900	..	..	..	..	..	..	..	..	..
	3	1	930	3	859	6	719	10	782 836	800	9	1,014	2	748	1	648	12	939 803	700
3	1	..	..	..	..	..	..	..	..	..	2	780	2	644	3	525	7	632 650	600
	2	..	..	..	..	..	..	..	..	..	5	696	..	..	..	..	5	696 696	500
	3	..	..	..	..	..	..	..	..	..	6	1,072	..	..	..	..	6	1,072 1,072	800
4	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	560	1	560 560	700
	2	..	..	..	..	..	..	..	..	..	6	888	1	662	..	..	7	856 775	600
12	1	..	..	..	..	..	..	..	..	..	5	870	2	528	..	..	7	772 699	450
	3	..	..	..	..	..	..	..	..	..	2	948	..	..	..	..	2	948 948	400
13	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	22	..	12	..	32	..	66	..	..	35	..	7	..	5	..	47	..	..

N B.—The figures printed in clarendon represent the correct averages.

3. The foregoing figures show that my proposed outturns are fair and equitable and prove beyond all question that I was fully justified in asserting that the harvest of February 1890 was 25 per cent. below an average one. Of the 219 experiments made, 63 crops gave a larger outturn than the maximum that I propose to adopt of 1,125 Madras measures per acre. Yet the season was a very unfavorable one, as will be seen from the following statement, showing the average monthly readings on the rear gauges of the Cauvery and Vennár regulators for the years 1888, 1889 and 1890:—

Months.	1888.		1889.		1890.		Remarks.
	Cauvery.	Vennár.	Cauvery.	Vennár.	Cauvery.	Vennár.	
	FT. IN.	FT. IN.	FT. IN.	FT. IN.	FT. IN.	FT. IN.	F.S.L. in rear of Cauvery 4·20. Do. do. Vennár 5 80. (Signed) J. J. Whiteley, Ex. Engr. Tanjore Sub-Divnl. officer. 13th October 1890.
June	2·1	5·3	0·8	3·1	0·7	2·8	
July	4·9	6·1	4·4	6·0	3·5	5·3	
August	4·6	6·0	5·1	6·3	4·4	5·8	
September ..	2·8	4·8	6·9	7·0	1·5	3 6	
Average ..	3·6	5·5	4·1	5·6	2·5	4·4	
	Moderate.		Very fair.		Poor.		

4. It will be observed that in each month from June to September the supply of water was below the average, and Mr. Whiteley, in his letter forwarding the above statement, wrote: "the first fresh came down late in June and was a small one. Then water fell low till the 5th July and did not rise high till the 24th July. In this period the seed-beds and early crop (kar) must have had a short supply except in the western half of Tanjore taluk which receives the water first. From 24th July up to 18th August there was a good supply. From 18th August till 30th September, the supply fell short. Máyavaram must, as regards kar crop, have been affected by the short supply much more than Tanjore." Even in Tanjore taluk the cultivators admitted to me that the outturn was below the average and my Assistant reported to the same effect from Kumbakónam. Máyavaram taluk suffered more from the short supply than the other two taluks, and my supervisor reported that "the kar harvest was not good this year owing to the failure of water about the time when the crop would mature. This fact is borne out by the mirasidars as well as by the disinterested many. The fact that water failed some time back was well known throughout and the fact that there were filed on the Taluk Magistrate's file several charges of rioting for water will corroborate the above statement." In Shiyáli, the crops harvested were chiefly under the Rajavakkal from the Coleroon river, and this irrigation is equal to the best in the district.

5. In support of my assertion that the grain outturns I have proposed are most moderate, I beg to submit, for the Board's information, a copy—with rough translation—of a lease granted for some land in Tiruvádi village, Tanjore taluk. The mirasidar in this case is Kesava Naidu, monigar of Tiruvádi, who placed the document at my disposal. By the terms of lease, the lessee agrees to pay 415 kallams of paddy (270 of kar and 145 of samba) + straw to the value of Rs. 7–8–0 + vayalpayaru—a dry crop—to the value of Rs. 7 for 5 cawnies of land. This is equivalent to 50 kallams of paddy (33 of kar and 17 of samba) + 15 annas of straw + 14 annas of vayalpayaru per acre. 33 kallams of paddy are equal to 911 Madras measures. But what proportion does this bear to the gross outturn, and how much is the tenant's share? Looking to the fact that not only has the tenant to bear the whole of the cultivation expenses, but has also to supply a certain amount of labour when required by the landlord, I consider that 911 measures may be taken to represent 70 per cent. of the gross produce which would, in that case, amount to 1,300 measures per acre. But the classification of the land is 2·2, the grain outturn for which I have proposed should be 1,000 measures, or 300 less than the actual yield.

6. This lease not only proves that my proposed grain outturns are exceedingly moderate, but also that my rates of assessment represent far less than half the

actual net profits, and, further, that the allowances I have made for cultivation expenses are very liberal. 33 kallams of paddy at the proposed commutation price of Rs. 1–1–8 per kallam (the actual selling price being far higher)=Rs. 36–7–0. The landholder's income is, therefore, Rs. 36–7–0 + 15 annas of straw + 14 annas of vayalpayaru, or a total of Rs. 38–4–0 per acre. But I have proposed that the rate of assessment for this land shall be Rs. 10 per acre, which is little more than ¼ the net profits instead of the ½ to which the State is entitled.

7. It will be seen that the tenant's share at 30 per cent. of the gross produce is 389 Madras measures, or 14 kallams of paddy. This at Rs. 1–1–8 per kallam is equivalent to Rs. 15–7–4 per acre. With this sum the tenant has to defray the whole of the cost of cultivation, and, in addition, to provide food and clothing for himself and family. I have allowed Rs. 13–8–0 for cultivation expenses alone, but if the *actual* expenses are as high as this, the tenant must be cultivating at a loss.

8. This mirasidar and monigar of Tiruvádi stated that the best lands in the village were leased for considerably more than 33 kallams an acre for a single crop. That this must be so is beyond all doubt, for the rich lands in the immediate vicinity of the village sites, classified as 2·1, are far more productive (not only in Tanjore, but everywhere else) than the lands situated at a distance from the village classified as 2·2.

9. In the former settlements of Messrs. Kindersley and Ramayengar about 500 acres only of land were estimated to yield over 1,200 Madras measures per acre, and, excluding these exceptional lands, the maximum estimate was 1,000 measures, which is likewise, virtually, the maximum grain outturn I propose to adopt. But only some 4,000 acres were assessed on this estimate, whereas I am fully convinced, from all I have seen and heard as well as from the crop experiments made, that not far short of 100,000 acres in the district yield as much as 1,000 measures, and that of this area close upon 10,000 acres produce 1,200 measures per acre. It must be gratifying to the landholders to learn that the soil has not, as they feared, in any way deteriorated, but, on the contrary, is more productive than it was 40 years ago.

10. While at Máyavaram last month, I received a visit from Mr. Kistna Row, a retired Deputy Collector and Mirasidar of Máyavaram taluk, and a brother of Mr. Venkasamy Row, the author of the District Manual. Mr. Kistna Row was good enough to give me valuable information about the district in general, and about his own property in particular. He owns 130 acres of wet land (single crop) in the Máyavaram taluk which he has let to a tenant for 16 kallams of paddy per acre. The grain realizes Rs. 1–4–0 a kallam, and his net income, therefore, is Rs. 20 an acre. The village in which his property is situated has not yet been classified, but, as it is situated in the non-alluvial part of the taluk, I was in a position to assure him that the rate of assessment according to my proposals will not average more than Rs. 7 per acre, or about ⅓ of his net profits instead of the ½ to which the State is entitled.

11. Mr. Kistna Row stated that his income would be greater were it not that he was a very bad landlord, seldom visiting his property, the management of which he left entirely in the hands of his agent. I pointed out to him that, with a few notable exceptions, all the landholders of the district might truthfully make the same admission, and that it would be difficult to find in any part of the world worse cultivation than that prevailing in Tanjore. One of the exceptions to this rule is Mr. Subbanaik Mudaliar of Shiyáli, one of the largest landed proprietors in the district. This gentleman takes a considerable interest in agriculture, and spends large sums in cultivating his land on enlightened principles. That this good example might be followed by others with profit to themselves was demonstrated by an incident that occurred to me a few days ago. I was inspecting the classification of a village in Máyavaram taluk, and while standing on the bank of a channel, I asked the opinion of the landholders who accompanied me as to which was the better soil—that to the east or the west of the channel. They replied at once "that to the east, for it belongs to the Shiyáli Mudaliar who cultivates with English ploughs." I was not aware till then that Mr. Subbanaik Mudaliar held any land in the village. The careless cultivation in this district is due, in my opinion, almost entirely to the present rates of assessment being extremely lenient, for 20 years' settlement experience has convinced

me that (as in Ireland) nothing but a fairly stiff rent or land tax will induce the tenants to give a proper amount of attention and labour to the cultivation of their lands, and to thereby benefit both themselves and the country in general.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 2nd July 1891, No. 371:—

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 3rd June 1891, Mis. No. 2765:—

Read—the following letter from M.R.Ry. S. RENGACHARIAR, Avargal, B.A., Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Negapatam, 21st May 1891, No. 91:—

As directed in the Commissioner's demi-official of the 16th ultimo, I have the honour to submit a brief report on the financial results of the imposition in the Negapatam taluk of the rates proposed by Mr. Clerk.

2. *Date of commencement and completion of classification.*—The classification of this taluk was commenced on the 7th July and completed on the 6th December 1890.

3. *Area dealt with.*—This information is given in the subjoined statement:—

Particulars.	Occupied.			Unoccupied.	Total.
	Dry.	Wet.	Total.		
1	2	3	4	5	6
	ACS.	ACS.	ACS.	ACS.	ACS.
As per revenue	19,722	82,522	102,244	5,544	107,788
Do. survey	19,514	84,912	101,426	5,379	109,805
Difference ..	− 208	+ 2,390	+ 2,182	− 165	+ 2,017
Percentage ..	− 1	+ 3	+ 2	− 3	+ 2

Particulars.	Inam.	Total area classified.	Poramboke.	Total ayacut.
	7	8	9	10
	ACS.	ACS.	ACS.	ACS.
As per revenue	16,922	124,710	26,186	150,896
Do. survey	16,609	126,414	27,332	153,746
Difference ..	− 313	+ 1,704	+ 1,146	+ 2,850
Percentage ..	− 2	+ 1	+ 4	+ 2

Thus, the survey has disclosed an increase in area of only 2 per cent. in the whole taluk, *i.e.*, taking occupied, unoccupied, inam, and poramboke together. Of the total survey area, acres 153,746, the extent of inam is acres 16,609 or 11 per cent. Acres 27,332, or 18 per cent., are poramboke or non-arable land. The remaining cultivable area is, therefore, acres 109,805, of which acres 5,379 or 5 per cent. are unoccupied waste. Out of the remaining extent of occupied area, acres 84,912 or 77 per cent. are wet and acres 19,514 or 18 per cent. dry. It will be further seen from the above statement that under the head "occupied area" there is, by survey, a decrease of 208 acres or 1 per cent. in dry, and an increase of acres 2,390 or 3 per cent. in wet. The survey has resulted in a decrease also under the heads "unoccupied" and "inam."

4. *Number of villages.*—The total number of villages according to the survey is 138 against 342 as per revenue accounts. This result is due to the clubbing of small ones by the Survey Department.

5. *Population and agricultural statistics.*—It will, I think, not be out of place to give in this report the statistics of population and agricultural stock. The subjoined statements give these particulars:—

Population and houses.

Taluk.	Area in square miles.	TOWNS AND VILLAGES.		Occupied houses.	POPULATION.		
		Towns.	Villages.		Males.	Females.	Total.
Negapatam	240	2	342	40,085	101,468	115,399	216,867

Agricultural stock.

Taluk.	Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Sheep and goats.	Carts.	Ploughs.
Negapatam	22,856	4,267	18,131	7,364	35,194	1,356	11,778

6. *Rent-roll.*—This information is given in the annexed statement:—

Pattas.	Single.	Joint.	Total.	Percentage.
Ryots paying under Rs. 10	9,334	713	10,047	59
Do. Rs. 10 and under Rs. 30	3,515	301	3,816	30
Do. ,, 30 do. ,, 50	1,109	130	1,239	
Do. ,, 50 do. ,, 100	865	113	978	6
Do. ,, 100 do. ,, 250	485	83	568	3
Do. ,, 250 do. ,, 500	148	31	179	2
Do. ,, 500 do. ,, 1,000	57	10	67	
Do. upwards of Rs. 1,000	8	5	13	
Total ..	15,521	1,386	16,907	100

Ten thousand and forty-seven pattas or nearly 59 per cent. of the whole are under Rs. 10 and 5,055 pattas or 30 per cent. between 10 and 50 rupees.

7. *Rainfall.*—The annexed table gives the particulars of rainfall at the head-quarters of the taluk for the past 10 years:—

Faslis.	Official years.	SOUTH-WEST MONSOON.						
		April.	May.	June.	July.	August.	September.	Total.
1	2	3	4	5	6	7	8	9
		INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.
1287	1878	0·10	0·75	0·15	1·10	3·12	10·65	15·87
1288	1879	..	1·10	5·55	2·75	6·90	4·25	20·55
1289	1880	0·50	..	0·55	1·90	4·70	1·25	8·90
1290	1881	..	..	1·25	0·20	3·55	3·90	8·90
1291	1882	0·20	3·10	2·50	0·55	3·75	2·40	12·50
1295	1886	..	7·80	2·53	4·70	9·80	4·70	29·53
1296	1887	..	0·6	5·3	0·50	1·40	1·34	8·33
1297	1888	0·95	6·78	0·78	2·95	0·68	3·0	15·14
1298	1889	0 79	4·45	0·10	7·48	3·80	1·53	18·15
1299	1890	..	0·13	1·95	1·75	3·30	5·25	12·38
	Total for 10 years ..	2·54	24·17	20·39	23·88	41·0	38·27	150·25
	Average for 10 years ..	0·2	2·4	2 0	2·3	4·1	3·8	15·0

Faslis.	Official years.	North-east monsoon.							Total of both monsoons.
		October.	November.	December.	January.	February.	March.	Total.	
		10	11	12	13	14	15	16	17
		INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.
1287 ..	1878 ..	9·65	6·43	4·45	2·75	..	..	23·28	39·15
1288 ..	1879 ..	13·10	5·60	20·75	0·10	..	1·15	40·70	61·25
1289 ..	1880 ..	7·70	35·59	6·20	0·20	2·15	..	51·84	60·74
1290 ..	1881 ..	4·95	11·5	24·10	7·60	..	..	47·70	56·60
1291 ..	1882 ..	5·25	15·45	8·50	1·10	..	..	30·30	42·80
1295 * ..	1886 ..	12·60	16·35	5·20	4·20	5·20	0·30	43·85	73·38
1296 ..	1887 ..	23·75	12·47	15·80	..	..	4·1	56·3	64·36
1297 ..	1888 ..	16·11	13·95	8·48	0·50	..	..	39·4	54·18
1298 ..	1889 ..	3·15	4·81	11·10	1·74	..	..	20·80	38·95
1299 ..	1890 ..	11·90	9·80	0·80	3·81	0·5	..	26·36	38·74
Total for 10 years ..		108·16	131·50	105·38	22·0	7·40	5·46	379·90	530·15
Average for 10 years ..		10·8	13·1	1·5	2·2	0·7	0·5	37·9	53·0

* Returns of rainfall for faslis 1292 to 1294 are not forthcoming in the taluk records here.

The rainfall is very good, being 53 inches. The north-east is the chief monsoon as it brings more than two-thirds of the total rainfall in the year.

8. *Irrigation sources.*—The irrigation sources in this taluk are—

1. The Vettar.
2. ,, Devanadi.
3. ,, Velappar.
4. ,, Odamboki.
5. ,, Kudiraichevakanar.
6. ,, Mangalamalayanar.
7. ,, Valavoikal.
8. ,, Terkodiyar.
9. ,, Cauverykondanar.*
10. ,, Kattar.
11. The Pandavayar.
12. ,, Edayar.
13. ,, Vellayar.
14. ,, Pallavanar.
15. ,, Chittar.
16. ,, Panayar.
17. ,, Harichandranadi.
18. A rainfed tank of a very limited capacity (less than 3 months).

All these except No. 18 draw their supply from the Cauvery. The excellent irrigation of the Cauvery river in this district is fully dwelt upon in Mr. Clerk's report, and I do not think it necessary for me to describe it here. I might as well inform the Board that this is the last taluk under the irrigation of the above rivers, almost all of which empty themselves into the sea here. Consequently, whenever a drought or inundation takes place, this taluk suffers most.

9. *Communications.*—I need hardly say much on this subject, as it is well known that this taluk, in fact the whole district, is studded with roads though most of them are not metalled. But, such as they are, they have opened out the country, and the transport of surplus grain to the markets and seaport towns is made most easy. In this respect this district enjoys the greatest facility, perhaps, of any in the Presidency, at least of the six districts I have seen, where a large number of villages have not got a decent foot-path, much less a cart-track.

10. *Seaports.*—There are two seaport towns—Negapatam and Nagur. The former is by far the busier of the two. They are well connected with the different parts of the taluk by good roads.

11. *Grouping of dry lands.*—Mr. Clerk in his report has placed the dry lands of this taluk in the first class. The dry grouping of villages is determined with reference to their—

(1) proximity or otherwise to roads, markets and seaports;
(2) exposure to, or immunity from, the ravages of wild animals; and
(3) unhealthiness of climate;

the varying qualities of the lands being discounted in the classification of soils. Considered with reference to these points, the dry lands of this taluk should be placed in the first group. The result will be an increase of 44 per cent. in the assessment. This subject will be fully discussed further on under the head "Financial results." A major portion of the dry lands (*i.e.*, acres 12,962 or 66 per cent. out of the total dry ayacut of acres 19,514) is situated in the villages lying along the sea-coast. The soil is, therefore, undoubtedly arenaceous, *i.e.*, classes XII, XIII and XIV. Only acres 4,182 out of the said extent of acres 12,962 are cultivated with manavari paddy, and small patches here and there with vegetables and dry grains, such as cumbu, ragi, &c., but they chiefly contain groves of mango, tamarind, palmyra, yelandai, nelli, and pinnai trees from the seeds of which latter the people here extract oil, which is used for lighting purposes and making a sort of rough country soap.

12. *Manavari lands.*—In tabulating the figures of this taluk, I have assessed the manavari lands one sort higher than the ordinary dry, as ordered by Board and Government in the case of the Vizagapatam district.

13. *Classes of irrigation works.*—Mr. Clerk has placed the whole taluk in the second class, probably for the reason that it is at the tail end of the rivers irrigating the district. I think that, so far, he is right; but during my inspection I found and was also informed by the ryots that the irrigation in the southern portion of the taluk under the Pandavayar, the Edayar, the Vellayar, the Pallavanar, the Chittar, the Panayar and the Harichandranadi is not as good as that in the northern half of the taluk under the irrigation of the other rivers enumerated in paragraph 8 *supra.* I ascertained this to be the case also from the Tahsildar of Negapatam, who has had charge of this taluk for the last 5 years, and who fully admits that the Pandavayar and others mentioned above are much inferior in point of irrigation to the others. I therefore think, and the Tahsildar also agrees with me, that there should, on the merits of the irrigation sources, be a difference in their classification between the northern and the southern portions of the taluk. If this proposal is accepted, the following sources, *i.e.*:—

(1) the Vettar,
(2) ,, Devanadi,
(3) ,, Velappar,
(4) ,, Odamboki,
(5) ,, Kudiraichevakanar,
(6) the Mangalamalayanar,
(7) ,, Valavoikal.
(8) ,, Terkodiyar.
(9) ,, Cauverykondanar, and
(10) ,, Kattar,

irrigating 79 villages of the taluk should be placed in the second class, and the others, *i.e.*—

(1) the Pandavayar,
(2) ,, Edayar,
(3) ,, Vellayar,
(4) ,, Pallavanar.
(5) the Chittar,
(6) ,, Panayar and
(7) ,, Harichandranadi,

irrigating * 55 villages, in the third class.

14. I will, however, show further on, for Board's information, the financial results in both cases, *i.e.*, the result of applying the 2nd-class rates to the whole taluk and of dividing it into 2nd and 3rd classes as detailed above.

15. *Classification of soils.*—The subjoined statement gives this information and the percentage of area under each class and sort:—

Dry or wet.	Description of soils.	Taram or class.	Extent under						Percentage
			1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	
Dry	Regar ..	III	269	379	405	223	77	1,353	7
		IV	273	1,592	1,158	909	227	4,159	21
		V	40	153	48	..	..	241	1
		Total ..	582	2,124	1,611	1,132	304	5,753	29
	Arenaceous ..	XII ..	113	165	471	..	..	749	5
		XIII ..	3,151	5,728	2,335	..	..	11,214	57
		XIV ..	252	745	801	..	..	1,798	9
		Total ..	3,516	6,638	3,607	..	..	13,761	71
		Grand Total ..	4,098	8,762	5,218	1,132	304	19,514	100

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* The remaining 4 villages of the taluk are purely dry.

Dry or wet.	Description of soil.	Taram or class.	Extent under 1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	Percentage.
Wet	Regar	III ..	8,108	23,490	14,577	4,135	170	50,470	59
		IV ..	857	11,859	12,649	4,502	890	30,757	36
		V ..	47	130	15	..	..	192	1
		Total ..	9,012	35,469	27,241	8,637	1,060	81,419	96
	Arenaceous ..	XII ..	108	976	1,224	..	..	2,308	3
		XIII ..	81	513	682	..	..	1,176	1
		XIV ..	8	..	1	..	..	9	..
		Total ..	197	1,489	1,807	..	..	3,493	4
		Grand Total ..	9,209	36,958	29,048	8,637	1,060	84,912	100

16. In Mr. Clerk's scheme Negapatam was excluded from the list of alluvial taluks, and I think it was rightly so excluded. There is not much alluvial soil to be found in this taluk, and the lands were classified under the "regar" and arenaceous classes (III, IV, V, XII, XIII and XIV). In dry, the prevailing soil is arenaceous, which covers 71 per cent. of the total dry area, and in wet 59 per cent. is "regar" clay and 36 per cent. "regar" loam.

17. *Money rates.*—The money rates adopted by me as per Mr. Clerk's scheme are as follow :—

Dry.				Wet.							
Classification.		First group.		Classification.		Second group.		Third group.		Fourth group.	
Class.	Sort.	Taram.	Rate per acre.	Class.	Sort.	Taram.	Rate per acre.	Taram.	Rate per acre.	Taram.	Rate per acre.
			RS. A. P.				RS. A. P.		RS. A. P.		RS. A. P.
3	1	3	3 0 0	4	1	4	8 0 0	5	7 0 0	6	6 0 0
3	2	4	2 8 0	4	2	5	7 0 0	6	6 0 0	7	5 0 0
4	1			3	1						
3	3	5	2 0 0	4	3	6	6 0 0	7	5 0 0	8	4 8 0
4	2			3	2						
3	4	6	1 8 0	5	1						
4	3			12	1						
5	1			4	4	7	5 0 0	8	4 8 0	9	4 0 0
12	1			3	3						
3	5	7	1 4 0	5	2						
4	4			12	2						
5	2			13	1						
12	2			4	5	8	4 8 0	9	4 0 0	10	3 8 0
13	1			3	4						
4	5	8	1 0 0	5	3						
5	3			12	3						
12	3			13	2						
13	2			14	1						
14	1			3	5	9	4 0 0	10	3 8 0	11	3 0 0
13	3	9	0 12 0	13	3						
14	2			14	2						
14	3	10	0 8 0	14	3	10	3 8 0	11	3 0 0	12	2 8 0

18. The subjoined statement shows the incidence of the proposed assessment :—

Dry.				Wet.			
Rate per acre.	Survey area.	Percentage.	Assessment.	Rate per acre.	Survey area.	Percentage.	Assessment.
RS. A. P.	ACS.		RS. A. P.	RS. A. P.	ACS.		RS. A. P.
3 0 0	268·92	1	806 12 0	8 0 0	664·20	1	5,313 10 0
2 8 0	651·40	3	1,628 7 0	7 0 0	13,744·57	16	96,212 0 0
2 0 0	1,997·44	10	3,994 14 0	6 0 0	34,977·66	41	2,09,865 15 0
1 8 0	1,534·7	8	2,301 1 0	5 0 0	21,600·85	25	1,08,004 4 0
1 4 0	4,455·14	23	5,568 15 0	4 8 0	8,723·76	10	39,256 14 0
1 0 0	6,725·36	35	6,725 7 0	4 0 0	4,685·32	6	18,741 6 0
0 12 0	3,080·26	16	2,310 3 0	3 8 0	503·21	1	1,761 4 0
0 8 0	801·21	4	400 10 0	3 0 0	12·75	..	38 4 0
Total ..	19,513·80	100	23,736 5 0	..	84,912·31	100	4,70,193 8 0

19. The dry rates applied by me vary from Rs. 3 to As. 8, and the wet from Rs. 8 to Rs. 3. But the extent assessed under the highest dry rate (Rs. 3) is only acres 269 or 1 per cent. of the total occupied area, and under the highest wet rate (Rs. 8) acres 664 or 1 per cent. Practically, therefore, the highest rate is Rs. 2-8-0 in dry, and Rs. 7 in wet, and the areas assessed at these rates are only acres 651 or 3 per cent. in dry, and acres 13,745 or 16 per cent. in wet. Acres 4,455 or 23 per cent. in dry are rated at Rs. 1-4-0, acres 6,725 or 35 per cent. at Re. 1, and acres 3,080 or 16 per cent. at As. 12 the acre. Acres 34,978 or 41 per cent. in wet are assessed at Rs. 6, and acres 21,601 or 25 per cent. at Rs. 5 the acre. I do not at all think that these rates are excessive, considering the quality of the soils and the irrigation sources here and comparing them with those of the other districts, such as North Arcot, Madura and Vizagapatam.

20. *Financial results—Dry.*—The subjoined statement shows the results in dry :—

Dry or wet.	Class.	As per revenue of fasli 1299.			As per proposed settlement.			Comparison.			
		Extent.	Assessment.	Average.	Extent.	Assessment.	Average.	Extent.	Percentage.	Assessment.	Percentage.
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.		RS. A. P.	
Dry.	1st class.	19,722·40	16,516 5 0	0 13 5	19,513·80	23,736 5 0	1 3 6	—208·60	— 1	+7,220 0 0	+ 44

It will be seen that there is an increase of Rs. 7,220 * or 44 per cent. in assessment against a decrease of 209 acres or 1 per cent. in area. Out of the total dry extent of acres 19,514 in the taluk, acres 12,962 † or 66 per cent. are situated in the ten sea-coast villages. The old average rate calculated on the survey area is As. 10-2 per acre against As. 15-8 now proposed. These villages are known as kattukuttagai, *i.e.*, no fieldwar assessment was imposed, but the villages in whole were assigned to certain renters at a lump sum (kattukuttagai). They had the option of extending the cultivation as they liked, without a corresponding increase in the rent. The fixed rent has therefore been adopted in the settlement accounts for purposes of comparison. I have already described the nature of these lands, and if regard be had to the points that are usually considered in dry-grouping the villages, there is no reason for the imposition of any but the 1st-class rates in this taluk. But I beg to point out that out of the total increase in dry of Rs. 7,220 above referred to, Rs. 4,440 or 61 per cent. occur in these ten kattukuttagai villages. As I have stated in paragraph 11 of this letter, the extent cultivated with food-grains there is only 4,182 acres, growing manavari paddy besides small patches here and there cultivated with vegetables, cumbu, ragi, and cholum. In other respects the ryots entirely depend on the produce of the fruit trees mentioned in paragraph 11 *supra*. Most of the ryots are said to be poor. An increase of Rs. 4,440 or 61 per cent. in such villages appears to be heavy, and should the Board also think so, the only alternative is to apply the 2nd-class rates to these sea-coast villages, and 1st-class rates to the others, in which case the result will be :—

Class.		As per revenue of fasli 1299.			As per proposed settlement.			Comparison.			
		Extent.	Assessment.	Average.	Extent.	Assessment.	Average.	Extent.	Percentage.	Assessment.	Percentage.
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.		RS. A. P.	
Dry	1st.	6,447·58	8,283 10 0	1 4 7	6,551·32	11,064 1 0	1 11 0	+ 103·74	+ 2	+ 2,780 7 0	+ 34
	2nd.	13,274·82	8,232 11 0	0 9 11	12,962·48	9,431 11 0	0 11 8	— 312·34	— 2	+ 1,199 0 0	+ 15
Total ..		19,722·40	16,516 5 0	0 13 5	19,513·80	20,495 12 0	1 0 10	— 208·60	— 1	+ 3,979 7 0	+ 24

* The increase in dry estimated by Mr. Clerk was Rs. 2,947 or 26 per cent.

† The remaining dry extent of acres 6,552 is situated in small patches in the remaining 128 villages of the taluk, and mostly lie scattered about in large wet blocks.

From the above it will be seen that the total increase in dry in the whole taluk is Rs. 3,979 or 24 per cent, against Rs. 2,947 estimated by Mr. Clerk. The increase in the 1st-class villages is Rs. 2,780 or 34 per cent. and in the 2nd-class ones Rs. 1,199 or 15 per cent., the proposed average rate per acre being Rs. 1-11-0 and Rs. 0-11-8 against the revenue average rates of Rs. 1-4-7 and Rs. 0-9-11 in the 1st and 2nd class villages, respectively. I think that this result may be accepted. The increase of 34 per cent. in the 1st-class villages may appear rather heavy; but this cannot be helped. As I have already stated, most of the dry lands in these villages are scattered about in large wet blocks and cannot be separated. They must, therefore, be assessed at the tarams fixed for the blocks in which they lie promiscuously scattered. They are ordinary dry lands of good quality and mostly lying about the village-sites, and cultivated with food-grains, vegetables, &c. They will, however, be carefully considered at the time of appeal hearing and liberal concessions wherever possible made in cases of heavy increases in individual pattas. The increase in the 2nd-class villages is not heavy, being only 15 per cent. The average of the proposed rates is only Rs. 0-11-8 per acre against Rs. 0-9-11 as per revenue, the increase being only Rs. 0-1-9. The 2nd-class rates vary from Rs. 1-4-0 to As. 4. Only acres 112 are assessed at Rs. 1-4-0, the highest rate; acres 3,121 at Re. 1; acres 6,024 at 12 annas; acres 2,904 at 8 annas; and acres 801 at 4 annas the acre. Thus, the Board will observe that these rates are very light.

21. *Financial results—Wet.*—As promised in paragraph 14 above, I beg to subjoin a statement (A) giving the financial results of applying Mr. Clerk's 2nd-class wet rates to the whole taluk :—

A.

Dry or wet.	Class.	As per revenue of Fasli 1299.			As per proposed settlement.	
		Extent.	Assessment.	Average.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Wet	2nd	82,391·13	3,96,082 10 0	4 12 11	84,785·85	4,98,613 6 0
	4th*	131·30	275 13 0	2 1 8	126·46	467 1 0
	Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,99,080 7 0

Dry or wet.	Class.	As per proposed settlement—*cont.*	Comparison.			
		Average.	Extent.	Percentage	Assessment.	Percentage.
		8	9	10	11	12
		RS. A. P.	ACS.		RS. A. P.	
Wet	2nd	5 14 1	+ 2,394·72	+ 3	+ 1,02,530 12 0	+ 26
	4th*	3 11 4	− 4·84	− 4	+ 191 4 0	+ 69
	Total ..	5 14 1	+ 2,389·88	+ 3	+ 1,02,722 0 0	+ 26

* This is a solitary rain-fed tank in No. 134, Kilapidagai. The increase is due to the old rate being unduly low; the proposed rate is moderate and fair. This village will be further considered at the time of settlement and the necessary concessions then made.

The increase in assessment is Rs. 1,02,722 or 26 per cent. against Rs. 82,484 or 21 per cent. estimated by Mr. Clerk. But if any proposal that, in consideration of the merits of the several irrigation works in the taluk, there should be a difference in their classification as detailed above is approved, and the 2nd and 3rd-class rates are applied, the result will be as shown below :—

B.

Dry or wet.	Class.	As per revenue of Fasli 1299.			As per proposed settlement.	
		Extent.	Assessment.	Average.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Wet	2nd	47,619·81	2,42,725 0 0	5 1 7	49,263·66	2,93,463 3 0
	3rd	34,771·32	1,53,357 10 0	4 6 7	35,522·19	1,85,263 4 0
	4th	131·30	275 13 0	2 1 8	126·46	467 1 0
	Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,79,193 8 0

Dry or wet.	Class.	As per proposed settlement—*cont.*	Comparison.			
		Average.	Extent.	Percentage	Assessment.	Percentage
		8	9	10	11	12
		RS. A. P.	ACS.		RS. A. P.	
Wet	2nd	5 15 4	+ 1,643·85	+ 3	+ 50,738 3 0	+ 21
	3rd	5 3 5	+ 750·87	+ 2	+ 31,905 10 0	+ 21
	4th	3 11 4	− 4·84	− 4	+ 191 4 0	+ 69
	Total ..	5 10 4	+ 2,389·88	+ 3	+ 82,835 1 0	+ 21

The increase is Rs. 82,835 or 21 per cent. (exactly the figure arrived at by Mr. Clerk). No doubt, at the appeal hearing, some reductions will have to be made on account of heavy increases in individual pattas. I estimate that about Rs. 10,000 will have to be knocked off. The actual amount reduced in appeal may be less than my estimate, but I have allowed a wide margin. The remaining increase will be about Rs. 73,000 or over 18 per cent., against an increase of 3 per cent. in area. The wet groupings proposed by me, and the financial result here arrived at, are quite in accordance with the actual state of things, as reported above.

22. The total financial results, dry and wet together, are shown in the appended statements I and II :—

No. I.—Result of applying the 1st-class dry rates and 2nd-class wet rates to the whole taluk.

Dry or wet.	Class.	As per revenue of Fasli 1299.			As per proposed settlement.	
		Extent.	Assessment.	Average.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Dry	1st	19,722·40	16,516 5 0	0 13 5	19,513·80	23,736 5 0
Wet	2nd	82,391·13	3,96,082 10 0	4 12 11	84,785·85	4,98,613 6 0
	4th	131·30	275 13 0	2 1 8	126·46	467 1 0
	Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,99,080 7 0
	Grand Total ..	102,244·83	4,12,874 12 0	..	104,426·11	5,22,816 12 0

Dry or wet.	Class.	As per proposed settlement—*cont.* Average.	Comparison. Extent.	Percentage	Assessment.	Percentage
		8	9	10	11	12
		RS. A. P.	ACS.		RS. A. P.	
Dry	1st	1 3 6	− 208·60	− 1	+ 7,220 0 0	+ 44
Wet .. {	2nd	5 14 1	+ 2,394·72	+ 3	+ 1,02,530 12 0	+ 26
	4th	3 11 4	− 4·84	− 4	+ 191 4 0	+ 69
	Total ..	5 14 1	+ 2,389·88	+ 3	+ 1,02,722 0 0	+ 26
	Grand Total ..	..	+ 2,181·28	+ 2	+ 1,09,942 0 0	+ 27

No. II.—Result of applying the 1st and 2nd class dry rates and 2nd and 3rd class wet rates as per paragraphs 20 and 21 of this report.

Dry or wet.	Class.	As per revenue of fasli 1299. Extent.	Assessment.	Average.	As per proposed settlement. Extent.	Assessment.	Average.
1	2	3	4	5	6	7	8
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.
Dry .. {	1st	6,447·58	8,283 10 0	1 4 7	6,551·32	11,064 1 0	1 11 0
	2nd	13,274·82	8,232 11 0	0 9 11	12,962·48	9,431 11 0	0 11 8
	Total ..	19,722·40	16,516 5 0	0 13 5	19,513·80	20,495 12 0	1 0 10
Wet .. {	2nd	47,619·81	2,42,725 0 0	5 1 7	49,263·66	2,93,463 3 0	5 15 4
	3rd	34,771·32	1,53,357 10 0	4 6 7	35,522·19	1,85,263 4 0	5 3 5
	4th	131·30	275 13 0	2 1 8	126·46	467 1 0	3 11 4
	Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,79,193 8 0	5 10 4
	Grand Total ..	102,244·83	4,12,874 12 0	..	104,426·11	4,99,689 4 0	..

Dry or wet.	Class.	Comparison. Extent.	Percentage.	Assessment.	Percentage.
		9	10	11	12
		ACS.		RS. A. P.	
Dry .. .. {	1st	+ 103·74	+ 2	+ 2,780 7 0	+ 34
	2nd	− 312·34	− 2	+ 1,199 0 0	+ 15
	Total ..	− 208·60	− 1	+ 3,979 7 0	+ 24
Wet .. .. {	2nd	+ 1,643·85	+ 3	+ 50,738 3 0	+ 21
	3rd	+ 750·87	+ 2	+ 31,905 10 0	+ 21
	4th	− 4·84	− 4	+ 191 4 0	+ 69
	Total ..	+ 2,389·88	+ 3	+ 82,835 1 0	+ 21
	Grand Total ..	+ 2,181·28	+ 2	+ 86,814 8 0	+ 21

23. *Second crop.*—There is very little second-crop cultivation in this taluk, the extent according to the revenue accounts of fasli 1299 being only acres 137. I would leave it to the ryots' option to compound or not for the second-crop charge.

Resolution—dated 3rd June 1891, Mis. No. 2765.

From the financial result statements appended to paragraph 21 of the report read above, it appears that the proposed results have been compared with the revenue figures of fasli 1299, but the figures quoted by the Deputy Commissioner as relating to that fasli do not at all agree with those given by the Collector in his jamabandi statements. The details are shown below:—

—	Dry. Extent.	Assessment.	Wet. Extent.	Assessment.	Total. Extent.	Assessment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.
As given by the Deputy Commissioner ..	19,722	16,515	82,522	3,96,358	102,244	4,12,874
As returned in the jamabandi No. III statement	10,211	11,341	85,162	4,01,507	95,373	4,12,848
Difference ..	+ 9,511	+ 5,175	− 2,640	− 5,149	+ 6,871	− 26

Note.—The jamabandi figures include the revenue of the kattukuttagai villages also.

2. It is observed that in dry there is a large increase both in the area and assessment over the Collector's figures, while in wet there is a decrease under both items. The village accounts according to settlement should have been agreed with the jamabandi returns before compilation. The differences noticed above should be fully explained at a very early date.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.

Read—also the following letter from M.R.Ry. S. RENGACHARIAR, Avergal, B.A., Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Negapatam, 13th June 1891, No. 99:—

With reference to Board's Proceedings, Mis. No. 2765, of the 3rd instant, pointing out certain discrepancies between the figures shown in my report* on the Negapatam taluk and those entered in the jamabandi statement No. III, I have the honour to submit the following explanation.

* No. 91 of the 21st May 1891.

2. *Dry.*—The difference of acres 9,511 assessed at Rs. 5,175 consists of the following items:—

		Extent.	Assessment.
		ACS.	RS.
I.	Extent of manavari land in the kattukuttagai villages.	2,640	4,956
II.	Extent of lands brought under cultivation from waste, as shown below, by the renters of the kattukuttagai villages, since the date when the villages were originally rented out— Extent of manavari cultivation .. .. 1,559 Do. of ordinary dry lands .. .. 5,178 ..	6,737	..
III.	Extent of lapsed inams in the Nagur village which ought to have been transferred to "ayan," but which wrongly continues to be entered under the head "inam"	134	219
	Total ..	9,511	5,175

3. As regards item I, all manavari lands are included in wet in the Revenue accounts; but, as stated in paragraph 12 of my report quoted above, I have included

them in dry and assessed them a sort higher than the ordinary dry lands. As regards item II, *vide* paragraph 20 of my report, where I have stated that each of the kattukuttagai villages was originally assigned *in whole* to certain renters at a fixed rent. They had the option of extending the cultivation without a corresponding increase in the rent. The said extent thus brought under cultivation since the date of the kattukuttagai is entered in the curnams' accounts, with reference to which the classification registers and other settlement accounts are prepared, but it is not entered in the jamabandi goshwara (account No. 12 of the Village Manual), and does not, therefore, appear in the jamabandi statement No. III. I think that as no additional rent is collected on account of the increased cultivation in these kattukuttagai villages, no notice was taken of it.

Item III—Acres 134.—From the information furnished by the curnam and accepted as correct by the Taluk officers, I understand that these lands were originally minor inams; but on account of lapse of heirs they were not enfranchised by the Inam Commissioner, who ordered that they should be fully assessed and incorporated with the "ayan" lands. But by some oversight, as the curnam says, this has not as yet been done, and the lands continue to be entered under "inam" in the Revenue accounts, and the assessment is credited under the head "miscellaneous." Hence they are not included in the jamabandi statement No. III. As they must, at this settlement, be amalgamated with the "ayan lands," I have now included them under this head.

4. *Wet.*—The difference pointed out by the Board (acres 2,640, assessment Rs. 5,149) consists of the undermentioned items:—

	Extent. ACS.	Assessment. RS.
(*a*) Extent of manavari land now registered as wet in the Revenue accounts but entered under "dry" in the Settlement accounts	2,640	4,956
(*b*) Difference between the Taluk and Village *accounts.	..	193
Total ..	2,640	5,149

* Note.—The classification register and other settlement accounts are prepared with reference to the Adangal Account No. 2 of the Village Manual.

Item (*a*) explains itself—*vide* also remarks against item I in paragraph 3 *supra.* I could obtain from the Taluk Cutcherry no satisfactory explanation of the small difference shown in item (*b*) above. I am simply told that it has existed for a long time, and know that such discrepancies do exist in some other districts also. I am therefore unable to explain this.

Resolution—dated 2nd July 1891, No. 371.

Recorded.

2. Extracts from the Deputy Commissioner's remarks regarding item III under dry and item (*b*) under wet will be forwarded to the Collector for favour of remarks.

(True Copies and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.
" Collector of Tanjore.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 7th July 1891, No. 392:—

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, Party No. III, Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 1st July 1891, No. 146-B:—

I have the honour to forward a copy of a letter I have addressed to the Collector of Tanjore on the objections raised by the mirasidars to the data on which I have based my proposals, and I request the Board will be pleased to give consideration to this letter when passing orders on my scheme for the settlement of the Tanjore district.

Enclosure No. 1.

From G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, Tanjore, to the Acting Collector of Tanjore, dated 5th June 1891, No. 92-C.

I have the honour to return the petitions referred to in your letter No. 1805 of the 7th March, and to report on the objections the mirasidars of Tanjore have taken to the data on which I have based my settlement proposals.

2. Two hundred and sixty-three petitions have been received, and a register has been prepared showing those received for each of the nine taluks, an abstract in English being attached to the vernacular petitions. I have also prepared for easy reference a statement showing for each taluk all the objections that have been taken, the index numbers of the several petitions having reference thereto, and my remarks thereon.

3. *Objections applicable to the whole district.*—The most important petition submitted is the printed memorial, dated the 30th March 1891, of the mirasidars of the Tanjore district. This embraces almost every objection that has been taken to my proposals in the 263 petitions received from all parts of the district, and I will reply to each point *seriatim.*

4. *A third group for delta irrigation—Paragraph* 3 *of memorial.*—The principle laid down by Government as regards first group irrigation is that all sources, which afford an assured supply of water in ordinary seasons for a single crop, shall be placed in the first group. Had I given full effect to this principle, I should have placed the whole of the delta irrigation in the first group, for it is undeniable that every acre of land receives a sufficient supply of water for one crop in ordinary seasons. It is for this reason that I object to having two groups in any one village or in any single tract of country. It may be that one channel or one branch of a river affords a better supply than the adjoining one, but the latter is fully equal to the class or group assigned to it whether first group in the western villages or second in the eastern portion of the district. As a matter of fact, I have placed about one-fifth only of the delta in the first group, and the remaining four-fifths in the second, which must be considered liberal treatment. I have pointed out in paragraph 36 of my report that in some years the eastern portion of the district actually receives a better supply of water as it gets the benefit of the drainage water from the western portion of the district when local rain falls, while there may be a limited supply of water in the Cauvery west of Kumbakónam. I have also stated in paragraph 37 that the second group irrigation in the delta is equal to irrigation that has been placed in the first group in some other districts.

5. It must be borne in mind that Government has spent large sums of money in improving the irrigation of the district, and the supply is far better regulated than it was many, or even ten, years ago. A good deal remains to be done, and I have strongly urged that, in consideration of the heavy increase in assessment, further improvements should be executed at an early date.

6. *More than five sorts for alluvial soils—Paragraph* 3.—Had there been any doubt as to the sufficiency of five sorts for each of the two classes of alluvial soil, the classification results would have set the matter at rest. Had it been found that a large percentage of the land was classified in the fourth and fifth sorts, the result would unquestionably have pointed to the necessity of having one or two additional sorts. But the classification results show that in Tanjore and Kumbakónam no less than 68 per cent. (paragraph 52 of my report) of the alluvial land has been classed as superior under 2-2, 1-1 and 1-2, there being practically no land sufficiently bad to be classed in the lowest sorts — 2-5, 3-4 and 3-5. It is true that the alluvial lands further east in Máyavaram and Nannilam are inferior to those referred to above, but it has been found that the classification table is sufficiently elastic to allow of these lands being fairly treated. In the south-western villages of Máyavaram adjoining Kumbakónam, the lands are 2-3, 2-4 and 1-2, 1-3 and 1-4, while further east adjoining the ordinary regar soil, the classification is 2-3, 2-4 and

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2-5 and 1-3, 1-4 and 1-5. The percentage of land, however, found sufficiently bad to be classified as 2-5 and 1-5 is very small, and this conclusively proves that nothing would be gained by introducing additional sorts. It should be remembered that, while in some districts there have been only three sorts (and one class) for alluvial soils, I have adopted six sorts for Tanjore — 2-1, 1-1, 1-2, 1-3, 1-4 and 1-5. The proposed rate for 1-5 is Rs. 6 under first-class irrigation and Rs. 5 under second class, and this must surely be considered very moderate.

7. *Deterioration of land—Alluvial deposit—Department of Public Works control over water-supply—Paragraphs 3 and 6.*—The assertion of the mirasidars that the supply of alluvial deposit has diminished in consequence of the construction of anicuts and regulators is absurd. It is only when there are freshes in the river that this rich alluvial matter is brought down by the Cauvery and at such times every sluice and regulator is open and the flood water evenly distributed throughout the delta. Regulators have been constructed mainly for the purpose of regulating the supply of water when the freshes have subsided and when there is comparatively little alluvial matter in the water. That every acre of land in the delta derives some benefit from this silt is beyond all question. The surface soil as far east as Shiyáli is little else but alluvial deposits, and though the soil along the coast is poor, I assert that it would be worse were it not for the fertilizing matter deposited by the Cauvery water. It is for this reason that I have stated that the lands in the Tanjore delta have not deteriorated and never can deteriorate as long as the Cauvery continues to flow.

8. Under the foregoing circumstances, it must be acknowledged that I have not been unfair to the mirasidars in classing only one-fourth of the delta as alluvial. The admission that the lands are rendered productive by the alluvial silt is of importance, for it is tantamount to admitting that they are more fertile than those in non-alluvial districts. I have given my own opinion on the subject in paragraph 43 of my report.

9. *Unfavorable season of* 1889–90—*Paragraphs* 8, 9 *and* 10.—I am somewhat surprised to find the mirasidars contending that the season of 1889–90 was a normal one, and the assertion that "there was an unfailing supply of water in the rivers at least in the greater part of the district during the whole of the cultivation season," can be proved to be inaccurate. The records in the office of the District Engineer show that there were no freshes in the Cauvery after the month of October, and had it not been for local rain in October and December, there would have been a very serious loss of crop. Many mirasidars themselves assured me that the harvest was at least 25 per cent. below the *average*, and the taluk records show the same result. But if the harvest was an average one, why was it that prices ruled so high throughout the year, for some time Rs. 1–8–0 and Rs. 2–0–0 per kallam? Prices follow the season or harvest, and if the harvest of 1889–90 was a normal one, then the mirasidars can have no objection to the price (an average of Rs. 1–4–0) they obtained for their produce being taken as a normal one, and in that case Rs. 1–4–0 per kallam should be the commutation price instead of Rs. 1–1–8.

10. *Later crop experiments of samba, February* 1891.—The 1,281 crop experiments of samba made in February 1891 in the taluks of Tanjore, Kumbakónam, Máyavaram, Shiyáli, Nannilam and Negapatam prove that I was fully justified in adding 25 per cent. to the outturn of the samba harvest in February 1890. The results are given below and it must be remembered that the season was a very unfavorable one as admitted by the mirasidars themselves. Two hundred and nineteen experiments were made in Tanjore, Kumbakónam, Máyavaram and Shiyáli of the kar harvest of October 1890, and I have submitted a supplementary report thereon. Though the season, as I proved, was unfavorable, the results were highly satisfactory. I have, however, excluded these results from the subjoined statement, as, while taking the outturn of the crop which yields the least, I wish to give the benefit of the higher price to the mirasidar, samba being first-sort paddy and kar second sort;—

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Classification.		Tanjore.									Kumbakonam.								
		Good.		Middling.		Indifferent.		Average.			Good.		Middling.		Indifferent.		Average.		
Class.	Sort.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Proposed outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Proposed outturn.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
..	1	1	1,156	2	1,042	..	..	3	1,080	1,000	7	1,227	5	1,027	8	872	20	1,035	1,000
	2	8	1,056	1	992	..	..	4	1,040	900	2	1,125	4	975	3	820	9	957	900
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..	..	..	2	1,025	..	..	..	..	2	1,025	700
	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2 ..	1	..	..	..	..	..	..	..	..	..	..	..	1	1,184	..	..	1	1,184	1,125
	2	1	1,200	1	928	3	876	5	* 951	1,000	..	..	2	1,075	5	888	7	* 942	1,000
	3	1	1,024	3	966	3	717	7	* 867	900	1	960	2	1,890	1	760	4	902	900
	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3 ..	1	15	1,030	13	832	8	690	36	883	800	3	1,021	..	..	1	660	4	931	800
	2	13	845	5	752	7	602	25	758	700	7	889	8	780	7	643	22	771	700
	3	4	743	2	714	1	432	7	690	600	4	748	11	645	18	506	33	* 579	600
	4	1	616	..	..	2	408	8	* 477	500	5	724	3	535	1	448	9	630	500
4 ..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	2	872	..	..	1	536	3	767	700	..	..	..	..	..	..	..	..	..
	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5 ..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12 ..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 ..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		41	..	27	..	25	..	93	..	..	31	..	36	..	44	..	111	..	..

* In 21 cases (soils) only out of 70 is the average below the estimate.

Classification.		Mayavaram.									Shiyali.								
		Good.		Middling.		Indifferent.		Average.		Proposed outturn.	Good.		Middling.		Indifferent.		Average.		Proposed outturn.
Class.	Sort.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.		Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	
		21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
1 ..	1 ..	6	1,081	4	965	2	879	12	1,009	900	..	..	..	..	..	..	..	..	..
	2 ..	11	1,012	9	844	14	732	34	853	800	..	..	..	..	..	..	..	..	..
	3 ..	25	897	26	739	13	638	64	780	700	..	..	..	..	..	..	..	..	..
	4 ..	14	819	13	641	20	530	47	649	600	..	..	..	..	..	..	..	..	..
	5 ..	2	732	7	630	14	444	23	* 495	500	..	..	..	..	..	..	..	..	..
2 ..	1 ..	1	1,492	..	..	..	..	1	1,492	1,000	..	..	..	..	..	..	..	..	..
	2 ..	1	1,132	..	..	..	..	1	1,132	900	..	..	..	..	..	..	..	..	..
	3 ..	8	1,037	4	836	2	704	14	932	800	..	..	..	..	..	..	..	..	..
	4 ..	5	899	4	758	3	667	12	794	700	..	..	..	..	..	..	..	..	..
	5 ..	2	788	1	620	5	632	8	607	600	..	..	..	..	..	..	..	..	..
3 ..	1 ..	7	1,010	..	..	..	..	7	1,010	700	18	1,035	3	728	..	..	21	991	700
	2 ..	7	834	3	631	..	..	10	773	600	9	932	2	628	1	598	12	854	600
	3 ..	2	672	1	528	..	..	3	624	500	7	644	..	..	..	..	7	644	500
	4 ..	1	560	..	..	..	..	1	560	450	..	..	..	..	..	..	..	..	..
4 ..	1 ..	..	..	..	..	..	..	..	..	..	6	1,235	..	..	..	..	6	1,235	800
	2 ..	9	1,022	1	720	..	..	10	992	700	6	1,006	..	..	1	536	7	946	700
	3 ..	8	871	..	..	..	..	8	871	600	4	918	..	..	..	..	4	918	600
	4 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5 ..	1 ..	1	1,056	..	..	..	..	1	1,056	600	2	956	..	..	..	..	2	936	600
12 ..	1 ..	..	..	..	..	..	..	..	..	..	4	929	..	..	..	..	4	929	600
	2 ..	1	912	..	..	..	..	1	912	500	3	516	1	476	1	536	5	512	600
	3 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 ..	1 ..	1	644	1	560	..	..	2	602	500	..	..	..	..	..	..	..	..	..
		112	..	74	..	73	..	259	..	..	59	..	6	..	3	..	68	..	..

* In 21 cases (soils) only out of 70 is the average below the estimate.

Classification.		Nannilam.									Negapatam.								
		Good.		Middling.		Indifferent.		Average.		Proposed outturn.	Good.		Middling.		Indifferent.		Average.		Proposed outturn.
Class.	Sort.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.		Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	
		39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
1	1 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2 ..	1	1,033	2	882	1	712	4	* 877	900	..	..	..	..	..	..	..	..	..
	3 ..	4	949	9	744	10	515	23	* 680	800	..	..	..	..	..	..	..	..	..
	4 ..	1	824	8	598	15	457	24	* 519	700	..	..	..	..	..	..	..	..	..
	5 ..	..	..	1	480	12	353	13	* 363	600	..	..	..	..	..	..	..	..	..
2	1 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2 ..	3	1,408	1	790	..	..	4	1,254	1,000	..	..	..	..	..	..	..	..	..
	3 ..	27	1,137	44	790	30	530	101	* 805	900	..	..	..	..	..	..	..	..	..
	4 ..	23	962	51	747	67	540	141	* 684	800	..	..	..	..	..	..	..	..	..
	5 ..	2	958	4	709	28	380	34	* 453	700	..	..	..	..	..	..	..	..	..
3	1 ..	..	..	..	..	..	..	..	..	..	13	897	7	624	19	432	39	* 621	700
	2 ..	..	..	2	791	2	478	4	* 635	700	44	851	19	546	46	876	109	* 597	600
	3 ..	2	703	4	632	4	446	10	* 572	600	15	783	31	503	8	326	54	555	500
	4 ..	1	638	1	451	4	357	6	* 420	500	2	653	4	491	..	..	6	* 545	450
4	1 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2 ..	3	1,112	2	896	..	..	5	1,026	800	13	917	24	649	22	405	59	* 617	700
	3 ..	12	920	10	677	9	448	31	705	700	4	865	17	607	17	337	38	* 513	600
	4 ..	3	922	9	535	1	312	13	607	600	8	623	5	497	2	209	15	526	500
5	1 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12	1 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	2 ..	..	..	..	..	..	..	..	..	..	3	802	8	631	..	..	11	678	500
	3 ..	..	..	..	..	..	..	..	..	..	5	857	2	537	..	..	7	766	450
13	1 ..	..	..	..	..	..	..	..	..	..	2	633	..	..	..	..	2	633	500
		82	...	148	..	183	..	413	..	..	109	..	117	..	114	..	340	..	..

* In 21 cases (soils) only out of 70 is the average below the estimate.

N.B.—The total number of kyles in all taluks is 1,284.

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11. Considering the very unfavorable character of the season, the above experiments are satisfactory. Seventy sorts of soil in the 6 taluks were tested, and in 21 only was the average outturn below my estimate. In many cases the outturn was far above the figure I propose to adopt, and it will be observed that sandy soils along the coast yielded well.

12. *Crop experiments unfairly conducted—Paragraph* 12.—The complaints of the unfair manner in which the crop experiments were made are utterly groundless. The kyle statement given above shows that 442 indifferent crops were harvested out of the total of 1,284 experiments that were made. Had experiments been confined to crops "of more than average growth," the average yields would have been far in excess of the proposed outturns. Crops which had suffered from manifest neglect were excluded, for no useful purpose would have been served by testing them. My object was to ascertain the average yield of lands on which something approaching the large sum I have allowed for cost of cultivation had been expended. If a crop which bore every sign of neglect and bad cultivation was harvested, it would be necessary, to arrive at the net profit thereon, to reduce the amount allowed for cultivation by about 50 per cent. and nothing, useful or otherwise, would be gained by this proceeding. It is not true, moreover, that the grain was measured when half green, and, as a matter of fact, the samba crop was, if anything, overripe when harvested. The mirasidars, I need hardly say, would have refused to allow their half green crops to be harvested. It must be remembered, too, that additional grain is obtained from the stalks by the operation called "poradi," of which no account is taken in the kyles.

13. *Commutation price—Paragraphs* 13 *to* 20.—G.O., No. 881 of 1885, has been cancelled, and Government, in its order, No. 1134, dated 6th December 1887, directed that the average price realized during the standard period should be adopted as the commutation price and not the lowest price touched during that period. Neither fasli 1286 nor 1294 was a *famine year*, and last year the price was as high as the 1-12-5 of 1286 and in the current year it has been as high as the 1-7-11 of fasli 1294. Moreover, I contend—paragraph 143 of my report—that even the prices of famine years should not be excluded from the standard period, inasmuch as they represent the prices the landowners realized for the crops they raised in those years, and this has not been denied by the mirasidars. They state that "in falsi 1294 the whole district suffered from floods and inundation and the outturn was very scanty," but they have overlooked the fact that for such vicissitudes I have made a most liberal deduction of 15 per cent. from the gross outturn—paragraphs 106 to 109 of my report. The prices of seaport towns cannot be excluded, for these ports are in the district, and, in consequence of the unusual facilities of communication, are easily accessible from all parts of the district.

14. I contended in paragraphs 72, 21 and 61 of my report that a deduction of 10 per cent. for merchants' profits was most liberal, and all I have heard since has strengthened that opinion. I have made inquiries from time to time during the course of my inspection and I found that the difference in price of paddy at the threshing floor and in the nearest market, 5 to 10 miles off, was generally about 6 pies per kallam and never more than 1 anna, while I have allowed for a difference of 2 annas.

15. It is not true that Ceylon and Madura are at present the only markets for Tanjore paddy, for during the current year a large amount was sent north. Moreover, the recently opened railways in the direction of the Ceded Districts will offer fresh markets for Tanjore paddy. If it is "an incontrovertible fact that the demand from Ceylon has considerably diminished of late owing to the large importations of paddy made to it from Burma, Chittagong, Bengal and Arrakan," it has had no effect upon prices in Tanjore. The fairness of my commutation price might well be called in question if it could be shown that prices have been gradually falling during the last few years, for it might fairly be argued that the probability was that they would continue to fall. But, as a matter of fact—and this is of very great importance—the average price of the last 7 years has been far higher than my commutation price of Rs. 1-1-8 per kallam, as will be seen from the following figures:—

	Per Kalam. RS.	A.	P.
Fasli 1294	1	5	6
„ 1295	1	2	7
„ 1296	1	0	2
„ 1297	1	0	1
„ 1298	1	2	4
„ 1299	1	5	0
„ 1300	1	5	0

Average price Rs. 1-2-10 per kalam

16. The apprehension of the mirasidars that, on the completion of the Periyár project, Madura marts will be closed to Tanjore paddy, is needless. From what Colonel Pennycuick, R.E., has told me, and Colonel Hasted, R.E., has stated in a lecture delivered last month in London, as well as from my own thorough knowledge of the district, I can safely assure the mirasidars

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that the Periyár project will not affect the importation of Tanjore paddy to any appreciable extent. Colonel Hasted states: "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 33,343 acres." But the greater part of this area of 134,343 acres is already under paddy cultivation and an addition of a few thousand acres to the present wet area is insignificant when it is remembered that the wet area in the Tanjore district is upwards of 1,000,000 acres.

17. The mirasidars object to my grain outturns being based on the kar experiments made in November and December 1890, on the ground that the price they realize for it is less than for samba, as it is second-sort paddy. But the 1,284 crop experiments referred to in paragraph 10 were of six months' samba only, and all the paddy was, therefore, first-sort and would realize a high price. As a matter of fact, out of 800,000 acres in the delta, only 80,000 are cultivated with kar paddy, and this only as a second crop.

18. It is further stated that the commutation price is higher than that fixed for any other district in the Presidency, but that is not so. In Bellary, the commutation price fixed is Rs. 139 per garce, while it is only 128 for Tanjore. Both in Coimbatore and Cuddapah the price is Rs. 126 per garce, which is practically the same as for Tanjore.

19. The difference between the prices quoted in my memorandum and those given in the District Manual is due to the inaccurate conversion in the latter of Madras measures into local kallams. Mr. Venkasami Rao took the local kallam as being equal to 24 Madras measures, and in paragraph 144 of my report I have done the same; but it was subsequently discovered that the Tanjore kallam is equal to 27⅗ Madras measures, and this rate of conversion I have adopted throughout my memorandum.

20. *Cultivation expenses—Paragraphs* 21 *to* 23.—The assertion of the mirasidars, that they incur greater cost in cultivating inferior land than superior, is manifestly absurd, and this can be readily proved from the several statements they have made in this memorial. In the last sentence of paragraph 12 they pray "that the actual outturns (without the addition of 25 per cent. for the unfavorable season) at the crop experiments, though high in themselves, may be taken as the standard for the various sorts and classes of soils," and in the sentence immediately preceding they say "the outturns proposed for the 8th and 9th tarams are high and are not based upon any experiments." Now the crop experiments referred to gave the outturn of the best soil as 32 kalams per acre (paragraph 10 of my memorandum), while the outturns proposed for the 8th and 9th tarams are 16 and 14 kalams, respectively, valued at Rs. 16 and 14, taking a kallam as worth one rupee. But in paragraph 23 the mirasidars state that the cost of cultivating an acre of the best soil is Rs. 22, and, if the cost incurred on inferior soil is greater, say Rs. 26, then the cultivation of the many thousands of acres classed in the 8th and 9th tarams results in a loss of 10 and 12 rupees per acre, respectively, which is absurd. Even the cultivation of the best soil must result in a loss if the mirasidars' statements are true, for, while the gross produce is worth Rs. 32 and the cost of cultivation is Rs. 22, some of the land in the district, at the present moment, is paying an assessment of Rs. 12 per acre.

21. That my estimate of Rs. 14 per acre—or Rs. 91 per veli—for the best soil is liberal has been admitted by many mirasidars. It must be so, for though it is notorious that Tanjore is the worst cultivated district in the Presidency, the allowances I have proposed are higher than those sanctioned for any other district, except Bellary, Cuddapah and Kurnool. I have pointed out in paragraphs 68 and 93 of my report that, though I have made a liberal allowance of Rs. 2-12-0 per acre for manuring, as a matter of fact the great bulk of the land practically receives no manure at all. The mirasidars, unintentionally no doubt, admit this when they refer in paragraph 7 "to the deplorable want of manure throughout the district." They ask for an allowance of Rs. 2-4-0 for feeding the ploughing cattle, but as a set-off against this item of expenditure no account in the assets has been taken of the straw which in this district—paragraph 96 of my report—is of very considerable value.

22. The leases granted by the mirasidars to their tenants afford additional and conclusive proof that my estimate of the cost of cultivation is far in excess of what is actually incurred. From the terms of 53 leases, copies of which I obtained from the District Registrar's office, of good land, 2-2 in the Kumbakónam taluk, I find that the average share of the grain which the tenants received was 10¼ kallams per acre. This, at Rs. 1-1-8 per kallam, is worth Rs. 11-5-1, and with this sum the tenant had to defray the whole cost of cultivation, and to provide food and clothing for himself and family. But I have allowed Rs. 13-8-0 per acre for cultivation expenses only, and it is obvious, therefore, that the actual cost incurred must have been far below this sum.

23. The objections of the mirasidars to the graduated scale of cultivation expenses are incomprehensible and absurd, for they know perfectly well that in practice the inferior lands *do* receive far less attention and outlay than the superior lands. If the outlay was, as a matter of fact, greater, all lands must be held to be equally productive, and the grain outturns I have

proposed for the lower tarams must be raised. I have pointed out in paragraph 20 *supra* that the mirasidars have themselves, by their inconsistent statements, proved the absurdity of this contention. The leases, moreover, show that while a tenant of good land receives about 10 kallams an acre, the man who takes a lease of inferior land obtains about 6 or 7 kallams out of which to defray the cost of cultivation and realize a profit. The inferior lands are generally light sandy soils. They receive practically no manure, can be ploughed more speedily and by inferior cattle; both the cattle and the plough last longer; the fields seldom require levelling; are more readily weeded; and the poorer the soil, the lower must the reaping charges be. The lowest sum I am allowed for first group irrigation is Rs. 5-4-0 per acre, while Rs. 4-12-10 was sanctioned in Coimbatore, Rs. 3-8-0 in Salem, Rs. 3 in Trichinopoly, Rs. 4-8-0 in Chingleput, Rs. 5-13-0 in Cuddapah, Rs. 3-10-0 in Kurnool and Rs. 3-8-0 in Godávari.

24. *Sale value of lands—Paragraphs* 26 *and* 31.—The mirasidars object to the inclusion of exceptionally high prices on the ground that "lands purchased under peculiar circumstances for fancy prices do not indicate the real market value of the property," but they ignore the fact that the same argument applies equally well to exceptionally low prices. There were 1,578 sales of wet land in the Tanjore taluk during the four years ending 1888—paragraphs 134—36 of my report—the highest price realized being Rs. 2,262-8-9 per acre, the lowest Rs. 15-2-0, and the average Rs. 432-7-7. It would be absurd to suppose that Rs. 15-2-0 per acre "indicates the real market value of the property," and in all probability the land in this case was mortgaged and the purchaser "took advantage of the necessities of the vendor." It may therefore be taken that the average selling price of an acre of wet land in the Tanjore taluk (delta) is Rs. 432-7-7.

25. The mirasidars partly admit—see page 4 of the printed memorial of the Kumbakónam taluk mirasidars—that the price of land has increased, and it must not be forgotten that, as far back as 1882, it was known that the district would be shortly re-settled, and also, I need hardly add, that there would be a very large increase in assessment. In this same memorial they state that their present profit, calculated upon the market value of the land, is about 4 per cent. I fully believe, from inquiries I have made, that the money invested in land yields on an average a far higher rate of interest than this, and one mirasidar admitted to me that his purchase returned him 8 per cent. net profit.

26. If the mirasidars realize a profit of 4 per cent., the State is entitled to precisely the same income; but the statement given below shows that the Government will receive a profit of only 1¾ per cent. in Tanjore taluk, 2¾ per cent. in Kumbakónam, and 3¼ in Shiyáli, calculated upon the market value of the land:—

—	Tanjore.			Kumbakónam.			Shiyáli.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Average value of land per acre	432	7	7	312	3	8	170	11	5
2. Income per acre at 4 per cent.	17	4	9	12	7	9	6	13	3
3. Average gross value of grain per acre	30	13	4	34	14	1	22	10	4
4. Average deductions for cultivation including 15 per cent. for vicissitudes of seasons	15	4	10	17	3	1	11	7	11
5. Net income	15	8	6	17	11	0	11	2	5
6. Being percentage on value of land per acre	3	9	6	5	10	8	6	8	6
7. Proposed Government assessment per acre	7	11	6	8	11	10	5	10	7
8. Being percentage on value of land	1	12	6	2	12	9	3	5	6

27. The above figures clearly prove that, on the mirasidars' own showing, the State will not even with the proposed enhanced rates of assessment, receive the half share of the net profits to which it is entitled. The mirasidars further state—paragraph 31—that "the large investments on land even at the present commutation rate fetch but a low rate of interest and even that would be considerably diminished should the commutation rate be enhanced." As a matter of fact, however, the interest on their land investments will be reduced by half per cent. only, as the following figures for Tanjore taluk prove:—

	RS.	A.	P.	
Average value of land per acre	432	7	7	
Income at 4 per cent. after paying kist	17	4	9	
Add present assessment	5	8	10	
Total amount realized per acre ..	22	13	7	
	— 5	4	6	per cent.

It has been shown in the table given above that the proposed rate of assessment will give the Government an income at the rate of Rs. 1-12-6 per cent. and the balance left to the mirasidar will, therefore, be Rs. 3-8-0 per cent. That is to say, the income of the mirasidars will be reduced from Rs. 17-4-9 per acre or 4 per cent. to Rs. 15-2-1 per acre or 3½ per cent.

28. *Vicissitudes of seasons—Paragraph* 27.—I can hardly think that the mirasidars will do their cause any good by making such statements as that Tanjore, compared with other districts, is subject to many disadvantages, that the lands are not fertile and that there are no good markets, &c. I have in paragraphs 106–109 of my report given my reasons for contending that an allowance of 10 per cent. for vacissitudes of seasons would be ample for this district. It should be remembered that this allowance of 15 per cent. is permanent and as it holds good in the 15 good years, it is practically equivalent to a much larger deduction for the 15 unfavorable years.

29. *Dry lands—Paragraph* 29.—Most of what I have written on the subject of the wet lands is applicable to the case of the dry lands. The objections of the mirasidars are not stated in detail and are recorded in a few sentences. This is probably due to the fact that it is pretty generally admitted that my dry rates are fair and just. I will merely state, therefore, that the rainfall of Tanjore is, excluding the West Coast, the highest but one in the Presidency; that the cultivation expenses I have proposed to allow are higher than those sanctioned in any other district; that the proposed grain outturns are lower than in the adjoining districts; that on the poor lands in the south there will be a decrease by settlement, and that if the price of varagu, which is only cultivated in the south, be excluded, the commutation price would be higher than it is for the delta lands.

30. *Road and village service cesses—Paragraph* 30.—The question of these additional charges has no connection with the justness of the proposed rates of assessment.

31. *Rent-roll and indebtedness of mirasidars—Paragraphs* 25 *and* 32.—The mirasidars draw the conclusion that, as 60 per cent. of the landholders pay less than Rs. 10 assessment per annum, they must generally be in an impoverished condition. But this inference is not correct, for the number of small holders is not greater than in other districts, and, as stated in paragraph 58 of my report, it is far less than in South Arcot, where 72 per cent. of the landholders pay under Rs. 10. Then again a large proportion of these small pattadars are not *bona fide* agriculturists, but are men who have other means of livelihood. It is a well-known fact that Government officials from all parts of the Presidency are constantly investing their savings in land in Tanjore and thereby swelling the list of small holders. An official might invest as much as Rs. 1,000 in the purchase of an acre of land and become a pattadar paying less than Rs. 10 a year assessment, and there are very many who have done so in addition to many other officials who have purchased a considerable extent of land.

32. Considering the very large revenue of this district, the number of cases in which the Government has to resort to coercive measures is not large. That many of the mirasidars are in debt is true, but it is equally true and well-known that this is not the result in any way of the oppressiveness of the land tax, but is entirely due to an extravagant manner of living and to the extraordinary love of litigation indulged in by the mirasidars of Tanjore.

33. I have now commented upon each point raised in this important memorial, and I will conclude by a few general remarks.

34. The weakest point in the mirasidars' defence is their refusal to submit for inspection the many thousands of leases they have in their possession, and their conduct in this matter is explained by the simple fact that their leases would prove that I have under-estimated their incomes. Several mirasidars promised that they would send me their leases, but in no single instance has the promise been fulfilled. I have, indeed, received through the Collector leases from five mirasidars, chosen, no doubt, out of many thousands, as showing that the income per acre is exceptionally low. It is much to be regretted that the mirasidars should have declined to assist me in this matter, for the importance of these leases cannot be over-estimated, inasmuch as they would have proved three important factors in my proposals—the gross outturn, the cost of cultivation and the net income.

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35. Fifty-three leases that I obtained from the Registrar's office of lands in Kumbakónam taluk show that the average demand from the tenants for a single crop was 680 Madras measures = 24⅔ kallams per acre. As the tenants paid the whole of the cultivation expenses, I have taken the lease amount to represent 70 per cent. of the gross produce, which amounts, therefore, to 964 Madras measures = 35 kallams per acre, my estimated outturn being 950 Madras measures. The difference between the two figures is 284 Madras measures = 10¼ kallams = Rs. 11-5-1, and this is the amount the tenant receives with which to defray the cost of cultivation and maintain himself and family. But I have allowed Rs. 13 per acre for cultivation expenses only, so that either the lease amount is less than 70 per cent., in which case the gross outturn must be more than 964 Madras measures, or the cultivation expenses must be far less than I have allowed

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for if the lease amount is more than 70 per cent. of the gross yield. It will be seen that the value of the gross produce at Rs. 1-1-8 per kallam (the price actually obtained being far higher) is Rs. 38-10-0, of which the tenant gets Rs. 11-5-1, the Government demand will be Rs. 9-8-0 and the mirasidar receives the balance Rs. 17-12-11.

36. The monigar of the well known Tiruvâdi village voluntarily showed me a lease of his in which the gross produce per acre—47 kallams—for a single crop was worth Rs. 51-14-1, of which his tenant received Rs. 15-7-4, the proposed assessment is Rs. 10, and the balance in his favour Rs. 26-7-0. He at the same time assured me that on the best lands in the village—2-1 assessed at Rs. 12 per acre—the profits were much greater.

37. The above figures clearly show that I have under-estimated the gross outturn, over-estimated the cost of cultivation, and that the rates of assessment are nearer ⅓ than ½ of the *actual* net profits. Under these circumstances, the refusal of the mirasidars to produce their leases for inspection is not a matter for surprise.

38. As some of my critics are inclined, while admitting the justness of my rates for the better lands, to condemn the rates for the poorer lands along the coast, I may state that a few weeks ago a wealthy mirasidar, holding some 10,000 acres of land, admitted to me that the best land in a village called Poriar produced 22⅔ kallams per acre single crop. Poriar is on the coast and the village itself is within a mile of the sea. He also stated that he leased this land for 16⅔ kallams per acre, the tenant's income, therefore, being 6 kallams per acre. 22⅔ kallams = 626 Madras measures. 16⅔ kallams are worth Rs. 18-6-5, and 6 kallams Rs. 6-10-0. My figures for this land —12-1—are gross outturn 600 Madras measures against 626 Madras measures, cultivation expenses Rs. 8-8-0 against Rs. 6-10-0, and assessment Rs. 6 instead of the actual half net of Rs. 9-3-2.

39. I would particularly draw attention to the cultivation expenses, Rs. 6-10-0, against my estimate of Rs. 8-8-0 for the poor soils, and Rs. 11-5-1 against Rs. 13 for the more fertile lands as proving that *in practice* the graduated scale is perfectly correct, and as demonstrating the utter absurdity of the statement made by the mirasidars in their memorial that the cost of cultivating an acre of the best land is Rs. 22, and that they spend a still larger sum on the worst land.

40. In my opinion the percentage of the gross produce taken by the landlord, ranging as it does from 70 to 85 per cent., the cultivation expenses being met by the tenant, conclusively proves the fertility of the soil, and the small cost at which it is cultivated. These figures are without parallel in other districts where, in consequence of the poorer quality of the soil and other disadvantages, the tenant demands 50 per cent. of the gross outturn. It may be taken for granted that everywhere the landlord assigns to the tenant just so much as will give him a small profit after defraying the cost of cultivation. In Tanjore, in consequence of the fertility of the soil and inexpensive cultivation, the tenant receives on an average 25 per cent. of the produce, and, if the outturn was higher than it is, he would doubtless receive but 15 per cent. thereof.

41. I may add, in conclusion, that my proposals have met with approval in a quarter least expected. In a long letter published in the *Tanjore Southern Star* of the 2nd May, a landholder protests strongly against the mirasidars' memorial. He writes: "the fallacy of their objections can be easily exposed, and I cannot help wondering at how these landlords of our district, endowed as they certainly are with a fairly appreciable amount of intelligence and reason, could have been so easily misled into adopting a course so glaringly impolitic and imprudent."

Resolution—dated 7th July 1891, No. 392.

Recorded, pending receipt from the Collector of the report called for in Board's Proceedings, dated 21st October 1890, Mis. No. 4290.

(True Copies and Extract.)

(Signed) R. V. SRINIVASIAR,
Acting Secretary.

To the Collector of Tanjore.

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Read—also the following letter from J. THOMSON, Esq., Acting Collector of Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 21st July 1891, No. 503:—

I have the honour to submit the remarks on Mr. Clerk's settlement scheme report for this district which are called for in Board's Proceedings, Mis. No. 4290, dated 21st October 1890. In explanation of the delay, it may be stated that my official connection with the district began a year ago, that its ordinary duties leave no time for extraordinary work, and that settlement was a new subject to me; it therefore seemed advisable to take time for consideration and to utilize the jamabandi season to make inquiries. Caution seemed increasingly necessary, the further the subject was viewed; and it was most desirable to have the results of the crop experiments of the past season.

2. It was decided in Board's Proceedings, Mis. No. 4710, of 24th November 1890, that the ryots should have full opportunity of expressing themselves on the main points of the scheme, and accordingly, with the permission of the Board in Proceedings, Mis. No. 216, of 12th January 1891, a memorandum was printed and distributed. Petitions or representations, written and printed, to the number of 263 were submitted and meetings were convened on the 11th, 13th and 15th April at Negapatam, Tanjore and Kumbakónam, and were largely attended. Spokesmen, for the most part pleaders, were put forward and enforced mainly what had found place in the memorials. Such information or explanation as could properly be given was afforded when asked for. It was very apparent, however, that the principles of settlement and their applicability to Tanjore were far from being well known, that the conditions of agriculture and land-holding as an occupation had only recently received consideration from some at least of their exponents, and that sober treatment of the question had become almost impossible by their knowledge of the total increase of revenue which the Deputy Commissioner's proposals had worked out. It may be assumed now that the limit of adverse criticism has been reached and every trouble from which the cultivator has suffered or can suffer has been fully declared, while,—a point of considerable importance,—those most entitled to be heard have had their say.

3. I pass to the report, and would remark here that whatever judgment may be formed on Mr. Clerk's proposals, no one will deny that it is a most able and singularly lucid paper.

4. *Paragraphs 8 to 19—Revenue History.*—A brief reference to points of revenue administration as detailed in the District Manual up to the last settlement will be found useful. Under the earliest settlements, Government took its share in kind (*amani*) and sold it as it could. A gross village "money-rent" was attempted in fasli 1214 based on an estimate of the growing crops checked by a previous native estimate (Dabir muri) and the recent amani results; the commutation rate applied being arrived at on consideration of the selling prices at the settlement time, probable demand, local facilities for export and former years' prices. In the next year, some regard was given to the different fertility of plots in applying the village standard of produce and the commutation rate was the average of the selling prices of the six years anterior to fasli 1212.

5. During these years, the cultivator's share of the produce varied with the years and local irrigational facilities from 40 to 60 per cent. Prices ranged roughly from 9 annas to 12½ annas per kalam.

6. For dry lands, the treatment and division and conversion into money were much in the same way.

7. In the triennial lease from fasli 1217, the money-rent averages of seven years were largely regarded and not produce or price; but prices fell and the grain outturns

were unfavourable, and this experience led the ryots to think of *amani*. Accordingly, the Government having in view a quinquennial lease declared that an abatement of 10 per cent. should be made, but left much to the discretion of the Collector subject to their confirmation; and where a money rent was absolutely refused by the ryots, a grain division of 55 and 45 was ordered—also subject to variation; the Government share being converted at current selling prices of January and April. An absolute refusal of the ryots to come to terms was to let in any cultivator, but the expropriated tenant was to receive 10 per cent. of the rents actually realized. Failing the ryots proper and outsiders, the Revenue officials had to take charge and cultivate by pariahs. Amani was ordered to cease.

8. A second quinquennial lease, faslis 1225 to 1229, was entered on, but did not prove so favourable in regard of prices; and when the time came for renewal, it was decided to lower the money demand with considerations of decrease in grain values and of increase in average produce, and to settle with the individual ryot. But, in curious contrast with present ideas, a field assessment based on the description of soil was scouted from a belief that it produced over-assessment and other evils. The already experienced inability to value lands properly and uniformly, the recognition that with regard to nanjah, irrigation was as much a factor in outturn as soil, and the existence of the pasungarai tenure (periodical distribution of holdings), but mainly the security afforded by the village as a unit, were considered to forbid a field and individual settlement.

9. The ryots, however, would not agree; and grain rents at the current selling price were again talked of, but money rents settled.

10. In fasli 1231, the "olungu" system was suggested; a standard of produce was arrived at under rules of comparison of old estimates, intended apparently to find the second highest; for the delta, 50 per cent. and for the uplands, 55 per cent. of the gross produce was the ryots' share; a commutation price was settled on consideration of averages of the five years fasli 1225—1229 and of the highest and lowest of these five within the maganam (Taluk sub-division) and its neighbours; these prices were collated with the jamabandi prices of fasli 1229 and the percentage of difference under certain rules fixed the ultimate money demand or standards. These were again worked back from to find the standards of grain produce. Under the "Olungu" system, fluctuations in current price of less than 5 per cent. below and 10 per cent. above the standard prices left them unaffected for the Government demand.

11. In effect, it appears that the grain standards arrived at were in excess of what they had been, and, in the ryots' opinion, of what they ought to have been—pages 551—554 of the manual; and this has a bearing on any comparison of present and "olungu" grain outturns. It is to be gathered that in the opinion of the authorities, the outturn had increased by improved works of irrigation and that a reduced commutation price was required since the grain market had actually fallen.

12. The maganam prices were *village* and not *town* sales; but, in practice, were based on retail rather than wholesale transactions, and were higher than they should have been.

13. The olungu settlement came into operation with fasli 1232. Its application gave an increase of over 8 per cent. in the grain outturn calculations and decrease of over 4 per cent. in the money assessments. Amani settlements persisted alongside of the olungu—fixed and variable—the ryots demanding abatements on the score of deficient produce; and even under the olungu settlement, relief was granted by a harvest in amani when the yield of the entire patta holding fell short of 70 per cent. of the standard. The kar crop, *plus* 20 per cent. on its extent, was brought into the outturn account in deciding the question of short-fall; and it is said that annually a large number of villages claimed this privilege under plea of "*Varalchátham Kandumudal*" (drought—loss—harvest).

14. How far from certain the authorities must have been on the matter of grain outturns will appear from Mr. Cotton's guarding himself by provisos that the rent was not formed on any false accounts and that the villages were not capable of yielding in excess of 20 per cent. over the assumed amount, which margin it appears he allowed for vicissitudes of season. As matter of fact, in fasli 1234, 384 villages were found yielding over this margin and had their demand raised. But the agency for discovery was not above suspicion, and the Board was indignant at the departure from permanency in the idea of the grain standards, and Government approved so far but with the reservation that it was a question of what the contract condition between the ryots and local officers were, and that fraud, additional area cultivated, and improved irrigation at Government expense were to be taken account of as variants of the grain standards. Apparently in the particular cases that had cropped up, none of these existed; but the occasion gave rise to the declaration that the expansion of cultivation was a good ground for reconsideration of the standards, subject to Board and Government orders; and the areas yielding the grain standard were ascertained and extra cultivation assessed at the original village average, while no dimunition was taken into account, and a second crop once raised placed the land in double crop thereafter. In 1857, the rates on extended cultivation in Mothafysal (lump assessed) villages were fixed at three-fourths the average village rate, and on relinquishment, one half was foregone; and second crop was charged for only when it was raised.

15. The olungu grain and money standards applied to wet land. On dry and garden, the triennial lease rates of fasli 1217 were continued.

16. A survey field assessment was projected by Sir T. Munro in 1826. The want of reliable accounts of produce was alluded to, but was supposed to be capable of correction by proceeding from villages justly assessed to contiguous villages, calling in the ryots to help the Revenue authorities and distributing the village amounts over the fields, each ryot taking care that he had no more than his fair share imposed. A diminished revenue was expected for a time, but was supposed to be counterbalanced by the cessation of interference and of collusion on the part of Government servants, by cultivation of more valuable products than grain, by a more substantial ryotwari class, and by extension of cultivation.

17. The nature of Mr. Kindersley's settlement is set out in paragraph 14 of Mr. Clerk's report and in detail in the Manual page 589 *et seq.* It will be noted that the process began with a recasting of the olungu standards; but it could in application be virtually only a higgle between the Government officers and the village body, and when that was settled there was plenty of room for abuse in assessing the field of the individual ryot. Mr. Kindersley proceeded with the standard grain beriz both as guide and test of his operations; and the Board (and Government) condemned his procedure and principle, and declared its own intention was to discover the actual resources of the country and to fix a just assessment, and declined to adopt what had been done as a permanent settlement of the revenue. The Board was not kept fully informed of Mr. Kindersley's proceedings, and he went on with his fieldwar assessment till in March 1832, he had made individual settlements with 1,040 villages out of over 3,000 villages, in which he had settled a village demand.

18. In 1859, the field assessed villages in the district were 1,818; the lump assessed, were 1,261; and the total of Government villages in the district, 4,855.

19. Mr. Kindersley's treatment of 816 villages in Shiyáli, Tiruvádi (West Tanjore) and Patukóta, yielded, as compared with the olungu standard, an increase of 6·7 per cent. in assessed area of all lands and of 4·6 per cent in money amount; in wet lands, the rate per acre was reduced in grain from 25½ to 24 kalams per acre and in money value from Rs. 5-7-4 to Rs. 5-3-6: the variation was greater in the (177) amani villages as was to be expected. Comparison with the collections for six olungu years in the Tiruvádi taluk showed that the settlement resulted in reduced total rents when increase in area was regarded. Prices, however, had ranged far above the olungu standard in these six years.

20. Unfavourable seasons and demands for remission from the ryots of the villages still under the olungu settlement led to their conversion to Mothamfysal in 1859, in, it is said, much the same way as Mr. Kindersley made his settlement. The result was Rs. 14,25,662, an increase of 2·18 per cent. over the standard olungu beriz at the (original) olungu commutation price for the year (which was Rs. 13,95,223) and of ·64 per cent. over the average collections of 20 years, Rs. 14,16,588. In fasli 1268, owing to the price being Rs. 1-4-8¼ per kalam, the excess demand over the standard revenue was over 19 lakhs, of which Government remitted over 9 lakhs on condition of the ryots accepting the Mothamfysal; within the six years—faslis 1263 to 1268—about 20 lakhs in all of the 50 lakhs due to the high prices were remitted. There is little room for wonder that the Secretary of State remarked that "at first sight it seems to involve a considerable sacrifice of present revenue which it was not necessary to incur and that some partial relaxation of the rules by which the commutation rates in olungu villages are regulated would have met the existing difficulty and have been satisfactory to the mirasidars." Government pointed to the increase (Rs. 1,913) over the average collections of 20 years; but the conclusion must be that there *was* an unnecessary sacrifice of revenue, and, looking at things in the light of the present day, that it would have been much the better course to have then set about a scientific settlement of the district instead of trying to get rid of inequalities by assimilating the olungu villages to the lump assessments of 30 years previous. The current selling prices for the 20 years previous to Ramiengar's settlement were curiously near to that in fasli 1238 when Mr. Kindersley's settlement was introduced; from fasli 1263 they began to rise and have continued high ever since.

21. With this history, a land-owning class which is largely non-working, but has many influential members, a wide extent of country under the same sort of crop and essentially different in character from the rest of the south of the peninsula, and a method of culture that, practically, does not recognise the need of manure or regards itself as debarred from its use, it becomes difficult to utilize the past record or the experience of settlement in other districts towards a just understanding of what is due from the district to Government.

22. *Paragraphs* 33 *to* 38—*Grouping of Irrigation.*—The Deputy Commissioner considers that it is enough to allow for a difference of only one group in the delta irrigation, because though the eastern villages receive less than the western, they still receive in ordinary years sufficient for a single crop. This is strenuously objected to by the Tanjore people and requires full consideration.

23. Last season was, it is said, very similar to the season of 1889-90. I saw in January a considerable extent of crop, chiefly in the middle line of the delta from Shiyáli to Tiruturaipúndi; but I have no large acquaintance with the coast villages served by the Cauvery. In that month the outcry for water was universal, and the villages highest up the channels took all they could get; and knowing something of what the failure of it in other districts meant with crops in the condition of forwardness they then were in, I was struck by the vitality they showed and by the harvest they ultimately afforded. That it was a short crop was conceded by every one; some competent to judge averaged it at 10 or 12 annas. I conducted the jamabandi of Shiyáli and Tiruturaipúndi: the remission in the former was only Rs. 242 for withered crop and would have been very much greater but for an additional supply being thrown into the Puthumaniar from the South Rajan channel. Want and insufficiency of water with other grave reasons was a general complaint in Shiyáli. In Tiruturaipúndi, there also was complaint, but to a less degree; the remission allowed in that taluk was trifling. As matter of fact, Tiruturaipúndi suffers generally more from excess than from deficiency of water, since it is the recipient of drainage and floods and so it fares better on the whole in a scanty than in a full supply year.

24. It was patent to any one travelling along the line of railway through Kumbakónam and Máyavaram taluks, that a large extent of second crop perished, but as by the custom of the district no remission is given for that, and as a good deal of

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it was in proprietary villages, there is no record of the extent affected. There being also no remission for short crop, the figures of demand and collections in the accounts are no index to the loss an indifferent season causes to the ryots. It is also a universal complaint in the district that the repair of irrigation works is neglected and that the Public Works Department allotment for this is not at all what it should be. The Department officers will probably admit this, and certainly all Revenue officers support the ryots. The uncleared deposits in many channels are evident and the ryots, who in former years would have helped or been made to help themselves, have come now to look to Government only and plead the amount to be done as one reason why they should not do it. The expansion of cultivation too has led to the opening of fresh channels and the extension of older ones, spreading what water there is over a wider area.

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Statement showing the particulars of the *extent of cultivation* under dry, wet, &c., in the Tanjore District.

Fasli, &c.	Dry.	Wet.	Garden.	Total.	Remarks.
	ACS.	ACS.	ACS.	ACS.	
(1) After Mr. Kindersley's settlement, fasli 1239.	172,866	580,972	17,727	771,565	Taken from the jamabandi report of fasli 1239.
(2) After Mr. Ramiengar's, fasli 1270.	222,105	702,707	30,923	955,735	These figures include "waste charged" and are taken from the Board's Proceedings, dated 4th February 1863, comparative statement No. 5 in No. 706, page 610 of Board's volume for 1863.
Do. 1271	236,281	719,195	32,250	987,726	
(3) At the present date fasli 1299, actual cultivation, as per jamabandi statement No. 3.	225,119	752,211	This is included under wet as there is no column provided for it in the new village manual.	977,330	At page 623 of the District Manual it is said that the mothamfysal system was extended in faslis 1269 and 1270. In the jamabandi report for fasli 1271, the Collector reported that the introduction of the mothamfysal system was one of the causes that led to the increase of cultivation; hence the figures for the two faslis are entered.
Waste charged	59,842	38,747	..	98,589	
Total under (3) ..	284,961	790,958	..	1,075,919	

25. The gist of this matter of water-supply is this: as the river affords the bulk of the fertilizing matter applied to the Tanjore soil, the question is not one of what minimum quantity of water will raise a wet crop; on the contrary, the endeavour is,—and rightly from the ryot's point of view,—to make as much of the thickest river water flow over the fields as can be led on to them; hence also the low regard on which rain or purely drainage water is held. This want of manure in Tanjore district, and the looking to the river as the only available supply of it—in my view at least—complicates the whole problem of assessment. Floods were disastrous when they occurred, but had their compensation to a considerable extent in the deposit they left; and at the present day, some say or pretend that regulators, sluices and flood banks have done them as much evil as good.

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26. It is accordingly the settled opinion of the Revenue officers as well as of the people that two groups do not sufficiently differentiate the money values of land and crops in the delta, and that from the west of the district to the sea-coast, three at least are required to at all adequately represent how the Tiruvádi and the bulk of the Kumbakónam lands vary from those in the centre and those again from the terminal lands of the channels. I am told that in making the old assessments and maganams (village groups), regard in some places was paid to the supplying channels; and am led to think, that it would be well if consideration were mainly had to these now (as is the case in tank supply) in grouping, instead of parcelling off the district into taluks or the east and west of taluks.

27. The Tahsildar of Máyavaram (present Railway Deputy Collector) has had some five years' experience of that taluk and knows its capabilities fully; and in illustration of my meaning, I enclose his description of it, and a map to roughly indicate how

the groups are distributed. The Deputy Commissioner, it will be noted, places the whole of the taluk in the second group.

28. Similarly in Shiyáli, the villages towards the south-eastern corner, supplied by the Puthumaniyar and Ayavayanar from the Cauvery, always suffer when water runs at all short; in fact below the Puthur dam (on the road about 2 miles south of Anaikára Chattram) all complained to me of how injuriously it had affected their supply and the outturn, whereas the Rajan Voikal is the most certain irrigation in the district, running till late in the year; so that while it is not to be compared with the Cauvery upper reaches in the amount of silt it brings down, its permanence, and what I have learnt of the outturn in the villages supplied by it, have led me to the conclusion that they ought to be in the first group. The Tahsildar is of the same opinion; and the Deputy Commissioner has refrained from proposing it simply by dread of the monetary results.

29. In Nannilam taluk there does not appear to be room for holding that the supply is insufficient anywhere. It is intersected by 26 streams, of which 15 are said to carry only or mainly drainage water; on this latter ground, and because the taluk is far from the head waters, the Tahsildar considers that the west of it—about two-thirds of its area—should be in the 1st and 2nd groups and the rest in the 2nd, 3rd and 4th. The Divisional officer regards two groups as enough. He may be correct; I cannot speak with certainty, not having sufficient personal knowledge, but there are probably villages to which a third grouping would be applicable. There certainly is no necessity for a fourth group.

30. In Negapatam, I note that the Deputy Commissioner, Mr. Rengachari is inclined to agree with the Tahsildar and with the people who claim that the irrigation in the south and south-west under the Pandavayar and other streams is distinctly inferior in quality to that in the north, and has furnished figures for the 55 villages concerned according as they are taken under either group. I consider the difference is such as to warrant two groups.

31. Tiruturaipúndi in its best land is no better than the best of Negapatam. Its worst is worse; for if the early floods come heavily they swamp the country before the paddy has been long enough on the ground to live, and much of the cultivation, about Talainayar for instance, is of a primitive and cheap character on account of the risk (partly also from too much land in holding), consisting in scratching the ground, throwing in the seeds of a very coarse paddy, and leaving it to survive or not as it may. Even this year, in spite of the supply of water being less than ordinary, the area of no yield or very indifferent yield was large. I gave next to no remission, because I learned that land was taken up recklessly and no proper labour or care bestowed upon it, whereas if capital were brought and confined to areas for which it was sufficient, field banks raised and cultivation attended to in time, a return could be expected. As things are at present, the third group is distinctly called for in much of the taluk.

32. In Mannárgudi, the Korayar supplies the best irrigation, the Vennár is next best, and the Pamaniar the least satisfactory. The last fails frequently about Peruvalanthan, not far from the borders of the taluk. A few villages there may require a third group, but the bulk of the irrigated portion of the taluk is properly classed in the second.

33. With regard to Kumbakónam itself, the Máyavaram Tahsildar considers that the 28 villages in the north-east are some of them so poorly supplied as to be properly placed in the third instead of in the second group: where the Kumukki Manniyar comes in, the second grouping would apply.

34. If the matter is to be looked at simply from the point of view of the quantity of water supplied and grouping done as in other districts, the Deputy Commissioner is perfectly justified in having only two groups in the delta. But the districts which should be compared with Tanjore are the Godávari and the Kistna, and in them the comparison probably would not hold on the antiquity of the irrigation and—as seems

to me—consequent deterioration of the powers of the soil. With ocular knowledge of only one crop in Tanjore—and that understood to be an indifferent one—there ought to be hesitation on my part in giving an opinion, but contrasting it with such crops as the two northern districts show over large expanses, Tanjore in the east seems to follow far behind them. Non-deltaic districts too that have their narrow stretches of rice crop along river banks and forming but a small proportion of their total area are not to my mind comparable properly with those whose lands are mostly irrigated. Distances are matters of small moment now to what they were; still a district, virtually all wet land and growing rice as its one crop, is very differently circumstanced from one in which the rice lands do not yield sufficient for local consumption. I therefore do not see that valid objection can be taken to classifying Tanjore irrigation as a thing in itself or to refusing to consider that it should be judged as districts, widely differing in character, are judged. Paragraph 46 of the Deputy Commissioner's report seems to concede what the Tanjore people claim.

35. It would appear desirable that grouping should proceed in consultation with the Public Works Department for the purpose of ascertaining whether present defects are remediable and, if so, to what extent. Where they are, there should be no delay in execution, so that the appropriate assessment may be now imposed. There can be no valid excuse for starving the district. I am aware of instances where zeal on the part of the Tahsildar largely supplements Public Works Department grants, and an increased assessment would be received with less objection if the most were at the same time made of the water-supply.

36. *Paragraph* 56.—It should be noted that the indefinite and non-productive classes number 54·79 or over one-half of the population; the agricultural under one-third (30·39). For Salem, the figures are 44·59 and 40·78 and for Godávari, 57·45 and 28·66, the population being of the census of 1881.

37. *Paragraph* 61.—*Dry grouping* has naturally not received so much attention from critics whose interests are almost entirely in the delta, and in the meetings held little or no objection was raised to two groups. There is a sharp distinction between the dry lands of the delta and of the south; but two groups with the classification adopted will meet all differences in the one and the other on the score of rail and road communications.

38. *Paragraph* 64.—There is some broadcast sowing, but the delta paddy cultivation is properly enough described as by transplantation.

39. *Paragraph* 65.—The yield of kar relatively to samba is understood to be as 4 to 3.

40. *Paragraph* 67—*Ottadan Cultivation.*—This is a matter which seems to demand different treatment from that proposed by the Deputy Commissioner. The result of my inquiries is that he would appear to be in error in considering that the combined yield is very little more than the outturn of a single crop. In the last few years there has been a large contraction of the faslijasti charges—*vide* accompanying statement, and this is ascribed to the great extension of Ottadan to escape the second crop charge. The outturn is roughly one-third more than a single crop; the cultivator escapes double ploughing, planting and weeding charges; he takes water for longer than a single crop requires; and I consider he may justly be required to pay one-fourth if not one-third of and over the single crop charge. In the village of Kunnam, in Shiyáli, the monigar stated that 50 velies were under Ottadan cultivation, the *Kuruvai* of which yielded 160 kalams and the Ottadan—the second cultivation—120 kalams a veli; the first selling at Rs. 1-4-0, the second at Rs. 1-4-0 or Rs. 1-6-0 a kalam; and that if samba only were raised instead, it would yield 200 kalams a veli, worth Rs. 1-8-0 a kalam. The village extent is 170 velies with an assessment of 30 to 35 rupees. The difference in gross values of the two sorts of crops gives Rs. 2,875, the Government demand on the extent concerned being Rs. 1,750.

41. *Paragraph* 68—*Manuring.*—This is a very serious question, not simply at the present time when endeavours are being made to justly assess on the basis of the soil's

productiveness, but on the larger question of whether the property of Government is receiving that treatment from occupants which all prudent landowners require their tenants to exercise. It is admitted on all hands that but little manuring is done; the statements of the Manual are generally in accord with my inquiries as to the frequency and occasions of manure being applied; but the cost to the cultivator of what is done is probably somewhat higher now than Mr. Venkasami Rao has put it, and perhaps somewhat more is applied on the whole. It is difficult to come to any satisfactory conclusion regarding the amount used, especially if inquiries are confined to the neighbourhood of large villages. At Shiyáli, for instance, I was told that 300 bandy-loads would be applied to a veli of land once in three years, the cost of so much being Rs. 40. This is Rs. 2 per acre per annum. The outturn would be 200 kalams a veli or 30 an acre and this manuring was regarded as making the crops "grow well." Rs. 20 worth applied to dry land was described as having a similar result. This, I believe, is the limit of good farming, so far as actual manuring goes in the delta, unless for special products yielding correspondingly large outturns, and the gradation is from that expenditure down to nothing at all. Household refuse of all sorts, ashes, &c., along with farm yard manure, is eagerly made use of; in short, manuring is simply limited by the inability to get it and by the custom in domestic economy of cowdung for fuel and house instead of field dressing. Perhaps more might be done by folding cattle and paying shepherds to come into the district, but there is the difficulty of pasture or grazing for wandering herds.

42. Now in non-deltaic districts, *e.g.*, Coimbatore and Tinnevelly, it cannot be said that the river waters are without alluvium in flood time. The Amarávati and Bhaváni run as turbidly towards their terminations at least as the Cauvery they fall into, but it is not considered that the stretches of wet cultivation along their banks are sufficiently manured by the *vandal* they carry. In Tinnevelly, I believe, it is part of the lease conditions that a certain amount of manure shall be applied to the fields, and this is strictly enforced by the lessors. In Coimbatore, I have known of wild indigo being carted 18 miles to be put on wet land. One has only to look at the fields when being prepared for the young plants along the railway from Negapatam to Erode to form an idea of how differently manuring is done in Tanjore and in Coimbatore. It is not a matter for praise to the Coimbatore ryot; he acts as he finds to be to his profit, but in this connection, the point is, that he does evidently find it expedient to manure and can obtain it.

43. It has to be considered now whether the Deputy Commissioner is correct or not in holding that the district lands "do not require" manure and that "the rich alluvial deposits alone suffice to prevent the soil in any way deteriorating."

44. Whether they require it or not in the view of the cultivator, will depend, in the first instance, on what return satisfies demands falling on that return. Proper farming, however, consists in treating land so that it will yield the maximum of profit not for a time, but continuously, which means that its natural constitution is not injured by forcing or starving.

45. It is rash to venture opinions on this subject of soil deterioration without full and widely extended and scientific inquiry. But this much may be said; the people themselves recognize the need of manure, and its use is limited by its non-existence and their inability or disinclination or ignorance to import manure stuffs (artificial, leaf, &c.); or to raise leaf and green stuffs locally. The Deputy Commissioner himself very properly gives a large place to manure as an element in the cost of cultivation. If it is granted that the lands in Trichinopoly, or in the west of Tanjore, receive sufficient alluvium to keep up their full standard of productiveness, it can hardly be that, as the water passes on in smaller volume and with less velocity, it continues to retain all its original constituents. And when it has stood on the fields and passes off as drainage water to lower lands, by universal consent and manifestly, it is not the fertilizing agent that it was on entering the delta.

46. I have said already that, as speaking generally, the Cauvery water contains what manure the fields get, any reduction in the quantity supplied is a reduction in

the manurial agents. With silted channels, the volume of water carried down is less; the extension of cultivation spreads the smaller amount over a larger area; the Public Works Department, looking to quantity alone and not to quality, are striving to reduce the size of vents in the upper reaches to send more down to the tail ends of the channels, and the people are opposing this by every means in their power, being perfectly well aware what diminution means to them. There are signs too that the courts are prepared to support claims based on allegations of reduced supply, and nothing is easier than for a ryot to prove that his outturn is not what it was.

47. If there is any force in the above considerations, deterioration is going on, however gradual it may be, and though it may not be universal. During the jamabandi, I interrogated the village officers as to outturns at the present time as contrasted with the Olungu standard of production. In Shiyáli, in the villages irrigated by the Rajan Voikal, the yield was almost invariably equal to the Olungu, and in the lower-rated lands was in excess of it, whereas under the Puthumaniyar, the other main source, it was not uncommon to find a falling off of a third, a fourth, a fifth or sixth, the latter two being very common, the differences being widest in the highest-rated land. I have had a statement (enclosed) drawn up of particulars regarding eight villages which are taram assessed; a drop in yield from 29 to 14, from 24 to 15 or from even 21 to 16 kalams per acre is not a light matter even if the lower figure be somewhat below the actual. With regard to this taluk, it has to be pointed out that the rates under the Puthumaniyar range from kalams 280 per veli, with an assessment of Rs. 63-15-7, to kalams 40, assessed at Rs. 9-2-3, while under the Rajan Voikal they range only from kalams 180, assessed at Rs. 41-2-0, to kalams 50, assessed at Rs. 11-6-3, that the Puthumaniyar at the paimash time (183-) supplied two-thirds of the area now commanded by the Rajan Voikal, and that the former is properly a drainage stream. The extension of wet that the Rajan Voikal brought about was assessed at the rates on neighbouring lands. It is very probable that the Puthumaniyar standard produce rates were in excess of the actual; but the Rajan Voikal outturns have kept up to the standard in great measure, I believe, by virtue of the land's conversion to wet in part in recent times as well as to the better and improved irrigation. The system of cultivation and manuring under the Rajan Voikal does not, according to my information, differ from what it is in other parts of the district.

48. In Tiruturaipúndi the following were among the worst variations given me:—

		Olungu.	Present outturn.
Sitaimur	Kalams.	140	110 to 80
Ekkal	"	96	75 to 40
Tirumalam	"	145	100 to 80
Umbalacheri	"	120	100 to 70
Nirmulai	"	136$\frac{5}{12}$	80 to 50
Talanayar Agraharam	"	170	120 to 60
Second Sethi	"	140	100 to 50
Pirinjimulai	"	120	80 to 50
Tevammapuram	"	200	140 to 80

Double-crop lands, on the whole, did not seem to have retrograded in outturn, from which it may be argued they had been more or less properly attended to. The statements of the village officers were not blindly accepted but tested by the knowledge of the Revenue Inspector and Tahsildar.

49. The Sub-Collector made similar inquiries during the jamabandi of Kumbakónam taluk and has sent me the result (accompanying) arranged under the supplying rivers. Some individual variations are startling, indicating great neglect of proper cultivation or very changed conditions if the Olungu was at all correctly arrived at. It should be observed too how the averages vary under the various rivers and how poorly they show under the Manniar, Palavar, Kirthimanar and Mudikondanar.

50. The Sub-Collector informs me that the present outturn is vouched for by the Revenue officers including the Tahsildar who knows the whole taluk; but he is doubtful whether the indifferent outturn of present and last seasons has not led to an under-statement of the average. Noting too the variations in villages of the same

vattam (village groups) and under the same irrigation source, he considers that the propriety of the irrigation grouping proposed is open to serious question.

51. If the fact is so or even in a less degree in Kumbakónam, it must be worse in other taluks. It is very possible that Mr. Cotton's manipulation of figures to obtain the Olungu grain standard, brought them out in excess of the reality, though he did not think so (cf. pp. 551—554 of the Manual): and it is probable that there has been under-statement of the actual present outturn; the irrigation is no doubt to blame in many instances; but I am inclined to accept the general opinion and the contention of the Tanjore ryots that there has been a certain deterioration of the soil, for which poor farming itself furnishes a large and probably the largest explanation.

52. *Paragraph* 70.—The distribution of dry grain crops under the main staples adopted was attacked by the memorialists, but only I think because it was not understood. There is no ground for exception to the way they have been ranked with reference to their values.

53. *Paragraph* 71—*Commutation Prices.*—It was claimed that fasli 1286 should be excepted as a famine year and fasli 1294 as exceptional by reason of the floods; that a range of 30 instead of 20 years should be taken; that the probability was that markets now supplied by Tanjore would be supplied otherwise and prices were bound to fall; that prices were incorrectly given in the statement and were improperly raised by those of out-of-the-way places and seaport towns being included; that the differing prices of kar and samba were not allowed for; that sufficient was not allowed for merchants' profits; and that minor items of cost or loss to the producer were not taken account of.

54. Most of this, of course, was in ignorance of the rules governing the department and do not require answer.

55. The prices were furnished by the Board and I had them tested by this office for fasli 1292 with reference to the orders contained in Board's Proceedings of 12th February 1887, No. 289, the due corrections being applied to the various measures of the district. The result was as given by the Board.

56. Much was made of the Madura commutation price of paddy. G.O., No. 881, of 30th July 1885, Revenue, shows that the district proper average was Rs. 171·35 and that Rs. 123½ was adopted as the lowest price of the 20 non-famine years. Madura has gained by the rule of the time, and Madura is, one may learn along the South Indian Railway in the district, a great mart for surplus Tanjore paddy. In South Arcot (Director's letter No. 3747-A., of 29th November 1886) Rs. 148 was found to be the average price of paddy, but was reduced by one-seventh because the Madras measure was smaller than the local measure, and accordingly Rs. 127 was adopted, and a still further and admittedly more than liberal abatement was made and Rs. 108 taken. Tanjore most certainly stands at a relative disadvantage if a price of Rs. 128 or 25 Madras measures per rupee is adopted, being a higher value than is supposed to rule in the countries she supplies. It is no answer to compare Cuddapah, Coimbatore and Bellary commutation prices. Ten years ago the price, less merchants' profits, was in Cuddapah Rs. 216 and in Coimbatore 174; in Godávari Rs. 141, in Trichinopoly 129, in Tinnevelly 163, and in Tanjore 124. Commutation prices are a ready factor for adjustments of total revenue, but manipulations in this way and varying rules become inconvenient in course of time.

57. Whatever the reason may be, the sea export this year has been very slack; but that has not helped to reduce the price in the district much below last year's.

58. The Settlement Manual states that the average of prices should be considered for the months in which the ryots sell their grain as well as for the year, and that the former should, as a rule, be adopted. These cannot be readily given for the period November to June (kist months), but the district averages from November to 20th May are found in the jamabandi reports up to fasli 1294; and for the above months for the 16 years—1277 to 1294 (1887 and 1888 being excluded)—the average price of a kalam (of 27⅗ Madras measures generally), with 10 per cent. off, is Rs. 1-0-11. The variation of price is considerable although the tendency is now to keep above the rupee.

59. The possible extension of rice cultivation within the Presidency is not likely to materially affect Tanjore prices; as to probable future importation, I can say nothing.

60. South Arcot and Madura are both only recently settled; I have mentioned the prices adopted for paddy; cumbu has been taken at Rs. 123 and Rs. 108½ in them, respectively, and varagu at Rs. 79 in South Arcot. In South Arcot the matter of the size of the measure was brought in for reduction of Rs. 178 (160*) for cumbu and 116 (104*) for varagu on a fair series of years, and the lowest price of Madura produced 108½ while the average was 160 for cumbu, so that again Tanjore has reason to complain by comparison with her neighbours though the finding of a market outside the district for dry grains is not such a question as it is in the case of paddy. Dry grains were imported last year owing to a very bad harvest in Patukóta.

61. *Paragraph* 72.—For merchants' profits and cartage 10 per cent. appears ample.

62. *Paragraphs* 73–87.—*Grain outturns, wet.*—It is unnecessary to say that this part of the Deputy Commissioner's scheme is the most open to attack and has been dealt with accordingly.

63. To his conclusion that the crop of fasli 1299 was 25 per cent. below average, the obvious answer is that it may have been so, but the opinion can only be guessing, and further it is asked were the crop outturn experiments he made experiments on average crops of the season?

64. The selection of plots for experiments has been objected to on all sides and allegations freely made that only the best fractional plot of the tested land was made use of. I agree with the Deputy Commissioner that he acted rightly in experimenting with the crops that showed signs of good husbandry, such as he provided for in his estimated expenses of cultivation.

65. What is to be noted about the experiments of February 1890 is that, even with the 25 per cent. addition, they do not come up to the proposed outturn and those ranked as good are generally far below what they should be.

66. The 219 experiments made with kar in the end of 1890 are for the most part in excess of the proposed outturns, but the yield of kar is always considerably in excess of samba.

67. Most value therefore attaches to the 1,284 kyles made with samba in February 1891. These show conclusively enough that the soils dealt with *can* produce as proposed; they also show how little sometimes classification and proposed outturn correspond to the actual outturn. Shiyáli taluk is clearly capable of bearing a heavier burden than is assigned to it (probably under the Rajan Voikal) and (one might judge) of coming in part at least under the first group irrigation. The XII class lands are also of more value than was supposed. The number of indifferent outturns in Nannilam and Negapatam should not escape notice.

68. Two remarks I am bound to make—one is that the heading of kyles as good, middling, indifferent, has regard to the result of the kyle and not to the field or crop selection. The other is that the season of fasli 1300 has been generally represented to me to be as bad as in the previous year. It is clear, if it was so, that the experiments of fasli 1299 were very badly conducted, or that special care was taken in fasli 1300.

69. I saw no kyles, but the Deputy Commissioner was good enough to make six on crop I indicated which appeared a good even crop. The results were in five of the six superior to the proposed outturns of the class and sort. The Sub-Collector attended six kyles and was satisfied—*vide* his report; he speaks hesitatingly of the proposed outturns. The Head Assistant Collector and Mannárgudi Deputy Collector

* Deduction of 10 per cent.

have not experimented, but they are satisfied that 400 Madras measures an acre is about double the yield on the most inferior delta lands. The Tanjore Taluk Deputy Collector, building on crop experiments made by himself and his officers in the period faslis 1295–99, is led to think that the Deputy Commissioner's addition of 25 per cent. to his kyles of fasli 1299 is "inexpedient."

70. With regard to kyles generally, I agree with the Deputy Commissioner in regarding them as useless or misleading if not most rigorously and carefully conducted. The selection of the plot itself, having consideration to its prior history and treatment as cultivable land, is not enough; the whole operation must be watched from beginning to end by a trustworthy operator. It would be too much to believe that kyles were so treated by the ordinary revenue officers. I asked the Deputy Commissioner to tabulate these kyles which were submitted to him as far as he could do so, but he has reported his inability to treat them with any useful result, and I think it useless to pursue this matter.

71. There is, in my opinion, not the slightest doubt that under proper cultivation the Deputy Commissioner's proposed outturns and more would be easily realisable. I have just as little doubt that, under cultivation as pursued in Tanjore, lands under the best do not, speaking generally for each class, produce as proposed; on the best lands even at present 1,125 measures and more can be obtained with a far lower rate of cultivation expenditure than the Deputy Commissioner has assigned; but when the quality and amount of the water-supply falls away, the decrease in yield must be rapid till, there is reason to think, 200 measures is the yield per acre of the worst (say most neglected) land. The average outturn of neighbouring districts would be equalled and no doubt exceeded if good farming prevailed in Tanjore as in them. Paragraph 27 of Mr. Sullivan's letter in Board's Proceedings, No. 2239, of 8th September 1882, may be consulted to show how other districts yield as compared with Tanjore. And the Settlement Department has noted in Proceedings of 18th July 1890, No. 220, "the difficulty of obtaining a high standard of cultivation over a large area" and "how the large amount of produce raised tends to reduce the price and consequently the assessment."

72. *Outturns, &c., as shown by lease deeds.*—The division of the gross outturn between the purakudi and the landholder is, I believe, correctly given in the manual as varying from 18 to 33 per cent. (page 381) according to the fertility of the soil. The last was a figure commonly given me in Tiruturaipúndi. A large survey of the leases entered into would be a most valuable means of arriving at the outturn, cost of cultivation, and net income of the lessor, and their submission was accordingly requested. The almost *nil* response that this appeal has met with and the discouraging result of my own attempts to get information from my landed subordinates may, with perfect justice, be used against the landholders as confirmative of the propriety, if not of the lowness, of the proposed grain outturns and of the sufficiency or excess of the cost allowed for cultivation. So far as the Registration office has supplied information, it is very unfavourable to the lessor's contentions; the case of the monigar of Tiruvádi is indicative of how the best lands of the district will be much under-assessed at Rs. 12 per acre. With regard to the few leases that have been handed in, the Deputy Commissioner's remarks may be consulted as to the two villages that go against his views. Rentals on estates under the Court of Wards' management have been freely cited in favour of the landholders; my year's experience of Tanjore has given me a most unfavourable impression of the agency that has been employed under the Court in every estate in their charge. The case cited from Porayar by the Deputy Commissioner, paragraph 38 of his No. 92-C of 5th June 1891, shows what can be made of the lower-rated lands, of which I entertain no question, but merely observe that single instances cannot be relied on for general conclusions. I have invariably found in my enquiries that when advances were made by the landholders for seed or cattle, such were recovered, the loss, if any, to the lessor being in the interest on his outlay till recovery.

73. It is of course open to the lessors to say and they do assert that they do not get their lease amounts, but have frequently to submit to an amani harvest and take what they can get. This, no doubt, will happen at times (compare the Sub-Collector's letter No. 473-R of 18th April 1891), but cannot be taken to be the normal condition of things under documents.

74. *Paragraph* 88—*Wet cultivation expenses.*—Before this controversy had reached the stage of acuteness, the highest estimate I had obtained of the cost of the best cultivation per acre was Rs. 12. Continued enquiry has confirmed me in the opinion that Rs. 14 is an extreme allowance not warranted by facts, and that from Rs. 7 to 10 per acre is the usual amount spent by the ryots when such manuring as is done is taken into consideration. The Sub-Collector regards Rs. 14 as liberal and probably excessive; the Head Assistant thinks it liberal, referring, I understand, to the Rs. 14 rate; the Deputy Collector, Mannárgudi, "a little too liberal," and that for the worst lands it ought not to be less than Rs. 7; the Deputy Collector, Patukóta, "very fair and even liberal." The Deputy Collector, Tanjore, has given no opinion.

75. The total of over Rs. 22, which the memorialists have put forward, is outrageous as a table of costs incurred, the *reductio ad absurdum* being in the demand that on no account whatsoever should the cultivation expenses of inferior soil be estimated at a lower rate than those of superior soil, whereby the unfortunate cultivator would be spending more on his land than the gross produce would yield him. I have stated that I found in Shiyáli the expenses of cultivation for a "good" yield were about 7 or 8 rupees.

76. If the component parts of the total of Rs. 14 be taken up, it is difficult to point out wherein reduction can come in except in manure, *kulivettu*, channel repairs, and cost of plough, total Rs. 5-0-9. The amount of seed or seedlings used is increased proportionately with the poorness of the soil from 7 to 15 kalams a veli. Many items of expenses which the ryots have to undergo were cited—advances, presents and maniems to their *panials*, desertion or difficulty in retaining their services, emigration and consequent scarcity of labour, carriage to thrashing floor and loss therein, measuring cooly and wastage. As to some, Government has no concern or they are allowed for; careless work involving much waste occurs in reaping; the question of labour is becoming a very practical difficulty and the relation of employer and employed is, happily in some respects for the employed, becoming very different from what it was. Advances are purposely given and bonds kept menacing *panials* to tie them to service, and the friends of a ward under the Court of Wards will come and beg that arrears or debts distinctly irrecoverable should not be written off lest the bondsmen slip away. The emancipation or amelioration of the condition of the *panials* is an improvement of social life for which the State and the employer should properly both pay and will have to count with in the future, so that cooly in the items of cost of cultivation may be supposed likely to increase in amount. And in the view I take of the husbandry of the district, the bulk of it must be manured if the proper standard of production is to be worked up to and maintained.

77. Accordingly, it is, I venture to think, impossible to regard as satisfactory a graduated scale of cultivation expenses ranging from Rs. 14 to Rs. 5 in the delta (with two groups) or to Rs. 4-4-0 (with three groups) and to Rs. 2-12-0 in the fifth group. It may be perfectly true that "to ensure the return estimated, the same expenditure would be quite unnecessary" (as for higher rated lands) and, as a matter of fact, the expenditure on the poor lands is not nearly so great as on the better lands (Board's Proceedings, No. 1760, of 26th June 1878, p. 5761). All land has its limit of production and there is thus a limit to profitable expenditure in farming; the lighter soils may cost less to plough, require less levelling, cost less in weeding and in reaping, but these deductions are not great after all, while seeding costs more. It is of course a fact that ryots are contented with a low yield for a low assessment, but I cannot think that any delta cultivation can be efficient cultivation at a cost of Rs. 5 or Rs. 4-4-0 except in very exceptional places, and I believe that to raise 400 measures per acre on the lowest classed and assorted lands, more than Rs. 5 is at present or will become necessary. The result of a higher expenditure would certainly be to raise the outturns to more than the Deputy Commissioner's estimate.

78. *Paragraphs* 98–102.—*Dry grain outturns and dry cultivation expenses.*—The Deputy Commissioner's treatment of dry lands has not been seriously impugned unless by way of showing that to cultivate such lands is much money lost or that they are not cultivated at all. In the delta they must generally be superior to dry lands in the neighbouring districts; in the non-deltaic parts of the districts good dry land is not at all uncommon and, speaking from my own observation, receives a good deal of attention. It is astonishing in places to see the amount of manure they put on it and the crops that consequently are reaped. Where attention is bestowed, the cultivation expenses are undoubtedly high; they are necessarily so when special crops, such as ground-nut, are raised. A range of cultivation expenses from Rs. 6-8-10 to Rs. 3-4-10 must be regarded as liberal on the whole for the standard crops selected, and when we find the grain outturns adopted more or less harmonising with kyles made by the revenue officers and under those for neighbouring districts, while the rates range from Rs. 3 to Annas 4, there can be no room for hesitation in pronouncing them in favour of the cultivator.

79. *Paragraph* 103.—The padugai lands will be assessed under their value at Rs. 4 and Rs. 5.

80. *Paragraphs* 106–109.—*Vicissitudes of season.*—The allowance of 15 per cent. is ample. At Negapatam, the preposterous demand was made of 15 per cent. for field banks and minor or field channels and the same for seasons. In that taluk, in places, one may notice very thick and high field banks arising from reduction of field levels; but ordinarily field banks must be well within the 3 per cent. estimated by the Deputy Commissioner. When talk is held of "a large variety of climatic influences and disadvantages" and danger of "meeting with the extremes of drought and moisture which in no degree possesses the fertility of soil and the superior markets of other districts," the want of clear understanding of this part of the subject and inability or disinclination to contrast seasons in Tanjore with seasons in other districts are obvious. But the call to strike off the 25 per cent. which the Deputy Commissioner had added to the outturn of fasli 1299 as being a bad season is an amusing retort in what is in most other respects a very serious subject. The points to be considered being (1) the general run of seasons, good or bad, (2) the extent of land left fallow, and (3) the extent of unproductive portions of fields, it has to be said that seasons in Tanjore are generally good although the golden age of the farmer is always in the past and although Mr. Venkasami Row finds "a generally diminished rainfall and the frequent occurrence of unfavourable seasons" (p. 392 of the manual).

The table of rainfall will not bear this assertion out, and, at any rate, Tanjore, if, it suffers in this respect, does so with the rest of the country.

81. The percentage of waste in wet, which includes *savi*, &c., for the last five years is given in the margin. The extent of *savi*, &c., was computed by dividing the total remissions under the head by Rs. 4–12–0, the district average per acre.

Fasli 1295	6·07
" 1296	5·48
" 1297	6·51
" 1298	5·67
" 1299	5·63
	29·36
Average ...	5·87

82. Chingleput has been allowed one-sixth on wet and one-fifth on dry and the latter is the allowance in South Arcot. The Tanjore delta cannot in fairness claim so much as either, but in the uplands of the south and the sandy unirrigated tracts of the south-east, 20 per cent. might reasonably be conceded both for wet and dry cutivation.

83. *Paragraphs* 110–111—*Money rates.*—A range of Rs. 12 to Rs. 2 in wet and of Rs. 5 to Annas 4 in dry should meet all varieties of production in soils if grouping and classification are properly carried out. There is a general idea abroad that the Deputy Commissioner's rates in application will unduly favour the best lands. I am satisfied that the top rates might justly be higher; the bottom ones must surely indicate the lowest amount of yield which would make it worth anyone's while to engage himself with agriculture as a means of living. There has been a general demand for additional sorts, and instances have been cited where, with the proposed groupings and tarams, over-assessment might be considered possible, but these are extreme cases. In application, allowances could no doubt be made when hardship was proved. Contrasting current and proposed rates would serve a purpose if current rates had had any satisfactory foundation; how hap-hazard and unequal they were was exemplified daily in last jamabandi where widely differing olungu standards in neighbouring villages could receive no satisfactory explanation from those intimately acquainted with all the conditions, and the only attainable reason was the will or honesty of the assessors. But it may fairly be observed that if 60 years ago wet land was capable of being cultivated at an assessment of Rs. 13-7-0 and dry land at Rs. 10-1-5, while grain values were less than half what they now are, it becomes a hard task to explain the absorption of the increased money values of produce at the present day either by deterioration of soil, bad seasons or water-supply, increased cost of production and cost of living, or the many other reasons, including the desire of Government for a contented tenantry, put forward against a general increase of assessment in which the highest values of wet and dry land to Government shall be Rs. 12 and Rs. 5. It may be that, having regard to cultivation as practised or capable of being practised in the district, the irrigation and soils under the best have been rated somewhat too high. The Deputy Commissioner regards the cultivation as poor; one may note many instances when the crop is growing. Absentee landlords are one cause of this; for the want of manure, locally, it is not easy to find or propose an effective remedy. The adoption of high rates of assessment to force on an improved cultivation cannot be lightly gone about when the difficulties in the way of obtaining manure are admitted; at the same time, easy rates are distinctly provocative of *laissez faire* with a class lacking in agricultural knowledge, energy, and enterprise, and finding enough for its wants in things as they are. The problem must be solved if Government would preserve its property. There would be a large risk attendant on heavy rates intended to improve cultivation; it might largely fail of its purpose with the non-capitalist, while legislation to compel a ryotwari tenantry to do its duty by the land would be a novelty. Under the Deputy Commissioner's scheme there is, for the most part, provision for good farming which, to some extent, need not and, to a larger extent at present, cannot and will not be so bestowed, but *pro tanto* it is a reduction of demand on the ryot and it leaves him no excuse for neglect.

84. In so far as defective irrigation is the cause and can be remedied, it is for Government to act. Three groups of irrigation in the delta should meet all inequalities from the varying supply under different channels.

85. *Paragraphs* 112–124—*Financial results, wet.*—The knowledge of a percentage proposed increase of 42 in wet and 15 in dry has staggered the people and driven them to all expedients and wild statements towards reduction.

86. The large increase, as the scheme is drawn up, is, as stated, not due to exceptionally "high rates of assessment but to high average irrigation and soils." What the monetary results might be, if the suggestions I have made receive attention, it is impossible for me to guess; the introduction of a third group would lower the total, and reduction of the commutation prices still more so, but some of the present second grouping would be raised and much more land ought to go into the highest class. Regrouping will not materially affect Tanjore and Kumbakónam taluks; it would raise and also depress Shiyáli; actual classification, I believe, to have been thoroughly well done, and great as the increase may be I cannot show reasons for reduction in the first two taluks if the proposed grain outturns are accepted, nor see room to suggest scope for any reduction except by lowering the commutation prices. The net result in Shiyáli would probably be a further increase.

87. Tanjore wet and non-delta has a percentage increase of 6 to 9 in area, but from 51 to 59 in assessment. This last is very large and would seem to require more looking into than I can give it.

88. Assuming that the figures of paragraph 138 for the unclassified taluks are near the probable results, it is not easy to suggest reasons for the relatively small and relatively large increases in Negapatam and Tiruturaipúndi taluks respectively.

Nannilam is looked on as a rich taluk; Tiruturaipúndi is not. I am not acquainted with much of Nannilam taluk, but cannot suggest a reason why its percentage of increase should be so much in excess of Tanjore and Kumbakónam. The soil in much of it cannot be so good and the value of the water apart from its amount is certainly less; but these figures for the unclassified taluks are only rough estimates and contravene accepted ideas of their relative poverty and richness and so are likely to be found excessive when the work is taken in hand.

89. The top rate is low and the top rate, as pointed out (paragraph 121), has really next to no application when the total wet area of the district is considered, 81 per cent. of the whole falling under the Rs. 6 to Rs. 10 rates.

90. *Paragraph* 122.—The comparison with assessments on the Palace estate lands is not apposite. These assessments are the resultant of the average selling prices per kalam of the maganam, as settled and communicated yearly by the Collector. When these got above a rupee, the estate ryots began to get refractory and refuse to pay and to dispute and litigate over lease terms; and this is the explanation of the large arrears set forward in paragraph 23 of the Tanjore District Mirasidars' memorial. The rents appear rack rents only by comparison with the rents paid by Government tenants. As leases in the Edamanal estate are entered into before the cultivation season, the amount of rent paid cannot, as the memorialists say, depend on the season's character except as all rents so depend for payment.

91. *Paragraphs* 125–127—*Dry increase.*—The delta dry lands must undergo a heavy increase and there is no reason why they should not. There is plenty of poor land in South Tanjore and in Patukóta, but there is also much that is very good, especially in the north end of Patukóta. The south end is universally admitted to be poverty-stricken; a reduction of dry revenue in Patukóta may very properly be admitted; with 84 per cent. of the Tanjore taluk in the ferruginous series, a 4 per cent. increase is probably quite enough. If wet lands received the same attention as much of the dry, there would be no such question of the grain outturns in them as there now is.

92. Mr. Venkasami Row says "on the whole the (present) punja assessment in Tanjore is especially moderate."

93. *Paragraph* 128—*Garden lands.*—The present rates on these vary from Rs. 12-4-8 to As. 6-9 per acre and are especially high in Nannilam, Kumbakónam and Negapatam. In so far as they were arrived at on the crops grown simply, they ought to be revised, but, although they are "generally high," the prospective throwing away of so much as Rs. 87,000 for the sake of symmetry in a scheme is not quite satisfactory, and, if it is appreciated, will not be altogether understood by those who at present are able to pay the heavier rates.

94. *Paragraph* 129—*Water-rate.*—In paragraph 21 of the Extract from the Minutes of Consultation, under date 11th June 1857, No. 576, embodied in the Board's Proceedings, dated 8th July 1857, No. 2319, Government requested the Board to propose, in consultation with the Collector, a proper rate for the water charge. In his report, No. 183, dated 1st December 1857, Mr. Phillips proposed Rs. 10 per veli (paragraph 11); but the Board, in paragraph 16 of its Proceedings, dated 7th January 1858, No. 103, was inclined to fix the rate at Rs. 12½. This seems to have been approved by Government in its order, dated 1st March 1858, No. 268 (*vide* page 664 of the District Manual). It ought now to be the same as in other districts.

95. *Paragraph* 130.—There are some permanent double-crop lands in the district. I think it undesirable to alter this. On the contrary I would extend it. Government charges that are dependent on yearly inspections always leave an open door to meddlesome interference and fraud. These permanent double-crop lands, unless reasons can be shown by the occupants, should be compulsorily compounded and the option given to all others at, say, 1⅜ or 1⅓ rates. If the assurance of water is certain something should willingly be foregone to avoid yearly examination and it is possible that, under somewhat reduced rates, the area of second-crop cultivation might be extended.

96. *Paragraph* 131.—The present nature of tenures in the *Lineparivartanai villages* is under investigation and seems to vary in the villages. Separate proposals for them will be submitted and it will no doubt be found expedient to sell the occupancy right where that belongs to Government to the present occupiers if they are reasonable; otherwise to any one.

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97. *Paragraphs* 134-5—*Sale values of lands* to be of use for settlement purposes should be only of such lands as are *boná fide* investments of capital for the yield of a market profit and I am not sure that, having regard to the land-hunger of the native of the district, many such instances will be found so as to yield the information that is desired. Locality in Tanjore and certainly in Kumbakónam goes for a great deal; if it were not so Shiyáli lands ought to sell higher. The same observation will apply to South Arcot. Cuddalore is the head-quarters and Vriddháchalam is a place which some retired officials affect. Still, men, who are perfectly well aware of the value of Government investments, scramble for land in spite of the knowledge of an impending settlement, and, quite recently in Shiyáli, 157 acres of land of the Edamanal estate sold for Rs. 26,575 or an average of Rs. 169 per acre, which, though comparatively a low price, was Rs. 23 per acre over the estimated value. The commonest answer to the pertinent question why landholders seem always willing to invest their savings in more land is that they do so to conserve or improve what they have or to keep away a possibly unpleasant neighbour or to fix capital so that it cannot easily be converted. There is little doubt that at least 4½ per cent. is looked for by the ordinary investor and I cannot accept the statement that 2, 2½ or 3 per cent. is received with satisfaction when the field for other employment of money is so wide and 4 per cent. can be obtained without any risk at all. "Great competition among a dense population arising from an inveterate desire to possess land as a permanent property and a recognized basis of social rank" may count for a good deal, but the men that I observe willing to buy are well established already and know perfectly what the value of money is.

98. *Paragraph* 138—*Probable increase in the district.*—This is likely to turn out less than the Deputy Commissioner expects. Negapatam has been finished by Mr. Rengachari at over the estimate if the irrigation grouping is adhered to and at the estimate if a third grouping is allowed for the less favourably estimated villages. It is doubtful if Nannilam, Tiruturaipúndi or Patukóta will approach the estimate if they are treated as I am inclined to think they ought to be treated, *i.e.*, relatively to Tanjore and Kumbakónam. The estimate for Mannárgudi is probably not far wide of the mark.

99. *Paragraph* 141.—It will appear from what has preceded that in my opinion the Deputy Commissioner has probably taken a somewhat too high idea of the capabilities of the district. The comparison will not hold with the districts he names; rates fair in them may not be fair in Tanjore. It is hard to understand how the settlement of any district on the basis of the settlement of its neighbours or of other districts could ever have been proposed. If the land and irrigation are different so are the people and their ways; and the people, being there, have to live. A commutation rate of As. 7-8⅜ was perhaps reasonable in 1828, the average price of the previous twenty years being As. 8-7$\frac{61}{64}$, but if that was to be applied to an olungu outturn, which was probably in excess of what it should have been, there is room for erroneous inference from it to present prices, and it does not follow that because the price of grain has doubled, Government may demand a double assessment. The common understanding and story is that Mr. Kindersley's settlement pressed heavily on the ryots and ruined many; those who were able to hold out till better prices came being those who ultimately flourished and became owners of the land of their less fortunate neighbours.

100. On the subject of the present alleged general indebtedness of the people, it need only be said that an easy means of living will not make people provident but probably improvident. If they are in bad circumstances now, they certainly have no excuse and must have set up a standard of living that their forefathers never enjoyed and themselves have no right to lay claim to, if Government is to receive its dues and to do justice to all its tenants. It is admitted by a very eminent authority that the mirasidars in the "famine years were able to pay off old debts, to build expensive

houses and cattle-sheds, to clothe themselves better, to perform marriages on a grand scale and to indulge in extravagances till they came to the bottom of their purses." They will find a better investment in improved cultivation. That the cost of personal living, standard of comfort, wages of labourers and troubles entailing expenses and loss by servants emerging from bondage have all increased is perfectly true. And still men, with more already than they can look after, will add field to field and declare that the extension of their capital does not increase but diminishes their average returns.

101. The rent-roll of fasli 1299 shows that, out of a total of 173,809 pattadars, 104,331 pay less than Rs. 10. Of the taluks, Tanjore and Patukóta, being dry, contribute relatively largely to this total. A ten-rupee patta, it has also been observed, may represent an investment of Rs. 1,000 in the delta. In the higher classes of pattadars the district quickly draws away from even the Godávari and Kistna districts till its single pattadars paying over Rs. 1,000 are nearly two-thirds of the Presidency total and the single and joint combined are more than half of it. These large landholders as a matter of course do not make the most of their property; they are otherwise employed or too lacking in energy or too ignorant to supervise properly or cannot or will not bring to agriculture the capital which it requires to make it so profitable an industry as it can be made.

102. A statement of wet occupation, cultivation, &c., made up from fasli 1294 is forwarded. It shows an increasing occupation for the most part occurring in fasli 1297–98 due to conversion of tirwajasti lands into wet.

103. The number of defaulters subjected to process seems also on the increase; that, however, is no true test of poverty, but frequently to my knowledge only evidence of the sloth of the village officers and bad management of them. It has grown a custom in some taluks for the village officers not to exert themselves to collect but to apply for process. The proper test is whether a defaulter allows his land to go to the hammer. There has been less of that in Tanjore than in some other districts and it should be observed that, where land is sold, it fetches far more than land so sold in any other district of the Presidency and in great contrast with them fetches up to or over the estimated value. This is proof positive that the defaulter has not disappeared by over-assessment.

104. The Settlement officer's duty is to ascertain the facts and chiefly the actual outturn under proper cultivation of all classes of soils without considerations of increase or decrease in total assessment. On the contrary each settlement seems to be hampered by preconceptions of how the existing settlements affect the people and what amount of increase or decrease will be proper. Mr. Clerk all through has hesitated to propose what he thinks is justly due to Government. It seems to me, speaking generally, that he has over-estimated the productive powers of the Tanjore soils *under the present system of cultivation* in the parts of the delta that are less subject than the more favourably situated to the fertilizing influences of the river water and has over-estimated the cost of cultivation for the most favoured lands and not allowed enough for the least favoured. It is probable that a range of cultivation expenses between Rs. 10 or may be Rs. 12 and Rs. 7 would be perfectly sufficient to give the outturns he has estimated from top to bottom of his scale and that it would raise his outturns in the lower tarams to so much above his estimates that even the excess of cultivation charges over those he allows would be compensated for by the excess outturn, and that the lower classes of lands could thus afford to pay what he proposes in money rents, and that, practically, his rates might stand without hardship though they would not represent actuals. All this assumes that manure in sufficient quantity is procurable and that is open to doubt until due effort has been made. To reduce the grain outturns below the estimates will most likely tend to perpetuate and probably to intensify the ill-treatment of the soil; the more especially if future settlements are to be only adjustments of settled outturns to variations of prices.

105. For the present, one must hesitate from considerations that do not purely belong to settlement to assent to an increase of 43 per cent. in the wet assessment of the district even if the increment is spread over a term of 8 years. At the same-

time I must dissent from a dictum [paragraph 7 of Board's Proceedings (Revenue Settlement), dated 18th May 1888, No. 219] that "a maximum of 15 per cent." is "the limit for any increase of revenue to be made on the ground of enhanced prices" or that such "might even be too high." It is correct to give consideration to increased cost of living and it may be true for some districts that it costs the ryot all that increased prices for his produce yield him to live according to the improved standard of life, but it would be difficult to show that Government has no increased cost of living, and unjust to argue that it should not participate equally with the ryot in the results of increase in the money worth of land produce. The very indulgence that Government has afforded to Tanjore by a non-revision of settlement for double the proper term is being turned against itself; and the sooner the landholder makes up his mind to accommodate his expenditure to a somewhat reduced income by giving Government something approaching to its proper share the better it will be for both parties. Eventually I would hope that in the stimulus applied to production, the Tanjore ryot will find himself financially little if at all worse off than before while the district and the Presidency itself will have much benefited financially and morally.

106. What increase of revenue the district may sustain without embarrassment must be pure guess work; a large landholder in Negapatam, ignorant of what the settlement was evolving, had given me a figure which they have arrived at in that taluk, and of two officials intimately acquainted with the district and whose sympathies are certainly with the landholding class, one believes 10 lakhs and another 7 or 8 lakhs over the current assessment may properly be demanded.

107. *Paragraph* 146—*Village Service Fund.*—The wishes of Government that the cost of the village service establishment should be a first deduction from the gross outturn cannot be attended to now, because nothing has been done towards re-organization or settling what the cost should be even approximately. When it is arrived at, it cannot continue an invariable amount and if the village police are as they should be an item, that will be expenditure which properly will be debitable to a larger area than the village. If the gross yield and its division are known, as settlement ought to make them known, there can be no difficulty in arriving at the proportions in which Government and the ryot should meet the establishment cost if it is to be a first charge on the gross yield, collecting the ryots' proportion under the Cess Act, Govern- ment contributing the balance from the treasury. The cost of an efficient establishment will probably be double if not more than double of what it is at present (Rs. 2,76,048), for karnams are insufficiently paid, the pay of the lowest grade of monigars should be raised and additions by way of assistants require to be made to each class, and the number of the talayaris or peons must be increased and the body made available for police duties. Of the items going to make up the total cost as sanctioned in 1868, Rs. 42,356 arise from burdens lying wholly on the ryots at present, which of course ought to disappear in a new settlement. Of land assign- ments for service continuing to the present time there seems to be none except the "talayari maniams" enfranchised at five-eighths of the full assessment which was Rs. 1,242; the matter is therefore not complicated as it is in other districts. The Deputy Commissioner has just replied on this matter (113-C. of 1st July 1891) and suggests the charge be wholly met by Government. This would be proper enough if the settlement demand is pitched at its outside limit or if it is decided to accept his proposals in their entirety: if not, it will be advisable to main- tain the dual contribution.

108. *Paragraph* 147.—The Deputy Commissioner's report on the economic condition of the cultivators is well considered and very interesting. I accept his opinion that the condition of physical comfort of the lowest agricultural classes compares favourably with that of those in other districts, is yearly improving, and requires no consideration of Government interference to better it. The Collector's letter (166 of 28th February 1890) to the Board (Settlement) may be referred to.

109. *Kistbandi.*—This was under discussion so recently as April 1891 (Board's Proceedings, No. 267, dated 5th May 1891, Revenue Settlement). I do not approve

of it as then settled nor understand how the Board sanctioned all its present complexities. Except that there is an early or kar harvest, the reaping time is not different from what it is in South Arcot or Chingleput. Some of the people themselves would prefer one to cover the whole year; others I have been told would prefer two kists for kar and two for samba. I consider that 8 annas in January and 8 in February for the kar with 4 annas from February to May for the samba, the dry kists being by 4 annas from January to April, would materially lighten the burden of collection and remittance to the Revenue officers and would not in any way press hard on the people.

110. *Paragraph* 19—*Kattuguttagai villages.*—Mr. Rengachari has dealt with 10 of these in the Negapatam taluk. I presume that he has assessed the manavari paddy lands therein one sort higher than the ordinary dry. If the lands of those villages are taken as of the first class, the resulting increase will apparently be more than they can bear and I therefore approve of them being put in the second class. The allowance for vicissitudes of season ought to be more here than for the delta; there is no doubt they have prospered under the kattuguttagai tenure, but, considering the small proportion of the whole that is under food-crops, the large extent under topes and how different the soil is from the dry land in the delta, an increase of 15 per cent. is probably quite enough.

Enclosure No. 1.

List of enclosures to the letter, dated 21st July 1891, No. 503, from the Collector of Tanjore, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture.

		NO.
1.	Reports* of the Divisional officers on Mr. Clerk's scheme for the settlement of the district	11
2.	Printed memorandum issued to the ryots of the district (5 copies) ...	5
3.	The talukwar abstracts of the ryots' memorials with an index, a note and a file of printed memorials and a local newspaper referred to in Mr. Clerk's letter, No. 92-C., dated 5th June 1891, disposed of in Board's Proceedings, dated 7th July 1891, No. 392 (1 file)	14
4.	Confidential notes† on the irrigation of the Máyavaram, Shiyáli and Nannilam taluks with rough sketches for Máyavaram and Nannilam taluks	11
5.	The reports‡ of the Tahsildars of Máyavaram, Shiyáli, Nannilam, Negapatam, Tiruturaipúndi and Mannárgudi with the statements for faslis 1296 and 1299 and the translation of the statement of the Tahsildar of Kumbakónam for fasli 1299	14
6.	Statement showing the fasaljasti and tirwajasti for the last 20 years.	1
7.	Statement showing the particulars of outturn, &c., of eight taram faisal villages of the Shiyáli taluk	1
8.	Statement showing the particulars of outturn, &c., of eight taram faisal villages of the Kumbakónam taluk	1
9.	The Deputy Commissioner's letter,§ No. 104-C., dated 23rd June 1891, with three enclosures and the Collector's No. 4186, dated 13th June 1891, with two papers	7
10.	Statement showing the particulars of wet lands held by the public servants in the Revenue Department	1
11.	Statement showing the wet occupation and cultivation made from faslis 1294 to 1299	1
12.	The Deputy Commissioner's letter ‖ No. 113-C., dated 1st July 1891.	1
	Total ...	68 & 1 file.

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* Miscellaneous Register Nos. 3172-A, 2845-A and 102-C., 103-C., and 95-C. of 1891.
† ,, ,, 4626-A. and 4697-A. of 1891.
‡ ,, ,, 5004, 4997, 4975, 4965, 5180 and 5227 of 1891.
§ Miscellaneous Register No. 4817 of 1891.
‖ ,, ,, 507 ,,

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 3rd October 1891, No. 626:—

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, No. III Party, Tanjore, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture, dated Tanjore, 29th September 1891, No. 211-B:—

As directed in the Board's Proceedings, Mis. No. 3719, dated 17th July 1891, I have the honour to submit a brief report on the financial results of the application of my proposed rates of assessment to the classification of the lands of Máyavaram taluk.

2. The classification of the taluk was commenced on the 28th August 1890 and completed by the middle of June 1891. Every village without exception was inspected by myself or the Assistant Commissioner. The subjoined statement shows particulars of the area dealt with:—

Items.	Government.					Inam.	Total area classified.	Area not classified.	Grand Total.
	Occupied.			Un-occupied.	Total.				
	Dry.	Wet.	Total.						
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
As per revenue.	22,278·90	113,206·27	135,485·17	2,426·49	137,911·66	12,236·31	150,147·97	29,289·0	179,436·97
Do. survey ..	21,923·8	115,703·83	137,626·91	2,419·45	140,046·36	12,196·39	152,242·75	29,008·63	181,251·38
Difference ..	— 355·82	+ 2,497·56	+ 2,141·74	— 7·4	+ 2,134·70	— 39·92	+ 2,094·78	— 280·37	+ 1,814·41
Percentage ..	— 2·0	+ 2·0	+ 2·0	..	+ 2·0	..	+ 1·0	— 1·0	+ 1·0

3. It will be seen that the excess by survey over the whole revenue area, including non-arable lands, is only 1 per cent. The increase in occupied area is 2 per cent., while in unoccupied and inam there is a slight decrease of acres 7 and 39 respectively. Of the total survey area, 64 per cent. is occupied wet and 12 per cent. dry, while the unoccupied area is 1 per cent. and inam 7. The unclassified or uncultivable area is 16 per cent.

4. The total number of Government villages according to survey is 177 against 328 as per revenue. The decrease is due to the clubbing of small villages by the Survey Department.

5. The following are the statistics relating to population and agricultural stock:—

Area in square miles.	Towns and villages.		Occupied houses.	Population.		
	Towns.	Villages.		Males.	Females.	Total.
276	2	341	45,265	116,689	128,045	244,734

Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Sheep and goats.	Carts.	Ploughs.
58,759	13,404	26,768	10,760	48,929	2 194	21,879

6. The annexed return shows particulars of the rent-roll :—

Pattas.	Single.	Joint.	Total.	Percentage.
Ryots paying under Rs. 10	6,663	709	7,372	45·8
Do. Rs. 10 and under Rs. 30 ..	3,874	502	4,376	27·3
Do. ,, 30 do. ,, 60 ..	1,529	210	1,739	10·8
Do. ,, 60 do. ,, 100 ..	1,197	219	1,416	8·8
Do. ,, 100 do. ,, 250 ..	665	145	810	5·
Do. ,, 250 do. ,, 500 ..	195	42	237	1·4
Do. ,, 500 do. ,, 1,000 ..	62	23	85	·5
Do. upwards of ,, 1,000 ..	36	10	46	·4
Total ..	14,221	1,860	16,081	100·

It will be seen that the number of pattadars paying under Rs. 10 is 7,372 or 45 per cent. as compared with 58 per cent. for the whole district and 72 per cent. in South Arcot.

7. The following are the irrigation sources in the taluk :—

(1) South Rajan vaikal.
(2) The Manniyar.
(3) The Palavar.
(4) The Aiyavâinar.
(5) The Vikkaramanar.
(6) The Cauvery.
(7) The Manjalar.
(8) Parayan vaikal.
(9) The Kadalaliyar.
(10) The Virasolanar.
(11) The Nandalar.
(12) Nattar vaikal.
(13) The Koraiyar.

The first three sources draw their supply from the Coleroon and the remaining ten from the Cauvery. The first four rivers as well as the 6th (the Cauvery) empty themselves into the sea in Shiyâli taluk, the 11th, 12th and 13th in the Nannilam taluk and the 5th, 7th, 8th, 9th and 10th in Mâyavaram.

8. *Sea-port.*—Tranquebar is the only sea-port town in the taluk.

9. *Communications.*—The taluk is intersected by the Madras-Tuticorin line of railway, and there are numerous roads.

10. *Classification of soils.*—The subjoined statement exhibits the particulars of the classification of the area under occupation, and the percentage under each class and sort. The classification of the unoccupied and inam lands is given in the appendix :—

Dry or wet.	Description.	Class.	Extent under 1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	Percentage.
			ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	
Dry ..	Alluvial ..	I	13·30	240·37	1,091·35	1,199·0	803·05	3,347·97	15
		II	..	434·76	4,169·53	3,825·10	1,101·37	9,530·76	44
		Total ..	13·30	675·13	5,260·88	5,024·10	1,905·32	12,878·73	59
	Regar ..	III	45·49	175·82	208·19	155·16	51·86	636·52	3
		IV	30·18	867·80	1,491·8	795·36	174·40	3,358·82	15
		V	280·66	490·9	323·03	67·63	40·81	1,203·12	6
		Total ..	356·33	1,533·71	2,023·20	1,018·15	267·7	5,198·46	24
	Arenaceous ..	XII	9·92	119·34	101·15	..	..	230·41	1
		XIII	742·13	2,107·38	305·15	..	..	3,154·66	14
		XIV	..	264·9	196·73	..	..	460·82	2
		Total ..	752·5	2,490·81	603·3	..	..	3,845·89	17
		Total, Dry ..	1,121·68	4,699·65	7,887·11	6,042·25	2,172·39	21,923·8	100

Dry or wet.	Description.	Class.	Extent under 1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	Percentage.
			ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	
Wet	Alluvial ..	I	223·75	6,476·10	23,702·87	24,081·34	9,229·16	63,713·22	55
		II	..	1,122·82	8,495·0	6,789·90	1,824·5	18,231·77	16
		Total ..	223·75	7,598·92	32,197·87	30,871·24	11,053·21	81,944·99	71
	Regar ..	III	839·33	3,887·85	6,858·10	4,646·28	1,029·19	17,260·75	15
		IV	82·87	1,711·84	3,933·18	2,712·21	480·34	9,120·44	8
		V	70·37	82·27	41·94	59·95	19·85	274·38	..
		Total ..	992·57	5,681·96	10,833·22	7,618·44	1,529·38	26,655·57	23
	Arenaceous ..	XII	351·80	1,339·2	1,057·88	..	..	2,748·70	2·4
		XIII	718·80	1,559·10	1,578·88	..	..	3,856·78	3·2
		XIV	..	404·55	93·24	..	..	497·79	0·4
		Total ..	1,070·60	3,302·67	2,730·0	..	..	7,103·27	6
		Total, Wet ..	2,286·92	16,583·55	45,761·9	38,489·68	12,582·59	115,703·83	100
		Grand Total ..	3,408·60	21,283·20	53,648·20	44,531·93	14,754·98	137,626·91	..

The bulk of the land is alluvial—71 per cent. in wet and 59 in dry. This is the western portion of the taluk, and to the east of this is the regar soil—23 per cent. in wet and 24 in dry—and further east, along the coast, is the arenaceous soil—6 per cent. in wet and 17 in dry. A considerable proportion of the area classed as regar might, without injustice, have been placed under the alluvial series, but I have given the mirasidars the benefit of any doubt there might be and placed a larger area under the regar series than I was warranted by the appearance and quality of the soil. That the lands have received liberal treatment as regards classification is further proved by the large percentage placed under the 3rd and 4th sorts.

11. In the following statement the actual result of classification is compared with the estimate given in my scheme. I found that the land, which should with justice be classed as alluvial, extended much further east than I thought would be the case :—

Items.	Alluvial. Percentage as per estimate.	Alluvial. Percentage as per actuals.	Alluvial. Difference.	Regar. Percentage as per estimate.	Regar. Percentage as per actuals.	Regar. Difference.	Ferruginous. Percentage as per estimate.	Ferruginous. Percentage as per actuals.	Ferruginous. Difference.	Arenaceous. Percentage as per estimate.	Arenaceous. Percentage as per actuals.	Arenaceous. Difference.	Total.
Dry ..	30	59	+ 29	40	24	— 16	..	..	..	30	17	— 13	100
Wet ..	60	79	+ 11	30	23	— 7	..	..	..	10	6	— 4	100
	55	69	+ 14	32	23	— 9	..	..	..	13	8	— 5	100

12. *Grouping of wet and dry.*—In accordance with the opinion expressed in my scheme, all the irrigation sources of this taluk have been placed in the 2nd group, and the dry lands in the 1st class.

13. When submitting my proposals a year ago, I endeavoured to show cause why none of the delta irrigation should be classed lower than the 2nd group, and nothing I have seen or heard during the last 12 months has in any way shaken the opinion I then expressed. On the contrary, I am more firmly convinced than ever that placing some of the rivers in the 3rd group will entail a totally unnecessary sacrifice of revenue. Mr. Rengacharry, in his report on Negapatam, proposes to reduce 7 out of the 17 rivers in the taluk from the 2nd to the 3rd group. In my opinion, Mr. Rengacharry should, to justify his proposal, have shown that these 7 rivers afforded a very precarious supply, and that the crops irrigated thereby are, more or less frequently, entirely lost for want of water. As a matter of fact these

7 rivers receive their supply from the Vennár, the best supplied main river in the district, and in ordinary years the water is ample for a single crop. In paragraph 4 of G.O., No. 784 of the 23rd September 1889, embodied in Board's Proceedings, No. 457 of the 26th September 1889, on the Vizagapatam settlement, the Government has directed that there shall be one standard of wet grouping for all districts. In my scheme I have stated that the worst irrigation in the Tanjore delta is equal to the Vaigai river in Madura, the Pálár in the North Arcot, and the Pennér in Cuddapah, all of which have been classed in the 1st group. But Mr. Rengacharry proposed to class 7 rivers, which have never been known to fail altogether, and under which even in the most unfavorable seasons a fair crop is raised, in the same group in which small jungle streams and tanks of 3 months' capacity have been placed in other districts. Again, according to my proposals, the highest wet rate in the villages irrigated by these 7 rivers is Rs. 8 an acre for the best black loam 4-1. As, however, no soil has been classed higher than 4-2 and 3-1, the maximum rate is practically Rs. 7 an acre. But if these rivers are reduced to the 3rd group, the maximum rate will practically be Rs. 6 an acre, and this, too, for rich soil under irrigation which affords a very good supply in ordinary seasons, and which is not inferior to irrigation that has been classed in the 1st group in other districts. Soils under similar circumstances elsewhere are paying from Rs. 7 to 10 an acre, and yet Tanjore has greater advantages as regards irrigation, cultivation expenses, prices, vicissitudes of seasons, merchants' profits, facilities of communication and rainfall, than any other district in the Presidency. While many districts are experiencing sore distress in consequence of long continued drought, here in Tanjore these 7 rivers, like all others in the delta, have been since the 14th June affording an abundant supply of water, and by the end of this month (September) almost every acre of wet land in the delta will be under cultivation.

14. The following are the money-rates recommended in my scheme for 1st group dry and 2nd group wet :—

Wet, second group.				Dry, first group.			
Classification.		Taram.	Rate per acre	Classification.		Taram.	Rate per acre.
Class.	Sort.			Class.	Sort.		
			RS. A. P.				RS. A. P.
2	1	2	10 0 0	1	1	1	5 0 0
1	1	3	9 0 0	1	2	2	4 0 0
2	2			2	1		
1	2	4	8 0 0	1	3	3	3 0 0
2	3			2	2		
4	1			3	1		
1	3	5	7 0 0	1	4	4	2 8 0
2	4			2	3		
3	1			3	2		
4	2			4	1		
1	4	6	6 0 0	1	5	5	2 0 0
2	5			2	4		
3	2			3	3		
4	3			4	2		
5	1			2	5	6	1 8 0
12	1			3	4		
1	5	7	5 0 0	4	3		
3	3			5	1		
4	4			12	1		
5	2			3	5	7	1 4 0
12	2			4	4		
13	1			5	2		
3	4	8	4 8 0	12	2		
4	5			13	1		
5	3			4	5	8	1 0 0
12	3			5	3		
13	2			12	3		
14	1			13	2		
3	5	9	4 0 0	14	1		
5	4			5	4	9	0 12 0
13	3			13	3		
14	2			14	2		
5	5	10	3 8 0	5	5	10	0 8 0
14	3			14	3		

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15. The following statement shows the incidence of the proposed assessment for dry :—

	As per settlement.				As per jamabandi of fasli 1299.			Difference.		Percentage.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Average rate.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.		
1	5 0 0	13·30	..	66 8 0	1 6 6	13·14	18 5 5	+ 0·16	+ 48 3 0	+ 1	+ 267
2	4 0 0	240·37	1	961 8 0	1 10 1	236·23	384 15 0	+ 4·14	+ 576 9 0	+ 2	+ 150
3	3 0 0	1,571·60	7	4,714 14 0	1 7 2	1,587·11	2,296 15 2	— 15·51	+ 2,417 15 0	— 1	+ 105
4	2 8 0	5,571·53	25	13,936 5 0	1 5 1	5,600·38	7,391 5 9	— 25·85	+ 6,544 15 0	..	+ 89
5	2 0 0	5,705·4	26	11,410 1 0	1 2 10	5,729·48	6,745 11 9	— 24·44	+ 4,664 5 0	..	+ 69
6	1 8 0	3,038·19	14	4,557 5 0	1 2 9	3,127·25	3,664 4 7	— 89·6	+ 893 0 0	— 3	+ 24
7	1 4 0	2,198·78	10	2,748 8 0	1 1 3	2,271·65	2,446 10 8	— 72·87	+ 301 13 0	— 3	+ 12
8	1 0 0	2,706·86	13	2,706 13 0	1 0 8	2,790·40	2,908 1 2	— 83·54	— 201 4 0	— 3	— 7
9	0 12 0	636·87	3	477 11 0	0 15 1	667·20	627 3 9	— 30·33	— 149 9 0	— 5	— 24
10	0 8 0	237·54	1	118 13 0	0 15 3	256·6	243 6 7	— 18·52	— 124 10 0	— 7	— 51
Total.	1 14 5	21,923·8	100	41,698 6 0	1 3 2	22,278·90	26,726 15 10	— 355·82	+ 14,971 6 0	— 2	+ 56

It will be observed that the increase and decrease by settlement is on a sliding scale according to the quality of the soil, the greatest increase being on the best soil and the largest decrease on the worst soil. This is as it should be. Only 13 acres have been assessed at the maximum rate of Rs. 5 and only 240 acres at Rs. 4. The bulk of the land has been assessed at rates varying from Rs. 2-8-0 to Re. 1 an acre.

16. The annexed is a statement showing the result of the application of wet rates to the irrigated lands :—

	As per settlement.				As per jamabandi of fasli 1299.			Difference.		Percentage.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Average rate.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACS.	ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.		
3	9 0 0	1,346·57	1	12,119 2 0	4 14 6	1,341·61	6,581 2 1	+ 4·96	+ 5,538 0 0	..	+ 84
4	8 0 0	15,053·97	13	1,20,431 12 0	5 4 8	14,727·62	77,953 7 2	+ 326·35	+ 42,478 5 0	+ 2	+ 54
5	7 0 0	33,043·94	29	2,31,307 9 0	5 3 3	32,233·84	1,67,668 15 1	+ 810·10	+ 63,638 10 0	+ 3	+ 38
6	6 0 0	34,148·59	29	2,04,891 10 0	4 13 8	33,414·92	1,62,267 11 8	+ 733·67	+ 42,623 14 0	+ 2	+ 26
7	5 0 0	21,139·56	18	1,05,697 14 0	4 5 2	20,785·46	89,884 7 2	+ 354·10	+ 15,813 7 0	+ 2	+ 18
8	4 8 0	7,785·54	7	35,034 15 0	3 9 1	7,643 59	27,259 9 10	+ 141·95	+ 7,775 5 0	+ 2	+ 29
9	4 0 0	3,072·57	3	12,290 4 0	3 1 7	2,948·79	9,138 8 9	+ 123·78	+ 3,151 11 0	+ 4	+ 34
10	3 8 0	113·9	..	395 13 0	2 7 1	410·44	269 0 0	+ 2·65	+ 126 13 0	+ 2	+ 47
Total.	6 3 10	115,703·83	100	7,22,168 15 0	4 12 6	113,206·27	5,41,022 13 9	+ 2,497·56	+ 1,81,146 1 0	+ 2	+ 33

No land having been classed under the highest sort, 2·1 of alluvial, the maximum wet rate proposed for the taluk, is Rs. 9 per acre, and as only 1,346 acres or 1 per cent. of the total area have been so assessed, the maximum rate is practically only 8 rupees an acre. Seventy-six per cent. of the land has been placed under the 7, 6 and 5 rupee rates. There is an increase in assessment by settlement under each rate, the percentage being greatest, as it should be, on the two highest classes of soils. As regards individual villages, the application of the proposed rates results in a decrease of assessment in three villages—one of which is on the coast—and in nine others the increase is below 10 per cent.

17. The following are the financial results of settlement for both dry and wet:—

Items.	Group.	As per revenue of fasli 1299.		As per settlement.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
		ACS.	RS. A. P.	ACS.	RS. A. P.
Dry	1	22,278·90	26,726 15 10	21,923·8	41,698 6 0
Wet	2	113,206·27	5,41,022 13 9	115,703·83	7,22,168 15 0
Total ..	..	135,485·17	5,67,749 13 7	137,626·91	7,63,867 5 0

Items.	Difference.				Average.	
	Extent.		Assessment.		Revenue.	Settlement.
	Columns 3 and 5.	Percentage.	Columns 4 and 6.	Percentage.		
	7	8	9	10	11	12
	ACS.	ACS.	RS. A. P.	RS.	RS. A. P.	RS. A. P.
Dry	− 355·82	− 2	+ 14,971 6 0	+ 56	1 3 2	1 14 5
Wet	+ 2,497·56	+ 2	+1,81,146 1 0	+ 33	4 12 6	6 3 10
Total ..	+ 2,141·74	+ 2	+1,96,117 7 0	+ 35	..	..

18. In dry there is an increase of Rs. 14,971-6-0 or 56 per cent. in assessment against a decrease of area 355·82 or 2 per cent. in acres. Eighty-eight per cent. of the increase falls on the alluvial soils, in which class 59 per cent. of the dry area has been placed. The present revenue rates for this rich soil are absurdly low, the average being Rs. 1-4-7 per acre, while the poor lan[illegible]n the south of the district are paying an average of as much as Rs. 2 an acre in so[illegible] villages. There is a decrease of Rs. 457 or 3 per cent. on the arenaceous soils. The average rate as per settlement is As. 15-11 against the revenue rate of Rs. 1-1-1, only 3½ annas less than on the rich alluvial soils. The average rate for the whole dry area of the taluk is Rs. 1-14-5 per settlement against Rs. 1-3-2 as per revenue.

19. In wet there is an increase of Rs. 1,81,146-1-0 or 33 per cent. in assessment against an excess of acres 2,497·56 or 2 per cent. in area. Three-fourths of the increase is on the alluvial soils. In Tanjore and Kumbakónam the percentage of wet increase in assessment was 46 against 33 in Máyavaram. The average revenue and settlement rates for each series of soil are given in the margin. The settlement average for the whole taluk is Rs. 6-3-10 against Rs. 4-12-6 as per revenue.

	Revenue.	Settlement.
	RS. A. P.	RS. A. P.
Alluvial	5 2 1	6 10 9
Regar	4 2 3	5 5 9
Arenaceous	3 2 0	4 9 1

20. The total increase by settlement on both wet and dry land amounts to Rs. 1,96,117·7 or 35 per cent. against an increase of acres 2,141·74 or 2 per cent.; 76 per cent. of the increase in assessment falls on the alluvial soils, 19 per cent. on the regar and 5 per cent. on the arenaceous.

21. The following statement shows that in my settlement scheme I under-estimated the dry increase in assessment by Rs. 1,991 and over-estimated the wet increase by Rs. 72,367:—

Items.	Increase in assessment as per estimate.		Increase in assessments as per actuals.		Difference.	Percentage.
	Rupees.	Percentage.	Rupees.	Percentage.		
Dry	+ 12,980	+ 49	+ 14,971	+ 56	+ 1,991	+ 7
Wet	+ 2,53,513	+ 47	+ 1,81,146	+ 33	− 72,367	− 13
Total ..	+ 2,66,493	+ 47	+ 1,96,117	+ 35	− 70,376	− 13

22. The garden lands which have been treated as wet in the revenue accounts have an area of acres 7,670·45. Of this area acres 6,066·53, having no source of irrigation, will be hereafter transferred to dry, and acres 1,603·22 will be transferred to ordinary wet. These transfers will effect the revenue as follows:—

Items.	As per revenue.		As per settlement.	
	Extent.	Assessments.	Extent.	Assessment.
1	2	3	4	5
	ACS.	RS. A. P.	ACS.	RS. A. P.
Dry	22,278·90	26,726 15 10	21,923·8	41,698 6 0
Add garden lands to be transferred to dry ..	5,999·44	18,812 0 9	6,066·53	11,532 12 0
Total ..	28,278·34	45,539 0 7	27,989·61	53,231 2 0
Wet	113,206·27	5,41,022 13 9	115,703·83	7,22,168 15 0
Deduct garden lands to be transferred to dry	5,999·44	18,812 0 9	6,066·53	37,853 0 0
Remainder ..	107,206·83	5,22,210 13 0	109,637·30	6,84,315 15 0
Grand Total ..	135,485·17	5,67,749 13 7	137,626·91	7,37,547 1 0

Items.	Difference.		Percentage.	
	Extent.	Assessment.	Extent.	Assessment.
	6	7	8	9
	ACS.	RS. A. P.		RS.
Dry	− 355·82	+ 14,971 6 0	− 2	+ 56
Add garden lands to be transferred to dry ..	+ 67·9	− 7,279 5 0	+ 1	− 39
Total ..	− 288 73	+ 7,692 1 0	− 1	+ 17
Wet	+ 2,497·56	+1,81,146 1 0	+ 2	+ 33
Deduct garden lands to be transferred to dry ..	+ 67·9	+ 19,040 15 0	+ 1	+ 101
Remainder ..	+ 2,430·47	+1,62,105 2 0	+ 2	+ 31
Grand Total ..	+ 2,141·74	+1,69,797 3 0	+ 2	+ 30

23. *Second crop.*—The extent of double crop cultivation is very limited, acres 93 assessed at Rs. 197 according to the revenue accounts of fasli 1299. There is, however, a considerable area of the mixed cultivation—Otadam—referred to in paragraph 67 of my scheme. I have already expressed my opinion that this should be treated as a single crop only. From inquiries and from the experiments made of the grain outturns of these two crops, I am satisfied that the gross yield is not more than four or five kalams an acre over and above what a single six months samba crop would produce. As the second crop charge would amount to about 4 rupees an acre, the whole of the additional profits would be taken by the State. There is no doubt

whatever that if this cultivation is treated as double crop, the system will be abandoned, in which case the State would gain nothing, the landholders would be deprived of something like 2 lakhs of rupees— on about 50,000 acres in the district—and the rice production of the district would be less by some 7,000 tons. If there was any prospect of the ryots growing two separate crops instead of "Otadam," it would be to the advantage of the Government, the ryots themselves and the country in general to assess the "Otadam" as double crop. Unfortunately there is no likelihood in consequence of the insufficient water-supply of more than a very small portion of the 50,000 acres being converted into double crop cultivation. It is perfectly true that some of this land was formerly double crop, and equally true that in some few cases the object in growing "Otadam" was to evade the charge for two crops, but it is beyond doubt that the bulk of the land is cultivated with "Otadam" solely because the water-supply is insufficient for two separate crops. The proof of this is that "Otadam" is confined to the centre and eastern portion of the delta, and double crop cultivation to the west, where the water-supply is more abundant. The former needs water for six months and the latter for seven.

24. In the following statement the revenue, area and assessment of the taluk, as given in the jamabandi statements for fasli 1299, are compared with the figures arrived at by the tabulation of the classification results :—

Particulars.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
As per jamabandi statement No. 3 ..	Acs. 22,316	Rs. 26,698	Acs. 113,001	Rs. 5,41,464	Acs. 135,317	Acs. 5,68,162
As per tabulation of classification ..	22,279	26,727	113,206	5,41,023	135,485	5,67,750
Difference ..	− 37	+ 29	+ 205	− 441	+ 168	− 412
Deduct second crop charges ..	..	..	..	197	..	197
	− 37	+ 29	+ 205	− 244	+ 168	− 215

It will be seen that the difference is very small, being an increase of acres 168 in area and a decrease of Rs. 215 in assessment by settlement figures. The increase of 168 acres in area is due to the conversion of local measures into acres and the decrease of Rs. 215 in assessment must be attributed to slight errors in the preparation of accounts by the karnams and classifiers, which it is not possible to discover.

Resolution—dated 3rd October 1891, No. 626.

Recorded pending preparation of the Board's review on Mr. Clerk's report on the settlement of the Tanjore district.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. III Party.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 7th October 1891, No. 635 :—

Read—the following letter from M.R.Ry. T. KRISHNAMURTI AIYANGAR, Avergal, Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Negapatam, 3rd October 1891, No. 184:—

As directed in Board's Proceedings, Mis. No. 3719, dated 17th July last, I have the honour to submit a brief report on the financial results of applying Mr. Clerk's rates to the existing classifications of soils in the villages of Nannilam taluk, the calculations being based on the Revenue accounts of fasli 1299, the year of classification.

2. According to the paimash accounts, the taluk contains 406 villages, which, by a process of clubbing the less important ones, the survey have reduced to 230 * villages. All these are Government villages with a few inam hamlets or tracts incorporated in some of them. Only 104 of these 230 villages have as yet been inspected by the Supervisor or the Deputy Commissioner.

3. The following statement gives the particulars of increase or decrease in the areas by survey as compared with the revenue extents under "occupied," "unoccupied," "inam" and "poramboke" :—

Particulars.	Occupied.			Unoccupied.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
As per revenue	ACS. 12,500	ACS. 131,366	ACS. 143,866	ACS. 1,518	ACS. 416	ACS. 1,934
Do. survey	12,581	133,307	145,888	1,405	416	1,821
Difference ..	+ 81	+ 1,941	+ 2,022	− 113	..	− 113
Percentage ..	+ 1	+ 1	+ 1	− 8	..	− 6

Particulars.	Inam.			Total area classified.			Poramboke.	Total ayacut.
	Dry.	Wet.	Total.	Dry.	Wet.	Total.		
	8	9	10	11	12	13	14	15
As per revenue	ACS. 3,874	ACS. 9,784	ACS. 13,658	ACS. 17,892	ACS. 141,566	ACS. 159,458	ACS. 25,281	ACS. 184,739
Do. survey	3,709	10,087	13,796	17,695	143,810	161,505	26,890	188,395
Difference ..	− 165	+ 303	+ 138	− 197	+ 2,244	+ 2,047	+ 1,609	+ 3,656
Percentage ..	− 4	+ 3	+ 1	− 1	+ 2	+ 1	+ 6	+ 2

From the foregoing statement it will be seen that the survey has resulted in an increase by 2 per cent. in the total revenue area of the taluk, the bulk of the increase appearing, however, under "poramboke." Out of the total of 188,395 survey acres, the "occupied" area covers 77 per cent. and the "unoccupied" 1 per cent. ; and the "inam" and "poramboke" account for 8 and 14 per cent. respectively. It will be further observed that about 1 per cent. of the Government arable ayacut remains as yet to be taken up.

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* Until lately the total number of villages as laid out by the Survey Department was 229. But the detached second bit of village No. 17 has latterly been made a separate village and numbered as 17-1. Hence the present total is 230.

4. The taluk lies in great part in the centre of the Cauvery delta and possesses nearly all the facilities enjoyed by the Kumbakónam taluk in point of irrigation. It has excellent road communications with the different parts of the district; and the Tanjore-Negapatam railway runs across its southern border. The Mutupet-Máyavaram railway, which is in course of construction at present, will shortly run right through the heart of the taluk from Tiruvátúr in the south to Máyavaram in the north. There are, however, no towns or markets of any consequence in the taluk itself; but its nearness to the Madras-Tuticorin railway on the one side and to the important port of Negapatam on the other enables its surplus products to find a ready sale at all times of the year.

5. The following statement shows that in point of density of population the Nannilam taluk ranks third among the nine taluks of Tanjore; and it will be found that, according to the figures given at paragraph 56 of Mr. Clerk's report, nearly 33 per cent. of the total population of this taluk belong to the agricultural class:—

Taluks.	Area in square miles.	Population.	Average rate per square mile.
1	2	3	4
1. Kumbakónam	314	370,723	1,181
2. Negapatam	239	216,867	907
3. Nannilam	279	220,202	789
4. Máyavaram	332	238,994	720
5. Shiyáli	159	114,011	717
6. Mannárgudi	284	181,650	640
7. Tanjore	672	375,086	558
8. Tiruturaipúndi	466	168,103	361
9. Patukóta	909	244,717	269

6. Annexed I give the rent-roll of the taluk for fasli 1299:—

Pattas.	Single.	Joint.	Total.	Percentage.
1	2	3	4	5
Ryots paying under Rs. 10	7,883	739	8,622	42·39
Do. Rs. 10 and under Rs. 30	5,214	447	5,661	27·84
Do. ,, 30 do. ,, 50	2,211	266	2,477	12·18
Do. ,, 50 do. ,, 100	1,700	167	1,867	9·18
Do. ,, 100 do. ,, 250	1,128	147	1,275	6·27
Do. ,, 250 do. ,, 500	254	44	298	1·46
Do. ,, 500 do. ,, 1,000	103	22	125	·61
Do. upwards of Rs. 1,000	12	3	15	·07
Total ..	18,505	1,835	20,340	100

This shows that in Nannilam the percentage of pattas below Rs. 10 is 42 against 58 in Negapatam and 58 for the whole district. The Nannilam ryots would seem therefore to be, on the whole, in fairly well-to-do circumstances.

7. The following table gives the particulars of rainfall at the cusba town of Nannilam for the 10 years ending with fasli 1299:—

Faslis.	South-west monsoon.						
	April.	May.	June.	July.	August.	September.	Total.
1	2	3	4	5	6	7	8
	INS.	INS.	INS.	INS.	INS.	INS.	INS.
1290	..	0·35	0·15	3·67	3·89	5·77	13·83
1291	..	0·97	1·80	..	5·47	1·23	9·47
1292	..	1·5	4·0	0·50	0·92	1·10	7·57
1293	..	0·30	1·30	0·51	3·10	2·80	8·1
1294	..	1·65	2·10	0·95	0·55	4·45	9·70
1295	..	6·95	2·65	8·0	7·0	8·20	32·80
1296	2·25	1·40	1·0	0·40	5·67	5·20	15·92
1297	0·15	6·30	..	1·92	2·40	4·35	15·12
1298	0·75	2·52	0·57	5·50	1·75	4·18	15·27
1299	0·20	..	2·90	1·95	4·90	6·67	16·62
Total ..	3·35	21·49	16·47	23·40	35·65	43·95	144·31
Average ..	0·33	2·14	1·64	2·34	3·56	4·39	14·43

Faslis.	North-east monsoon.							Total of both monsoons.
	October.	November.	December.	January.	February.	March.	Total.	
	9	10	11	12	13	14	15	16
	INS.	INS.	INS.	INS.	INS.	INS.	INS.	INS.
1290	1·0	6·63	16·97	0·55	..	..	25·15	38·98
1291	3·60	22·39	7·19	..	1·5	0·7	34·30	43·77
1292	15 1	8·70	5·50	0·90	..	..	30·11	37·68
1293	12·25	36·70	19·61	..	..	..	68·56	76·57
1294	12 15	14·75	7·25	2·80	1·40	2·60	40·95	50·65
1295	9·7	12·72	4·27	..	..	2·30	28·36	61·16
1296	14·57	16·9	17·0	..	..	0·47	48·13	64·5
1297	10·38	16·85	7·98	0·55	..	..	35·76	50·88
1298	3·70	4·55	10·67	1·55	..	..	20·47	35·74
1299	9·35	9·30	1·15	..	3·30	0·75	23·85	40·47
Total ..	91·8	148·68	97·57	6·35	5·75	6·19	355·64	499·95
Average ..	9·18	14·86	9·75	0·63	0·57	0·61	35·56	49·99

Thus the average for the period referred to is about 50 inches, which is 3 inches less than the average for Negapatam. In common with the rest of the district, Nannilam gets its largest supply of local rainfall from the north-east monsoon. But the irrigating rivers are mostly filled by the south-west monsoon near the Western Coast.

8. Separate statements are appended to this report, exhibiting the soilwar and taramwar details for the occupied, unoccupied and inam areas similar to those lately forwarded for Negapatam, and before submitting my remarks on the financial results disclosed by those statements, I beg to make a few observations in respect of the grouping of villages and irrigation sources adopted in them.

9. *Dry grouping.*—In his scheme report for the settlement of the Tanjore district, Mr. Clerk has proposed to place the Nannilam taluk in the first group for the purpose of assessing the dry lands in it, and I beg to express my entire concurrence in that proposal. No part of the taluk labours under any special disadvantage as regards its soil or climatic conditions, while as to the means of internal and external communication, there is hardly anything left to be desired. The unoccupied tracts are few and scattered, and there is nothing like a jungle to be found anywhere in the taluk. Injury to crops from wild animals is a thing unheard of in the tract under report; and there is therefore hardly any ground on which to base a recommendation for treating any particular portion of the taluk more leniently than the rest of it. The dry lands of the taluk are for the most part intermixed with its wet lands; and this is the only circumstance that, under the system of blockwar classifications, has to be faced when the question arises as to the amount of relief to be

given to individual villages where the settlement dry assessment comes out much too large in any of them.

10. *Wet grouping.*—The first 3 out of the 4 marginally-named main branches of the Cauvery irrigate the Nannilam taluk. The main branches of these larger streams which equally benefit the tract under report are named in the following statement:—

1. The Vennár.
2. The Kodamurti.
3. The Arasillár.
4. The Virusolan.

Rivers.	Main branches.	Minor branches.
1. Vennár ..	1. Vetár	1. Odamboki. 2. Sitár. 3. Valiyár.
	2. Pandavayar.	
2. Kodamurti ..	1. Tirumalarajan. 2. Mudikondan. 3. Puttar. 4. Velappar. 5. Solasudamaniyar. 6. Narasingaperar. 7. Pettiarasanar.	
3. Arasillár ..	1. Nattar-Vaikal ..	1. Nandalar. 2. Varandanar, with its branch the Vanjiar
	2. Kirthimanar. 3. Nular.	

At paragraph 34 of his report, Mr. Clerk proposes to place the greater portion of the irrigation in Nannilam in the first group and the rest of it in the second. And in this opinion, too, I concur with him, having generally satisfied myself both by means of personal inspection and local inquiry about the irrigating capabilities of the several rivers in the different parts of the taluk. It is generally agreed that the western half of the taluk receives in ordinary years a more abundant, a more seasonable and a more certain supply of water from nearly all the rivers above enumerated than the eastern half. The Tiruválúr-Máyavaram road is roughly taken as the line of demarcation by those whom I have consulted on the subject; and the following are my reasons for adopting this as the proper line of division between the first and second group irrigations of the taluk as a whole:—

(1) Generally speaking, the rivers to the east of the abovementioned road run rather low. In a season like the present, they look as if their force and energy have been much spent by the time they have run so far, and they generally carry very little alluvial matter to the villages which they irrigate beyond this limit.

(2) During the rainy season, the villages to the east of the line above described are liable to submersion owing to the non-existence of suitable drainage channels in most of them; and this is said to be aggravated by the dams built across some of these rivers in the French territory of Karikal.

(3) The tract thus taken under the second group in Nannilam fits in pretty well with the second-group irrigation of Máyavaram in the north, and the second-group irrigation of Negapatam in the south.

(4) The principle of dividing the rivers in the delta into distinct groups according to their lengths up to a certain common line seems to accord well with the admitted fact that they are little better than so many distributory streams from the parent river—the Cauvery; and as their waters receive no accessions from tributary sources their capacity for irrigation nearer their respective tail-ends is much weakened by the large number of villages to which they carry their supply higher up their respective courses. The principle above mentioned is also supported in a measure by the fact that the Public Works Department have built at the head of all the main branches, and of most the minor ones too, suitable sluices by which to regulate the supply of water in each stream according to the extent of the ayacut which it has to irrigate.

11. I beg to submit herewith a sketch[*] of the Nannilam taluk, showing the relative positions and limits of the tracts placed in the first and second groups as above determined. From this it will be seen that, as regards their irrigation, 139 villages have been placed in the first group and 91 villages in the second. In 4[†] of the first-group villages, however, certain portions of their ayacuts are solely irrigated by channels taken from the Nattar Vaikal; and to such portions the second-group rates have been applied for the reasons stated below.

The only river taken in the second group throughout its entire length in the Nannilam taluk is the Nattar Vaikal with its branches, the Virandanar and the Vanjiar. The Nattar Vaikal is the northernmost branch of the Arasillar and irrigates the southern villages of the Máyavaram taluk. It appears to have been taken as a second-class source for those villages by Mr. Clerk, and as the supply from it does not seem to improve after entering the Nannilam taluk, it has been placed in the same group for the latter taluk also. The only other river about which I have to add a few remarks is the Pandavayar in the south, which is one of the principal branches of the Vennár. The Pandavayar has been recommended for the third group by Mr. Rungachariar in his report for Negapatam, recorded in Board's Proceedings, No. 371, dated 2nd July 1891. So far as I have as yet seen and heard of this river, it does not seem to be, for at least the few villages which it irrigates in the Nannilam taluk, in any way inferior to any of the best sources of irrigation which the western villages of that taluk possess. And even in regard to the Negapatam villages, the supply from it does not appear to diminish to any palpable degree up to where it crosses the Kivalur–Tiruturaipundi road, roughly speaking. It seems to me that up to this road all the rivers irrigating the southern half of the Negapatam taluk might well be taken in the second group. And as regards the Pandavayar, so far as its irrigation in Nannilam is concerned, very little doubt is entertained as to its fitness for the first group.

12. Before proceeding to discuss the financial results of applying the rates proposed by Mr. Clerk to the classified areas grouped as above described, I beg to subjoin a statement showing the distribution of soils according to their existing classifications:—

Description of soils.	Dry or wet.	Occupied.	Unoccupied.	Inam.	Total.	Percentage.
1	2	3	4	5	6	7
		ACS.	ACS.	ACS.	ACS.	
Alluvial	Dry ..	6,620·77	583·58	1,789·69	8,994·4	51
	Wet ..	74,462·11	238·8	5,777·73	80,477·92	56
		81,082·88	821·66	7,567·42	89,471·96	55
Regar	Dry ..	5,906·70	758·31	1,685·86	8,350·87	48
	Wet ..	58,829·30	178·16	4,267·84	63,275·30	44
		64,736·0	936·47	5,953·70	71,626·17	44
Arenaceous	Dry ..	53·18	62·48	233·42	349·8	1
	Wet ..	16·14	..	41·68	57·82	..
		69·32	62·48	275·10	406·90	1
	Total ..	145,888·20	1,820·61	13,796 22	161,505·3	100

13. Compared with the statement appended to paragraph 138 of Mr. Clerk's scheme report, the above table exhibits certain variations in the proportions of the several descriptions of soil to be met with in Nannilam. But Mr. Clerk's figures were nothing more than rough estimates. As a matter of fact, there appears to be

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[*] Appendix No. 3.

[†] Nos. 4, 9, 10 and 13.

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much less alluvial soil in the eastern and southern portions of the taluk than in the other parts of it. In some few villages in the south-eastern corner of the taluk, arenaceous soils are also to be met with, the sea being quite so close to them.

14. "Manavari"* lands are to be found in one single village in the taluk, and they have been treated as dry for the purpose of this report, their classifications being raised by one sort as in Negapatam.

*				
Area	Acs. 124 4			
Assessment	RS. 318	A. 2	P. 4	

15. As stated in paragraph 8 *supra*, full taramwar particulars are given in the accompanying appendices Nos. 1 and 2, showing the effect of applying Mr. Clerk's rates to the dry and wet lands, arranged under the groups as herein recommended; and the following is an abstract of the financial results obtained on the "occupied" area of fasli 1299 :—

Dry or wet.	Class or group.	As per Revenue of fasli 1299.			As per proposed Settlement.			Difference.			
		Extent.	Assessment.	Average on survey area.	Extent.	Assessment.	Average.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.		RS. A. P.	
Dry..	1st ..	12,500·32	20,341 15 1	1 9 10	12,580·65	29,240 6 0	2 5 2	+ 80·33	+ 1	+ 8,898 7 0	+44
Wet	1st ..	76,658·95	4,40,160 10 11	5 10 9	77,596·34	6,49,397 2 0	8 5 11	+ 937·39	+ 1	+ 2,09,236 7 0	+48
	2nd ..	54,706·84	2,56,929 8 6	4 9 9	55,711·21	3,67,994 15 0	6 9 8	+ 1,004·37	+ 2	+ 1,11,065 7 0	+43
	Total ..	131,365·79	6,97,090 8 5	5 3 8	133,307·55	10,17,392 1 0	7 10 1	+ 1,941·76	+ 1	+ 3,20,301 14 0	+46
	Grand Total ..	143,866·11	7,17,432 2 6	..	145,888·20	10,46,632 7 0	..	+ 2,022·9	+ 1	+ 3,29,200 5 0	+46

16. In *Dry*, the whole of which is placed in the first group, there is an increase of 44 per cent. in assessment against an increase of 1 per cent. in area; the settlement average being Rs. 2-5-2 against the revenue average of Rs. 1-9-10 per acre. In *Wet*, the first-group results show an increase of 48 per cent. in assessment against an increase of 1 per cent. in area; and in the place of the revenue average of Rs. 5-10-9 per acre, the settlement average arrived at is Rs. 8-5-11.

Similarly, in *Wet* second group, the increase in assessment is 43 per cent. against an increase of 2 per cent. in area; the average rate by settlement being Rs. 6-9-8 against the revenue average of Rs. 4-9-9 per acre.

Taking dry and wet together, the proposals involve an increase of 46 per cent. in assessment against an increase of 1 per cent. in area.

17. The following abstract shows the effect of the proposed settlement on the "unoccupied" area in the taluk :—

Dry or wet.	Class or group.	As per Revenue.	At per Settlement.		
		Extent.	Extent.	Assessment.	Average.
1	2	3	4	5	6
		ACS.	ACS.	RS. A. P.	RS. A. P.
Dry	1st	1,518·23	1,404·37	2,889 1 0	2 0 11
Wet	1st	806·61	305·43	2,408 0 0	8 3 0
	2nd	109·52	110·81	740 8 0	6 10 9
	Total ..	416·3	416·24	3,238 8 0	7 12 7
	Grand Total ..	1,934·26	1,820·61	6,127 9 0	..

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It will be seen from the above that the settlement averages for dry and first group wet, "unoccupied," are well within the averages arrived at for the corresponding "occupied" areas. But the average under wet second group "unoccupied" is slightly above the average for the same under "occupied."

18. Considered on the whole the increases involved are doubtless large; but they are much below Mr. Clerk's estimates—*vide* statement annexed to paragraph 138 of his report. The increases are in a large measure due to the low rates of assessment prevailing at present. But the increases in assessment in about 50 of the villages under report range from 60 to 100 per cent. over their present revenue assessment. Yet it is admitted on all hands that Nannilam is one of the best taluks in the district. Much yet remains to be done, however, in the way of local inspection, and it is therefore possible to determine hereafter which of the villages wherein large increases occur ought to be given relief at the time of settlement. I may add that about 4,265 acres of unirrigated garden land which are shown under wet in the Revenue Accounts will be transferred to dry at the settlement, entailing considerable reduction of their present assessment.

19. From information now available in this office, there seems to be only 220 acres permanently grown with a second crop in the Nannilam taluk, bearing an assessment of Rs. 1,569-11-0.

The area on which "Otadam" is grown is found to be about 13,241 acres. These latter pay no second-crop assessment whatever at present although the additional supply of water required for it would make it justly liable to a "fasaljasti."

20. The figures given in columns 3 and 4 of the abstract annexed to paragraph 15 *supra* have been taken from the classification registers prepared by this department. Between these figures and those contained in a statement furnished by the Tahsildar of Nannilam, the following differences are observable :—

Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.
As per taluk accounts	12,437·10	19,759 6 9	131,194·19	6,97,614 6 1	143,631·29	7,17,373 12 10
As per taluk accounts as affected by the transfer of 124 acres 4 cents of Manavari land assessed at Rs. 318-2-4 from wet to dry (*vide* paragraph 15 *supra*).	12,561·14	20,077 9 1	131,070·15	6,97,296 3 9	143,631·29	7,17,373 12 10
As per classification register ..	12,500·32	20,341 15 1	131,365·79	6,97,090 3 5	143,866·11	7,17,432 2 6
Difference ..	− 60·82	+ 264 6 0	+ 295·64	− 206 0 4	+ 234·82	+ 58 5 8

From the above, it will be observed that the figures taken from the classification registers of this department show a net increase of 235 acres and 58 rupees over the taluk jamabandi figures. But much of this difference in area is said to be due to the conversion of "velies," "más" and "kulies" into acres and cents upon the several villages of the taluk; and in regard to the small difference in the assessment, I can only submit that no explanation is forthcoming except the assertion on the part of the taluk authorities that such differences do often occur owing to the mistakes on the part of the karnams.

Resolution—dated 7th October 1891, No. 635.

Recorded pending preparation of the Board's review on Mr. Clerk's report on the settlement of the Tanjore district.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 16th March 1892, No. 201:—

Read—the following letter from M.R.Ry. T. KRISHNAMURTI AIYANGAR, Avergal, Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Negapatam, 8th March 1892, No. 148:—

I have the honour to submit my report on the financial result of applying the scale of Settlement rates proposed by Mr. Clerk to the classified villages of the Tiruturaipúndi taluk. The classification registers were written up with reference to the Revenue accounts of fasli 1300, and the Settlement assessments are therefore compared with the Land Revenue beriz of that year in the statements appended to this report.

2. The Tiruturaipúndi taluk contains 257 revenue villages which the Survey Department has reduced to 134 in number. Two of these latter villages are entire inams, though they are known by the name of "Ardhamaniyams," and entire inam tracts are also included in some of the 132 Government villages as well. The soils of these villages have all been classified by this department, and the classifications have been tested in about 112 villages by the Supervisor or the Deputy Commissioner. The following table exhibits the distribution and the relative proportions of the soils to be met with in the taluk:—

Dry or wet.	Description of soils.	Occupied.	Unoccupied.	Inam.	Total.	Percentage.
		Acs.	Acs.	Acs.	Acs.	
Dry	Regar	41,459·47	3,417·93	12,862·58	57,739·98	31
Wet		75,176·96	5,820·89	5,992·83	86,990·68	46
	Total ..	116,636·43	9,238·82	18,855·41	144,730·66	77
Dry	Ferruginous	10,483·51	1,046·2	1,542·19	13,071·72	7
Wet		624·28	166·44	167·32	958·4	..
	Total ..	11,107·79	1,212·46	1,709·51	14,029·76	7
Dry	Arenaceous	15,291·66	2,624·68	8,229·7	26,145·41	14
Wet		1,638·57	1,618·85	8·40	3,265·82	2
	Total ..	16,930·23	4,243·53	8,237·47	29,411·23	16
	Grand Total ..	144,674·45	14,694·81	28,802·39	188,171·65	100

3. Annexed is a statement showing the variations in area by survey as compared with the extents entered in the Revenue accounts under "Occupied," "Unoccupied," "Inam," "Poramboke" and "Total":—

Particulars.	Occupied.			Unoccupied.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.
As per Revenue	51,360	76,638	127,998	8,011	9,074	17,085
Do. Survey	67,235	77,440	144,675	7,089	7,606	14,695
Difference ..	+ 15,875	+ 802	+ 16,677	— 922	— 1,468	— 2,390
Percentage ..	+ 31	+ 1	+ 13	— 12	— 16	— 14

Particulars.	Inam.			Total area classified.			Poramboke.	Total ayacut.
	Dry.	Wet.	Total.	Dry.	Wet.	Total.		
	8	9	10	11	12	13	14	15
	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.
As per Revenue	20,157	6,167	26,324	79,528	91,879	171,407	37,107	208,514
Do. Survey	22,634	6,168	28,802	96,958	91,214	188,172	36,137	224,309
Difference ..	+ 2,477	+ 1	+ 2,478	+ 17,430	— 665	+ 16,765	— 970	+ 15,795
Percentage ..	+ 12	..	+ 9	+ 22	— 1	+ 10	— 3	+ 8

From the above it is observed that the survey has disclosed an increase of 13 and 9 per cent., respectively, in the "Occupied" and "Inam" areas as recorded in the Revenue accounts, while both under "Unoccupied" and "Poramboke" a decrease of 14 and 3 per cent., respectively, has resulted. In the total area of the taluk, however, there is an increase of 8 per cent. only. It will be further observed that out of the total of 224,309 survey acres, the "Occupied" area covers 64 per cent. and the "Unoccupied" about 7 per cent. The "Inam" and "Poramboke" account for 13 and 16 per cent., respectively, and about 10 per cent. of the Government arable land remains yet to be taken up in the taluk.

4. The taluk under report lies in the south-eastern corner of the Tanjore district, and has a sea-coast of about 32 miles in length, the Bay of Bengal washing its shores on the east and south. The upper half of the taluk is fairly well provided with roads though the one connecting Tiruturaipúndi with Tiruválúr is the only road that is metalled and kept in good condition in all seasons of the year. The southern half of the taluk, especially the portion to the east of the Tiruturaipúndi-Muttupet road, has not got any good means of communication, the few roads leading to the Vedárniem side being only fit for traffic during fair weather and liable in parts to submersion during the monsoon season. An extensive salt swamp also stretches along the southern border of the taluk. A good canal communication exists between Vedarniem and Negapatam, and the taluk has two sea-ports of some little note in Muttupet and Point Calimere. A line of railway is now under construction from the former town to Máyavaram, passing through the towns Tiruturaipúndi and Tiruvalúr and right up the Nannilam taluk in the north. And when this line is opened, communication between this somewhat backward taluk of Tanjore and the more advanced parts of that district will be materially improved and its internal resources considerably developed.

5. As in other parts of the delta the principal, if not the only crop, that is raised on the wet lands of Tiruturaipúndi is paddy. On the dry lands cumbu, ragi, varagu, hemp plant and "Manavari" (rain-fed) paddy are the chief products grown. In a few of the villages about Vedárniem, tobacco is grown to a certain extent; and in the 33 "Kattuguttagai" villages which now exist in the taluk, "Pinnai" (பின்னை) trees—from the seeds of which a species of useful oil is extracted—are extensively planted together with such other trees as the mango, the tamarind and the palmyra. There are also some garden vegetables raised in these villages by the help of springs.

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excavated in the sandy tracts near the sea-coast. On the Muttupet side some extensive cocoanut plantations are also to be met with. Salt is the chief article of export by the canal from Kodikarai and Vedárniem in the south, to the thriving sea-port town of Negapatam in the north.

6. There are very few market towns of any consequence in the Tiruturaipúndi taluk. Weekly fairs are held at Muttupet, Tiruturaipúndi and Vedárniem, but the transactions carried on at them are of a very limited character. Agriculture is the chief occupation of the people, and no manufacture of any note, whether textile or metallic, seems to be carried on in any part of the taluk.

7. The Tiruturaipúndi taluk has an area of 466 square miles, and has a population of 180,272 according to the last census. This gives an average of 387 persons to a square mile, which, compared with the averages for Negapatam and Nannilam (which severally have got a population of 907 and 789 to a square mile), must be considered to be much too small for the area which the taluk covers. It will be also seen that this taluk is only a little better in point of population and other internal resources than Pattukóta, admittedly the poorest taluk in the whole district, and this comparative superiority which Tiruturaipúndi enjoys is almost entirely due to the upper half of it being well within the Cauvery delta.

8. I now beg to subjoin the rent roll of the taluk under report :—

Pattas.	Single.	Joint.	Total.	Percentage.
I. Ryots paying under Rs. 10	11,544	919	12,463	67·67
II. Do. Rs. 10 and under Rs. 30	3,327	374	3,701	20·07
III. Do. " 30 " " 50	835	96	931	5·05
IV. Do. " 50 " " 100	620	98	718	3·90
V. Do. " 100 " " 250	381	56	437	2·36
VI. Do. " 250 " " 500	120	21	141	·76
VII. Do. " 500 " " 1,000	33	3	36	·19
VIII. Do. upwards of Rs. 1,000	15	3	18	·10
Total ..	16,875	1,570	18,445	100

This shows as many as 68 per cent. of the total number of pattas to be under Rs. 10 each against 42 per cent. in Nannilam, 58 per cent. in Negapatam and 58 per cent. in the whole district. There are very few pattas which amount to more than Rs. 50 each. This circumstance proves in some measure that the agricultural conditions of the taluk are generally poor.

9. The following table gives the distribution of the general rainfall as gauged at the casba town of Tiruturaipúndi during the several months for the last nine years :—

Fasli years.	Official years.	South-west monsoon.						
		April.	May.	June.	July.	August.	September.	Total.
1	2	3	4	5	6	7	8	9
1292	1883	1·8	·8	2·2	1	1·5	1·45	8·75
1293	1884	..	·3	..	..	3·4	2·1	5·8
1294	1885	·2	·6	3·	·7	1·7	6·5	12·7
1295	1886	..	5·	3·8	1·15	10·4	5·25	25·1
1296	1887	1·2	..	4·8	..	4·57	3·27	13·84
1297	1888	·5	9·2	1·6	·3	·1	1·15	12·85
1298	1889	1·75	1·15	..	5·3	4·2	2·87	15·27
1299	1890	·07	..	2·4	3·6	4·32	3·55	13·94
1300	1891	·25	5·4	..	2·75	1·	2·15	11·55
Total of the nine faslis ..		5·77	22·45	16·8	14·8	31·19	28·29	119·3
Average per fasli ..		·64	2·49	1·9	1·6	3·5	3·1	13·25

Fasli years.	Official years.	North-east monsoon.							Total of both monsoons.
		October.	November.	December.	January.	February.	March.	Total.	
		10	11	12	13	14	15	16	17
1292	1883 ..	12·2	8·95	4·9	·1	·8	1·1	28·05	36·8
1293	1884 ..	15·07	18·32	23·5	·5	..	..	63·39	69·19
1294	1885 ..	10·2	22·1	11·85	·1	..	1·	45·25	57·95
1295	1886 ..	6·8	8·9	3·45	5·05	2·35	..	26·55	51·65
1296	1887 ..	14·62	18·75	17·7	..	1·85	2·7	55·52	68·86
1297	1888 ..	12·3	13·28	12·3	..	..	..	37·68	50·73
1298	1889 ..	7·15	5·1	4·8	..	..	..	17·05	32·32
1299	1890 ..	15·25	8·7	1·92	1·35	..	..	27·22	41·16
1300	1891 ..	15·9	6·15	15·65	..	·6	..	38·3	49·85
Total of the nine faslis ..		109·39	110·25	102·07	7·1	5·6	4·8	339·21	458·51
Average per fasli ..		12·1	12·25	11·34	·8	·6	·5	37·6	50·95

The foregoing statement shows that the average rainfall in and about Tiruturaipúndi amounts to some 51 inches annually. In common with the other taluks of the district, Tiruturaipúndi gets its largest supply of rain from the north-east monsoon.

10. Tiruturaipúndi is one of the few taluks in Tanjore where it has been found necessary to grant remissions from the revenue demand on account of "shavi" or "palanashtam" at the annual jamabandi almost every year. I give below a statement showing the amount of remissions thus allowed from the fasli 1295 to fasli 1300. The figures have been furnished by the Tahsildar :—

Years.	Total assessment including dry and wet water-rate and tirva-jasti.	Remissions allowed.
	RS.	RS.
1295	3,70,290	8,974
1296	3,69,725	5,945
1297	3,68,190	2,060
1298	3,67,996	1,746
1299	3,59,080	690
1300	3,61,084	111
Total ..	21,96,365	19,526
Average ..	3,66,061	3,254

11. The deltaic portion of the taluk is irrigated by the Vennár, one of the principal branches of the Cauvery. Its main and minor off-shoots, which find their way into the taluk under report, are named in the following table :—

River.	Main branches.	Minor branches.
1. Vennár	1. Mulliyar	
	2. Harischandranadi	
	3. Vellayar	
	4. Koraiyar	Adappar. Palavanar. Pallavanar. Chandranadi. Solavanar. Palampandianar. Pudupandianar. Tukkanankuruniyar.
	5. Aiyanar	
	6. Annamarasinar	
	7. Paminiar	

12. Before proceeding to submit my remarks about the results disclosed by the "soilwar" and "taramwar" statements appended to this report, I beg leave to explain briefly the principles upon which the grouping of villages for "dry" and of the irrigation sources for "wet" has been determined.

13. *Dry grouping.*—The whole taluk has been recommended by Mr. Clerk at paragraph 61 of his settlement scheme report for the first group. For reasons set forth in some of the preceding paragraphs of this report, however, the general circumstances of the taluk do not seem to me to admit of all the villages in it being grouped alike for the purpose of fixing their dry assessment. In what are known as the "Kattuguttagai" villages which number 33 in all for this taluk and lie in a group in the eastern side of it, the general agricultural conditions are of the same description as those of the 10 similar villages existing in the Negapatam taluk, and which Mr. Rungacharriar, for the reasons explained by him in his report printed with Board's Proceedings, No. 371, dated 2nd July last, recommended for the second group. The "Kattuguttagai" villages of Tiruturaipúndi lie in unbroken continuation of those of Negapatam. Their soils are sandy and poor. The means of communication between one to another of such villages are scanty and neglected. The villages as a whole present to a new-comer a somewhat dreary appearance, there being no regular village-site formed into streets and lanes as in other Government villages, and the huts and other dwelling places found in them being built in an isolated manner amidst scattered patches of each ryot's holdings. On the Vedárniem side large tracts of jungle are to be met with, and injury to crops from jackals, stags and such like animals are said to be not at all rare. At previous settlements too, these "Kattuguttagai" villages appear to have been always treated with special leniency as regards their land assessment; and there is every reason, therefore, for the Settlement Department to follow a similar course in regard to them. There is hardly any wet cultivation in any of these villages, the paddy that is grown on the low lying lands being all fed by the falling rains. On these considerations, I beg to propose that the 33 villages marked in yellow in the accompanying taluk sketch be placed in the second group, the rest of the taluk being retained in the first.

14. *Wet grouping.*—Coming now to the question of water-grouping, I beg to remark that, as already stated in a preceding paragraph, the only main branch of the Cauvery which irrigates this taluk is the Vennár. In the scheme report submitted by Mr. Clerk, he proposes to place the whole of the river irrigation in Tiruturaipúndi in the second group; and here again I regret to have to suggest some modification of that proposal. The Vennár, after separating from the Koraiyar and the Pamaniyar a little above Nidámangalam pursues a south-easterly course and sends down the bulk of its waters through the several streams that irrigate the southern half of the Negapatam taluk. The Koraiyar and the Pamaniyar, which flow right down the Mannárgudi taluk in a southerly direction, get their capacity for irrigation much reduced by the time those rivers and their branches enter the border of Tiruturaipúndi. From local inquiries, too, it has been ascertained that the irrigation to the east of the Tiruturaipúndi-Kivalur road in the upper half of the taluk and to the south of an imaginary line taken due west from the cusba town of Tiruturaipúndi is, as a rule, poor and uncertain. Many of the villages included in the tract as above described are liable to submersion to a greater or lesser degree during the monsoons. Expressed in a few words, the river water reaches these villages rather late and dries up rather early in ordinary years; and when local rainfall is abundant, injury to crops by submersion is the natural result. The only part of the taluk, therefore, where the full advantage of the river irrigation is derived in normal years lies in the north-western corner of the taluk; and this tract is shown in red in the sketch herewith submitted. That tract consists of 35 villages which are quite in keeping with some of the best villages of Negapatam, and, I understand also, of Mannárgudi. For the foregoing reasons I propose to place these 35 * villages alone in the second group for wet and to grade the irrigation of the rest of the taluk in the third group.

While on this subject, I beg leave to refer the Board to what I have said in my report † for Nannilam about the irrigation from the Pandavayar and the other branches of the Vennár which irrigate the southern portion of the Negapatam taluk. There I ventured to submit that, up to the Kivalur-Tiruturaipúndi road, roughly speaking, the irrigation of the western villages of that taluk might well be taken in the second group instead of under the third as previously proposed by Mr. Rungacharriar. Both from my more extended knowledge of those localities since acquired and from the admitted similarity of the irrigation there to the irrigation existing in the 35 villages of Tiruturaipúndi now recommended for the second group, it appears to me that the irrigation of the latter villages cannot be placed in the second group unless that of the aforesaid Negapatam villages is also placed in the same group, as the irrigation in the higher reaches of the Vennár and its branches is admitted on all hands to be more favorable than in the villages lower down their respective courses.

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* Villages Nos. 1 to 24, 30 to 32, 75 to 81 and 134.

† *Vide* paragraph 11 of my report printed with Board's Proceedings, No. 635, dated 7th October 1891.

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15. Full "taramvar" particulars are given in the two statements appended to this report, showing the general effect of applying Mr. Clerk's scale of rates to the dry and wet lands classified under the groups as herein recommended, and the following is an abstract of the financial results obtained on the "occupied" area of fasli 1300:—

Dry or wet.	Class or group.	Government occupied.				
		As per revenue of fasli 1300.			As per proposed settlement.	
		Extent.	Assessment.	Average on survey area.	Extent.	Assessment.
1	2	3	4	5	6	7
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.
Dry	I	19,093·88	20,286 7 11	1 1 1	13,960·85	24,941 6 0
	II	32,266·42	35,074 15 7	0 11 8	48,273·79	47,566 1 0
	Total ..	51,360·30	55,361 7 6	0 13 2	67,234·64	72,507 7 0
Wet ..	II	23,612·85	1,08,102 11 3	4 7 7	24,161·81	1,36,596 8 0
	III	53,025·36	1,86,495 4 2	3 8 0	53,278·0	2,40,071 10 0
	Total ..	76,638·21	2,94,597 15 5	3 12 10	77,439·81	3,76,668 2 0
	Grand Total ..	127,998·51	3,49,959 6 11	..	144,674·45	4,49,175 9 0

Dry or wet.	Class or group.	Government occupied—*cont.*				
		As per proposed settlement—*cont.*	Difference.			
		Average.	Extent.	Percentage.	Assessment.	Percentage.
		8	9	10	11	12
		RS. A. P.	ACS.		RS. A. P.	
Dry	I	1 5 1	— 133·3	— 1	+ 4,654 14 0	+ 23
	II	0 15 9	+ 16,007 37	+ 50	+ 12,491 1 0	+ 36
	Total ..	1 1 3	+ 15,874·34	+ 31	+ 17,145 15 0	+ 31
Wet ..	II	5 10 5	+ 548·96	+ 2	+ 28,493 13 0	+ 26
	III	4 8 1	+ 252·64	..	+ 53,576 6 0	+ 29
	Total ..	4 13 10	+ 801·60	+ 1	+ 82,070 3 0	+ 28
	Grand Total ..	..	+ 16,675·94	+ 13	+ 99,216 2 0	+ 28

In "dry" where I propose to have two groups, it is observed that under the first group there is an increase of 23 per cent. in assessment against a decrease of 1 per cent. in area; while in the second group the increase in assessment goes up to 36 per cent. against a like increase of 50 per cent. in area. The settlement average per acre stands at Rs. 1-5-1 against the revenue average of Rs. 1-1-1 under the first group; and in the second group the settlement and revenue averages are, respectively, As. 15-9 and As. 11-8 per acre. Taking the two groups together, the settlement assessment shows an increase of 31 per cent. against 31 per cent. of increase in area.

In "wet" where, too, I have applied the second and third group rates proposed by Mr. Clerk, the results come out as below:—

(i) *Second group.*—An increase of 26 per cent. in assessment against an increase of 2 per cent. in area. A settlement average per acre of Rs. 5-10-5 against the revenue average rate of Rs. 4-7-7.

(ii) *Third group.*—An increase of 29 per cent. in assessment against little or no difference in area; and a settlement average of Rs. 4-8-1 per acre against the revenue average rate of Rs. 3-8-0.

Combining the results of the two groups under wet, we find the increase in assessment to be 28 per cent. against an increase of 1 per cent. in area.

Adding the wet and dry together, the net financial result shows itself to be an increase of 28 per cent. in assessment against an increase of 13 per cent. in area.

16. Compared with Mr. Clerk's forecast of the general results of the application of his scale of rates to the taluk under report, my proposals involve a considerable falling off in the estimated increase of revenue by settlement. But in the present circumstances of the taluk, an increase of 28 per cent. over the present "beriz" cannot, in my humble opinion, be considered too small. The following statement is intended to show the number of villages where under the heads of "dry," "wet," and "total," increases and decreases by settlement occur according to the present proposals, the same being arranged under graded percentages:—

Increase or decrease.	Number of villages.		
	Dry.	Wet.	Total.
Increase from 1 to 10 per cent.	12	17	18
Do. 11 to 20 do.	12	18	22
Do. 21 to 40 do.	25	24	35
Do. 41 to 80 do.	21	25	36
Do. 81 to 120 do.	12	4	5
Do. 121 to 160 do.	7	2	1
Do. 191 to 340 do.	3	2	..
Decrease from 1 to 10 do.	11	6	11
Do. 11 to 20 do.	5	1	2
Do. 21 to 40 do.	15	..	1
Do. 41 to 70 do.	7	..	..

17. The following statement shows the effect of the proposed settlement on the "unoccupied" area in the taluk:—

Dry or wet.	Class or group.	Government unoccupied.			
		As per revenue of fasli 1300.	As per settlement.		
		Extent.	Extent.	Assessment.	Average.
		ACS.	ACS.	RS. A. P.	RS. A. P.
Dry	I	4,360·95	3,844·54	4,118 9 0	1 1 2
	II	3,650·0	3,244·9	1,988 15 0	0 9 10
	Total ..	8,010·95	7,088·63	6,107 8 0	0 13 9
Wet	II	172·23	157·46	813 6 0	5 2 10
	III	8,902·25	7,448·73	28,532 0 0	3 13 3
	Total ..	9,074·48	7,606·18	29,345 6 0	3 13 9
	Grand Total ..	17,085·43	14,694·81	35,452 14 0	..

This compared with the statement given at paragraph 15 *supra* for the "occupied" area shows that the averages under all the groups both for dry and wet are below the averages obtained on the "occupied" areas. And this result is, I think, as it should be.

18. There are about 21,000 acres of "Manavari" land in the taluk, and these are included in dry in the settlement accounts. The classifications of these lands appear to have proceeded upon their present condition and character, and I have not therefore altered those classifications by raising the same by one sort as was done by Mr. Rungacharriar in the case of Negapatam. As the transfer of these lands from wet to dry is entirely due to their not being irrigated from any Government source of supply, I have felt a little hesitation in adopting the precedent set by my predecessor, and I request the Board's orders as to whether any raising of the present classifications of these lands should be made at the settlement.

19. According to the information now available in this office, there were 2,720 acres under "ottadam" cultivation in fasli 1300 in the Tiruturaipúndi villages. From inquiries more recently made, it does not appear that the total yield of the two harvests of the "Ottadam" crop exceeds very much the yield of a single crop of "Sambha" or "Pishanam" paddy under all circumstances. Fields lying on a sufficiently low level to admit of the alluvial deposits being renewed year after year are said to grow the best "Ottadam" crop. A good and continuous irrigation is also necessary and there should be no lack of supply during the break between the two monsoons. When these conditions are fulfilled, the total yield appears to come up often to twice as much as a single crop of "Sambha" paddy grown on the same fields. But such advantages belong only to the more favorably situated villages in the delta.

20. An area of 1,581 acres is shown in the Revenue accounts as under permanent second crop cultivation; but it does not appear that all this land was ever so cultivated in any one year.

21. I beg to give below a statement showing the differences noticeable between the acreage and assessment on the "occupied" area in fasli 1300 as compiled from our classification registers and those shown in the statement of revenue demand furnished by the Tahsildar:—

Items.	Dry.		Wet.		Total.		Remarks.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
1	2	3	4	5	6	7	8
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	
As per Taluk Accounts.	30,440·5 ..	17,077 13 11 ..	97,218·27 ..	3,04,147 5 0 ..	127,658·32 ..	3,21,225 2 11 28,474 13 7	Compound assessment on the Kattuguttagai villages.
As per Classification Registers ..	51,360·30	55,361 7 6	76,638·21	2,94,597 15 5	127,998·51	3,49,959 6 11	
Difference ..	+20,920·25	+38,283 9 7	—20,580·6	—9,549 5 7	+340·19	+259 6 5	

The differences entered in columns 2 to 5 are due to the transfer for the purpose of this report of 20,920 acres of "Manavari" land from wet to dry; and for the further net differences noted in columns 6 and 7, no satisfactory explanation is forthcoming. It is surmised that they are in great part, if not wholly, made up of differences resulting from the conversion of the Tanjore land measure into acres and cents.

Resolution—dated 16th March 1892, No 201.

Recorded, pending the preparation of the final scheme for the settlement of the district.

2. The "Manavari" lands referred to in paragraph 18 of the Deputy Commissioner's letter should be classed as dry and assessed one rate higher than the ordinary dry lands.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 21st April 1892, No. 306 :—

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner, Revenue Settlement, Party No. III, Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 13th April 1892, No. 65-B. :—

In continuation of my letter, No. 211-B, dated 29th September 1891, I have the honour to submit a report on the financial results of the application of my proposed scale of rates to the classification of the lands of Mannárgudi taluk.

2. The classification of the taluk was commenced in June 1891 and completed in November. Every village was inspected by myself or the Assistant Commissioner.

3. The subjoined statement shows the particulars of the area dealt with :—

Items.	Government.					Inam.	Total area classified.	Area not classified.	Grand Total.
	Occupied.			Unoccupied.	Total.				
	Dry.	Wet.	Total.						
1	2	3	4	5	6	7	8	9	10
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
As per Revenue ..	32,970·10	90,781·90	123,752·0	8,504·3	132,256·3	11,551·14	143,807·17	36,002·78	179,809·95
Do. Survey ..	33,370·8	89,560·25	122,930·33	8,062·5	130,992·38	12,074·27	143,066·65	41,070·7	184,136·72
Difference ..	+ 399·98	−1,221·65	− 821·67	− 441·98	−1,263·65	+ 523·13	− 740·52	+ 5,067·29	+ 4,326·77
Percentage ..	+ 1	− 1	− 1	− 5	− 1	+ 5	− 1	+ 14	+ 2
Percentage of area under each head.	18	49	67	4	71	7	78	22	100

4. It will be seen that there is an excess of 2 per cent. by survey over the whole revenue area including non-arable lands. There is a decrease of 1 per cent. in occupied and 5 per cent. in unoccupied area; while there is an increase of 5 per cent. on inam land. Of the total cultivable area only 4 per cent. is unoccupied.

5. The total number of Government villages according to survey is 137 against 255 as per revenue. The decrease is owing to the amalgamation of villages by the Survey Department.

6. The following are the statistics relating to population and agricultural stock :—

Area in square miles.	Towns and villages.		Occupied houses.	Population.		
	Towns.	Village.		Males.	Females.	Total.
1	2	3	4	5	6	7
304	1	329	31,213	80,079	86,852	166,931

Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Sheep and goats.	Carts.	Ploughs.
34,999	8,588	20,807	9,973	64,623	1,970	20,638

523

7. The annexed return shows the particulars of the rent-roll of the taluk :—

Pattas.	Single.	Joint.	Total.	Percentage.
Ryots paying under Rs. 10	11,825	608	12,433	66·9
Do. 10 and under Rs. 30.	3,364	242	3,606	19·4
Do. 30 do. „ 50.	898	64	962	5·2
Do. 50 do. „ 100.	726	68	794	4·2
Do. 100 do. „ 250.	461	54	515	2·8
Do. 250 do. „ 500.	142	25	167	·9
Do. 500 do. „ 1,000.	58	10	68	·4
Upwards of Rs. 1,000	26	5	31	·2
Total ..	17,500	1,076	18,576	100

8. It will be seen that the number of pattadars paying under Rs. 10 is 12,433 or 66 per cent., as against 58 per cent. for the whole district. The large number of pattas below Rs. 10 is due to the fact that in the western portion of the taluk, which is outside the delta, the present rates of assessment are unduly low.

9. The following are the irrigation sources in this taluk :—

Rivers.

1. Vennár.
2. Korair.
3. Pamaniyar.
4. Vellaiyar.
5. Pandavanar.
6. Harichandranadi.
7. Mullaiyar.
8. Iyanar.
9. Ativiramanar.
10. Vadavár.

Tanks.

26 River-fed tanks.

16 Rain-fed tanks.

10. All the river channels derive their supplies from Vennár, and pass into the adjoining taluks of Tiruturaipúndi and Negapatam.

11. *Communications.*—The Tanjore-Negapatam line of Railway passes through the northern portion of the taluk, and there are numerous roads.

12. *Classification of soils.*—The subjoined statement exhibits the particulars of the classification of the area under occupation, and the percentage under each class and sort. The classification of the unoccupied and inam lands is given in the appendix :—

Dry or wet.	Description.	Class.	Extent under						Percentage.
			1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	
Dry.	Regar ..	III ..	118·0	205·80	161·7	96·97	170·63	752·47	2
		IV ..	218·92	985·23	965·32	500·26	238·88	2,908·61	9
		V ..	57·4	47·60	..	25·67	..	130·31	..
		Total ..	393·96	1,238·63	1,126·39	622·90	409·51	3,791·39	11
	Red ferruginous.	VII ..	629·61	1,320·24	886·19	847·62	436·38	4,120·4	12·3
		VIII ..	11,058·1	10,490·76	3,697·40	164·50	47·98	25,458·65	76·7
		Total ..	11,687·62	11,811·0	4,583·59	1,012·12	484·36	29,578·69	89
		Total, Dry ..	12,081·58	13,049·63	5,709·98	1,635·2	893·87	33,370·8	100
Wet.	Regar ..	III ..	7,743·15	16,812·93	16,214·25	9,263·92	3,094·97	53,129·22	59·6
		IV ..	864·78	5,177·5	8,227·91	6,914·9	3,170·38	24,354·21	27·2
		V ..	36·50	25·17	..	108·34	..	170·1	·2
		Total ..	8,644·43	22,015·15	24,442·16	16,286·35	6,265·35	77,653·44	87
	Red ferruginous.	VII ..	267·29	1,310·18	2,344·21	3,372·1	1,889·22	9,182·91	10
		VIII ..	1,426·16	687·78	278·91	133·85	197·20	2,723·90	3
		Total ..	1,693·45	1,997·96	2,623·12	3,505·86	2,086·42	11,906·81	13
		Total, Wet ..	10,337·88	24,013·11	27,065·28	19,792·21	8,351·77	89,560·25	100
		Grand Total..	22,419·46	37,062·74	32,775·26	21,427·23	9,245·64	122,930·33	..

13. The soil in the northern portion of the taluk is distinctly alluvial, but, as a concession to the ryots, it has been placed in the lighter assessed regar class. That the taluk receives an immense quantity of alluvial silt is proved by the fact that no less than 59 per cent. of the wet land is classed as clay (III). The soil of the western or non-deltaic portion of the taluk is red ferruginous.

14. *Grouping of wet lands.*—In the northern portion of the taluk, where the land might not unjustly have been classed as alluvial, the river irrigation is very good and equal to the 1st group, but I have placed it in the 2nd group, and the irrigation in the southern portion of the taluk, affecting only a few villages, has been placed in the 3rd group along with similar irrigation in the adjoining taluk of Tiruturaipúndi. The 26 river-fed tanks have been placed in the 3rd group and the 16 rain-fed tanks in the 4th and 5th groups.

15. *Grouping of dry lands.*—Twenty-three villages in the non-deltaic portion of the taluk have been treated as were the adjoining villages in the taluks of South Tanjore and Patukóta, and have been placed in the 2nd group. The 114 delta villages have been placed in the 1st group.

16. The following statement shows the financial results of the application of my proposed rates of assessment to the dry lands of the taluk.

As per Settlement.					As per Revenue.			Difference.			
								Extent.		Assessment.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Average.	Extent.	Assessment.	Columns 3 and 7.	Percentage.	Columns 5 and 8.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACS.		RS. A. P.	RS. A. P.		RS. A. P.			RS. A. P.	
3	3 0 0	118·0	..	353 12 0	1 13 1	117·92	214 6 5	+ 0·8	..	+ 139 6 0	+ 65
4	2 8 0	372·93	1	932 2 0	1 11 5	383·53	658 2 6	− 10·60	− 3	+ 273 15 0	+ 42
5	2 0 0	1,614·81	5	3,228 15 0	1 6 2	1,658·58	2,297 0 4	− 43·77	− 3	+ 931 15 0	+ 41
6	1 8 0	3,541·6	11	5,312 12 0	1 1 8	3,634·76	4,019 13 9	− 93·70	− 3	+ 1,292 14 0	+ 32
7	1 4 0	13,016·26	39	16,270 1 0	1 0 8	12,990·17	13,547 10 1	+ 26·9	..	+ 2,722 7 0	+ 20
8	1 0 0	10,553·0	32	10,553 4 0	1 0 6	10,309·56	10,616 10 5	+ 243·44	+ 2	− 63 6 0	− 1
9	0 12 0	3,751·48	11	2,813 13 0	0 15 10	3,447·85	3,408 10 4	+ 303·63	+ 9	− 594 13 0	− 17
10	0 8 0	354·56	1	177 8 0	0 14 2	379·29	336 6 7	− 24·73	− 7	− 158 15 0	− 47
11	0 4 0	47·98	..	12 0 0	1 2 11	48·44	56 13 3	− 0·46	− 1	− 44 13 0	− 79
	1 3 0	33,370·8	100	39,654 3 0	1 1 1	32,970·10	35,156 9 8	+ 399·98	+ 1	+ 4,498 9 0	+ 13

17. It will be seen that the greatest increase is on the best soils and the largest decrease on the worst lands, and this is as it should be. There is a moderate increase by settlement of Rs. 4,498–9–0 or 13 per cent., and the average rate per acre is raised from Rs. 1–1–1 to Rs. 1–3–0.

18. The financial results on the wet lands are given below:—

As per Settlement.					As per Revenue.			Difference.			
								Extent.		Assessment.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Revenue average.	Extent.	Assessment.	Columns 3 and 7.	Percentage.	Columns 5 and 8.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACS.		RS. A. P.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
4	8 0 0	864·78	1	6,918 7 0	6 1 7	859·62	5,234 7 4	+ 5·16	+ 1	+ 1,684 0 0	+ 32
5	7 0 0	12,183·32	13	85,284 0 0	5 7 1	12,324·12	67,059 15 8	− 140·80	− 1	+ 18,224 1 0	+ 27
6	6 0 0	24,022·90	27	1,44,137 1 0	4 12 10	24,352·0	1,16,891 6 8	− 329·10	− 1	+ 27,245 10 0	+ 23
7	5 0 0	24,031·21	27	1,20,157 0 0	4 1 9	24,383·14	1,00,248 8 5	− 351·93	− 1	+ 19,908 8 0	+ 20
8	4 8 0	16,581·98	19	74,619 13 0	3 7 10	16,887·66	58,940 2 6	− 305·68	− 2	+ 15,679 10 0	+ 27
9	4 0 0	8,115·76	9	32,463 6 0	2 13 4	8,264·28	23,395 10 6	− 148·52	− 2	+ 9,067 11 0	+ 39
10	3 8 0	2,560·44	3	8,961 11 0	2 3 3	2,526·96	5,568 5 9	+ 33·48	+ 1	+ 3,393 5 0	+ 61
11	3 0 0	1,143·14	1	3,429 11 0	1 7 6	1,130·76	1,661 12 11	+ 12·38	+ 1	+ 1,767 14 0	+ 106
12	2 8 0	56·72	..	141 13 0	1 9 3	53·36	83 11 4	+ 3·36	+ 6	+ 58 2 0	+ 69
	5 5 1	89,560·25	100	4,76,112 14 0	4 2 10	90,781·90	3,79,084 0 8	− 1,221·65	− 1	+ 97,028 13 0	+ 26

19. As only 1 per cent. of the land has been classed under the 8-rupee rate Rs. 7 per acre is virtually the maximum wet rate for the taluk. The increase by settlement is Rs. 97,028-13-0 or 26 per cent., and the average rate per acre is raised from Rs. 4-2-10 to Rs. 5-5-1. The heavy increase on the poorer soils is due to the absurdly low rates at which the lands are at present assessed. Even on lands irrigated by river-fed tanks the wet assessment is as low as 12 annas an acre, the dry average assessment of the same village being 13 annas an acre.

20. The following statement shows the financial results for dry and wet together:—

Items.	Group.	As per Revenue of fasli 1300.		As per Settlement.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
		ACS.	RS. A. P.	ACS.	RS. A. P.
Dry	1	10,100·69	11,750 5 8	9,805·37	14,471 11 0
	2	22,869·41	23,405 4 0	23,564·71	25,182 8 0
	Total ..	32,970·10	35,155 9 8	33,370· 8	39,654 3 0
Wet	2	70,622·11	3,25,130 12 2	69,457· 6	3,89,430 7 0
	3	17,362·93	49,820 4 8	17,278·75	76,533 2 0
	4	1,730·24	2,708 10 9	1,731·52	6,219 12 0
	5	1,066·62	1,424 5 1	1,092·93	3,929 9 0
	Total ..	90,781·90	3,79,084 0 8	89,560·25	4,76,112 14 0
	Grand Total ..	123,752·0	4,14,239 10 4	122,930·33	5,15,767 1 0

Items.	Group.	Difference.				Average.	
		Extent.		Assessment.		Revenue.	Settlement.
		Columns 3 and 5.	Percentage.	Columns 4 and 6.	Percentage.		
		7	8	9	10	11	12
		ACS.		RS. A. P.		RS. A. P.	RS. A. P.
Dry	1	− 295·32	− 3	+ 2,721 5 0	+ 23	1 2 7	1 7 7
	2	+ 695·30	+ 3	+ 1,777 4 0	+ 8	1 0 4	1 1 1
	Total ..	+ 399·98	+ 1	+ 4,498 9 0	+ 18	1 1 1	1 3 0
Wet	2	−1,165· 5	− 2	+ 64,299 11 0	+ 20	4 9 8	5 9 9
	3	− 84·18	..	+ 26,712 13 0	+ 54	2 13 4	4 6 10
	4	+ 1·28	..	+ 8,511 1 0	+ 130	1 9 1	3 9 5
	5	+ 26·30	+ 2	+ 2,505 4 0	+ 176	1 5 4	3 9 6
	Total ..	−1,221·65	− 1	+ 97,028 13 0	+ 26	4 2 10	5 5 1
	Grand Total ..	− 821·67	− 1	+ 1,01,527 7 0	+ 24	..	..

21. The total increase amounts to Rs. 1,01,527 or 24 per cent., and this cannot be considered unduly heavy, seeing that the northern half of the taluk might not unfairly have been placed in a higher class both as regards irrigation and soil.

22. As regards individual villages, the application of the proposed wet rates results in a decrease in 10 villages, and in 33 more the increase is below 12 per cent.

23. The following statement shows that in my settlement scheme I over-estimated the increase both in dry and wet by Rs. 63,512 or 17 per cent.

Items.	Increase in assessment as per estimate.		Increase in assessment as per actuals.		Difference.	
	Rupees.	Percentage.	Rupees.	Percentage.	Rupees.	Percentage.
1	2	3	4	5	6	7
Dry	+ 15,386	+ 45	+ 4,498	+ 13	− 10,888	− 32
Wet	+ 1,49,653	+ 40	+ 97,029	+ 26	− 52,624	− 14
Total ..	+ 1,66,039	+ 41	+ 1,01,527	+ 24	− 63,512	− 17

24. There are 2,105 acres of garden land and 658 acres of manavari lands having no source of irrigation. This area, 2,763 acres, will be transferred to dry at settlement, and the result of such transfer will be as follows:—

Items.	As per Revenue.		As per Settlement.		Difference.			
					Extent.		Assessment.	
	Extent.	Assessment.	Extent.	Assessment.	Columns 2 and 4.	Percentage.	Columns 3 and 5.	Percentage.
1	2	3	4	5	6	7	8	9
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
Dry	32,970·10	35,155 9 8	33,370·8	89,654 3 0	+ 399·98	+1	+ 4,498 9 0	+ 13
Add— Garden lands to be transferred to dry ..	2,137·69	4,216 1 11	2,105·42	2,500 3 0	− 32·27	−1	− 1,715 15 0	− 41
Manavari lands to be transferred to dry ..	626·64	860 12 5	658·17	781 9 0	+ 31·53	+5	− 79 8 0	− 9
Total ..	2,764·33	5,076 14 4	2,763·59	3,281 12 0	− 0·74	..	− 1,795 2 0	− 35
Total, Dry ..	35,734·43	40,232 8 0	36,133·67	42,935 15 0	+ 399·24	+1	+ 2,703 7 0	+ 7
Wet	90,781·90	3,79,084 0 8	89,560·25	4,76,112 14 0	− 1,221·65	−1	+ 97,028 13 0	+ 26
Deduct— Garden land to be transferred to dry ..	2,137·69	4,216 1 11	2,105·42	11,107 12 0	− 82·27	−1	+ 6,891 10 0	+ 163
Manavari land to be transferred to dry ..	626·64	860 12 5	658·17	2,501 5 0	+ 31·53	+5	+ 1,640 9 0	+ 191
Total ..	2,764·33	5,076 14 4	2,763·59	13,609 1 0	− 0·74	..	+ 8,532 3 0	+ 168
Remaining wet ..	88,017·57	3,74,007 2 4	86,796·66	4,62,503 13 0	− 1,220·91	−1	+ 88,496 11 0	+ 24
Grand Total ..	123,752· 0	4,14,239 10 4	122,930·33	5,05,439 12 0	− 821·67	−1	+ 91,200 2 0	+ 22

25. *Second crop.*—The area under double-crop cultivation is, according to the revenue accounts, 1,431 acres, and the charge thereon is Rs. 2,910.

26. In the following statement the revenue area and assessment of the taluk as given in the jamabandi statement for fasli 1300 are compared with the figures arrived at by the tabulation of classification results.

Particulars.	Extent.	Assessment.
	ACS.	RS.
As per jamabandi statement No. 3	123,555	4,17,516
Do. tabulation of classification	123,752	4,14,240
Difference ..	+ 197	—3,276
Deduct second-crop charge ..	..	2,910
Remainder ..	+ 197	—366

It will be seen that the difference is small—acres 197 in area and Rs. 366 in assessment—and is due to the conversion of local measures into acres.

Resolution—dated 21st April 1892, No. 306.

Recorded, pending the preparation of the final scheme for the settlement of the district.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner of Revenue Settlement, No. III Party.

Read—also Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 26th April 1892, Mis. No. 3860.

Abstract.—Recording, pending submission to Government of the Settlement report on Tanjore, Mr. Clerk's review on Mr. Venkasami Rau's criticism on the Deputy Commissioner's proposals.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 16th May 1892, No. 360:—

Read—the following letter from G. P. CLERK, Esq., Deputy Commissioner of Revenue Settlement, Party No. III, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tanjore, 9th May 1892, No. 79-B.:—

In continuation of my letter No. 65-B., dated 13th ultimo, I have the honour to submit a report on the financial results of the application of my proposed scale of rates to the classification of the lands of Patukóta taluk.

2. Though Patukóta is in area—945 square miles—the largest taluk in the district and has a population of 237,000, the next largest taluk being Tanjore, 635 square miles, with a population of 344,003, yet, from a revenue point of view, it is very unimportant, the total land revenue being only Rs. 1,30,000 (settlement) against Rs. 3,30,000 (settlement) of the next smallest taluk, Shiyáli. The small amount of land revenue is partly due to the fact that it is the only taluk in the district not affected by the Cauvery irrigation and partly because more than three-fourths of the land is inam.

3. In addition to the 99 Government villages as by survey, there are 872 inam villages held on various tenures. The Government villages are scattered amongst these villages. The Survey Department appears to have followed the same course adopted by the Revenue Department in forming vattams or circles of villages, and in doing so several patches of Government land, and even the hamlets of a few villages situated amidst the shrotriem villages and the adjoining Pudukóta estate have been left undemarcated and unsurveyed in detail. I am in communication with the Survey Department regarding this.

4. The subjoined statement shows the particulars of the area dealt with:—

Items.	Government.					Inam.	Total area classified.	Area not classified.	Total.
	Occupied.			Unoccupied.	Total.				
	Dry.	Wet.	Total.						
1	2	8	4	5	6	7	8	9	10
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
As per Revenue ..	29,977·75	25,888·6	55,865·81	10,933·40	66,799·21	1,184·17	67,983·38	33,613·0	101,596·38
Do. Survey ..	31,198·25	27,191·38	58,389·63	10,593·41	68,983·4	1,124·33	70,107·37	43,836·62	113,943·99
Difference ..	+ 1,220·50	+ 1,303 32	+ 2,523·82	— 339·99	+ 2,183·83	— 59·84	+ 2,123·99	+10,223·62	+12,347·61
Percentage ..	+ 4	+ 5	+ 5	— 3	+ 3	— 5	+ 3	+ 30	+ 12
Percentage of area under each head.	28	24	52	9	61	1	62	38	100

5. There is an excess of 12 per cent. by survey over the whole revenue area including non-arable lands. There is an increase of 5 per cent. in occupied and a decrease of 3 per cent. in unoccupied and a decrease of 5 per cent. in inam. Of the total cultivable area, only 9 per cent. is unoccupied.

6. The following are the statistics relating to population and agricultural stock :—

Area in square miles.	Towns and villages.		Occupied houses.	Population.		
	Towns.	Villages.		Males.	Females.	Total.
1	2	3	4	5	6	7
913	1	982	52,076	130,535	140,807	271,342

Bulls and bullocks.	He-buffaloes.	Cows.	She-buffaloes.	Sheep and goats.	Carts.	Ploughs.
14,717	1,564	7,801	8,017	44,539	991	8,133

7. The annexed return shows the particulars of the rent roll of the taluk :—

Pattas.	Single.	Joint.	Total.	Percentage
Ryots paying under Rs. 10 ..	8,809	1,098	9,907	79
„ Rs. 10 and under Rs. 30 ..	1,731	324	2,055	16
„ „ 30 „ „ 50 ..	806	53	859	2·8
„ „ 50 „ „ 100 ..	146	28	174	1·3
„ „ 100 „ „ 250 ..	72	27	99	·8
„ „ 250 „ „ 500 ..	20	4	24	·1
„ „ 500 „ „ 1,000 ..	..	2	2	..
Total ..	11,084	1,536	12,620	100

8. It will be seen that the number of pattadars paying under Rs. 10 is 9,907 or 79 per cent. against 58 per cent. for the whole district. The large number of pattas below Rs. 10 is partly due to the inferior quality of the soil as compared with other taluks of the district and partly to the absurdly low rates of assessment at present in force in many villages for both dry and wet.

9. The only river of any importance is the Pamaniyar, a branch of the Vennár, but it only irrigates two villages in this taluk and these are at the extreme end of the river near the coast. There are nine jungle streams* passing through the taluk, and for the most part they act as feeders to the tanks in chattram and other inam villages. There are 232 tanks as noted in the margin †.

10. *Communications.* — There are several unmetalled roads, and the Máyavaram-Muttupet-Adirámpatnam Railway now under construction will be of immense benefit to the taluk.

* 1. Vellar.
2. Pambar.
3. Narasingacauvery.
4. Ambaliyar.
5. Kunnar.
6. Vinasaniyar.
7. Nasiumiyar.
8. Kolavanar.
9. Pappanganniyar.

†	
Tanks fed by river or jungle streams ..	31
Rain-fed tanks	201
Total ..	232

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11. *Classification of soils.*—The subjoined statement shows the particulars of the classification of the area under occupation and the percentage under each class. The classification of the unoccupied and inam lands is given in the appendix :—

Dry or wet.	Description.	Class.	Extent under						Percentage.
			1st sort.	2nd sort.	3rd sort.	4th sort.	5th sort.	Total.	
			ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	
Dry.	Red ferruginous ..	VII ..	262·27	529·32	1,754·38	953·3	707·48	4,206·48	14
		VIII ..	9,135·58	11,902·29	4,434 5	989·35	405·14	26,866 41	86
	Total ..	..	9,397·85	12,431·61	6,188·43	1,942·38	1,112·62	31,072·89	100
	Arenaceous ..	XII ..	..	4·56	2·80	..	..	6·86	..
		XIII ..	7·36	..	..	..	..	7·36	..
		XIV ..	38·17	35·15	37·82	..	..	111·14	..
	Total ..	..	45·53	39·71	40·12	..	..	125 36	..
	Grand Total ..	..	9,443·38	12,471·32	6,228·55	1,942·38	1,112·62	31,198·25	100
Wet.	Red ferruginous. ..	VII ..	460·20	2,499·12	6,817·8	6,332·88	2,931·89	19,041·17	70
		VIII ..	1,689·64	2,281·84	2,488·28	1,104·63	342·15	7,906·54	29
	Total ..	..	2,149·84	4,780·96	9,305·36	7,437·51	3,274·4	26,947·71	99
	Arenaceous ..	XII ..	30·98	58·56	81·39	..	..	170·93	1
		XIII ..	65·30	..	..	..	..	65·30	..
		XIV ..	0·37	3·6	4·1	..	..	7·44	..
	Total ..	..	96·65	61·62	85·40	..	..	243·67	1
	Grand Total ..	..	2,246·49	4,842·58	9,390·76	7,437·51	3,274·4	27,191·38	100
	Total of dry and wet	..	11,689·87	17,313·90	15,619·31	9,379·89	4,386·66	58,389·63	..

12. The soil of the taluk is principally red ferruginous and the country generally is very similar to the South Tanjore taluk and western portion of Mannárgudi. The small area, 369 acres, of arenaceous soil dealt with is due to the fact that most of the lands along the coast are inam.

13. *Grouping.*—The bulk of the wet land is in the south-west of the taluk. The irrigation has been grouped as follows :—

2nd group	3
3rd do.	76
4th do.	67
5th do.	86
Total ..	232

The 5th group has been applied chiefly to the small tanks on the north of the taluk. The Pamaniyar irrigation has been placed in 3rd group in consequence of the supply being defective.

14. The whole of the dry land has been placed in the 2nd group.

15. The ayacuts of some tanks have been made over to the ryots on special dry rates by different revenue authorities from time to time. In some cases the extent is as large as 2 and 300 acres. I am not at present aware of the causes which led to this concession, and I intend addressing the Collector for detailed information and will then submit the particulars to the Board for instructions.

16. The following statement shows the financial results of the application of my proposed rates to the dry lands of the taluk :—

As per Settlement.					As per Revenue.			Difference.			
								Extent.		Assessment.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Average.	Extent.	Assessment.	Cols. 3 and 7.	Percentage.	Cols. 5 and 8.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACS.		RS. A. P.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
6	1 8 0	262·27	1	393 7 0	1 3 4	272·20	313 10 11	− 9·93	+ 4	+ 67 12 0	+22
7	1 4 0	9,664·90	31	12,081 6 0	0 15 4	9,390·30	9,009 13 10	+ 274·60	+ 3	+ 3,071 7 0	+34
8	1 0 0	13,668·59	44	13,669 3 0	0 13 3	13,157·40	10,806 14 2	+ 511·19	+ 3	+ 2,862 5 0	+26
9	0 12 0	5,427·66	17	4,072 4 0	0 12 1	5,064·99	3,837 4 5	+ 362·67	+ 7	+ 235 0 0	+ 6
10	0 8 0	1,731·98	6	866 6 0	0 11 8	1,670·23	1,219 9 4	+ 61·75	+ 4	− 853 3 0	−29
11	0 4 0	442·96	1	110 12 0	0 8 2	422·64	244 11 8	+ 20·82	+ 5	− 124 0 0	−53
	1 0 0	31,198·25	100	31,193 5 0	0 13 7	29,977·75	25,432 0 4	+ 1,220·50	+ 4	+ 5,761 5 0	+23

17. It will be seen that there is an increase of Rs. 5,761 or 23 per cent. by settlement. This falls entirely on the better class of land, while there is a decrease on the poor soils. The settlement average per acre is Re. 1 against As. 13-7 as per revenue.

18. The financial results on the wet lands are given below :—

As per Settlement.					As per Revenue.			Difference.			
								Extent.		Assessment.	
Taram.	Rate per acre.	Extent.	Percentage of area under each taram.	Assessment.	Average.	Extent.	Assessment.	Cols. 3 and 7.	Percentage.	Cols. 5 and 8.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	ACS.		RS. A. P.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
5	7 0 0	34·43	..	241 0 0	4 13 6	33·76	164 10 6	+ 0·67	+ 2	+ 76 5 0	+46
6	6 0 0	208·84	1	1,253 0 0	5 8 9	202·31	1,056 15 4	+ 6·53	+ 3	+ 196 1 0	+19
7	5 0 0	2,186·21	8	10,930 15 0	4 13 5	2,091·27	10,126 7 6	+ 94·94	+ 5	+ 804 7 0	+ 8
8	4 8 0	6,807·32	23	28,383 11 0	3 14 2	6,012·66	23,874 9 3	+ 294·66	+ 5	+ 5,009 2 0	+21
9	4 0 0	7,903·32	29	31,613 14 0	3 2 2	7,615·16	23,887 0 6	+ 288·16	+ 4	+ 7,726 13 0	+32
10	3 8 0	5,554·39	20	19,440 8 0	2 4 7	5,323·53	12,174 0 0	+ 230·86	+ 4	+ 7,266 8 0	+60
11	3 0 0	3,420·75	13	10,262 15 0	1 15 7	3,176·48	6,265 10 6	+ 244·27	+ 8	+ 3,997 4 0	+64
12	2 8 0	1,489·16	6	3,722 12 0	1 7 6	1,351·44	1,984 4 1	+ 137·72	+10	+ 1,738 8 0	+88
13	2 0 0	86·96	..	173 14 0	1 7 7	81·45	119 3 11	+ 5·51	+ 7	+ 54 10 0	+45
	3 14 5	27,191·38	100	1,06,022 9 0	3 0 11	25,888·6	79,152 13 7	+1,303·82	+ 5	+ 26,869 11 0	+34

19. Only a very small area has been assessed at Rs. 7 and 6 per acre and practically the maximum rate is Rs. 5 per acre. There is an increase of Rupees 26,869-11-0 or 34 per cent. by settlement. This is due mainly to the very low rates at which the lands are at present assessed and partly to the excess of area by survey and to the registry for the present as wet of the unirrigated garden and manavari lands as per revenue accounts, though they will be transferred to dry at settlement.

The revenue average rate of Rs. 3-0-11 has been raised to Rs. 3-14-5.

20. The following statement shows the financial results, dry and wet together.

Items.	Group.	As per Revenue.		As per Settlement.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
		ACS.	RS. A. P.	ACS.	RS. A. P.
Dry	II	29,977·75	25,432 0 4	31,198·25	31,193 5 0
Wet	II	906·78	3,846 11 11	928·55	4,544 2 0
	III	10,635·67	40,679 5 2	11,144·56	47,911 2 0
	IV	8,806·14	25,617 9 10	9,229·80	34,750 10 0
	V	5,539·47	9,009 2 8	5,888·47	18,816 11 0
	Total ..	25,888·6	79,152 13 7	27,191·38	1,06,022 9 0
	Grand Total ..	55,865·81	1,04,584 13 11	58,389·63	1,37,215 14 0

Items.	Group.	Difference.				Average.	
		Extent.		Assessment.			
		Columns 3 and 5.	Percentage.	Columns 4 and 6.	Percentage.	Revenue.	Settlement.
		7	8	9	10	11	12
		ACS.		RS. A. P.		RS. A. P.	RS. A. P.
Dry	II	+ 1,220·50	+ 4	+ 5,761 5 0	+ 23	0 13 7	1 0 0
Wet	II	+ 21·77	+ 2	+ 697 6 0	+ 18	4 3 10	4 14 3
	III	+ 508·89	+ 5	+ 7,231 13 0	+ 18	3 13 2	4 4 9
	IV	+ 423·66	+ 5	+ 9,133 0 0	+ 36	2 14 7	3 12 3
	V	+ 349	+ 6	+ 9,807 8 0	+109	1 10 0	3 3 2
	Total ..	+ 1,303 32	+ 5	+26,869 11 0	+ 34	3 0 11	3 14 5
	Grand Total ..	+ 2,523 82	+ 5	+32,631 0 0	+ 31	..	..

21. The total increase amounts to Rs. 32,631 or 31 per cent. against an excess of acres 2,524 or 5 per cent. in area.

22. The application of the proposed rates has resulted in a decrease in assessment in 16 villages, and in 18 others the increase is below 12 per cent.

23. There are 1,661·99 acres of garden and 1,330 48 acres of manavari lands having no source of irrigation. This area of acres 2,992·47 will be transferred to dry at settlement and the result of such transfer will be as follows :—

Items.	As per Revenue.		As per Settlement.		Difference.			
					Extent.		Assessment.	
	Extent.	Assessment.	Extent.	Assessment.	Columns 2 and 4.	Percentage.	Columns 3 and 5.	Percentage.
1	2	3	4	5	6	7	8	9
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
Dry	29,977·75	25,432 0 4	31,198·25	31,193 5 0	+ 1,220·50	+ 4	+ 5,761 5 0	+ 23
Add— Garden lands to be transferred to dry.	1,661·99	2,224 6 0	1,727·32	1,727 5 0	+ 65·33	+ 4	− 497 1 0	− 22
Manavari	1,330·48	2,137 3 8	1,421· 7	1,421 1 0	+ 90·59	+ 7	− 716 3 0	− 34
Total ..	2,992·47	4,361 9 8	3,148·39	3,148 6 0	+ 155·92	+ 5	− 1,123 4 0	− 28
Grand Total ..	32,970·22	29,793 10 0	34,346·64	34,341 11 0	+ 1,376·42	+ 4	+ 4,548 1 0	+ 15

524

Items.	As per Revenue.		As per Settlement.		Difference.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.		Assessment.	
					Columns 2 and 4.	Percentage.	Columns 3 and 5.	Percentage.
1	2	3	4	5	6	7	8	9
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.		RS. A. P.	
Wet	25,888·6	79,151 13 7	27,191·38	1,06,022 9 0	+ 1,303 32	+ 5	+ 26,869 11 0	+ 34
Deduct—								
Garden lands to be transferred to dry.	1,661·99	2,224 6 0	1,727·32	6,993 1 0	+ 65 33	+ 4	+ 4,768 11 0	+ 214
Manavari	1,330·48	2,137 3 8	1,421·7	5,023 3 0	+ 90 59	+ 7	+ 2,885 15 0	+ 135
Total ..	2,992·47	4,361 9 8	3,148·39	12,016 4 0	+ 155 91	+ 5	+ 7,654 10 0	+ 175
Remaining wet ..	22,895·59	74,791 3 11	24,042·99	94,006 5 0	+ 1,147 40	+ 5	+ 19,215 1 0	+ 26
Total, dry and wet ..	55,865·81	1,04,584 13 11	58,389·63	1,28,348 0 0	+ 2,523 82	+ 5	+ 23,763 2 0	+ 23

24. It will be seen that the total increase of Rs. 32,631 or 31 per cent. for the whole taluk will be reduced to Rs. 23,763 or 23 per cent.

25. The following statement shows that in my settlement scheme I underestimated the increase both in dry and wet by Rs. 11,271 or 11 per cent. :—

Items.	Increase or decrease in assessment as per estimate.		Increase or decrease in assessment as per actuals.		Difference.	
	Rupees.	Percentage.	Rupees.	Percentage.	Rupees.	Percentage.
Dry	− 700	− 5	+ 4,548	+ 15	+ 5,248	+ 20
Wet	+ 13,192	+ 16	+ 19,215	+ 26	+ 6,023	+ 10
Total ..	+ 12,492	+ 12	+ 23,763	+ 23	+ 11,271	+ 11

26. I have, however, no hesitation in recommending an increase in revenue of 23 per cent. in this taluk. The rates at present in force are absurdly low in some cases, being as low as As. 8–2 per acre for wet and As. 1–11 for dry. I have been more than liberal in grouping the irrigation, and as regards the dry lands I have reduced the classification over a considerable area. The average dry rate of Re. 1 per acre is very moderate and compares favorably with Rs. 1–0–4 of South Tanjore taluk and the Rs. 1–1–1 of Mannárgudi (2nd group). The land-owners generally admitted to my supervisor the fairness of the proposed rates for dry, and this is not surprising seeing that they also admitted that their net profits during the last season were something like Rs. 10 per acre.

27. *Second crop.*—The area under double crop cultivation is acres 912 according to revenue accounts and the charge thereon amounts to Rs. 1,987.

28. In the following statement the revenue area and assessment, as given in the jamabandi statement for fasli 1300, are compared with the figures arrived at by the tabulation of classification results. The difference is unimportant and is due to errors in the revenue accounts :—

Particulars.	Extent.	Assessment.
	ACS.	RS.
As per jamabandi statement No. 3	56,458	1,07,410
Do. tabulation of classification	55,866	1,04,585
Difference ..	− 592	− 2,865

53

Particulars.	Extent.	Assessment.
	ACS.	RS.
	..	1,987
Deduct second crop charge		
Special waste lands not included in the above extent and assessment	456	517
Total ..	456	2,504
Remainder ..	— 136	— 351

Resolution—dated 16th May 1892, No. 360.

Recorded, pending the preparation of the final scheme for the settlement of the district.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner of Revenue Settlement, No. III Party.

Read—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 27th April 1892, Mis. No. 3873 :—

Resolution—dated 27th April 1892, Mis. No. 3873.

In paragraph 13 of his letter printed in Board's Proceedings, dated 2nd July 1891, No. 371, Deputy Commissioner, Mr. Ranga Chariyar, stated that the irrigation in the southern portion of the Negapatam taluk is not as good as that in the northern portion, and accordingly proposed to transfer certain sources from the 2nd to the 3rd group. The Acting Commissioner is fully acquainted with the locality, and is of opinion that, except at the tail end, the irrigation afforded is as good as that in the rest of the taluk and is certainly not inferior to the irrigation from sources which have been placed in the 2nd group in other parts of the Presidency. Mr. Krishnámurti Aiyangar is therefore requested to retransfer the sources to the 2nd group except in the case of such villages at the tail end as in his opinion may require special consideration by reason of the water-supply being defective. Revised financial result statements for the whole taluk should be submitted.

2. When lowering the grouping of the sources, the soil classification appears to have been raised in some villages to prevent an undue sacrifice of revenue. The original classification should now be restored in all cases when the irrigation sources are retransferred to the 2nd group.

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Deputy Commissioner, No. II Party.

Read—also the following letter from M.R.Ry. T. KRISHNAMURTI AIYANGAR, Avergal, Deputy Commissioner of Revenue Settlement, Party No. II, Negapatam, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Tiruturaipundi, 23rd May 1892, No. 336 :—

As directed in Board's Proceedings, Mis. No. 3873, dated 27th ultimo, I have the honour to submit, herewith, revised soilwar and taramwar details showing the financial results of applying the 2nd-group scale of rates proposed by Mr. Clerk, to

the irrigation from the several river channels in the Negapatam taluk, excepting a few villages at the tail end of some of them, where the water supply is admittedly defective in ordinary years. In working out these revised results, the original soil classifications, which were altered for the purpose of his recommendations by Mr. Ranga Charriar (*vide* his letter printed with Board's Proceedings, dated 2nd July last, No. 371), have now been restored; and as this restoration has affected the classifications of the dry lands included with the wet fields in the same blocks thus altered, revised figures showing, likewise, the financial results for dry under the two groups taken for the whole taluk, have also had to be worked out.

2. I beg to submit a taluk sketch showing the limits of the wet groupings as now adopted. Out of the 55 villages taken under the 3rd group by Mr. Ranga Charriar, 34 have now been raised to the 2nd group, the remaining 21 villages lying in the south-eastern corner of the taluk being retained in the 3rd. To these latter, it has been found necessary to add 9[*] more villages taken from Mr. Ranga Charriar's list of 2nd-group villages; which, while lying adjacent to the block of 21 villages abovementioned, are, from their comparative high level and the insufficiency of water-supply from the smaller channels which irrigate their fields, considered to be no better than any of the other villages now retained in the 3rd group.

3. Annexed is an abstract statement showing the revised financial results for the whole taluk :—

Dry or wet.	Class or group.	Government occupied.									
		As per Revenue of fasli 1299.			As per proposed settlement.			Differences.			
		Extent.	Assessment.	Average on survey area.	Extent.	Assessment.	Average.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12
		ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.		RS. A. P.	
Dry	I	6,504·89	8,382 6 11	1 4 8	6,617·1	11,080 4 0	1 10 9	+ 112·12	+ 2	+ 2,697 13 0	+ 32
	II	13,217·51	8,133 15 4	0 10 1	12,896·79	10,236 10 0	0 12 8	− 320·72	− 2	+ 2,102 11 0	+ 26
	Total	19,722·40	16,516 6 8	0 13 7	19,513·80	21,316 14 0	1 1 6	− 208·60	− 1	+ 4,800 8 0	+ 29
Wet	II	59,889·3	3,10,259 2 5	5 0 11	61,341·23	3,74,516 13 0	6 1 8	+ 1,453·20	+ 2	+ 64,257 11 0	+ 21
	III	22,565·48	86,406 1 2	3 11 2	23,369·74	1,12,652 10 0	4 13 1	+ 804·26	+ 4	+ 26,246 9 0	+ 30
	IV	131·30	275 13 9	2 3 1	126·46	467 1 0	3 11 4	− 4·84	− 4	+ 191 3 0	+ 69
	Total	82,585·81	3,96,941 1 4	4 10 10	84,838·43	4,87,636 8 0	5 12 0	+ 2,252·62	+ 3	+ 90,695 7 0	+ 23
	Grand Total	102,308·21	4,13,457 7 7	..	104,352·23	5,08,953 6 0	..	+ 2,044·2	+ 2	+ 95,495 14 0	+ 23

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[*] Villages Nos. 86, 90 and 94 to 100.

4. From the foregoing statement it will be seen that in dry, where Mr. Ranga Charriar's grouping remains unaltered, there is an increase of 29 per cent. in assessment against a decrease of 1 per cent. in area. The settlement average is Rs. 1–1–6 per acre against the existing revenue average of As. 13–7 upon the two groups together. In wet, where the 4th group results are the same as those given at paragraph 22 (section II) of Mr. Ranga Charriar's report above referred to, there is an increase of 21 per cent. in assessment against an increase of 2 per cent. in area under the 2nd group; and under the 3rd group the increase in assessment is 30 per cent. against a like increase of 4 per cent. in area. On the whole, the figures under wet disclose an increase of 23 per cent. in assessment against a net increase of 2 per cent. in area.

5. The above results placed in juxta-position with the corresponding figures given at paragraph 22 (section II) of Mr. Ranga Charriar's report compare as follows :—

Items.	Dry or Wet.	Group.	Government occupied.									
			As per Revenue of fasli 1299.			As per proposed Settlement.			Comparison.			
			Extent.	Assessment.	Average.	Extent.	Assessment.	Average.	Extent.	Per-centage.	Assessment.	Per-centage.
1	2	3	4	5	6	7	8	9	10	11	12	13
			ACS.	RS. A. P.	RS. A. P.	ACS.	RS. A. P.	RS. A. P.	ACS.		RS. A. P.	
As per Mr. Ranga Charriar's report.	Dry ..	I	6,447·58	8,283 10 0	1 4 7	6,551·32	11,064 1 0	1 11 0	+ 103·74	+ 2	+ 2,780 7 0	+ 34
		II	13,274·82	8,232 11 0	0 9 11	12,962·48	9,431 11 0	0 11 8	− 312·34	− 2	+ 1,199 0 0	+ 15
		Total ..	19,722·40	16,516 5 0	0 13 5	19,513·80	20,495 12 0	1 0 10	− 208·60	− 1	+ 3,979 7 0	+ 24
As per present proposal..	..	I	6,504·89	8,382 6 11	1 4 8	6,617·1	11,080 4 0	1 10 9	+ 112·12	+ 2	+ 2,697 13 0	+ 32
		II	13,217·51	8,133 15 4	0 10 1	12,896·79	10,236 10 0	0 12 8	− 320·72	− 2	+ 2,102 11 0	+ 26
		Total ..	19,722·40	16,516 6 3	0 13 7	19,513·80	21,316 14 0	0 1 6	− 205·60	− 1	+ 4,800 8 0	+ 29
		Difference ..	..	..	..	..	+ 821 2 0	..	..	..	..	..
As per Mr. Ranga Charriar's report.	Wet ..	II	47,619·81	2,42,725 0 0	5 1 7	49,263·66	2,93,463 3 0	5 15 4	+ 1,643·85	+ 3	+ 50,738 3 0	+ 21
		III	34,771·32	1,53,357 10 0	4 6 7	35,522·19	1,85,263 4 0	5 3 5	+ 750·87	+ 2	+ 31,905 10 0	+ 21
		IV	131·30	275 13 0	2 1 8	126·46	467 1 0	3 11 4	− 4·84	− 4	+ 191 4 0	+ 69
		Total ..	82,522·43	3,96,358 7 0	4 12 10	84,912·31	4,79,193 8 0	5 10 4	+ 2,389·68	+ 3	+ 82,835 1 0	+ 21
As per present proposal ..	..	II	59,889·3	3,10,259 2 5	5 0 11	61,342·23	3,74,516 13 0	6 1 8	+ 1,453·20	+ 2	+ 64,257 11 0	+ 21
		III	22,565·48	86,406 1 2	3 11 2	23,369·74	1,12,652 10 0	4 13 1	+ 804·26	+ 4	+ 26,246 9 0	+ 30
		IV	131·30	275 13 9	2 3 1	126·46	467 1 0	3 11 4	− 4·84	− 4	+ 191 3 6	+ 69
		Total ..	82,585·81	3,96,941 1 4	4 10 10	84,838·43	4,87,636 8 0	5 12 0	+ 2,252·62	+ 3	+ 90,695 7 0	+ 23
		Difference ..	..	..	..	..	+ 8,443 0 0	..	..	..	..	..

NOTE.—(1) In dry, the figures in columns 4, 5 and 7 against the 1st and 2nd groups as per Mr. Ranga Charriar's report and my present proposals disclose certain differences which are due to the "manavari" lands of a 1st group village having been previously included in the 2nd group by mistake. This error has now been rectified.

(2) In wet, too, there are differences observable between the entries in the abovementioned columns between Mr. Ranga Charriar's and my figures. These differences are due chiefly to the figures for a certain village named Puttur having been formerly taken both under the 2nd and the 3rd group, while they should have been taken under 3rd group alone. This error, too, has now been rectified.

6. I also beg to submit with this report a revised statement showing the soilwar and taramwar particulars for the waste and inam lands in the Negapatam taluk, noting the average per acre of settlement assessment under the several groups for dry and wet. The following abstract exhibits the results under the several heads:—

Dry or wet.	Class or group.	Unoccupied.				Inam.	
		Revenue extent.	Survey extent.	Settlement assessment.	Settlement average.	Revenue extent.	Survey extent.
1	2	3	4	5	6	7	8
		ACS.	ACS.	RS. A. P.	RS. A. P.	ACS.	ACS.
Dry	I	1,690·61	1,559·12	2,298 4 0	1 7 7	3,000·95	2,916·54
	II	1,950·96	2,012·67	997 14 0	0 7 11	1,014·9	970·96
	Total ..	3,641·57	3,571·79	3,296 2 0	0 14 9	4,015·4	3,887·50
Wet	II	426·88	410·35	2,315 4 0	5 10 4	11,576·15	11,364·88
	III	1,459·59	1,380·75	5,294 7 0	3 13 4	1,339·14	1,354·1
	IV	0·93	0·98	3 1 0	3 0 0	..	..
	Total ..	1,887·40	1,792·8	7,612 12 0	4 4 0	12,915·29	12,718·89
	Grand Total ..	5,528·97	5,363·87	10,908 14 0	..	16,930·33	16,606·39

Resolution—dated 1st November 1892, No. 719.

In submitting to Government the foregoing papers relating to the settlement of the District of Tanjore, the Board would premise (1) that there is nothing in the circumstances of Tanjore requiring that it should be settled upon principles different from those which have governed the settlement of other districts on this side of the Western Ghâts, and (2) that the settlement to be now carried out will be a permanent one, subject to revision at the end of thirty years, only with reference to market prices within a range of 15 per cent. either way. These preliminary remarks are called for because the proposals which follow involve a heavy increase of the present assessment.

2. The scheme has been prepared by Mr. G. P. Clerk, Deputy Commissioner of Revenue Settlement, No. III Party. Information as to the data on which it is based was communicated to the mirasidars, and their representations, urged through petitions and at meetings convened by the Collector in Negapatam, Tanjore and Kumbakónam, have been duly considered. The Collector's report embodying the result of these discussions and his opinion is one of the papers read above; as also the Deputy Commissioner's reply to a pamphlet, criticising the proposals made for the settlement of the district, published by Mr. T. Venkasami Rao, Dewan Bahadur, retired First Uncovenanted Assistant of the Revenue Secretariat.

3. Mr. Clerk's scheme is based on the classification results of three taluks—Kumbakónam, Tanjore and Shiyáli,—which were selected in consultation with the Acting Commissioner, who was then Collector of Tanjore, as comprising within their boundaries all classes of soil found in the district and as representing all other conditions such as sources of irrigation, means of communication, markets, &c., which have to be taken into account in forming a scheme of settlement. Since the submission of the scheme, however, the soils in the remaining six taluks also have been classified and the results for the whole district are now available for review.

4. The total area of the district is 3,654 square miles. Speaking generally, the northern portion of it constitutes the delta of the Cauvery; the southern portion, consisting of the Patukóta taluk, and the southern parts of the Tanjore, Mannárgudi and Tiruturaipúndi taluks, lies beyond the influence of the Cauvery.

5. Tanjore is the most densely populated district of the Presidency, excepting of course the town of Madras, which constitutes a district by itself. According to the census of 1891, the population is 2,228,114, the average number per square mile being 609·8 against 280, the average for the Presidency. The density of population is highest in Kumbakónam taluk—

Taluks.	Area in square miles.	Population.	Density per square mile.
Tanjore	672	410,447	610·8
Kumbakónam	314	377,658	1,202·7
Máyavaram	332	244,836	737·5
Shiyáli	159	119,803	753·5
Tiruturaipúndi	466	180,308	386·9
Mannárgudi	284	187,434	660·0
Patukóta	909	271,374	298·5
Negapatam	239	220,348	922·0
Nannilam	279	215,907	773·9
District	3,654	2,228,114	609·8

6. *Revenue History of the District.*—Since the cession of the province to the English in 1799, several attempts have been made to place the land revenue of the district on a satisfactory footing. First, the *amani* system was introduced, under which the Government share of the produce was taken in kind, but after four years' trial, it was superseded in 1804–5 by annual settlements fixing the amount payable to Government in money. This arrangement continued for three years and was followed in 1807–8 by triennial leases. On their expiry, quinquennial leases were entered into for two terms, from 1810–11 to 1814–15, and 1815–16 to 1819–20.

7. The results obtained under the *amani* and annual rent settlements of the period from 1800–1 to 1806–7, when prices ruled high, formed the basis of the village rents settled under the triennial and quinquennial leases, but as prices fell during the currency of these leases, the mirasidars suffered loss. They refused therefore to renew the lease and this led to the introduction in 1821–22 of what is called the *Olungu* settlement.

8. Under this settlement a standard of gross produce in grain was fixed for each village, with reference to the accounts of the *amani* years and a standard account of produce called the *Dabir muri* prepared during the administration of Nawab Muhammad Ali, and the share due to Government was converted into money at a price fixed somewhat higher than the average, which ruled in the five years of the last quinquennial lease. The demand, thus arrived at, was corrected each year with reference to the fluctuations in the current selling prices, any rise above 10 per cent. or fall below 5 per cent., as compared with the commutation rate, being added to or deducted from the latter in fixing the demand for the year. The object of this arrangement was to relieve mirasidars from loss when prices declined, but it failed to secure a fixed demand, and in 1827 the Government of Sir Thomas Munro * ordered that the district should be surveyed and a field assessment introduced into it on the plan adopted in the Ceded districts.

9. Following this direction, the Shiyáli taluk was surveyed in 1827 by Mr. Campbell, and the rest of the district by Mr. Kindersley between the years 1828 and 1830. By 1832 Mr. Kindersley had also introduced, or settled the preliminaries for the introduction of a *Motham–faisal* settlement into a large number of villages. This settlement involved two processes—(1) the fixing of a lump demand for the whole village, and (2) the distribution of the amount on the several fields comprised in it, with reference to a *kuditaram* account or account of classification of the lands furnished by the mirasidars themselves, subject to correction by a staff of taramdars or classifiers appointed by the Collector. Starting with the standard grain beriz and the money assessment under the preceding *Olungu* settlement, the demand was fixed at such a sum as the mirasidars "could be brought to agree to." It is to this "settlement" the Collector Mr. J. Thomson refers when he says that it was the result of a higgle between the landholders and the Government. No attempt was made to ascertain the real resources of the land, which was the object the Government had in view in ordering a field survey and assessment, and the Government and the Board subsequently condemned this settlement and stopped its further progress, but allowed its continuance where it had been already introduced or definitely agreed to. Eventually it was found that this settlement had been introduced into 3,079 out of 4,855 villages in the district, and that in 1,818 of them the assessment had also been distributed in detail of fields (*Taram–faisal*).

10. The remaining 1,776 villages in the district still remained for the most part under the old *Olungu* arrangement. The demand on them fluctuated with prices, and when, from vicissitudes of season affecting the harvest, prices rose, the demand was augmented. In fasli 1268 there was an abnormal rise in prices consequent on the damage done by heavy rains and floods, and the demand on the above villages rose from Rs. 12,09,290 to Rs. 31,33,407, showing an excess of Rs. 19,24,117 or of 159 per cent. The Collector sought permission to remit a large portion of the excess and this drew the attention of Government to the desirability of bringing the *Olunju* villages under a more satisfactory method of settlement. In the end, Mr. Kindersley's *Motham–faisal* arrangement, which had been condemned 27 years before, was ordered to be introduced into them without, however, distributing the assessment in detail of fields. This introduction was effected by Mr. Ramaingar in 1860 and 1861.

11. Mr. Kindersley's survey of the district had disclosed an excess of nearly 24 per cent. in the area, but neither in the settlement introduced by him nor in that subsequently effected by Mr. Ramaingar was this area fully assessed. Only such portion as appeared to have been the result of *bonâ fide* extension of cultivation was charged, increases ascribed to more accurate measurement being allowed to be held free of further demand. No information is available as to the portion of the survey excess which was actually charged as representing *bona fide* increase of cultivation, but it may, as pointed out in paragraph 30 of Mr. Sullivan's letter, recorded in Board's Proceedings, No. 1496, dated 26th July 1881, be safely assumed that 10 out of the excess of 24 per cent. was left unassessed. In the settlement of the district now proposed the entire area according to survey will be charged, so that part of the increase of revenue now anticipated will be the result of the area originally left uncharged being now brought under assessment.

12. Both under the *Olungu* and the subsequent *Motham–faisal* and *Taram–faisal* settlements, the standard commutation price, at which the Government share of the produce was converted into money, was taken on the average at 7 annas and 8⅜ pies for a *kalam*, which is a local measure equal to 27·6 Madras measures or 30·9 Imperial seers. As will be seen from the following statement, this rate is 96 per cent. below the lowest ruling price of the last thirty years. It was remarked by Mr. Sullivan in his letter above quoted (paragraph 29) that an enhancement of the commutation rate to its proper level would of itself raise the revenue by about 18 lakhs. But against this low commutation rate, the Government demand was calculated at about 47 per cent. of the gross produce, including in this percentage the value of certain village service fees resumed by Government:—

Statement showing the prices of paddy ruling in Tanjore District for the last thirty years.

Faslis.	Paddy, 1st sort.	Paddy, 2nd sort.	Average value of	
			Garce.	Kalam.
	RS.	RS.	RS.	RS. A. P.
1272	139	129	134	1 2 6
1273	146	139	143	1 3 9
1274	176	168	172	1 7 9
1275	190	177	184	1 9 5
1276	236	221	228	1 15 6
1277	172	157	164	1 6 8
1278	168	154	161	1 6 3
1279	163	141	152	1 5 0
1280	119	105	112	0 15 2
1281	136	123	129	1 1 10
1282	133	125	129	1 1 10
1283	142	131	136	1 2 9
1284	150	137	144	1 3 10
1285	149	136	142	1 3 7
1286 *	213	199	206	1 12 5
1287 *	279	243	261	2 4 0
1288 *	241	220	230	1 15 9
1989	163	148	155	1 5 5
1290	144	129	136	1 2 9
1291	132	113	124	1 1 1
1292	120	105	112	0 15 2
1293	127	113	120	1 0 7
1294	184	163	173	1 7 10
1295	159	141	150	1 4 8
1296	137	123	130	1 1 11
1297	136	122	129	1 1 10
1298	147	133	140	1 3 4
1299	177	160	168	1 7 2
1300	182	1.3	173	1 7 10
1301	190	178	184	1 9 5

* Years of high prices.

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* Minute, dated 30th January 1827.

13. At present the prevailing tenures in the district are (1) the *Mothamaisal*, and (2) the *Taram-faisal* deduced from the former. Forty-six* villages lying at the south-east of Negapatam taluk and in Tiruturaipúndi taluk are held under *Kattuguttagai* or joint lease. The soil in these villages is generally poor and the population sparse. In 1858 they were rented for fixed sums aggregating Rs. 47,316, the mirasidars being permitted to extend cultivation at their will without further charge. This arrangement is still in force, but due notice has been given to the villagers and the leases are terminable at the will of Government.

* Since reduced by survey clubbing to 43.

14. It was long contended—unfortunately with success—that the demand, reached in Tanjore under the settlements above referred to, was a fair measure of the revenue due to Government. It was admitted that the commutation rate was low, but it was argued that the Government share in the gross produce having been calculated at a higher figure than that adopted in the revised settlements of other districts, it was desirable to "let well alone" and not to disturb the present assessment. It is not necessary now to discuss how it came to pass that this policy found favour for so many years, with the result that a district which ought to have been one of the first is actually one of the last in the Presidency to be brought under the operations of this department. The argument of "let well alone" proceeded on the assumption that the gross produce adopted in the existing settlements and the apportionment of the demand on the several fields comprised in a village were based on accurate data. The baselessness of this assumption was fully discussed and exposed in the papers marginally noted, and it was ultimately decided that the district should be surveyed and settled as other districts in the Presidency have been. As stated in the opening paragraph, there is, of course, nothing in the circumstances of Tanjore to warrant its being dealt with at settlement upon other principles than those which have been generally followed by this department.

1. Letter of the Honorable Mr. Sullivan dated 2nd June 1881, No. 1186-A—18, recorded in Board's Proceedings, No. 1496, dated 26th July 1881.
2. The Government of India letter No. 537-R, dated 15th May 1883, printed in G.O., No. 804, dated 2nd July 1884.

15. There are at present no less than 920 rates for wet land and 770 for dry, with about 750 more for garden lands, and the average rate of assessment for wet lands is lower than in most of the other settled districts. The land revenue demand now amounts to about 41 lakhs of rupees excluding water-rate, second-crop charges and miscellaneous items, &c. Mr. Clerk's scheme proposes to raise this by nearly 14½ lakhs.

16. *Communications.*—The district is traversed by numerous roads, though for want of gravel and stone most of them are unmetalled. It has a sea-board of 140 miles with sixteen sea-ports, of which Negapatam is an important centre of trade. In the matter of railways, it enjoys exceptional advantages, being served by the main line of the South Indian Railway, which runs through the important taluks of Shiyáli, Máyavaram, Kumbakónam and Tanjore, and by the branch line to Negapatam, which passes through Mánnargudi, Nannilam and Negapatam. A line from Máyavaram to Muttupet on the South Coast, which will divide the district from north to south, is now under construction and will eventually be carried on to Adirámpatnam in the taluk of Patukóta. Every taluk in the district will then be provided with railway communication.

17. *Rainfall and Irrigation.*—The average annual rainfall of the district on the figures of the last twenty years is about 45 inches. One-third of it is received during the south-west monsoon, and the remaining two-thirds during the north-east monsoon. Compared with other districts the rainfall is good, and even though the local fall run short, the Cauvery, upon which the rice crop of the delta mainly depends, has never yet been known to fail. The total wet occupied area of Government land in the district is 781,300 acres, of which nearly 732,000 acres are irrigated by the Cauvery and its branches.

18. *Regulation of Irrigation.*—A great deal has been done in the past towards the improvement of the irrigation of the delta. One of the finest and most useful works of this generation is the Vennár regulator completed in 1886, which enables the Engineers to control the discharge of river water at the grand anicut, and at other points lower down similar head-works have been constructed to regulate the flow of various minor rivers which spread out over the delta. But much in the same direction remains to be done, and 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 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. Mr. Clerk draws attention to the Manniar, a branch from the Coleroon, under which cultivation is said to have deteriorated owing to diminished supply, resulting from remediable defects in the flow of the parent stream. The Board understands that a scheme for improving the lower anicut on the Coleroon is now under preparation by the Public Works Department, and suggests that the attention of the Chief Engineer be drawn to the Deputy Commissioner's remarks. In illustration of the inadequate sums laid out upon channel improvements, it may be mentioned that in the Tanjore taluk with an annual revenue of 5¼ lakhs, only Rs. 10,000 have been spent on channels during the past ten years, *i.e.*, Rs. 1,000 a year.

19. *Irrigation Classes.*—Mr. Clerk proposes five classes for irrigation and places all the river irrigation of the delta, with the exception of a few villages in the south of the Mannárgudi taluk and two villages in Pattukóta taluk irrigated by the Pamaniar, in two classes, and considers that a difference of one class is quite sufficient to mark the variations in the character of this irrigation. The remaining three classes he applies mainly to the irrigation sources in the southern tract dependent on hill and jungle streams and on local rainfall. Ordinarily in the settlements of other districts, four classes only have been adopted. Mr. Clerk's object in introducing a fifth class for Tanjore is to bring out more prominently the wide difference between the irrigation of the same description of land from a main channel of the Cauvery and from a small rain-fed tank in the south, four classes being considered inadequate to mark this difference. He places all the small tanks of less than one month's capacity in the fifth class.

20. Under the first class the Deputy Commissioner proposed to place the river irrigation in the western portion of the district, *i.e.*, the northern part of the Tanjore taluk, the whole of the Kumbakónam taluk with the exception of 28 villages in the north-east corner irrigated by the Manniar, and the greater portion of the Nannilam taluk. Under the second class he would place the 28 villages in Kumbakónam taluk above excepted, the remaining portion of the Nannilam taluk, and the whole of Máyavaram, Shiyáli, Negapatam, Mannárgudi and Tiruturaipúndi with the exception of some villages in the last two taluks.

21. Messrs. Renga Chariar and Krishnamurti Iyengar, under whose supervision the taluks of Nannilam, Negapatam and Tiruturaipúndi have been classified, consider that the irrigation in parts of the last two taluks is not good enough for the second class, and Mr. Thomson, the Acting Collector, has recorded his opinion that two classes for the river irrigation are altogether inadequate. Mr. Renga Chariar considered that the irrigation in the southern portion of the Negapatam taluk under the seven streams marginally noted affecting 55 villages should be placed in the third class, but Mr. Krishnamurti Iyangar, who has succeeded him in the charge of No. II Party, thinks that up to the point where these streams are crossed by the Kilpaluvúr-Tiruturaipúndi road the irrigation is quite good enough for the second class. Here Mr. Renga Chariar was certainly wrong.

1. Pandavayar.
2. Edayar.
3. Vellayar.
4. Pallavanar.
5. Chittár.
6. Panayar.
7. Harichandranadi.

22. The irrigation in the west of the district is admittedly superior to that in the eastern part, but, as a matter of fact, except in a few villages to the east of Shiyáli,

Máyavaram and in parts of Negapatam, Tiruturaipúndi and Mannárgudi, there is never any general deficiency of water for one crop at least throughout the delta. 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. There is, however, a difference in the fertilizing power of the water when received direct from the main stream of the Cauvery and its chief branches at the head of the delta, and it is fair that this difference should be indicated in the classification of the irrigation. Mr. Clerk has since placed six villages in Shiyáli and sixteen in Máyavaram in the third class and he will be instructed, when introducing the settlement, to transfer to a lower class than the second any lands which may be found to be entitled to this indulgence, or at the option of the holders to transfer them from wet to dry. It is, however, very doubtful whether the latter proposal will be accepted by the villagers.

23. An important alteration which is necessary in Mr. Clerk's classification of the irrigation is the raising of the irrigation under the South Rajan Vaikal, fed by the Coleroon, from the second to the first class. The irrigation from this channel is excellent, and Mr.Clerk's only reason for not placing it in the first class is that it will considerably raise the assessment on the lands under it. But this is unavoidable, and to place it in the second class would be wrong. Moreover, the corresponding channel, the North Rajan Vaikal, which also flows from the lower anicut on the Coleroon and irrigates lands in the Chidambaram taluk of South Arcot, has been lately placed in the first class. The irrigation under both channels is equally good; there is nothing to choose between them. Eight villages in the Máyavaram taluk and 24 in the Shiyáli taluk, comprising altogether a wet area of 17,069 acres, are irrigated by this channel.

24. The distribution of the *river-irrigated* area under the three classes, as approved by the Board, is noted below :—

First Class—

(1) The northern portion of the Tanjore taluk.
(2) The whole of the Kumbakónam taluk with the exception of 28 villages in the north-east corner irrigated by the Manniar.
(3) All the villages (139 in number) in the Nannilam taluk lying to the west of the Tiruválúr–Máyavaram road, excepting those irrigated by the Nattar Vaikal, Virandanar and Vanjiar.
(4) Eight villages in the Máyavaram taluk, and 24 in the Shiyáli taluk irrigated by the South Rajan Vaikal fed by the Coleroon.

Second Class—

(1) The 28 villages in Kumbakónam taluk irrigated by the Manniar.
(2) All the villages irrigated by the Nattar Vaikal, Virandanar and the Vanjiar in the Nannilam taluk, and also all villages in that taluk irrigated by other rivers and situated to the east of the Tiruválúr–Máyavaram road.
(3) The Shiyáli taluk with the exception of 24 villages under the South Rajan Vaikal placed in the first class and six villages near the sea coast to be placed in the third class.
(4) The Máyavaram taluk with the exception of 8 villages under the South Rajan Vaikal placed in the first class and 16 villages near the sea coast to be placed in the third class.
(5) The whole of the Negapatam taluk with the exception of 30 villages in the south-east corner of the taluk.
(6) Thirty-five villages in the north-west corner of Tiruturaipúndi taluk.
(7) The Mannárgudi taluk with the exception of a few villages in the south of it.

Third Class—

(1) Six villages near the sea coast in Shiyáli taluk.
(2) Sixteen villages near the sea coast in Máyavaram taluk.

(3) Thirty villages in the south-east corner of Negapatam taluk.
(4) The Tiruturaipúndi taluk with the exception of 35 villages in the north-west.
(5) Two villages in Patukóta taluk irrigated by the Pamaniyar.
(6) A few villages in the south of the Mannárgudi taluk.

25. A small area of 86 acres of land in No. 71, Vaithinathanpettai village, Tanjore taluk, on which wet crops are raised by the aid of water obtained by percolation from the Cauvery has been treated by Mr. Clerk as wet, and the irrigation thus obtained has been placed in the third class. The treatment of the lands as wet is in accordance with the orders of Government in G.O., No. 513, Revenue Department, dated 19th June 1889. Supply by percolation is, however, not as reliable and effective as direct irrigation from river channels, and the Board sees no objection to such irrigation being placed in the third class. It is believed there are wet lands similarly irrigated in other parts of the Tanjore taluk and also in the Kumbakónam taluk. It is not clear how they have been dealt with. They should be treated in the same way as the 86 acres above referred to have been.

26. The irrigation sources in the southern tract consist of the following :—

Tanks, &c.	Tanjore.	Negapatam.	Mannárgudi.	Patukóta.	Total.
2nd class.—Large river-fed tanks and rain-fed tanks holding more than five months' supply..	* 8	..	..	3	11
3rd class.—Hill streams, tanks of good capacity fed thereby, spring channels, small river-fed tanks and rain-fed tanks holding between three and five months' supply	50	..	* 26	76	152
4th class.—Rain-fed tanks holding between one and three months' supply	170	1	} 16 {	67	238 } +16
5th class.—Small rain-fed tanks affording less than one months' supply	133	..		86	219 }
Total ..	361	1	42	232	636

* These 26 tanks, and one out of the eight second class tanks in Tanjore, are river fed.

27. A map showing the classification of the irrigation over the whole district accompanies these Proceedings, the 2nd, 3rd,4th and 5th class sources, which are scattered, being exhibited by one colour, viz., Burnt Sienna. The subjoined abstract shows the wet occupied Government area in the several taluks distributed under the five classes :—

Taluks.	1st class.	2nd class.	3rd class.	4th class.	5th class.	Total.
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
Kumbakónam	100,923	13,183	..	..	..	114,106
Tanjore	65,361	2,185	5,763	9,093	2,323	84,725
Shiyáli	12,068	37,786	4,581	..	..	54,435
Máyavaram	2,973	100,678	12,052	..	..	115,703
Nannilam	77,596	55,712	..	..	..	133,308
Negapatam	..	61,342	23,370	127	..	84,839
Mannárgudi	..	69,457	17,279	1,731	1,093	89,560
Tiruturaipúndi	..	24,162	53,278	..	..	77,440
Patukóta	..	928	11,145	9,230	5,888	27,191
District ..	258,921	365,433	127,468	20,181	9,304	781,307

28. *Revenue and Survey Areas.*—The total area of Government villages including occupied and unoccupied land, inam and poramboke, for the nine taluks amounts to 1,675,520 acres according to the survey, against 1,632,417, the old paimash area. The increase in the aggregate is thus only 43,103 acres or 3 per cent. From the taluk details given in the subjoined statement, it will be seen that the only taluks which show any material variation are the more remote and backward taluks of Tiruturaipúndi and Patukóta, where there are excesses of 8 and 12 per cent. respectively. In the other taluks the difference is only 2 per cent. or less. The excess on the occupied wet area for the whole district is only 2 per cent., the difference both as regards dry and wet in the more important delta taluks being very slight. In Tiruturaipúndi, as might have been expected, there is a large increase of 31 per cent. in the occupied dry area.

STATEMENT showing the total area of each taluk under several heads both according to Revenue and Survey.

Taluks.	Items.	Occupied.			Unoccupied.			Total Government.	Inam.			Total area classified.	Poramboke.	Grand total.
		Dry.	Wet.	Total.	Dry.	Wet.	Total.		Dry.	Wet.	Total.			
		ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
Kumbakónam ..	As per Revenue	25,328	112,596	137,924	3,621	701	4,322	142,246	10,206	17,721	27,927	170,173	30,208	200,381
	As per Survey	25,160	114,106	139,266	3,393	692	4,085	143,351	9,862	17,908	27,770	171,121	34,383	205,504
	Difference ..	− 168	+ 1,510	+ 1,342	− 228	− 9	− 237	+ 1,105	− 344	+ 187	− 157	+ 948	+ 4,175	+ 5,123
	Percentage ..	− 1	+ 1	+ 1	− 6	− 1	− 5	+ 1	− 3	+ 1	− 1	+ 1	+ 14	+ 3
Shiyáli	As per Revenue	15,981	55,279	71,260	2,091	411	2,502	73,762	4,949	8,605	13,554	87,316	21,921	109,237
	As per Survey	15,541	54,435	69,976	1,861	402	2,263	72,239	4,871	8,358	13,229	85,468	23,780	109,248
	Difference ..	− 440	− 844	− 1,284	− 230	− 9	− 239	− 1,523	− 78	− 247	− 325	− 1,848	+ 1,859	+ 11
	Percentage ..	− 3	− 2	− 2	− 11	− 2	− 10	− 2	− 2	− 3	− 2	− 2	+ 8	..
Tanjore	As per Revenue	106,283	81,009	187,292	26,285	2,577	28,862	216,154	9,380	10,605	19,985	236,139	81,612	317,751
	As per Survey	113,632	84,725	198,357	25,774	2,610	28,384	226,741	9,700	10,814	20,514	247,255	67,824	315,079
	Difference ..	+ 7,349	+ 3,716	+ 11,065	− 511	+ 33	− 478	+ 10,587	+ 320	+ 209	+ 529	+ 11,116	− 13,788	− 2,672
	Percentage ..	+ 7	+ 5	+ 6	− 2	+ 1	− 2	+ 5	+ 3	+ 2	+ 3	+ 5	− 17	− 1
Nannilam ..	As per Revenue	12,500	131,366	143,866	1,518	416	1,934	145,800	3,874	9,784	13,658	159,458	25,281	184,739
	As per Survey	12,580	133,308	145,888	1,405	416	1,821	147,709	3,709	10,087	13,796	161,505	26,890	188,395
	Difference ..	+ 80 T.K.	+ 1,942	+ 2,022	− 113	..	− 113	+ 1,909	− 165	+ 303	+ 138	+ 2,047	+ 1,609	+ 3,656
	Percentage ..	+ 1	+ 1	+ 1	− 8	..	− 6	+ 1	− 4	+ 3	+ 1	+ 1	+ 6	+ 2
Máyavaram ..	As per Revenue	22,279	113,206	135,485	2,173	254	2,427	137,912	5,766	6,470	12,236	150,148	29,269	179,417
	As per Survey	21,923	115,703	137,626	2,142	277	2,419	140,045	5,671	6,525	12,196	152,241	29,009	181,250
	Difference ..	− 356	+ 2,497	+ 2,141	− 31	+ 23	− 8	+ 2,133	− 95	+ 55	− 40	+ 2,093	− 260	+ 1,833
	Percentage ..	− 2	+ 2	+ 2	− 1	+ 9	..	+ 2	− 2	+ 1	..	+ 1	− 1	+ 1
Negapatam ..	As per Revenue	19,722	82,586	102,308	3,642	1,887	5,529	107,837	4,015	12,915	16,930	124,767	26,186	150,953
	As per Survey	19,514	84,839	104,353	3,572	1,792	5,364	109,717	3,887	12,719	16,606	126,323	27,332	153,655
	Difference ..	− 208	+ 2,253	+ 2,045	− 70	− 95	− 165	+ 1,880	− 128	− 196	− 324	+ 1,556	+ 1,146	+ 2,702
	Percentage ..	− 1	+ 3	+ 2	− 2	− 5	− 3	+ 2	− 3	− 1	− 2	+ 1	+ 4	+ 2

Statement showing the total area of each taluk under several heads both according to Revenue and Survey—cont.

Taluks.	Items.	Occupied.			Unoccupied.			Total Government.	Inam.			Total area classified.	Poramboke.	Grand total.
		Dry.	Wet.	Total.	Dry.	Wet.	Total.		Dry.	Wet.	Total.			
		ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
Tiruturaipúndi ..	As per Revenue	51,360	76,638	127,998	8,011	9,074	17,085	145,083	20,157	6,167	26,324	171,407	37,107	208,514
	As per Survey	67,235	77,440	144,675	7,089	7,606	14,695	159,370	22,634	6,168	28,802	188,172	36,137	224,309
	Difference ..	+ 15,875	+ 802	+ 16,677	− 922	− 1,468	− 2,390	+ 14,287	+ 2,477	+ 1	+ 2,478	+ 16,765	− 970	+ 15,795
	Percentage ..	+ 31	+ 1	+ 13	− 12	− 16	− 14	+ 10	+ 12	..	+ 9	+ 10	− 3	+ 8
Mannárgudi ..	As per Revenue	32,970	90,782	123,752	7,719	785	8,504	132,256	3,477	8,074	11,551	143,807	36,003	179,810
	As per Survey	33,370	89,560	122,930	7,364	698	8,062	130,992	3,565	8,510	12,075	143,067	41,070	184,137
	Difference ..	+ 400	− 1,222	− 822	− 355	− 87	− 442	− 1,264	+ 88	+ 436	+ 524	− 740	+ 5,067	+ 4,327
	Percentage ..	+ 1	− 1	− 1	− 5	− 11	− 5	− 1	+ 3	+ 5	+ 5	− 1	+ 14	+ 2
Patukóta	As per Revenue	29,977	25,888	55,865	8,411	2,522	10,933	66,798	747	437	1,184	67,982	33,613	101,595
	As per Survey	31,198	27,191	58,389	8,164	2,429	10,593	68,982	683	441	1,124	70,106	43,837	113,943
	Difference ..	+ 1,221	+ 1,303	+ 2,524	− 247	− 93	− 340	+ 2,184	− 64	+ 4	− 60	+ 2,124	+ 10,224	+ 12,348
	Percentage ..	+ 4	+ 5	+ 5	− 3	− 4	− 3	+ 3	− 9	+ 1	− 5	+ 3	+ 30	+ 12
Whole district ..	As per Revenue	316,400	769,350	1,085,750	63,471	18,627	82,098	1,167,848	62,571	80,778	143,349	1,311,197	321,220	1,632,417
	As per Survey	340,153	781,307	1,121,460	60,764	16,922	77,686	1,199,146	64,582	81,530	146,112	1,345,258	330,262	1,675,520
	Difference ..	+ 23,753	+ 11,957	+ 35,710	− 2,707	− 1,705	− 4,412	+ 31,298	+ 2,011	+ 752	+ 2,763	+ 34,061	+ 9,042	+ 43,103
	Percentage ..	+ 8	+ 2	+ 3	− 4	− 9	− 5	+ 3	+ 3	+ 1	+ 2	+ 3	+ 3	+ 3

N.B.—These figures do not correspond with those given in the statement appended to paragraph 60 of Mr. Clerk's report. In the latter estimated figures were given while actuals are entered in the above statement.

29. *Classification of Soils.*—The principal point for notice under this head is the application of the alluvial classes to some of the lands in the delta taluks of Tanjore, Kumbakónam, Máyavaram and Nannilam. These lands are enriched annually by the fertilizing alluvial deposits brought down by the Cauvery and its branches, and being in their composition a blend of several transported soils, it was found difficult to class them under the ordinary regar or ferruginous series, while their exceptionally fertile character rendered it necessary that they should be distinguished from and classed higher than the latter. Mr. Wilson, the then Commissioner of Settlement, inspected the soils and obtained the sanction of Government to their being classed as alluvial (G.O., Mis. No. 5535, dated 28th August 1889).

30. The alluvial soils have been divided into two classes—(1) clay and (2) loam—with five sorts in each, the first sort in the former being taken, according to the principle of the standard table of classification, to be the best land for dry, and the first sort in the latter as the best land for wet.

31. In the Tanjore and Kumbakónam taluks, the lands to the north of the Vetár have been placed in the alluvial sorts, and in Máyavaram and Nannilam more than half the taluks commencing from the west have been brought under this head. There is a marked difference between the lands to the north and south of the Vetár in the first two taluks, and though in Máyavaram and Nannilam there is no such natural line of demarcation, the alluvial characteristics are less distinct in the eastern and south-eastern parts than in the western portions of the taluks. The lands in the other taluks have all been classed under the ordinary regar, ferruginous or arenaceous series.

32. In the memorials addressed by the mirassidars to the Collector, they urge that the five sorts adopted under each of the two alluvial classes, I and II, are not enough and that the number should be increased to seven to admit of the classification being further lowered; but, as pointed out by Mr. Clerk in his letter to the Collector, No. 92 C., dated 5th June 1891, printed in Board's Proceedings, dated 7th July 1891, No. 329, the classification results show that there is very little land falling in the lower sorts, and any addition to the number for lowering the classification is uncalled for. On the other hand it will be observed from what is stated in paragraph 34 below that an extra sort is required for distinguishing the highly fertile wet lands near Tiruvádi and assessing them at an appropriately high rate.

33. The subjoined statement shows the distribution of the soils in the several taluks under the different classes and sorts so far as occupied and unoccupied Government lands are concerned ;—

Statement showing the classification of soils (occupied and unoccupied) in the Tanjore district.

Classification.		Kumbakónam.		Shiyáli.		Tanjore.		Nannilam.		Máyavaram.		Negapatam.		Tiruturaipúndi.		Mannárgudi.		Patukóta.		Total.	
Class.	Sort.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.
1		2		3		4		5		6		7		8		9		10		11	
		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.	
1	1	26,909	19	..	..	3,274	1	2,772	2	237	..	..	..	..	..	..	..	..	..	33,192	3
	2	24,139	17	..	..	4,507	2	10,751	7	6,731	5	..	..	..	..	..	..	..	..	46,128	4
	3	10,421	7	..	..	2,280	1	15,002	10	24,887	18	..	..	..	..	..	..	..	..	52,590	4
	4	1,465	1	..	..	105	..	7,215	5	25,452	18	..	..	..	..	..	..	..	..	34,237	3
	5	394	..	..	..	74	..	1,258	1	10,093	7	..	..	..	..	..	..	..	..	11,819	1
	Total ..	63,328	44	..	..	10,240	4	36,998	25	67,400	48	..	..	..	..	..	..	..	..	177,966	15
2	1	2,779	2	..	..	* 1,734	1	2,240	2	..	..	..	..	..	..	..	..	..	..	6,753	1
	2	* 34,560	24	..	..	* 8,067	3	10,050	7	1,612	1	..	..	..	..	..	..	..	..	54,289	4
	3	11,956	8	..	..	7,158	3	22,517	15	12,875	9	..	..	..	..	..	..	..	..	54,606	4
	4	3,182	3	..	..	3,653	2	9,101	6	10,856	8	..	..	..	..	..	..	..	..	26,792	2
	5	1,258	1	..	..	1,819	1	999	1	3,003	2	..	..	..	..	..	..	..	..	7,079	1
	Total ..	53,735	38	..	..	22,431	10	44,907	31	28,346	20	..	..	..	..	..	..	..	..	149,419	12
	Total, 1 and 2 ..	117,063	82	..	..	32,671	14	81,905	56	95,746	68	..	..	..	..	..	..	..	..	327,385	27
3	1	3,666	3	7,762	11	6,468	3	7,075	5	890	1	8,857	8	957	1	7,882	6	..	..	43,657	4
	2	7,926	5	13,063	18	13,533	5	13,695	9	4,078	3	24,290	22	8,366	5	17,054	13	..	..	102,005	9
	3	7,073	5	6,357	9	8,336	4	5,897	4	7,100	5	16,244	15	21,492	13	16,412	13	..	..	88,911	7
	4	2,538	2	1,489	2	3,809	2	1,785	1	4,844	3	2,769	3	11,196	7	9,471	7	..	..	37,901	3
	5	435	..	275	..	2,406	1	..	..	1,098	1	264	..	5,366	3	3,420	3	..	..	13,264	1
	Total ..	21,638	15	28,946	40	34,552	15	28,452	19	18,010	13	52,424	48	47,277	29	54,239	42	..	..	285,638	24
4	1	423	..	1,365	2	870	..	3,779	3	120	..	1,046	1	343	..	1,142	1	..	..	9,088	1
	2	2,302	2	4,799	7	3,559	2	16,786	11	2,651	2	15,211	14	4,525	3	6,313	5	..	..	56,146	5
	3	1,335	1	6,558	9	6,434	3	12,978	9	5,634	4	14,921	13	17,166	11	9,408	7	..	..	74,334	6
	4	343	..	3,586	4	4,887	2	2,785	2	3,781	3	4,124	4	14,882	9	7,610	6	..	..	41,898	3
	5	209	..	1,229	2	1,967	1	826	..	706	1	756	1	4,817	3	3,690	3	..	..	14,200	1
	Total ..	4,612	3	17,537	24	17,717	8	37,154	25	12,792	10	36,058	33	41,733	26	28,063	21	..	..	195,666	16
5	1	7	..	1,760	2	351	..	66	..	362	..	262	..	10,662	6	109	..	..	..	13,579	1
	2	..	..	2,105	3	192	..	..	..	585	..	183	..	16,272	11	73	..	..	..	19,410	2
	3	31	..	673	1	551	..	..	..	396	..	8	..	7,396	5	..	..	..	..	9,055	1
	4	..	..	468	1	644	..	..	..	142	..	..	..	1,300	1	182	..	..	..	2,736	..
	5	..	..	72	..	91	..	..	..	66	..	..	..	1,136	1	..	..	..	..	1,365	..
	Total ..	38	..	5,078	7	1,829	1	66	..	1,551	1	453	..	36,766	24	364	..	..	..	46,145	4
	Total of 3, 4 and 5 ..	26,288	18	51,561	71	54,098	24	65,672	44	32,353	24	88,935	81	125,876	79	82,666	63	..	..	527,449	44

* Of the area of 1,734 acres shown under 2-1 in Tanjore, the Board proposes to transfer acres 1,639 to an extra sort 2-1 A and to charge them 14 rupees per acre, the lands being exceptionally good. Also out of the areas shown under 2-2 in Kumbakónam and Tanjore, the Board proposes to transfer 8,000 acres to 2-1—(*vide* paragraphs 34 and 56 of the Proceedings).

Statement showing the classification of soils (occupied and unoccupied) in the Tanjore district—*cont.*

Classification.		Kumbakónam.		Shiyáli.		Tanjore.		Nannilam.		Máyavaram.		Negapatam.		Tiruturaipúndi.		Mannárgudi.		Pattukóta.		Total.	
Class.	Sort.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.
1		2		3		4		5		6		7		8		9		10		11	
		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.		ACS.	
7	1	..	..	..	..	4,468	2	..	..	..	..	..	..	176	..	921	1	733	1	6,298	1
	2	..	..	..	..	13,566	6	..	..	..	..	..	..	882	1	2,674	2	3,072	4	20,194	2
	3	..	..	..	..	26,954	12	..	..	..	..	..	..	1,908	1	3,323	2	8,832	13	41,017	3
	4	..	..	..	..	17,665	8	..	..	..	..	..	..	1,203	1	4,689	4	8,005	12	31,562	3
	5	..	..	..	..	6,294	3	..	..	..	..	..	..	429	..	2,890	2	6,213	9	15,826	1
	Total ..	..	..	..	..	68,947	31	..	..	..	..	..	..	4,598	3	14,497	11	26,855	39	114,897	10
8	1	..	..	..	..	20,824	9	..	..	..	..	..	..	3,611	2	12,999	10	10,942	16	48,376	4
	2	..	..	..	..	22,118	10	..	..	..	..	..	..	3,454	2	13,200	10	14,739	21	53,511	4
	3	..	..	..	..	16,852	7	..	..	..	..	..	..	267	..	6,438	5	8,338	12	31,895	3
	4	..	..	..	..	6,533	3	..	..	..	..	..	..	..	..	805	1	3,895	6	11,233	1
	5	..	..	..	..	4,698	2	..	..	..	..	..	..	390	..	387	..	2,225	3	7,700	1
	Total ..	..	..	..	..	71,025	31	..	..	..	..	..	..	7,722	4	33,829	26	40,139	58	152,715	13
	Total, 7 and 8 ..	..	..	..	..	139,972	62	..	..	..	..	..	..	12,320	7	48,326	37	66,994	97	267,612	23
12	1	..	..	2,425	3	..	..	16	..	370	..	338	..	55	..	..	..	31	..	3,235	..
	2	..	..	3,170	5	..	..	87	..	1,484	1	1,966	2	1,041	1	..	..	64	..	7,812	1
	3	..	..	3,550	5	..	..	29	..	1,188	1	1,240	1	3,559	2	..	..	85	..	9,651	1
	Total ..	..	..	9,145	13	..	..	132	..	3,042	2	3,544	3	4,655	3	..	..	180	..	20,698	2
13	1	..	..	1,317	2	..	..	..	..	1,733	1	6,250	6	7,588	5	..	..	73	..	16,961	1
	2	..	..	3,435	5	..	..	..	..	3,928	3	5,092	5	5,092	3	..	..	..	..	17,547	2
	3	..	..	3,312	4	..	..	..	..	2,096	1	2,882	2	2,714	2	..	..	..	..	11,004	1
	Total ..	..	..	8,064	11	..	..	..	..	7,757	5	14,224	13	15,394	10	..	..	73	..	45,512	4
14	1	..	..	363	1	..	..	..	..	..	..	261	..	388	..	..	..	39	..	1,051	..
	2	..	..	841	1	..	..	..	..	759	1	978	1	624	1	..	..	76	..	3,278	..
	3	..	..	2,265	3	..	..	..	..	388	..	1,775	2	113	..	..	..	1,620	2	6,161	..
	Total ..	..	..	3,469	5	..	..	..	..	1,147	1	3,014	3	1,125	1	..	..	1,735	2	10,490	..
	Total, 12, 13 and 14 ..	..	..	20,678	29	..	..	132	..	11,946	8	20,782	19	21,174	14	..	..	1,988	3	76,700	6
	Grand Total ..	143,351	100	72,239	100	226,741	100	147,709	100	140,045	100	109,717	100	159,370	100	130,992	100	68,982	100	1,199,146	100

The figures show that 82 per cent. of the total area in Kumbakónam, 68 per cent. in Máyavaram, 56 per cent. in Nannilam and 14 per cent. in Tanjore are placed under the alluvial series. The percentage is heaviest in Kumbakónam. Mr. Thomson, the Acting Collector, and Mr. Venkasami Row urge that a large portion of the alluvial area is apparently over-valued, while they think that more land might be placed in the highest sort for wet, viz., 2–1, than has been done. Their remarks refer to the classification results of Tanjore, Kumbakónam and Shiyáli. The figures in the following abstract show the proportion of the alluvial area under each sort for the four taluks in which lands have been classified under this series:—

Classification.		Kumbakónam.		Tanjore.		Nannilam.		Máyavaram.	
Class.	Sort.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.
		ACS.		ACS.		ACS.		ACS.	
I	1	26,909	23	3,274	10	2,772	3	237	..
	2	24,139	21	4,507	14	10,751	13	6,731	7
	3	10,421	9	2,280	7	15,002	18	24,887	26
	4	1,465	1	105	..	7,215	9	25,452	27
	5	394	..	74	..	1,258	2	10,093	10
	Total ..	63,328	54	10,240	31	36,998	45	67,400	70
II	1	2,779	2	1,734	5	2,240	3	..	..
	2	34,560	30	8,067	25	16,050	12	1,612	2
	3	11,956	10	7,158	22	22,517	28	12,875	14
	4	3,182	3	3,653	11	9,101	11	10,856	11
	5	1,258	1	1,819	6	999	1	3,003	3
	Total ..	53,735	46	22,431	69	44,907	55	28,346	30
	Total, Classes I and II ..	117,063	100	32,671	100	81,905	100	95,746	100

34. A large area of land originally placed in 2–1 in the Kumbakónam taluk has been reduced by the Deputy Commissioner to 2–2, as he wished to confine the highest classification to the superior lands in Tanjore taluk near Tiruvádi, comprised in the tract known as "the breast of Tanjore," and to make a distinction between the maximum assessment rates for Tanjore and Kumbakónam. Having regard however to the general consensus of opinion respecting the superior fertility of the lands in the above tract, the Board thinks that the best lands in it may be thrown into an extra sort by themselves, subject to a wet rate of Rs. 14 per acre., the proposed rate of Rs. 12 being too low, and that some of the lands in that tract now placed in 2–2 together with a portion of the lands in Kumbakónam, reduced by the Deputy Commissioner to 2–2, might be raised to 2–1. This would not only not affect the distinction sought to be maintained between the maximum assessment rates of the two taluks, but also bring under the proposed rate of Rs. 12 a more appreciable area than would be the case under Mr. Clerk's proposals. The Deputy Commissioner is requested to work out from the classification maps and registers in his possession the areas that would fall to be thus treated and report the result in taluk detail, showing at the same time the present classification of the lands and the revenue assessment payable thereon.

35. Turning to the complaint that a large area has been over-valued, it is observed that the proportion of highly assessed area is highest in Kumbakónam taluk. In Nannilam also the proportion is somewhat high. It seems desirable that the increase on both these taluks should be moderated and the necessary relief may be given when finally passing the financial result statements at the time of settlement. Taking the alluvial area alone into consideration, the Tanjore taluk shows a larger proportion of highly assessed area than the Nannilam taluk, but the total alluvial area in Tanjore taluk is very small, being only 32,671 acres against 81,905 acres in Nannilam.

36. The classification under the ordinary series of the remaining lands in the four taluks above referred to and of the lands in the other five taluks of the district calls for no remarks.

37. *Grouping of Dry Lands.*—Mr. Clerk proposes to place in the first group all the dry lands in the district excepting those in the Patukóta taluk, the southern portion of the Tanjore taluk and 23 villages of the Mannárgudi taluk, to which latter he would apply the second group. Messrs. Rengachariar and Krishnamurti Iyengar would add to the second group the 43 Kattuguthagai villages situated near the sea-coast in the Negapatam and Tiruturaipúndi taluks. The Board approves of this proposal. The tracts which will be placed in the second group are on the whole in a backward condition both as regards facilities of communication, general prosperity and the character of the soils.

38. *Standard Crops.*—For wet lands, irrigated paddy will, of course, be the standard crop. For dry lands Mr. Clerk takes ragi, cumbu and varagu in equal proportions. Ragi and cumbu are high priced grains and are almost of the same value. The price of varagu is low and about half of that of the other two. In merging crops of corresponding values, therefore, the areas under the more valuable crops have been divided equally between ragi and cumbu, and a distribution thus made of the average cropped area of the district, other than that under paddy, for the 5 years ending 1889–90 gives the following results:—

—	Ragi.		Cumbu.		Varagu.		Total.	
	Area.	Percentage.	Area.	Percentage.	Area.	Percentage.	Area.	Percentage.
	ACRES.		ACRES.		ACRES.		ACRES.	
Ragi	33,805	9·6	..	..	..	..	33,805	9·6
Cumbu	..	..	30,818	8·8	..	..	30,818	8·8
Varagu	..	..	..	..	80,674	23·0	80,674	23·0
Paddy, unirrigated	72,935	20·8	..	..	..	..	72,935	20·8
Oil-seeds	..	..	37,854	10·8	..	..	37,854	10·8
Topes	..	..	..	..	20,312	5·8	20,312	5·8
Pulses	..	..	19,683	5·6	..	..	19,683	5·6
Cholum	..	..	16,340	4·7	..	..	16,340	4·7
Plantains	11,827	3·4	..	..	..	..	11,827	3·4
Condiments and spices ..	..	..	8,197	2·3	..	..	8,197	2·3
Vegetables	3,759	1·1	..	..	..	..	3,759	1·1
Cotton	..	..	3,437	1·0	..	..	3,437	1·0
Dyes	..	..	3,028	0·9	..	..	3,028	0·9
Starches	..	..	..	..	2,601	0·7	2,601	0·7
Drugs	..	..	..	..	1,733	0·5	1,733	0·5
Sugarcane	1,036	0·3	..	..	..	..	1,036	0·3
Thenai, samai and other cereals	..	..	..	..	2,210	0·7	2,210	0·7
Total ..	123,362	35·2	119,357	34·1	107,430	30·7	350,149	100·0

The area under "varagu" is somewhat less than one-third of the total, but as the superior padugai lands on which the more valuable crops, such as plantain, &c., are raised will be rated specially, the acceptance of varagu to represent one-third of the proportion is only fair. Taking ragi, cumbu and varagu by themselves, the area under the first two is less than that under the last.

39. *Commutation Prices.*—Mr. Clerk deduces the commutation rates from the prices of the twenty recent years, namely fasli 1277 (1867–68) to fasli 1286 (1876–77), and fasli 1289 (1879–80) to 1298 (1888–89), omitting between the two periods fasli 1287 (1877–78) and fasli 1288 (1878–79), on the ground that these two years were famine years and that prices ruled exceptionally high in them. But they were not famine years so far as the district itself was concerned. In both the years the seasons opened favorably, and, though the crops in some parts of the district suffered from subsequent excessive rains in one of them and from a somewhat inadequate rainfall in the other, on the whole fairly good outturns were secured, and the high prices which ruled were due to the scarcity elsewhere which proved a source of advantage to the district. The two fasli years above referred to run into the three calendar years 1877, 1878, 1879, and the water register maintained at the upper anicut works on the Cauvery shows that in these years the quantity of water which flowed down the river was 281,179, 257,888 and 303,290 millions of cubic feet, respectively, against an average of 276,326 millions of cubic feet, calculated on the figures of 16 years from 1876 to 1891, omitting 1882 when, owing to high floods, the total quantity of water which passed down the river reached the high figure of 567,829 millions of cubic feet. So far as the delta portion of the district is concerned, the bulk of the cultivation is wet and this is dependent for the most part on rivers which have never been known to fail. As indicating that the water available for irrigation is generally sufficient, the Board would mention that the average amount of annual remissions for the whole district for six years [faslis 1295 (1885–86) to 1300 (1890–91)] on account of waste, *shavi* (withered crop), and *Tirvakammi* (difference between wet and dry assessment) has been only Rs. 10,486. Such a thing as famine due to drought and to failure of water in the rivers is practically unknown except in the southern portion of the district. So far as the delta portion of the district is concerned, it is not too much to say that every season of scarcity in other parts of the Presidency is a source of great profit to the land-holders of Tanjore. In February last when the plains of the Deccan were bare, famine works were being carried on and kitchens were being freely opened, the Acting Commissioner visited Tanjore where the harvest was going on as usual and hundreds of thousands of acres of splendid rice crops were being reaped. The only variation from a normal season was this, the price of the crop was nearly double. The extremity of other districts is the opportunity of a district like this, and it may be doubted whether the *raison d'etre* for excluding "famine prices" in calculating the commutation rate exists at all in Tanjore. As, however, it is the rule to exclude them, the rule has been observed, but it must be borne in mind that the land-holders in the delta will benefit largely thereby.

40. The mirassidars, who must for this purpose be understood to be the holders of land in the delta, would wish apparently to exclude from calculation every year in which prices rule at all high, maintaining that such prices affect them adversely and that such years imply unfavorable seasons. The answer to this is that high prices of rice do not injure those who grow for their own consumption, and admitting, for the sake of argument, that the outturn is below the average, high prices tend to compensate for short crop. Moreover, allowance is made for vicissitudes of seasons, which is a sufficient reason for rejecting this preposterous claim.

41. However, Mr. Clerk's list includes prices only up to fasli 1298. Prices for faslis 1299, 1300 and 1301 are now available. In the first two of these years the seasons in the district were not all that could be desired, and there was also drought for part of the fasli year 1300 in Patukóta, but on the whole these years were not bad. Fasli 1301, on the other hand, was a very favorable year. Eighty per cent. of the wet land yielded "a full crop and the late harvest in the dry taluks was excellent." Nevertheless prices in all these three years ruled high, and they were highest in the last year which was the most favorable. This was due to the drought and scarcity in other parts of the Presidency. Though the prices of these years are high they are much below those of fasli 1286, to the inclusion of which the strongest objection is raised, and it appears to the Board that in calculating the commutation rate the above three years may be included in the list in lieu of faslis 1277, 1278 and 1286, thus bringing down the calculation to the latest date. This alteration, however, does not affect the commutation rates arrived at by Mr. Clerk for allowing 10 per cent. for merchants' profits as was done by him, the resulting averages compare as noted below with his figures.

STATEMENT showing prices per garce of the standard grains.

Faslis.	Paddy. 1st sort.	Paddy. 2nd sort.	Paddy. Average.	Cumbu.	Ragi.	Varagu.	Remarks.
	RS.	RS.	RS.	RS.	RS.	RS.	
1279	163	141	152	131	154	91	
1280	119	105	112	95	112	62	
1281	136	123	129	130	124	65	
1282	133	125	129	135	134	73	
1283	142	131	136	164	157	85	
1284	150	137	144	159	159	93	
1285	149	136	142	161	149	92	
1286	213	199	206	254	249	137	Years of high prices.
1287	279	243	261	335	325	156	
1288	241	220	230	290	274	166	
1289	163	148	156	177	180	111	
1290	144	129	136	150	146	84	
1291	132	113	124	130	119	82	
1292	120	105	112	125	118	68	
1293	127	113	120	131	119	75	
1294	184	163	173	187	178	113	
1295	159	141	150	190	175	99	
1296	137	123	130	142	145	71	
1297	136	122	129	163	152	78	
1298	147	133	140	170	157	83	
1299	177	160	168	184	178	96	
1300	182	163	172	189	181	124	
1301	190	178	184	246	229	125	
Total of 20 years excluding the years of high prices, 1286 to 1288.	2,990	2,689	2,839	3,159	3,066	1,773	
Average ..			142	158	153	89	
Deduct 10 per cent. for merchants' profits. ..			14	16	15	9	
Commutation rates ..			128	142	138	80	
Mr. Clerk's average of 20 years from faslis 1277 to 1286 and 1289 to 1298 less 10 per cent. for merchants' profits ..			128	140	139	80	

42. As regards the deduction for merchants' profits, Government, in its order on the scheme for the settlement of the South Arcot district (*vide* G.O., dated 6th December 1887, No. 1134), directed that the allowance should be raised from 10 to 15 per cent. to afford security to the ryots, as prices of recent years were relied on to arrive at the commutation rates. Making a deduction at this rate, the net rates stand as noted below and the Board recommends their adoption :—

—	Average of 20 years' prices per garce.	Deduct 15 per cent. for merchants' profits.	Net commutation rates per garce.	Rate per local kalam of 27¾ Madras measures. RS.	A.	P.
	RS.	RS.	RS.			
Paddy ..	142	21	121	1	0	8
Cumbu ..	158	24	134	1	2	6
Varagu ..	89	13	76	0	10	6
Ragi ..	153	23	130	1	1	11

43. Objection has been taken to prices ruling in the seaport towns of the district and of months other than the ryots' selling months being included in calculating the commutation rates. But the obvious answer to this is that the seaports are all of them so well connected by roads with the interior, and the kistbandi or the instalments in which the Government dues should be paid are now so arranged, that there is nothing to prevent the ryots from disposing of their produce to the best advantage, and there is no reason whatever for ignoring the facilities which the district enjoys in these respects. In this connection it may be remarked that this year, although a good deal of grain left the district immediately after the harvest, the Acting Commissioner observed in April that no grain was moving by rail and in reply to inquiries was told that grain was being held up in prospect of rising prices. The highest price reached (in June last) was Rs. 1-11-2 a kalam.

44. Calculating on the prices of what the Collector calls the ryots' selling months in sixteen years when prices were not high, Mr. Thomson arrives at a commutation rate of Rs. 1-0-11. The rate proposed by the Board is less than this by 3 pies. During the last 30 years the price of paddy has fallen below this proposed rate in only 2 years, faslis 1280 and 1292, and that by 9 per cent. only in both years.

45. The question of framing separate commutation rates for the southern part of the district has been carefully considered, and the Board is of opinion that this is not desirable. As regards the taluk of Patukóta the rate for paddy would be slightly raised (some Rs. 2 a garce) and a corresponding reduction would have to be made in the delta, but doubtless this difference, which is not great, will practically disappear with the opening of the Mutupet Railway. As regards dry grains also, the price of varagu, which occupies by far the largest area, comes out higher for Patukóta than for the delta, Rs. 80 against Rs. 73. For cumbu and ragi the prices are lower in Patukóta, being Rs. 110 and Rs. 122 against Rs. 138 and Rs. 133, respectively, but as the whole of the southern tract is placed in the 2nd group as regards dry, it seems unnecessary to make any distinction in commutation rates generally.

46. *Grain outturns—Wet lands.*—The grain outturns adopted by Mr. Clerk for purposes of assessment are based on crop experiments made by him in the district. In this respect Tanjore has been treated differently from other districts recently settled, where the outturns were calculated from the figures adopted in the adjoining districts, no fresh experiments being made. The experiments in Tanjore were made in three seasons, viz., in February 1890, in October 1890, and again in February 1891. On the first and last occasions samba crops were dealt with, and in October 1890 kar crops. The first season was not quite favorable owing to the failure of the north-east monsoon, and Mr. Clerk has, in consequence, added 25 per cent. to the results of the experiments then made. The Collector and the mirasidars object to the results thus enhanced, and to the experiments made with kar crops, which generally yield more than samba, being relied upon. These objections do not, however, apply to the experiments made in February 1891, and judging from the results obtained, it appears to the Board that, far from the outturns adopted by Mr. Clerk being too high, they are, as regards the best description of land, and as regards the inferior sorts at the bottom of the scale, too low.

In paragraph 84 of his report Mr. Clerk points out that the outturns adopted by him are considerably lower than those of the adjoining districts of Trichinopoly, South Arcot and Madura. The minimum outturn in these districts is 312 and 400 Madras measures, against which Mr. Clerk's figure is only 200 Madras measures. For the best description of land also the outturn taken by Mr. Clerk is decidedly low. His highest figure for the best alluvial soil is 1,125 Madras measures, against 1,100 Madras measures and 1,000 Madras measures, respectively, adopted in the adjoining districts of South Arcot and Madura, and against much higher figures adopted in Coimbatore, North Arcot, Cuddapah, Kurnool and Tinnevelly, viz., 1,300 and 1,200 Madras measures, though in his scheme he grades the best land in Tanjore, viz., 2–1, two sorts higher than the best land, 4–1, in the other districts. Without altering Mr. Clerk's outturns for the intermediate tarams or classes, the Board is of opinion that the outturn for the highest and inferior soils should be raised as shown in the following scale which will still leave the outturns for the different classes below those adopted in the adjoining districts, especially in the adjoining and recently settled district of South Arcot, except only in the case of the best description of land. For the exceptionally superior lands in the Tiruvádi tract which, as stated in paragraph 34, will be thrown into a separate sort by themselves, 1,300 Madras measures is by no means a high figure.

Comparative Statement of Outturns (Wet).

Trichinopoly.		Soils.	Outturn.				Tanjore.	
Soils.	Outturn.		Coimbatore.	North Arcot.	Madura.	South Arcot.	As proposed by Mr. Clerk.	As proposed by the Board.
1	2	3	4	5	6	7	8	9
	M.M.		M.M.	M.M.	M.M.	M.M.	M.M.	M.M.
II-1	1080	Special	..	..	..	..	..	1,300
II-2, IV-1	960	II-1	..	..	..	..	1,125	1,150
III-1, IV-2, * VII-1.	840 * 720	I-1, II-2	..	..	..	..	1,000	1,000
III-2, V-1	720	I-2, II-3, IV-1	1,200	1,200	1,000	1,100	900	900
V-2, VI-1, VII-2 *, VIII-1 *.	600 * 552	I-3, II-4, III-1, IV-2, VII-1.	1,000	1,100	900	1,000	800	800
* IV-3, VI-2 † ..	* 576 † 480	I-4, II-5, III-2, IV-3, V-1, VI-1, VII-2, VIII-1, XII-1.	900	1,000	800	900	700	700
III-3, V-3, VIII-2 ..	432	I-5, III-3, IV-4, V-2, VI-2, VII-3, VIII-2, XII-2, XIII-1.	760	865	700	800	600	600
VII-3, VIII-3 ..	312	III-4, IV-5, V-3, VI-3, VII-4, VIII-3, XII-3, XIII-2, XIV-1.	600	775	600	700	500	550
....	..	III-5, V-4, VI-4, VII-5, VIII-4, XIII-3, XIV-2.	400	680	500	600	450	500
....	..	V-5, VI-5, VIII-5, XIV-3.	300	590	400	650	400	450
....	..	Lowest in second class	300	550	400	500	350	400
....	..	Do. third " ..	300	650	400	450	300	350
....	..	Do. fourth " ..	..	500	400	400	250	300
		Do. fifth " ..	..	..	..	..	200	250

* The outturn for VII-1 was 720 only, but it was thrown into the third taram or class.
The alluvial series (I and II) relate only to Tanjore.
In Coimbatore, III and IV soils were treated alike.

47. Mr. Thomson, while admitting that the crop experiments support Mr. Clerk's rates of outturn, seems to doubt whether under the system of cultivation at present pursued in the district, the lands generally do produce as assumed. He also thinks there is some force in the contention of the ryots that the lands have deteriorated. His remarks apply to the river-irrigated tract. But Mr. Thomson's acquaintance with the district was limited, and the Board is satisfied that there is no ground whatever for the assertion that the soil has deteriorated. This alleged deterioration of the productive power of the soil is founded upon the assertion that the Cauvery and its branches bring down less silt than in former years, and that the quantity deposited is growing less and less. By those who have not seen the turbid freshes of these rivers flowing over the rice lands year after year, it might be inferred from these statements that the Cauvery, the Vennár, the Vetár, the Kodamurthi, &c., are in a fair way to become as colourless as a Hampshire chalk-stream. In connection with this alarming cry of deterioration of the soil, the following statement, prepared by the Acting Commissioner, as the result of experiments made in February last by himself, is instructive.

Crop Experiments.

Date.	Number and name of village.	Field number.	Classification of soil.	Proposed assessment.	Present assessment.	Proposed outturn per acre.	Cut and harvested.	Mirasidar's estimate before cutting.	Olungu rate.	Actual outturn.	Mirasidar's estimate of cultivation expenses.	The Board's allowance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				RS. A.	RS. A.	M. M.					RS. A.	RS A.	
10th Feb.	74 Manampandal, 2 miles east of Máyavaram.	158-A.	2 4	7 0	5 4	700	*Samba paddy*, acre ·1 = 95 Madras measures or 950 Madras measures per acre.	130 kalams a veli or 19·6 kalams or 541 Madras measures an acre.	131⅓ kalams a veli or 19·9 kalams or 549·2 Madras measures an acre.	229¼ kalams veli or 34·7 kalams or 957·7 Madras measures an acre.	6 8	8 8	New samba is now selling at Máyavaram at Rs. 1-7-0 per kalam.
12th "	98 Tirukadaiyur, about 3 miles from coast.	382	4 3	6 0	4 0	600	*Samba paddy*, acre ·1 = 84 Madras measures or 840 Madras measures per acre.	120 kalams a veli or 18 kalams or 496·8 Madras measures an acre.	112½ kalams a veli or 17 kalams or 469·2 Madras measures an acre.	202¼ kalams a veli or 30·6 kalams or 844·5 Madras measures an acre.	....	7 8	About 3 inch alluvial deposit.
16th "	177 Puraiyur, ½ mile from coast.	368	13 3	4 0	4 0	450	*Samba paddy*, acre ·1 = 94 Madras measures or 940 Madras measures per acre.	182 kalams a veli or 27·5 kalams or 759 Madras measures an acre.	....	227 kalams a veli or 34·3 kalams or 946·7 Madras measures an acre.	5 4	6 0	Tenant pays 70 kalams for ½ veli = 140 kalams a veli add 30 p.c. 42 kalams cultivator's share 182 kalams = 27½ kalams or 759 Madras measures per acre.

It may be mentioned that the plots selected were fair specimens of standing crops, neither better nor worse than hundreds of acres in the immediate vicinity. It had been asserted that deposit of silt is inappreciable in the east of the delta. Tirukalayar, the village where the second experiment was made, is some 3 miles from the sea-shore. Outside the channel-irrigated paddy fields, the soil is sand upon which hardly anything would grow. The paddy grows in deposited silt, here about 3 inches deep.

The outturn measured was equal to [illegible] Madras measures per acre against [illegible] Madras measures, the rate proposed by Mr. Clerk. In the case of [illegible], the plot selected being half a mile from the sea-shore, the outturn was at the rate of [illegible] Madras measures per acre—the land is held by a tenant, who pays all expenses of cultivation and gives the landlord 20 kalams of paddy for [illegible], equivalent of 21 rupees an acre, taking the price of the kalam at only 1 rupee. The assessment which the landlord now pays and, under the new settlement, will continue to pay, is Rs. 6 an acre. Nevertheless it is asserted that the lands in the east of the delta are being over-assessed.

That much of the wet land is very badly cultivated admits of no doubt, and it is certain that, with higher cultivation, better results would be obtained. It is common to read complaints of the want of manure, when it is known that, in and round Kumbakonam, Municipal sweepings, the accumulation of years, are lying absolutely unsaleable. During the past 5 years the five Municipalities in the district have realized the following sums. The sales in Tanjore are principally for the dry lands south of the town, though sweepings are also in demand for the rich wet lands of Tiruvadi.

Municipalities	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	RS.	RS.	RS.	RS.	RS.
Tanjore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Kumbakonam	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mannargudi	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mayavaram	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Negapatam	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total ...	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

48. Starting from the assumption that the present average rate of assessment of wet lands in the district amounts to nearly Rs. 5 per acre, and that it represents a definite share (17 per cent.) of the gross produce, Mr. Venkasami Rao calculates that the average gross produce per acre under the existing settlement is 21·28 kalams, and he urges that this will be unduly raised by Mr. Clerk's figures. Applying the rates of outturn proposed by the Board to the total classified wet area of the district, the average arrived at is only 24 kalams or about 2 kalams more than Mr. Venkasami Rao's figure. Compared with the averages under the old "Olungu" settlement (24·13 kalams), the Mottafaisal settlement of Mr. Kindersley (23·25 kalams) and the subsequent settlement of Mr. Ramaiengar (23·21 kalams), there is scarcely any increase at all. Considering the manner in which the old standards were arrived at, it must be held to be very satisfactory that the proposed rates do not enhance the average to any large extent.

Average.	Kalams.		Madras measures.
For delta	24·9	or	665
For non-delta ...	16·0	or	412
For the district ...	24·3	or	[illegible]

49.* *Grain outturns—Dry lands.*—No crop experiments were made departmentally to ascertain the outturns of dry grains. Following, however, the results obtained by the officers of the Revenue Department, Mr. Clerk adopts figures which are considerably lower than those adopted in the settlement of the adjoining district of Trichinopoly, where the same grains were taken as standards, though the weights

of grains of equal value in that district, which was one of the first taken up for settlement, was made on a principle different from that now in force. Compared with the figures for South Arcot where cumbu and varagu only have been taken as standard crops, the outturns adopted in Tanjore in the case of cumbu show a decrease, while the figures for varagu are nearly identical except in the last three *tharams* or classes where they are again less. Mr. Clerk remarks that both the cost of cultivation and the outturns are generally higher in Tanjore than in the adjoining districts, but while in his own proposals he adopts outturns, which, if anything, are on the whole less than the figures taken in Trichinopoly and South Arcot, he allows for a larger expenditure on cultivation. The Board will not disturb the scale of outturns, but thinks that some reduction should be effected in the unduly large provision made for cultivation expenses.

COMPARATIVE STATEMENT—(continued) Dry.

Trichinopoly Soils. Classification.	Trichinopoly Outturn. Cumbu.	 Ragi.	 Varagu.	Soils.	North Arcot. Cumbu.	 Ragi.	 Varagu.	South Arcot. Cumbu.	 Varagu.	Tanjore. Cumbu.	 Ragi.	 Varagu.	Remarks.
	RS. A.	RS. A.	RS. A.		RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	
[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]							
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
				Lowest in second group	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

The value of the three grains cumbu, ragi and varagu proposed as standard [illegible] crops in Tanjore, cumbu was adopted as a standard dry grain in [illegible], and [illegible] and varagu in [illegible] commutation. The difference in these [illegible]

50. *Cultivation expenses—Wet.*—The maximum cost of cultivation allowed for by Mr. Clerk under this head is Rs. 14. The opinion is more or less general that this is unnecessarily liberal, while the allowance made for the lower sorts of land at the bottom of the scale is inadequate. The Board has, in paragraph 46 above, slightly enhanced Mr. Clerk's figures of outturn both as regards the best lands and lands of the lower sorts. The yield is always more or less in proportion to the expenditure and care bestowed on cultivation, and the Board will not therefore reduce his maximum of Rs. 14 for cultivation expenses. But the allowance for the intermediate sorts may be slightly reduced with reference to the figures adopted in the adjoining district of South Arcot. At the same time the Board thinks that the allowance for the lower sorts of lands at the bottom of the scale should be raised. The following scale of cultivation expenses will accordingly be adopted in lieu of that proposed by Mr. Clerk, whose lowest figure barely allows for anything beyond the cost of seed.

Comparative Statement of cultivation expenses (wet).

[illegible]

It will be observed that the reduction made by the Board in the allowance for the higher and intermediate sorts consists mainly in this, viz., that the amount allowed by Mr. Clerk for the next lower grade has been adopted for the next higher, and even so it will be seen that the allowances are, relatively to the outturns, higher than in North Arcot, and quite liberal as compared with Trichinopoly. In North Arcot, Chingleput and Madura, the allowances are relatively to the outturns higher than those proposed for Tanjore, in the first-named district for the lower sorts, in the second for the intermediate sorts, and in the last throughout, but, on the whole, judging from the figures adopted for South Arcot and the methods of cultivation generally followed in Tanjore, there is no reason to think that the allowances proposed by the Board are other than quite ample. The average allowance per acre on these figures for the whole district will be Rs. 6-2-3 against an average of Rs. 7-3-6 deduced by Mr. Venkasami Row at pages [illegible] to [illegible] of his District Manual, taking the value of paddy at almost the same figure as the commutation rate adopted by the Board.

51. *Cultivation expenses—Dry.*—As already remarked in paragraph 49, Mr. Clerk's scale of cultivation expenses for dry is unnecessarily liberal and very much in excess of that allowed for adjoining districts. The Board has made a slight reduction in the scale as noted below, which will, however, still leave it higher than that adopted in the adjoining districts.

Comparative Statement of cultivation expenses (dry).

Date	North Arcot	Coimbatore	Madura	South Arcot	Tanjore: As per [illegible] proposals	Tanjore: As proposed by the Board	Trichinopoly: Rate	Trichinopoly: Expenses	Remarks
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

[illegible] Mr. Clark allows for a [illegible] allowed in the [illegible] Mr. Thomas considers [illegible] eastern [illegible] which are [illegible] For the [illegible] and for dry [illegible] There is very [illegible] on local [illegible] therefore, [illegible] The Board would, however, [illegible] gated by tank-fed [illegible]

[illegible] deduced from the foregoing [illegible] are noted below. It [illegible] for the rivers [illegible] applicable to [illegible]

[illegible]

Wet scale applicable to lands under the Cauvery channels or Deltaic or Northern tract and to lands under river-fed tanks.

Merging of soils.											Primary tarams.	Outturn.	Value at Rs. 121 per garce.	Deduct 15 per cent. for season, &c.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Proposed rates.	Remarks.
I.	II.	III.	IV.	V.	VI.	VII.	VIII.	XII.	XIII.	XIV.										
												M.M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
											Special	1,300	49 2 6	7 6 0	41 12 6	14 0 0	27 12 6	13 14 3	14 0 0	
..	1	..	..	..	..	..	..	..	..	..	I	1,150	43 7 9	6 8 5	36 15 4	13 0 0	23 15 4	11 15 8	12 0 0	
1	2	..	..	..	..	..	..	..	..	..	II	1,000	37 13 0	5 10 9	32 2 3	12 4 0	19 14 3	9 15 1	10 0 0	
2	3	..	1	..	..	..	..	..	..	..	III	900	34 0 6	5 1 8	28 14 10	11 0 0	17 14 10	8 15 5	9 0 0	
3	4	1	2	..	..	1	..	..	..	..	IV	800	30 4 0	4 8 7	25 11 5	9 12 0	15 15 5	7 15 8	8 0 0	
4	5	2	3	1	1	2	1	1	..	..	V	700	26 7 6	3 15 6	22 8 0	8 8 0	14 0 0	7 0 0	7 0 0	
5	..	3	4	2	2	3	2	2	1	..	VI	600	22 11 0	3 6 5	19 4 7	7 8 0	11 12 7	5 14 3	6 0 0	
..	..	4	5	3	3	4	3	3	2	1	VII	550	20 12 9	3 1 11	17 10 10	7 0 0	10 10 10	5 5 5	5 0 0	
..	..	5	..	4	4	5	4	..	3	2	VIII	500	18 14 6	2 13 4	16 1 2	6 8 0	9 9 2	4 12 7	4 8 0	
..	..	..	..	5	5	..	5	..	..	3	IX	450	17 0 3	2 8 10	14 7 5	6 0 0	8 7 5	4 3 8	4 0 0	Lowest in 1st class.
..	..	..	..	..	..	..	..	..	..	..	X	400	15 2 0	2 4 3	12 13 9	5 8 0	7 5 9	3 10 10	3 8 0	„ in 2nd „
..	..	..	..	..	..	..	..	..	..	..	XI	350	13 3 9	1 15 9	11 4 0	5 0 0	6 4 0	3 2 0	3 0 0	„ in 3rd „

Wet scale applicable to lands in the non-deltaic tracts.

Merging of soils.									Primary taram.	Gain outturn.	Value at Rs. 121 per garce.	Deduct 20 per cent. for season, &c.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Proposed rate.	Remarks.
III.	IV.	V.	VI.	VII.	VIII.	XII.	XIII.	XIV.										
										M.M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
..	1	..	..	..	..	..	..	..	I	800	30 4 0	6 0 10	24 3 2	9 12 0	14 7 2	7 3 7	7 0 0	
1	2	..	..	1	..	..	..	..	II	700	26 7 6	5 4 8	21 2 10	8 8 0	12 10 10	6 5 5	6 0 0	
2	3	1	1	2	1	1	..	..	III	600	22 11 0	4 8 7	18 2 5	7 8 0	10 10 5	5 5 2	5 0 0	
3	4	2	2	3	2	2	1	..	IV	550	20 12 9	4 2 7	16 10 2	7 0 0	9 10 2	4 13 1	4 8 0	
4	5	3	3	4	3	3	2	1	V	500	18 14 6	3 12 6	15 2 0	6 8 0	8 10 0	4 5 0	4 0 0	
5	..	4	4	5	4	..	3	2	VI	450	17 0 3	3 6 5	13 9 10	6 0 0	7 9 10	3 12 11	3 8 0	
..	..	5	5	..	5	..	..	3	VII	400	15 2 0	3 0 5	12 1 7	5 8 0	6 9 7	3 4 9	3 0 0	Lowest in 2nd class.
..	..	..	..	..	..	..	..	..	VIII	350	13 3 9	2 10 4	10 9 5	5 0 6	5 9 5	2 12 8	2 8 0	„ in 3rd „
..	..	..	..	..	..	..	..	..	IX	300	11 5 6	2 4 3	9 1 3	4 12 0	4 5 3	2 2 7	2 0 0	„ in 4th „
..	..	..	..	..	..	..	..	..	X	250	9 7 3	1 14 3	7 9 0	4 8 0	3 1 0	1 8 6	1 8 0	„ in 5th „

Dry scale applicable to the whole district.

Merging of soils.											Ragi.		Cumbu.		Varagu.		Total.	Average.	Deduct 20 per cent. for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Proposed rates.
I.	II.	III.	IV.	V.	VI.	VII.	VIII.	XII.	XIII.	XIV.	Outturn.	Value at Rs. 130 per garce.	Outturn.	Value at Rs. 134 per garce.	Outturn.	Value at Rs. 76 per garce.								
											M.M.	RS. A. P.	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.
1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7 0 0
2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5 0 0
3	2	1	..	..	..	..	..	..	..	..	400	16 4 0	320	13 6 5	550	13 1 0	42 11 5	14 3 10	2 13 7	11 6 3	5 8 0	5 14 3	2 15 2	3 0 0
4	3	2	1	..	..	..	..	..	..	..	360	14 10 0	290	12 2 4	500	11 14 0	38 10 4	12 14 1	2 9 3	10 4 10	5 6 0	4 14 10	2 7 5	2 8 0
5	4	3	2	..	..	1	..	..	..	..	320	13 0 0	260	10 14 3	450	10 11 0	34 9 3	11 8 5	2 4 11	9 3 6	5 2 0	4 1 6	2 0 9	2 0 0
..	5	4	3	1	1	2	1	1	..	..	280	11 6 0	230	9 10 2	400	9 8 0	30 8 2	10 2 9	2 0 7	8 2 2	4 14 0	3 4 2	1 10 1	1 8 0
..	..	5	4	2	2	3	2	2	1	..	240	9 12 0	200	8 6 0	350	8 5 0	26 7 0	8 13 0	1 12 2	7 0 10	4 8 0	2 8 10	1 4 5	1 4 0
..	..	..	5	3	3	4	3	3	2	1	200	8 2 0	170	7 1 11	300	7 2 0	22 5 11	7 7 4	1 7 10	5 15 6	4 0 0	1 15 6	0 15 9	1 0 0
..	..	..	..	4	4	5	4	..	3	2	160	6 8 0	140	5 13 10	250	5 15 0	18 4 10	6 1 7	1 3 6	4 14 1	3 6 0	1 8 1	0 12 0	0 12 0
..	..	..	..	5	5	..	5	..	..	3	120	4 14 0	110	4 9 8	200	4 12 0	14 3 8	4 11 11	0 15 2	3 12 9	2 14 0	0 14 9	0 7 5	0 8 0
				Lowest in 2nd group.							100	4 1 0	90	3 12 4	170	4 0 7	11 13 11	3 15 4	0 12 8	3 2 8	2 10 0	0 8 8	0 4 4	0 4 0

Special rates for I·1 and I·2 = II-1 Padugai lands.

54. There will be 15 wet rates, against 13 proposed by Mr. Clerk, the alteration made by the Board consisting of the introduction of the two additional rates of Rs. 14 and Rs. 1-8-0. Under dry Mr. Clerk's rates remain unaltered, except that the Board thinks it necessary to raise his special rates for the rich *padugai* lands, 1-1, and 1-2 = 2-1, from Rs. 5 and 4 to Rs. 7 and 5, respectively. Mr. Clerk's highest wet rate of Rs. 12 and his special dry rates of Rs. 5 and 4 are on all hands admitted to be too low for the superior wet lands in the Tiruvádi tract and for the rich padugai lands classed in the highest sorts, and the Board has no hesitation in recommending for adoption the higher rates proposed by it, considering the large outturns and profits realized by the mirasidars. As illustrating the value of wet land in the neighbourhood of Tiruvádi, it may be mentioned that the Acting Commissioner was informed upon good authority that in a village some 5 miles to the north of Tanjore, 3 *velis* of land were recently sold for Rs. 26,000 or upwards of Rs. 1,300 an acre. This land is leased for 2,500 kalams of paddy, which at the low price of one rupee is equal to Rs. 126 an acre. A piece of *padugai* land in the same locality is said to be leased for Rs. 25 a *mah* — equal to upwards of Rs. 75 an acre. So far as such lands as these are concerned, there need be no precise calculation of the Government share, and although the cases cited may be extreme, it is certain that in this part of the delta land is very valuable, Rs. 4,000 and 5,000 a veli being by no means an uncommon price for wet land at Tiruvádi. The lowest rate of Rs. 1-8-0, added by the Board under the head wet, is rendered necessary by the additional allowance made for vicissitudes of season in the southern tract. A similar rate has recently been sanctioned in Bellary also, and in Tanjore the total area that will come under it is 203 acres, of which 88 acres are at present unoccupied.

55. In the classification of the alluvial dry lands no distinction has been made between the *padugai* lands lying within the flood-protection embankments of rivers and the lands situated outside these limits. Both are alluvial in their origin, but the former being subject to annual inundations are more fertile than the latter. In the absence of any distinction between the two descriptions of land, they will both have to pay the same rates of assessment. This may be somewhat hard on the lands situated outside the influence of the annual inundations, but the area concerned is small, the entire extent entered as coming under the special rates being only * 5,851 acres. Probably the whole of it could well bear the rates proposed, [but a reduction of classification may be made, where necessary and practicable, at the time of settlement.

		ACRES.
* Occupied	... ...	5,169
Unoccupied	... ...	682
		5,851

56. The subjoined statements show the financial results of the application of the proposed rates to the occupied lands in the district. The areas shown under wet against the fourteen rupees' rate in Tanjore taluk, and against the twelve rupees' rate in Tanjore and Kumbakónam taluks, are approximate figures, liable to revision on receipt of the detailed information called for in paragraph 34 above. The figures entered are based on the information given in paragraphs 116 and 121 of Mr. Clerk's report; the whole of the 1,639 acres classed as 2-1 and stated in paragraph 121 to appertain to the exceptionally fertile tract near Tiruvádi in Tanjore taluk has been placed under the highest rate of Rs. 14; at the same time 3,000 acres out of the 7,067 acres placed in that taluk under 2-2, and 5,000 out of the 10,000 acres in Kumbakónam taluk reduced by the Deputy Commissioner to that sort have been raised to 2-1 or the twelve rupees' rate. The Board would have raised the whole of the reduced 10,000 acres to 2-1, but that it thinks that the increase on the Kumbakónam taluk requires to be moderated as already stated in paragraph 35 above and as further shown below:—

Statement showing the financial results on occupied lands for the whole district under dry and wet under each group or class.

Dry or wet.	Group or class. Delta or non-delta.	Extent.				Assessment.									
		As per revenue.	As per survey.	Difference.	Percentage.	As per revenue.	As per Mr. Clerk's scale.	As proposed by the Board.	Difference.		Percentage.		Average rate per acre.		
									Columns 7 and 8.	Columns 7 and 9.	Columns 7 and 10.	Columns 7 and 11.	Revenue assessment on survey area.	Mr. Clerk's assessment on survey area.	Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		ACS.	ACS.	ACS.	ACS.	RS.	RS.	RS.	RS.	RS.			RS. A. P.	RS. A. P.	RS. A. P.
Whole district. Dry ..	First group	137,418	136,796	— 622	..	1,91,126	2,57,006	2,63,819	+ 65,880	+ 72,693	+ 34	+ 38	1 6 4	1 14 1	1 14 10
	Second group	178,982	203,357	+ 24,375	+ 14	1,83,647	2,03,579	2,03,579	+ 19,932	+ 19,932	+ 11	+ 11	6 14 5	1 0 0	1 0 0
	Total, Dry ..	316,400	340,153	+ 23,753	+ 8	3,74,773	4,60,585	4,67,398	+ 85,812	+ 92,625	+ 23	+ 25	1 1 8	1 5 8	1 6 0
Wet ..	Delta—														
	First class	254,754	258,921	+ 4,167	+ 2	14,67,013	21,61,047	21,80,325	+ 6,94,034	+ 7,13,312	+ 47	+ 49	5 10 8	8 5 7	8 6 9
	Second „	359,428	363,344	+ 3,916	+ 1	17,53,107	22,39,510	22,39,510	+ 4,86,403	+ 4,86,403	+ 28	+ 28	4 13 2	6 2 7	6 2 7
	Third „	109,805	110,909	+ 1,104	+ 1	3,81,627	5,02,742	5,02,742	+ 1,21,115	+ 1,21,115	+ 32	+ 32	3 7 1	4 8 6	4 8 6
	Total, Delta ..	723,987	733,174	+ 9,187	+ 1	36,01,747	49,03,299	49,22,577	+13,01,552	13,20,830	+ 36	+ 37	4 14 7	6 11 0	6 11 5
	Non-delta—														
	Second class	2,008	2,089	+ 81	+ 4	6,670	10,238	8,997	+ 3,568	+ 2,327	+ 53	+ 35	3 3 1	4 14 5	4 4 11
	Third „	15,595	16,559	+ 964	+ 6	56,672	72,273	63,792	+ 15,601	+ 7,120	+ 28	+ 13	3 6 9	4 5 10	3 13 0
	Fourth „	19,026	20,181	+ 1,155	+ 6	50,333	75,982	65.891	+ 25,649	+ 15,558	+ 51	+ 31	2 7 11	3 12 3	3 4 3
	Fifth „	8,734	9,304	+ 570	+ 7	15,365	30,388	25,734	+ 15,023	+ 10,369	+ 98	+ 67	1 10 5	3 4 3	2 12 3
	Total, Non-delta ..	45,363	48,133	+ 2,770	+ 6	1,29,040	1,88,881	1,64,414	+ 59,341	+ 35,374	+ 46	+ 27	2 10 11	3 14 9	3 6 8
	Total, Wet ..	769,350	781,307	+ 11,957	+ 2	37,30,787	50,92,180	50,86,991	+13,61,393	+13,56,204	+ 36·5	+ 36	4 12 5	6 8 3	6 8 2
	Total, Dry and Wet ..	1,085,750	1,121,460	+ 35,710	+ 3	41,05,560	55,52,765	55,54,389	+14,47,205	+14,48,829	+ 35	+ 35	..	..	..

Statement showing the Financial results under each Money Taram in Dry and Wet in the whole district.

Money rates.	As per revenue.			As per settlement.			Difference.			
	Average rate per acre. Revenue assessment on survey area.	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent, columns 3 and 5.	Percentage, columns 3 and 8.	Assessment, columns 4 and 7.	Percentage, columns 4 and 10.
1	2	3	4	5	6	7	8	9	10	11
				Total Delta.						
RS. A. P.	RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	6 4 5	1,628	10,988	1,639	..	22,947	+ 11	+ 1	+ 12,659	+ 123
12 0 0	6 4 10	11,138	69,723	11,062	1·5	1,32,738	− 76	− 1	+ 63,015	+ 90
10 0 0	6 5 10	50,598	3,28,044	51,522	7·0	6,15,223	+ 924	+ 2	+ 1,87,179	+ 57
9 0 0	5 15 6	70,295	4,27,500	71,629	10·0	6,44,666	+ 1,334	+ 2	+ 2,17,166	+ 51
8 0 0	5 7 8	86,697	4,83,477	88,202	12·0	7,05,625	+ 1,505	+ 2	+ 2,22,148	+ 46
7 0 0	5 2 5	140,106	7,31,818	142,094	19·0	9,94,657	+ 1,988	+ 1	+ 2,62,839	+ 36
6 0 0	4 12 10	147,763	7,18,755	149,659	20·5	8,97,945	+ 1,896	+ 1	+ 1,79,190	+ 25
5 0 0	4 3 6	106,616	4,54,010	107,636	15·0	5,38,186	+ 1,020	+ 1	+ 84,176	+ 19
4 8 0	3 9 11	71,407	2,59,617	71,686	10·0	3,22,589	+ 279	..	+ 62,972	+ 24
4 0 0	3 3 7	30,488	98,443	30,515	4·0	1,22,063	+ 27	..	+ 23,620	+ 24
3 8 0	2 11 5	6,475	18,201	6,702	1·0	23,454	+ 227	+ 4	+ 5,253	+ 29
3 0 0	2 4 1	776	1,871	828	..	2,484	+ 52	+ 7	+ 613	+ 33
6 11 5	4 14 7	723,987	36,01,747	733,174	100	49,22,577	+ 9,187	+ 1	+ 13,20,830	+ 37
				Non-Delta.						
7 0 0	..	..	..	..	..	..	..	..	..	..
6 0 0	4 11 5	34	165	35	..	206	+ 1	+ 3	+ 41	+ 25
5 0 0	3 12 6	748	2,904	768	2	3,842	+ 20	+ 3	+ 938	+ 32
4 8 0	4 0 11	3,549	15,193	3,746	8	16,858	+ 197	+ 6	+ 1,665	+ 11
4 0 0	3 5 9	9,473	33,595	10,003	21	40,011	+ 530	+ 6	+ 6,416	+ 19
3 8 0	2 11 5	14,286	40,900	15,076	31	52,767	+ 790	+ 6	+ 11,867	+ 29
3 0 0	2 2 5	10,245	23,459	10,897	22	32,694	+ 652	+ 6	+ 9,235	+ 39
2 8 0	1 12 8	6,351	10,259	6,752	12	14,351	+ 401	+ 7	+ 4,122	+ 40
2 0 0	1 6 0	1,569	2,398	1,741	4	3,483	+ 172	+ 11	+ 1,085	+ 45
1 8 0	1 7 3	108	167	115	..	172	+ 7	+ 6	+ 5	+ 3
3 6 8	2 10 11	45,363	1,29,040	48,133	100	1,64,414	+ 2,770	+ 6	+ 35,374	+ 27

Statement showing the Financial results under each Money Taram in Dry and Wet in the whole district—*cont.*

Money rates.	As per revenue.			As per settlement.			Difference.			
	Average rate per acre. Revenue assessment on survey area.	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent, columns 3 and 5.	Percentage, columns 3 and 8.	Assessment, columns 4 and 7.	Percentage, columns 4 and 10.
1	2	3	4	5	6	7	8	9	10	11
					Dry.					
RS. A. P.	RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
7 0 0	2 4 2	1,648	3,717	1,643	0·5	11,500	− 5	..	+ 7,783	+ 209
5 0 0	2 0 8	3,577	7,200	3,526	1·0	17,634	− 51	− 1	+ 10,434	+ 145
3 0 0	2 0 1	17,539	34,944	17,422	5·0	52,266	− 117	− 1	+ 17,322	+ 50
2 8 0	1 9 11	18,747	30,240	18,651	5·0	46,631	− 96	..	+ 16,391	+ 54
2 0 0	1 6 6	21,365	29,983	21,341	6·0	42,681	− 24	..	+ 12,698	+ 42
1 8 0	1 4 11	33,868	44,499	34,083	10·0	51,129	+ 215	+ 1	+ 6,630	+ 15
1 4 0	1 1 2	77,960	89,350	83,091	24·5	1,03,860	+ 5,131	+ 7	+ 14,610	+ 16
1 0 0	0 14 4	89,851	89,798	100,479	30·0	1,00,481	+ 10,628	+ 12	+ 10,683	+ 12
0 12 0	0 12 4	40,521	36,529	47,232	14·0	35,427	+ 6,711	+ 17	− 1,102	− 3
0 8 0	0 11 2	9,440	7,306	10,467	3·0	5,234	+ 1,027	+ 11	− 2,072	− 28
0 4 0	0 8 8	1,884	1,207	2,218	1·0	555	+ 334	+ 18	− 652	− 54
1 7 2	1 1 8	316,400	3,74,773	340,153	100	4,67,398	+ 23,753	+ 8	+ 92,625	+ 25

57. *Increase on occupied lands.*—The total increase of revenue by settlement on the occupied lands according to the rates proposed by the Board is Rs. 14,48,829 or 35 per cent. against an increase of 3 per cent. in area. The increase is almost identical with that arrived at according to the proposals of the Deputy Commissioners, viz., Rs. 14,47,205. But taking dry and wet separately, and of the latter, the northern or the river-irrigated area distinct from the southern tract, it will be observed that the Board's proposals raise slightly the percentage of increase under dry in the first-group villages and under wet in the river-irrigated portion, while in the southern tract the increase on wet is reduced from 46 to 27 per cent. This decrease seems to the Board to be called for by a consideration of the less certain character of the irrigation in this tract.

58. The following abstract shows for each taluk separately the increase under dry and wet with the average rates of assessment under the two heads:—

Taluks.	Dry. Increase.	Dry. Percentage of increase.	Dry. Average rate of assessment per acre.	Wet. Increase.	Wet. Percentage of increase.	Wet. Average rate of assessment per acre.	Total increase.	Percentage of increase.
	RS.		RS. A. P.	RS.		RS. A. P.	RS.	
Kumbakónam	28,054	56	3 1 9	3,23,580	47	8 13 2	3,51,634	48
Tanjore	5,250	4	1 2 6	1,87,429	46	7 0 7	1,92,679	36
Shiyáli	2,113	11	1 5 6	66,432	26	5 13 3	68,545	25
Máyavaram	15,238	57	1 14 8	1,76,858	33	6 3 3	1,92,096	34
Nannilam	9,765	48	2 6 3	3,20,302	46	7 10 1	3,30,067	46
Mannárgudi	4,499	13	1 3 0	95,617	25	5 4 10	1,00,116	24
Negapatam	4,801	29	1 1 6	90,633	23	5 11 11	95,434	23
Tiruturaipúndi	17,146	31	1 1 3	82,071	28	4 13 10	99,217	28
Patukóta	5,759	23	1 0 0	13,282	17	3 6 5	19,041	18
Total ..	92,625	25	1 6 0	13,56,204	36	6 8 2	14,48,829	35

59. The average rates of assessment under each class of irrigation for wet and under the two groups for dry, the former being distinguished under the heads delta and non-delta, are noted below for each taluk separately:—

—	Kumbakónam.	Tanjore.	Shiyáli.	Máyavaram.	Nannilam.	Mannárgudi.	Negapatam.	Tiruturaipúndi.	Patukóta.	Total.
1	2	3	4	5	6	7	8	9	10	11
Dry.	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.
1st Group	3 1 9	1 9 9	1 5 6	1 14 8	2 6 3	1 7 7	1 10 9	1 5 1	..	1 14 10
2nd "	..	1 0 4	..	..	..	1 1 1	0 12 8	0 15 9	1 0 0	1 0 0
Total ..	3 1 9	1 2 6	1 5 6	1 14 8	2 6 3	1 3 0	1 1 6	1 1 3	1 0 0	1 6 0
Wet.										
Delta.										
1st Class	8 14 1	8 0 7	7 1 5	8 1 4	8 5 11	..	..	..	..	8 6 9
2nd "	8 6 6	6 1 0	5 9 11	6 6 0	6 9 8	5 9 9	6 1 8	5 10 5	..	6 2 7
3rd "	..	8 0 7	4 4 0	4 5 3	..	4 6 10	4 13 1	4 8 1	4 7 0	4 8 6
Total, Delta ..	8 13 2	8 0 1	5 13 3	6 3 3	7 10 1	5 5 11	5 12 0	4 13 10	4 7 0	6 11 5
Non-delta.										
2nd Class	..	4 4 8	..	..	..	..	..	..	4 5 2	4 4 11
3rd "	..	3 15 6	..	..	..	..	..	..	3 12 8	3 13 8
4th "	..	3 4 9	..	..	..	3 1 6	3 2 11	..	3 4 3	3 4 3
5th "	..	2 12 8	..	..	..	3 1 6	..	..	2 11 2	2 12 3
Total, Non-delta ..	..	3 8 1	..	..	..	3 1 6	3 2 11	..	3 6 3	3 6 8
Total, Wet ..	8 13 2	7 0 7	5 13 3	6 3 3	7 10 1	5 4 10	5 11 11	4 13 10	3 6 5	6 8 2

The largest increase of revenue occurs in the Kumbakónam taluk and next to it in Nannilam, both yielding more than three lakhs each. After these follow Máyavaram and Tanjore which contribute nearly two lakhs each. Under dry the percentage of increase is high in Máyavaram, Kumbakónam and Nannilam, and under wet in Kumbakónam, Nannilam and Tanjore. These are the best taluks in the district, omitting, of course, from consideration the southern portion of the Tanjore taluk.

60. Judging from the average rates of assessment, the incidence is high in Kumbakónam, both under dry and wet, and next to it in Nannilam. In the delta portion of the Tanjore taluk also the wet average rate is high. The lands in the tracts referred to are more or less uniform in character and generally superior, and a large increase on them cannot be avoided. But, as already remarked in paragraph 35, the classification of soils in Kumbakónam, and to some extent also in Nannilam, appears to be susceptible of reduction, and it will be seen from the subjoined abstract comparing the areas falling under the several money-rates that compared with other taluks a large proportion has in these two taluks been placed under the higher rates. Nearly 81 per cent. of the total wet area in Kumbakónam, 54·3 per cent. in Nannilam, and 42·1 per cent. in Tanjore are assessed at Rs. 8 and above, against 15·1 per cent. in Máyavaram, 7·7 per cent. in Shiyáli, and 1 per cent. and less in the other taluks.

Percentage of area placed under the several money-rates in the different taluks.

Money-rates.	Kumbakónam.	Tanjore.	Shiyáli.	Máyavaram.	Nannilam.	Mannárgudi.	Negapatam.	Tiruturaipúndi.	Patukóta.	Total.
RS. A. P.					*Wet.*					
14 0 0 ..	..	2·0	..	..	..	..	..	..	..	0·2
12 0 0 ..	5·5	3·5	..	..	1·3	..	..	..	..	1·4
10 0 0 ..	31·1	8·5	..	..	6·6	..	..	..	..	6·6
39 0 0 ..	28·4	12·7	0·8	2·1	19·2	..	..	..	..	9·2
8 0 0 ..	15·9	15·4	6·9	13·0	27·2	1·0	1·1	0·3	..	11·3
7 0 0 ..	10·5	21·5	23·0	28·3	24·5	13·6	22·3	3·9	..	18·2
6 0 0 ..	6·4	11·0	29·7	26·9	14·4	26·8	36·9	14·6	..	19·2
5 0 0 ..	2·0	4·0	18·9	16·3	5·3	26·8	23·9	28·4	0·8	13·9
4 8 0 ..	0·2	2·3	11·7	8·1	1·5	18·2	12·7	33·6	9·0	9·6
0 0 ..	..	4·3	5·7	3·8	..	8·5	2·4	17·5	22·4	5·2
4 8 0 ..	..	7·5	2·5	1·5	..	3·1	..	1·6	29·0	2·8
3 0 0 ..	..	5·5	0·8	..	..	0·9	..	0·1	20·4	1·5
2 8 0 ..	..	1·6	..	..	..	1·0	0·6	..	12·6	0·7
2 0 0 ..	..	0·2	..	..	..	0·1	0·1	..	5·5	0·2
1 8 0 ..	..	..	..	..	..	..	..	..	0·3	..
Total ..	100	100	100	100	100	100	100	100	100	100

Money-rates.	Kumbakónam.	Tanjore.	Shiyáli.	Máyavaram.	Nannilam.	Mannárgudi.	Negapatam.	Tiruturaipúndi.	Patukóta.	Total.
					Dry.					
RS. A. P.										
7 0 0 ..	5·7	0·1	..	..	..	..	..	..	..	0·5
5 0 0 ..	9·0	0·3	..	1	6	..	..	..	..	1·0
3 0 0 ..	47·3	1·1	2	7	17	..	1	..	..	5·0
2 8 0 ..	21·3	1·8	7	25·5	29	1	2	..	..	5·0
2 0 0 ..	11·0	2·7	9	26·0	28	5	10	2	..	6·0
1 8 0 ..	5·0	10·8	23	14·0	14	11	10	9·5	1	10·0
1 4 0 ..	0·3	30·0	21	10·0	4	39	7	28·0	31	24·5
1 0 0 ..	0·4	32·0	23	12·5	2	32	30	40·5	44	30·0
0 12 0 ..	..	17·7	9	3·0	..	11	26	16·0	17·2	14·0
0 8 0 ..	..	3·0	6	1·0	..	1	11	3·0	5·5	3·0
0 4 0 ..	..	0·5	..	..	..	..	3	1·0	1·3	1·0
Total ..	100	100	100	100	100	100	100	100	100	100

61. Mr. Clerk has conclusively shown that a large increase of revenue is due to Government on this district, and the Board has little to add to what he says on the subject. The district was undoubtedly lightly assessed and has not hitherto contributed its fair quota to the State. In the course of the settlement numerous inequalities in the existing assessments have been observed between villages adjoining each other and similarly circumstanced. After giving the matter the fullest consideration, the Board has no hesitation in saying that the proposed increase is amply justified by the circumstances of the district. According to the proposals now submitted, the average rate of assessment per acre for wet land in the delta portion of the district will be only Rs. 6·71 against Rs. 7·43 under the Srívaikuntham anicut, Rs. 6·32 under the Godávari, and Rs. 5·87 under the Kistna—*vide* Board's Proceedings, No. 220, dated 18th July 1890. Considering that the present rates under the Godávari and Kistna are low, because the additional revenue under the anicuts is levied in the form of a water-rate added to the dry assessment and not as a consolidated wet assessment based upon the productive power of the land, the Board is of opinion that the rates proposed for Tanjore are moderate. Nevertheless the increase is undoubtedly large and considering that this is in great measure due to the classification of lands in certain taluks under the alluvial series, a classification which is correct though now introduced on a large scale for the first time, the Government may be disposed to forego a part of the increase anticipated. It is chiefly in the taluk of Kumbakónam that concession seems called for, but some reduction may also be necessary in Máyavaram and Nannilam. As is usually the case when settlement is actually introduced, some reductions may be expected in all taluks, but if the total increase of revenue upon the whole district do not exceed 12½ lakhs of rupees (say 30 per cent.), the Board is convinced that there cannot be any reasonable ground for complaint. It may be mentioned that the representative men among the mirassidars, with whom the Acting Commissioner has been in frequent communication on the subject, have always conceded that they were prepared for an increase of 10 lakhs upon the present revenue, but they were naturally alarmed at a scheme, which, before the classification of all the taluks was completed, estimated the probable increase at 18 lakhs.

62. The Board has indicated above the taluks in which chiefly the anticipated increase should be moderated. The Deputy Commissioners will be requested, when preparing the final financial statements of individual villages, to consider carefully in what cases relief may be granted, and submit them for the sanction of the Board.

63. In no small number of holdings the increase in assessment will exceed 100 per cent. When this is the case, it follows that the landholders have hitherto been assessed at absurdly low rates, and there is of course nothing unreasonable in requiring them now to pay the same as others; but, to avoid any appearance of hardship, the Board would recommend that the rule regarding gradual increments be so far relaxed that in the cases contemplated above, *i.e.*, when the increase is more than double, the instalments be augmented to 12. The scale would then be—

Increase of—
25 to 50 per cent. to be made up in 4 yearly instalments.
50 to 100 per cent. „ 8 „
100 and upwards „ 12 „

64. *Unoccupied lands.*—The subjoined abstract shows the extent and assessment of cultivable land available for future occupation in the several taluks :—

Taluks.	Wet.				Dry.		Total.	
	Delta.		Non-delta.		Extent.	Assessment.	Extent.	Assessment.
	Extent.	Assessment.	Extent.	Assessment.				
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Kumbakónam	692	6,443	..	..	3,394	10,151	4,086	16,594
Tanjore	387	2,693	2,223	6,471	25,773	20,028	28,383	29,192
Shiyáli	402	1,863	..	..	1,861	2,024	2,263	3,887
Máyavaram	277	1,486	..	..	2,142	3,435	2,419	4,921
Nannilam	416	3,238	..	..	1,404	2,929	1,820	6,167
Mannárgudi	604	2,570	94	232	7,364	6,862	8,062	9,664
Negapatam	1,791	7,610	1	3	3,572	3,296	5,364	10,909
Tiruturaipúndi	7,606	29,345	..	..	7,089	6,108	14,695	35,453
Patukóta	17	69	2,412	6,038	8,165	4,407	10,594	10,514
Total ..	12,192	55,317	4,730	12,744	60,764	59,240	77,686	1,27,301

65. In the statement given below, the average rates of assessment per acre for the unoccupied lands are compared with similar figures for lands occupied in the several taluks under dry and wet. It will be observed that the rates for unoccupied lands are uniformly lower than for occupied lands, except under wet in the Kumbakónam and Nannilam taluks. The areas concerned in these two taluks are very small, 692 acres in the former and 416 acres in the latter. They are evidently made up of scattered bits situated in the midst of lands of higher value and blocked with the latter. The Deputy Commissioners will, if practicable, make separate blocks of these lands and, where necessary, reduce their classification.

STATEMENT comparing the average rates per acre on occupied and unoccupied lands in each taluk under dry and wet.

Taluks.	Dry.		Wet.					
			Delta.		Non-delta.		Total.	
	Occupied.	Unoccupied.	Occupied.	Unoccupied.	Occupied.	Unoccupied.	Occupied.	Unoccupied.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Kumbakónam	3 1 9	2 15 10	8 13 2	9 5 0	..	..	8 13 2	9 5 0
Tanjore	1 2 6	0 12 5	8 0 1	6 15 8	3 8 1	2 14 6	7 0 7	3 8 2
Shiyáli	1 5 6	1 1 5	5 13 3	4 10 2	..	..	5 13 3	4 10 2
Máyavaram	1 14 8	1 9 8	6 3 3	5 5 10	..	..	6 3 3	5 5 10
Nannilam	2 6 3	2 1 5	7 10 1	7 12 7	..	..	7 10 1	7 12 7
Mannárgudi	1 3 0	0 14 11	5 5 11	4 4 1	3 1 6	2 7 6	5 4 10	4 0 3
Negapatam	1 1 6	0 14 9	5 12 0	4 4 0	3 2 11	2 10 0	5 11 11	4 4 0
Tiruturaipúndi	1 1 3	0 13 9	4 13 10	3 13 9	..	..	4 13 10	3 13 9
Patukóta	1 0 0	0 8 8	4 7 0	4 0 11	3 6 8	2 8 0	3 6 5	2 8 3
District ..	1 6 0	0 15 7	6 11 5	4 8 7	3 6 8	2 11 1	6 8 2	4 0 4

66. After the revision of settlement, the charge for water taken to dry lands from Government sources will be regulated with reference to Board's Standing Order No. 4. First and second class sources will be charged the higher rate of Rs. 4 and other sources the lower rate of Rs. 3.

67. In paragraph 128 of his report, Mr. Clerk states that the transfer to the head "Dry" of the unirrigated garden lands in the three taluks of Kumbakónam, Tanjore and Shiyáli will entail a loss of Rs. 87,000. The Collector considers that the sacrifice of such a large sum is not quite satisfactory, especially as it is now paid without

difficulty. But from a letter, dated 10th October 1892, No. 158-B., since received from Mr. Clerk it appears that the loss under this head in the six taluks classified by his party will be, as compared with the present demand on the lands, less than Rs. 34,000. The original estimate of a loss of Rs. 87,000 for the three taluks of Kumbakónam, Tanjore and Shiyáli was arrived at by Mr. Clerk by multiplying the extent of unirrigated garden lands in them by the difference between the wet and dry average rates of the proposed assessment for these taluks. But this is incorrect, as the comparison should be made between the present demand and the proposed dry assessment and not between the latter and what the assessment would be if the lands were treated as wet. The probable loss in the other three taluks in the district, viz., Negapatam, Nannilam and Tiruturaipúndi, is reported as Rs. 7,920, so that the total loss under this head for the whole district will be only about Rs. 42,000. It is true that, as remarked by the Collector, the present garden rates are paid without difficulty, but under the principles of settlement now prescribed the loss is inevitable, as the old rates were based on special products which are not admitted into calculation now, and the greater portion of the so-called garden lands are promiscuously scattered in the midst of ordinary dry lands. The Deputy Commissioners will, however, be instructed when they prepare financial returns of individual villages to form separate blocks of the garden lands where this is practicable and to rate them higher than they have been in classification. This may, to some extent, reduce the loss.

68. As regards second-crop cultivation, Mr. Clerk is opposed to registering any lands in this district as permanent double crop and he also objects to the composition of the second-crop charge on single-crop lands. His reasons are that second-crop cultivation is not confined to any defined area, and that it is shifting in its character. There is, however, at present a large area—8,000 acres in the Tanjore and 2,500 acres in the Kumbakónam taluks—which is entered in the Revenue accounts as permanent double-crop land. In the other seven taluks the areas so entered are small, and the total double-cropped area in them is only about 4,374 acres. In Tiruturaipúndi taluk about 1,581 acres are stated to be entered in the Revenue accounts as permanent double-crop lands, but two crops are not regularly raised on them. Second-crop cultivation is carried on on a large scale more or less permanently in the western part of the district where the irrigation from the rivers becomes available earlier and is more abundant than in the eastern portion, and the Board sees no reason why the area in that tract, which is already treated as permanent double-crop land, should not be so registered at the new settlement. As regards the two-crop lands in the other taluks, a composition may be effected of the second-crop charge, if the irrigation is shown to be defective, and the same concession may be extended to single-crop lands which may be proposed to be converted into double-crop, though it is not likely that this will be done to any large extent.

69. There is a large extent of *Ottadam* or *Udu* cultivation in the district, averaging about 45,000 acres. The peculiarity of this cultivation is that two varieties of paddy, one maturing in 3 or 3½ months, and the other taking about 6½ months, are transplanted together yielding two harvests in succession, while the operations of ploughing, weeding, manuring, &c., are just what they are for a single crop. The total period during which the *Ottadam* crop is on the ground exceeds that taken up by the ordinary samba or pashanam crop by about three or four weeks, and to this extent it takes more water than a single crop, but neither in its duration nor in its yield does it come up to the cultivation of two separate crops. *Ottadam* is generally cultivated where the irrigation is inadequate for raising two separate crops, and frequently its success in the later stages is dependent on, and affected by, the character of the rainfall. The combined yield of the two varieties of paddy, where the crop has thriven well, is generally more than that of a single samba or pashanam crop, but the difference is not ordinarily so large as to justify the expectation that this kind of cultivation will survive the imposition of an extra charge. If the slower growing variety of paddy alone were cultivated, it would not be contended that an additional charge should be imposed, and it appears to the Board that the mere fact of an intermediate harvest being realized from a quicker growing variety, sown mixed with it, does not alter the position. Theoretically, too, such additional charge seems indefensible. The assessment is imposed upon the land at so much an acre, and two

crops cannot grow simultaneously on the same plot. Mr. Thomson being of opinion that *Ottadam* cultivation has in recent years increased at the expense of double-crop cultivation, which yielded additional revenue to Government, considered that the charge on the former should be raised by one-fourth or one-third of the assessment for single-crop. The opinion of the Acting Commissioner upon this question has already been expressed in connection with the settlement of Chidambaram taluk (Board's Proceedings, dated 17th February 1892, No. 116), but Government deferred passing orders pending receipt of the Tanjore scheme (*vide* G.O., dated 22nd April 1892, No. 2054 Mis.). It is certain that the levy of the extra rate of assessment proposed by Mr. Thomson would cause much discontent, and it would place some additional power in the hands of village officials, which is not to be desired. On the other hand, it may be doubted whether any substantial increase of revenue would be realized, for rather than pay the extra charge, it is probable that the mirasidars would abandon this method of cultivation and grow only kar or samba paddy as the case might be.

70. Taking the figures for the last seventeen years, it is observed that the demand on account of *fasaljasti* (charge on second-crop cultivation) was highest in fasli 1290 (1880–81), viz., Rs. 1,82,935. Since then the lowest figure reached is Rs. 1,15,837 which was in fasli 1294 (1884–85). The latter year was a very unfavorable one owing to damage from excessive rains and floods. During the last few years the charge has risen nearly to 1½ lakhs. Second crop is a very fluctuating item in this district. It is dependent on the timely receipt of supplies in the rivers and a slight delay will reduce the area. As already observed it is in the western part of the district, where the river-supply is received earlier and is more copious, that second-crop cultivation is regularly carried on on a large scale, and in this tract, taking the Tanjore taluk, the charge for second crop for the latest year fasli 1300 (1890–91), compared with the figure for fasli 1290 (1880–81), when the highest demand under this head for the whole district was reached, shows not a decrease but an increase of Rs. 4,000, which indicates that, if irrigation is favorable, people prefer to raise a second-crop, though they have to pay for it, to raising *Ottadam* free of charge.

STATEMENT showing the charge for Fasaljasti or second crop and Tirwajasti or water-rate in the Tanjore district for a series of years.

Faslis.		Tanjore.		Kumbakónam.		Máyavaram.		Shiyáli.		Tiruturai-púndi.		Mannárgudi.		Patukota.		Negapatam.		Nannilam.		Kattuguttagai village.		District Total.	
		Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.	Fasaljasti.	Tirwajasti.
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1284	..	26,159	34,554	15,215	24,964	30,382	32,723	4,895	15,333	4,689	3,340	5,916	2,950	1,425	3,661	3,440	7,232	8,987	16,923	198	487	81,306	1,42,167
1285	..	24,065	35,426	17,874	25,434	12,234	32,944	4,740	15,414	4,084	3,463	5,543	3,369	2,129	3,874	4,187	7,348	11,320	17,182	231	509	86,407	1,44,963
1286	..	22,290	33,768	17,391	25,512	13,155	32,681	4,792	15,269	3,415	3,018	4,711	2,965	1,024	3,378	3,944	7,472	12,847	17,192	211	522	83,780	1,41,777
1287	..	31,147	35,051	25,863	27,098	16,435	33,193	5,543	15,568	4,278	2,589	7,102	3,040	2,535	3,478	5,435	7,642	19,021	18,143	293	524	1,17,652	1,46,326
1288	..	32,949	36,101	30,159	28,272	17,123	34,391	5,450	15,832	5,024	2,939	8,187	3,551	1,670	3,469	7,170	8,140	23,347	20,129	333	554	1,32,412	1,53,378
1289	..	39,306	37,123	40,049	29,288	21,475	35,097	6,784	16,095	6,949	4,012	10,592	4,029	2,734	3,638	9,138	8,463	30,324	22,125	392	581	1,67,743	1,60,451
1290	..	39,734	36,294	45,481	29,755	23,209	35,094	6,810	15,949	6,379	3,865	11,977	3,973	4,353	3,768	9,538	8,638	35,091	22,953	363	648	1,82,935	1,60,937
1291	..	36,951	36,102	39,120	29,449	20,434	34,598	6,606	16,019	5,217	3,286	10,684	3,693	2,140	3,708	9,517	8,738	34,138	23,293	356	686	1,65,163	1,59,572
1292	..	29,649	35,582	35,851	28,709	23,210	35,049	8,215	16,120	7,500	3,141	10,451	3,791	2,082	4,031	8,857	8,851	32,281	23,377	437	680	1,58,533	1,59,631
1293	..	34,762	43,164	45,063	30,866	25,548	36,464	10,688	16,777	7,099	3,383	11,579	4,632	1,572	4,080	6,853	9,033	29,988	23,531	565	753	1,73,717	1,72,683
1294	..	36,835	33,329	35,204	31,237	11,462	36,281	6,608	15,548	2,990	2,369	6,051	4,212	1,085	3,963	2,093	7,162	13,106	22,699	403	775	1,16,837	1,57,575
1295	..	31,162	38,253	38,496	30,040	19,616	36,175	10,530	15,754	5,232	2,737	7,079	4,218	2,653	3,901	3,572	7,342	18,617	23,441	443	774	1,37,400	1,62,635
1296	..	32,353	38,838	40,020	30,029	19,830	35,760	9,518	15,976	5,335	2,720	7,408	4,398	3,115	4,054	3,326	7,304	17,495	22,520	451	827	1,38,851	1,62,426
1297	..	33,531	39,302	41,311	21,674	22,272	10,975	9,783	4,945	5,964	2,663	7,845	4,785	2,440	1,825	4,031	3,724	22,452	11,874	*	*	1,49,629	1,01,767
1298	..	37,723	15,155	37,107	20,585	22,213	11,007	9,506	5,149	5,167	3,839	7,830	4,982	2,842	1,917	3,715	3,940	19,418	11,468	..	..	1,45,521	78,042
1299	..	40,224	16,607	37,251	20,713	20,855	10,539	7,778	4,955	7,227	3,011	8,282	5,153	1,826	1,685	3,220	4,038	18,316	11,416	271	15	1,45,250	78,132
1300	..	43,921	17,008	36,602	21,940	19,257	10,758	7,569	5,221	7,758	3,210	8,699	5,730	2,558	1,911	3,661	4,092	16,411	11,244	335	83	1,47,201	81,197
Average	..	33,751	33,039	34,003	26,798	18,748	29,043	7,401	13,290	5,549	3,170	8,231	4,086	2,270	3,314	5,394	7,009	21,362	18,795	311	495	1,37,020	1,39,039

* The extent and assessment relating to Kattukuttagai, &c., villages shown separately in previous year's statements are included in the respective taluks for faslis 1297 and 1298.

NOTE.—The decrease under Tirwajasti in later years is due to the transfer of the lands to wet and the inclusion of the charge in the wet assessment.

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71. Regarding the *Linepariwarthanai* villages, referred to in paragraph 131 of Mr. Clerk's report, it is observed that Government has, in its Order, No. 1041, dated 10th October 1892, sanctioned the sale by auction of the occupancy right which belongs to it in some of the gardens falling under this head. In the new settlement the leases on which the lands are now let will be cancelled and pattas embodying the settlement rates of assessment will be issued to the occupants.

72. In pursuance of the policy under which Government divested itself of the management of the religious institutions of the country, the direct payments made to them from its treasuries were discontinued and in their stead assignments of land revenue were made to the institutions in 1861–63. At present, according to the Revenue accounts, an area of 29,728·89 acres, assessed at Rupees 1,37,765–12–1, is thus held by the temples in the nine taluks of the district. All these lands have been duly classified and assessed like ordinary Government lands in the settlement operations, and the question is raised whether the new rates may be imposed on them. An increase of nearly 50,000 rupees is anticipated on these lands by settlement, and the Board sees no reason why it should be foregone by Government. The papers marginally noted show that the assignments were distinctly restricted to the *"present revenue"* on the lands, leaving all future increase from whatever cause accruing to be paid to Government. Additional charges leviable on account of second-crop cultivation, water-rate, &c., are at present collected by Government, and the same course should, it is submitted, be followed in regard to the increase arising from the revision of assessment.

Taluks.		Revenue extent of mohini or temple inams.	Revenue assessment.		
		ACS.	RS.	AS.	P.
Tanjore	..	6,000·82	32,255	8	11
Kumbakónam	..	4,914·5	29,190	6	9
Shiyáli	..	3,467·93	14,951	5	4
Máyavaram	..	3,990·13	17,742	12	0
Mannárgudi	..	2,296·37	10,307	0	8
Tiruturaipúndi	..	1,995·28	2,639	12	6
Patukótta	..	889·8	526	12	9
Negapatam	..	2,235·52	10,163	10	1
Nannilam	..	3,939·71	19,988	7	1
Total	..	29,728·89	1,37,765	12	1

Board's Proceedings, No. 6415, dated 11th October 1865.
Government Order, No. 923, dated 25th May 1871.

73. In Board's Proceedings, No. 744, dated 8th May 1873, recorded in Government Order, No. 1217, dated 30th October 1873, it was held that, where inam title-deeds had been issued for the assignments, Government was precluded from revising the revenue or claiming the excess, and this view was accepted by Government also; but title-deeds do not appear to have been issued in the case of all the assignments made in Tanjore, and moreover the inam registers referring to these assignments state distinctly that "the grants are not assignments of land, but assignments of land-revenue payable to Government, subject to the payment of additional assessment direct to Government on account of extra cultivation, fasaljasti, tirwajasti, &c." These terms do not appear to have been embodied in the few title-deeds which have been issued, but the latter cannot convey any rights beyond those recognized in the original registers of inquiry, and there does not appear to be any objection, therefore, to the assessment of the temple lands being revised as in the case of other lands and the increase being collected on behalf of Government. The best course would be to resume the assignments and make the payments to the temples by beriz deductions. Otherwise it will be necessary to enter into arrangements with the trustees of the institutions for collections being made by them according to the new settlement rates, and for the excess over the assignments due to them being transferred to Government, a percentage deduction being allowed for the trouble of collection.

74. *Village Service Fund.*—In its letter No. 624—89-53, dated 16th July 1890 recorded in Government Order,* No. 631, dated 9th August 1890, the Government of India directed that in all revisions of settlement the cost of the village establishments should be deducted from the gross produce before arriving at the rates of assessment. These orders have since been modified (Government Order, No. 913,

* In Board's Proceedings, No. 262, dated 1st September 1890.

Revenue Department, dated 8th September 1892), and the Collector will be called on to submit, in due course, proposals for the revision of village establishments to the Land Revenue Department. The cost of the present village establishments is about 2¾ lakhs, and the whole of this is now met from a contribution made by Government in lieu of the old assets, consisting of the items marginally noted, which have been either discontinued or incorporated with the general revenues. In Government Order, No. 615, dated 1st September 1888, it was contemplated that a contribution of Rs. 2,34,112 would be made by Government after the revision of settlement on account of the old incorporated assets, but, under the later ruling of the Government of India above quoted, a contribution equal to half the total cost of the establishment will be payable.

			RS.
Old Government contribution for munsifs' salaries	...	...	69,191
Karnams' fund consisting of inams ...	...	... 1,08,429	
Fees ...	...	... 15,622	
			1,24,051
Moiety of resumed village service fees ...	...	...	47,905
Quit-rent on taliari inams ...	...	...	776
Net karnam cess ...	...	...	34,845
Total	...		2,76,768

75. No remarks are offered by Mr. Clerk regarding the present *kistbandi*, *i.e.*, the instalments in which the revenue is collected. This was revised * and settled so recently as 1891, and need not be further considered at present.

* Government Order, No. 1003, dated 19th December 1889, recorded in Board's Proceedings, No. 568, dated 21st December 1889.

Board's Proceedings, No. 129, dated 9th March 1891.

Government Order, No. 292, dated 10th April 1891, recorded in Board's Proceedings, No. 267, dated 5th May 1891.

76. If the Deputy Commissioner's scheme thus modified should meet with the approval of Government, the Board will take steps for its introduction at an early date. If final orders are received before January next, every endeavour will be made to introduce the rates into at least two taluks of the district within the current fasli. Should, however, the Government be disposed to think that the reduction of the increase from 14½ to 12½ lakhs, proposed in paragraph 61 above, does not go far enough, the Board would be prepared to carry out the wishes of Government by reducing the commutation rate to a point which would bring down the increase to any limit that may be laid down. But as already stated the Board does not consider that any further reduction than that proposed by it is called for. As Government is probably aware, special care was taken by Mr. Wilson to depute the best officers of the department to assist Mr. Clerk in carrying out the classification of the soils, grain experiments, &c. A very large percentage of the classification was checked by supervisors and by the Assistant Commissioner Mr. Adinarayana Iyah. Mr. Clerk himself inspected numerous villages in six taluks, while Deputy Commissioners Messrs. Rengachariar and Krishnamurti Iyengar made similar inspection in the remaining three taluks. These officers are fully satisfied that the results obtained are on the whole very fair and the Acting Commissioner entirely agrees with them. 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.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department, with enclosures.
" Deputy Commissioner of Revenue Settlement Party No. III.
" " " " II.
Copy to the Collector of Tanjore.

APPENDIX I.

COMPARATIVE statement showing the financial results under each group or class in *dry* and *wet* for each of the nine *taluks* of Tanjore.

Taluks.	Dry or wet.	Group or class.	Extent.				Assessment.									
			As per revenue.	As per survey.	Difference.	Percentage.	As per revenue.	As per Mr. Clerk's scale.	As proposed by the Board.	Difference.		Percentage.		Average rate per acre.		
										Columns 8 and 9.	Columns 8 and 10.	Columns 8 and 11.	Columns 8 and 12.	Revenue assessment on survey area.	Mr. Clerk's assessment on survey area.	Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACS.	ACS.	ACS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Kumbakónam.	Dry ..	1st group	25,328	25,160	− 168	− 1	50,113	73,006	78,167	+ 22,893	+ 28,054	+ 46	+ 56	1 15 10	2 11 5	3 1 9
	Wet.	Delta— 1st class .. .. 2nd "	99,648 12,948	100,923 13,183	+ 1,275 + 235	+ 1 + 2	6,01,495 81,960	8,86,211 1,10,824	8,96,211 1,10,824	+ 2,84,716 + 28,864	+ 2,94,716 + 28,864	+ 47 + 35	+ 49 + 35	5 15 4 6 3 6	8 12 6 9 6 6	8 14 1 8 6 6
		Total, Delta ..	112,596	114,106	+ 1,510	+ 1	6,83,455	9,97,035	10,07,035	+ 3,13,580	+ 3,23,580	+ 46	+ 47	5 15 10	8 11 10	8 13 2
		Total, Dry and Wet.	137,924	139,266	+ 1,342	+ 1	7,33,568	10,70,041	10,85,202	+ 3,36,473	+ 3,51,634	+ 46	+ 48	..	..	..
Tanjore.	Dry.	1st group .. .. 2nd "	25,630 80,653	26,209 87,423	+ 579 + 6,770	+ 2 + 8	34,717 91,600	41,649 89,401	42,166 89,401	+ 6,911 − 2,199	+ 7,449 − 2,199	+ 20 − 2	+ 21 − 2	1 5 2 1 0 9	1 9 5 1 0 4	1 9 9 1 0 4
		Total, Dry ..	106,283	113,632	+ 7,349	+ 7	1,26,317	1,31,049	1,31,567	+ 4,732	+ 5,250	+ 4	+ 4	1 1 9	1 2 5	1 2 6
	Wet.	Delta— 1st class .. .. 2nd " .. .. 3rd "	63,145 963 86	65,361 1,024 86	+ 2,216 + 61 ..	+ 4 + 6 ..	3,57,204 5,045 250	5,15,867 6,207 691	5,25,145 6,207 691	+ 1,58,663 + 1,162 + 441	+ 1,67,941 + 1,162 + 441	+ 44 + 23 + 176	+ 47 + 23 + 176	5 7 5 4 14 10 2 14 6	7 14 3 6 1 0 8 0 7	8 0 7 6 1 0 † 8 0 7
		Total, Delta ..	64,194	66,471	+ 2,277	+ 4	3,62,499	5,22,765	5,32,043	+ 1,60,266	+ 1,69,544	+ 44	+ 47	5 7 3	7 13 10	8 0 1
		Non-delta— 2nd class .. .. 3rd " .. .. 4th " .. .. 5th "	1,101 5,227 8,359 2,128	1,161 5,677 9,093 2,323	+ 60 + 450 + 734 + 195	+ 5 + 9 + 9 + 9	2,823 16,635 21,730 4,932	5,694 25,529 34,544 7,641	4,985 22,543 29,998 6,479	+ 2,871 + 8,894 + 12,814 + 2,709	+ 2,162 + 5,908 + 8,268 + 1,547	+ 102 + 53 + 59 + 55	+ 77 + 36 + 38 + 31	2 6 11 2 14 11 2 6 3 2 2 0	4 14 6 4 7 11 3 12 9 3 4 8	4 4 8 3 15 6 3 4 9 2 12 8
		Total, Non-delta ..	16,815	18,254	+ 1,439	+ 9	46,120	73,408	64,005	+ 27,288	+ 17,885	+ 59	+ 39	2 8 5	4 0 4	3 8 1
		Total, Wet ..	81,009	84,725	+ 3,716	+ 5	4,08,619	5,96,173	5,96,048	+ 1,87,554	+ 1,87,429	+ 46	+ 46	4 13 2	7 0 7	7 0 7
		Total, Dry and Wet.	187,292	198,357	+ 11,065	+ 6	5,34,936	7,27,222	7,27,615	+ 1,92,286	+ 1,92,679	+ 36	+ 36	..	..	..
Shiyáli.	Dry ..	1st group	15,981	15,541	− 440	− 3	18,808	20,921	20,921	+ 2,113	+ 2,113	+ 11	+ 11	1 3 4	1 5 6	1 5 6
	Wet.	Delta— 1st class .. .. 2nd " .. .. 3rd "	12,379 38,477 4,423	12,068 37,786 4,581	− 311 − 691 + 158	− 3 − 2 + 4	54,140 1,80,985 15,700	* 73,731 * 2,12,259 * 22,273	85,534 2,12,259 19,464	+ 19,591 + 31,274 + 6,573	+ 31,394 + 31,274 + 3,764	+ 36 + 17 + 42	+ 58 + 17 + 24	4 7 9 4 12 8 3 6 10	6 1 9 5 9 11 4 13 10	7 1 5 5 9 11 4 4 0
		Total, Delta ..	55,279	54,435	− 844	− 2	2,50,825	3,08,263	3,17,257	+ 57,438	+ 66,432	+ 23	+ 26	4 9 9	5 10 7	5 13 3
		Total, Dry and Wet.	71,260	69,976	− 1,284	− 2	2,69,633	3,29,184	3,38,178	+ 59,551	+ 68,545	+ 22	+ 25	..	..	..

* Mr. Clerk placed the whole of the wet land in the second class.

† The 86 acres placed in the third class belong to the alluvial series and are irrigated by percolation from the Cauvery—*vide* paragraph 25 of the Board's Resolution.

Comparative statement showing the financial results under each group or class in dry and wet, &c.—*cont.*

Taluk.	Dry or wet.	Group or class.	Extent.				Assessment.									
			As per revenue.	As per survey.	Difference.	Percentage.	As per revenue.	As per Mr. Clerk's scale.	As proposed by the Board.	Difference.		Percentage.		Average rate per acre.		
										Columns 8 and 9.	Columns 8 and 10.	Columns 8 and 11.	Columns 8 and 12.	Revenue assessment on survey area.	Mr. Clerk's assessment on survey area.	Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACS.	ACS.	ACS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Máyavaram.	Dry ..	1st group	22,279	21,923	− 356	− 2	26,727	41,698	41,965	+ 14,971	+ 15,238	+ 56	+ 57	1 3 6	1 14 5	1 14 8
	Wet .	Delta—														
		1st class	2,923	2,973	+ 50	+ 2	14,013	* 21,065	24,038	+ 7,052	+ 10,025	+ 60	+ 72	4 11 5	7 1 4	8 1 4
		2nd ,, ...	98,209	100,678	+ 2,469	+ 3	4,84,696	* 6,41,681	6,41,681	+ 1,56,985	+ 1,56,985	+ 32	+ 32	4 13 0	6 6 0	6 6 0
		3rd ,, ...	12,074	12,052	− 22	..	42,314	* 59,422	52,162	+ 17,108	+ 9,848	+ 40	+ 23	3 8 2	4 14 11	4 5 3
		Total, Delta ..	113,206	115,703	+ 2,497	+ 2	5,41,023	7,22,168	7,17,881	+ 1,81,145	+ 1,76,858	+ 33	+ 33	4 10 10	6 3 10	6 3 3
		Total, Dry and Wet.	135,485	137,626	+ 2,141	+ 2	5,67,750	7,63,866	7,59,846	+ 1,96,116	+ 1,92,096	+ 35	+ 34	..	..	..
Nannilam.	Dry ..	1st group	12,500	12,580	+ 80	+ 1	20,342	29,240	30,107	+ 8,898	+ 9,765	+ 44	+ 48	1 9 10	2 5 2	2 6 3
	Wet.	Delta—														
		1st class	76,659	77,596	+ 937	+ 1	4,40,161	6,49,397	6,49,397	+ 2,09,236	+ 2,09,236	+ 48	+ 48	5 10 9	8 5 11	8 5 11
		2nd ,, ...	54,707	55,712	+ 1,005	+ 2	2,56,929	3,67,995	3,67,995	+ 1,11,066	+ 1,11,066	+ 43	+ 43	4 9 9	6 9 8	6 9 8
		Total, Delta ..	131,366	133,308	+ 1,942	+ 1	6,97,090	10,17,392	10,17,392	+ 3,20,302	+ 3,20,302	+ 46	+ 46	5 3 8	7 10 1	7 10 1
		Total, Dry and Wet.	143,866	145,888	+ 2,022	+ 1	7,17,432	10,46,632	10,47,499	+ 3,29,200	+ 3,30,067	+ 46	+ 46	..	..	..
Mannárgudi.	Dry.	1st group	10,101	9,805	− 296	− 3	11,751	14,472	14,472	+ 2,721	+ 2,721	+ 23	+ 23	1 3 2	1 7 7	1 7 7
		2nd ,, ...	22,869	23,565	+ 696	+ 3	23,405	25,183	25,183	+ 1,778	+ 1,778	+ 8	+ 8	0 15 11	1 1 1	1 1 1
		Total, Dry ..	32,970	33,370	+ 400	+ 1	35,156	39,655	39,655	+ 4,499	+ 4,499	+ 13	+ 13	1 0 10	1 3 0	1 3 0
	Wet.	Delta—														
		2nd class	70,622	69,457	− 1,165	− 2	3,25,131	3,89,431	3,89,431	+ 64,300	+ 64,300	+ 20	+ 20	4 10 11	5 9 9	5 9 9
		3rd ,, ...	17,363	17,279	− 84	..	49,820	76,533	76,533	+ 26,713	+ 26,713	+ 54	+ 54	2 14 2	4 6 10	4 6 10
		Total, Delta ..	87,985	86,736	− 1,249	− 1	3,74,951	4,65,964	4,65,964	+ 91,013	+ 91,013	+ 24	+ 24	4 5 2	5 5 11	5 5 11
		Non-delta—														
		4th class	1,730	1,731	+ 1	..	2,709	6,220	5,354	+ 3,511	+ 2,645	+ 130	+ 98	1 9 0	3 9 6	3 1 6
		5th ,, ...	1,067	1,093	+ 26	+ 2	1,424	3,930	3,383	+ 2,506	+ 1,959	+ 176	+ 138	1 4 10	3 9 6	3 1 6
		Total, Non-delta ..	2,797	2,824	+ 27	+ 1	4,133	10,150	8,737	+ 6,017	+ 4,604	+ 146	+ 111	1 7 5	3 9 6	3 1 6
		Total, Wet ..	90,782	89,560	− 1,222	− 1	3,79,084	4,76,114	4,74,701	+ 97,030	+ 95,617	+ 26	+ 25	4 3 9	5 5 1	5 4 10
		Total, Dry and Wet.	123,752	122,930	− 822	− 1	4,14,240	5,15,769	5,14,356	+ 1,01,529	+ 1,00,116	+ 25	+ 24	..	..	..

* Mr. Clerk placed the whole of the wet land in the second class.

Comparative statement showing the financial results under each group or class in dry and wet, &c.—*cont.*

Taluks.	Dry or wet.	Group or class.	Extent.				Assessment.									
			As per revenue.	As per survey.	Difference.	Percentage.	As per revenue.	As per Mr. Clerk's scale.	As proposed by the Board.	Difference.		Percentage.		Average rate per acre.		
										Columns 8 and 9.	Columns 8 and 10.	Columns 8 and 11.	Columns 8 and 12.	Revenue assessment on survey area.	Mr. Clerk's assessment on survey area.	Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACS.	ACS.	ACS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Negapatam.	Dry.	1st group	6,505	6,617	+ 112	+ 2	8,382	11,080	11,080	+ 2,698	+ 2,698	+ 32	+ 32	1 4 3	1 10 9	1 10 9
		2nd ,, ...	13,217	12,897	− 320	− 2	8,134	10,237	10,237	+ 2,103	+ 2,103	+ 26	+ 26	0 10 1	0 12 8	0 12 8
		Total, Dry ..	19,722	19,514	− 208	− 1	16,516	21,317	21,317	+ 4,801	+ 4,801	+ 29	+ 29	0 13 7	1 1 6	1 1 6
	Wet.	Delta—														
		2nd class	59,889	61,342	+ 1,453	+ 2	3,10,259	3,74,517	3,74,517	+ 64,258	+ 64,258	+ 21	+ 21	5 0 11	6 1 8	6 1 8
		3rd ,, ...	22,566	23,370	+ 804	+ 4	86,406	1,12,653	1,12,653	+ 26,247	+ 26,247	+ 30	+ 30	3 11 2	4 13 1	4 13 1
		Total, Delta ..	82,455	84,712	+ 2,257	+ 3	3,96,665	4,87,170	4,87,170	+ 90,505	+ 90,505	+ 23	+ 23	4 10 11	5 12 0	5 12 0
		Non-delta—														
		4th class	131	127	− 4	− 3	276	467	404	+ 191	+ 128	+ 69	+ 46	2 2 9	3 10 10	3 2 11
		Total, Wet ..	82,586	84,839	+ 2,253	+ 3	3,96,941	4,87,637	4,87,574	+ 90,696	+ 90,633	+ 23	+ 23	4 10 10	5 12 0	5 11 11
		Total, Dry and Wet ..	102,308	104,353	+ 2,045	+ 2	4,13,457	5,08,954	5,08,891	+ 95,497	+ 95,434	+ 23	+ 23	..	..	..
Tiruturaipúndi.	Dry.	1st group	19,094	18,961	− 133	− 1	20,286	24,941	24,941	+ 4,655	+ 4,655	+ 23	+ 23	1 1 1	1 5 1	1 5 1
		2nd ,, ...	32,266	48,274	+ 16,008	+ 50	35,075	47,566	47,566	+ 12,491	+ 12,491	+ 36	+ 36	0 11 8	0 15 9	0 15 9
		Total, Dry ..	51,360	67,235	+ 15,875	+ 31	55,361	72,507	72,507	+ 17,146	+ 17,146	+ 31	+ 31	0 13 2	1 1 3	1 1 3
	Wet.	Delta—														
		2nd class	23,613	24,162	+ 549	+ 2	1,08,102	1,36,596	1,36,596	+ 28,494	+ 28,494	+ 26	+ 26	4 7 7	5 10 5	5 10 5
		3rd ,, ...	53,025	53,278	+ 253	..	1,86,495	2,40,072	2,40,072	+ 53,577	+ 53,577	+ 29	+ 29	3 8 0	4 8 1	4 8 1
		Total, Delta ..	76,638	77,440	+ 802	+ 1	2,94,597	3,76,668	3,76,668	+ 82,071	+ 82,071	+ 28	+ 28	3 12 10	4 13 10	4 13 10
		Total, Dry and Wet ..	127,998	144,675	+ 16,677	+ 13	3,49,958	4,49,175	4,49,175	+ 99,217	+ 99,217	+ 28	+ 28	..	..	..
Patukóta.	Dry.	2nd group	29,977	31,198	+ 1,221	+ 4	25,433	31,192	31,192	+ 5,759	+ 5,759	+ 23	+ 23	0 13 1	1 0 0	1 0 0
	Wet.	Delta, 3rd class ..	268	263	− 5	− 2	642	1,167	1,167	+ 525	+ 525	+ 82	+ 82	2 7 1	4 7 0	4 7 0
		Non-Delta—														
		2nd class	907	928	+ 21	+ 2	3,847	4,544	4,012	+ 697	+ 165	+ 18	+ 4	4 2 4	4 14 4	4 5 2
		3rd ,, ...	10,368	10,882	+ 514	+ 5	40,037	46,744	41,249	+ 6,707	+ 1,212	+ 17	+ 3	3 10 10	4 4 9	3 12 8
		4th ,, ...	8,806	9,230	+ 424	+ 5	25,618	34,751	30,135	+ 9,133	+ 4,517	+ 36	+ 18	2 12 5	3 12 3	3 4 3
		5th ,, ...	5,539	5,888	+ 349	+ 6	9,009	18,817	15,872	+ 9,808	+ 6,863	+ 109	+ 76	1 8 6	3 3 2	2 11 2
		Total, Non-delta ..	25,620	26,928	+ 1,308	+ 5	78,511	1,04,856	91,268	+ 26,345	+ 12,757	+ 34	+ 16	2 14 8	3 14 4	3 6 3
		Total, Wet ..	25,888	27,191	+ 1,303	+ 5	79,153	1,06,023	92,435	+ 26,870	+ 13,282	+ 34	+ 17	2 14 7	3 14 5	3 6 5
		Total, Dry and Wet ..	55,865	58,389	+ 2,524	+ 5	1,04,586	1,37,215	1,23,627	+ 32,629	+ 19,041	+ 31	+ 18	..	..	..

Comparative statement showing the financial results under each group or class in dry and wet, &c.—*cont.*

Taluks.	Dry or wet.	Group or class.	Extent.				Assessment.									
			As per revenue.	As per survey.	Difference.	Percentage.	As per revenue.	As per Mr. Clerk's scale.	As proposed by the Board.	Difference.		Percentage.		Average rate per acre.		
										Columns 8 and 9.	Columns 8 and 10.	Columns 8 and 11.	Columns 8 and 12.	Revenue assessment on survey area.	Mr. Clerk's assessment on survey area.	Board's assessment on survey area.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			ACS.	ACS.	ACS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Whole district.	Dry ..	1st group	137,418	136,796	− 622	..	1,91,126	2,57,006	2,63,819	+ 65,880	+ 72,693	+ 34	+ 38	1 6 4	1 14 1	1 14 10
		2nd "	178,982	203,357	+ 24,375	+ 14	1,83,647	2,03,579	2,03,579	+ 19,932	+ 19,932	+ 11	+ 11	0 14 5	1 0 0	1 0 0
		Total, Dry ..	316,400	340,153	+ 23,753	+ 8	3,74,773	4,60,685	4,67,398	+ 85,812	+ 92,625	+ 23	+ 25	1 1 8	1 5 8	1 6 0
	Wet ..	Delta—														
		1st class	254,754	258,921	+ 4,167	+ 2	14,67,013	21,61,047	21,80,325	+ 6,94,034	+ 7,13,312	+ 47	+ 49	5 10 8	8 5 7	8 6 9
		2nd "	339,428	363,344	+ 3,916	+ 1	17,53,107	22,39,510	22,39,510	+ 4,86,403	+ 4,86,403	+ 28	+ 28	4 13 2	6 2 7	6 2 7
		3rd "	109,805	110,909	+ 1,104	+ 1	3,81,627	5,02,742	5,02,742	+ 1,21,115	+ 1,21,115	+ 32	+ 32	3 7 1	4 8 6	4 8 6
		Total, Delta ..	723,987	733,174	+ 9,187	+ 1	36,01,747	49,03,299	49,22,577	+ 13,01,552	+ 13,20,830	+ 36	+ 37	4 14 7	6 11 0	6 11 5
		Non-delta—														
		2nd class	2,008	2,089	+ 81	+ 4	6,670	10,238	8,997	+ 3,568	+ 2,327	+ 53	+ 35	3 3 1	4 14 5	4 4 11
		3rd "	15,595	16,559	+ 964	+ 6	56,672	72,273	63,792	+ 15,601	+ 7,120	+ 28	+ 13	3 6 9	4 5 10	3 13 8
		4th "	19,026	20,181	+ 1,155	+ 6	50,333	75,982	65,891	+ 25,649	+ 15,558	+ 51	+ 31	2 7 11	3 12 3	3 4 3
		5th "	8,734	9,304	+ 570	+ 7	15,365	30,388	25,734	+ 15,023	+ 10,369	+ 98	+ 67	1 10 5	3 4 3	2 12 3
		Total, Non-delta ..	45,363	48,133	+ 2,770	+ 6	1,29,040	1,88,881	1,64,414	+ 59,841	+ 35,374	+ 46	+ 27	2 10 11	3 14 9	3 6 8
		Total, Wet ..	769,350	781,307	+ 11,957	+ 2	37,30,787	50,92,180	50,86,991	+ 13,61,393	+ 13,56,204	+ 36·5	+ 36	4 12 5	6 8 3	6 8 2
		Total, Dry and Wet ..	1,085,750	1,121,460	+ 35,710	+ 3	41,05,560	55,52,765	55,54,389	+ 14,47,205	+ 14,48,829	+ 35	+ 35	..	..	..

APPENDIX II.

Statement showing the financial results under each money taram in each taluk under Delta and non-Delta tracts for wet and for dry according to the scale proposed by the Board.

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
				Kumbakónam (Delta.)					
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	6,344	40,266	6,309	5·5	75,709	− 35	− ·6	+ 35,443	+ 88
10 0 0	34,909	2,28,663	35,510	31·1	3,55,099	+ 601	+ 2	+ 1,26,436	+ 55
9 0 0	31,826	2,01,118	31,354	28·4	2,91,185	+ 528	+ 1·7	+ 90,067	+ 45
8 0 0	17,899	1,04,947	18,121	15·9	1,44,969	+ 222	+ 1	+ 40,022	+ 38
7 0 0	11,831	62,270	11,929	10·5	83,502	+ 98	+ 1	+ 21,232	+ 34
6 0 0	7,191	34,687	7,278	6·4	43,668	+ 87	+ 1	+ 8,981	+ 26
5 0 0	2,349	10,375	2,359	2·0	11,798	+ 10	..	+ 1,423	+ 13·7
4 8 0	247	1,129	246	·2	1,105	− 1	..	− 24	− 2
4 0 0	..	..	..	..	..	..	..	..	..
3 8 0	..	..	..	..	..	..	..	..	..
3 0 0	..	..	..	..	..	..	..	..	..
Total ..	112,596	6,83,455	114,106	100	10,07,035	+ 1,510	+ 1	+ 3,23,580	+ 47
				Non-Delta.					
7 0 0	Nil.								
6 0 0									
5 0 0									
4 8 0									
4 0 0									
3 8 0									
3 0 0									
2 8 0									
2 0 0									
1 8 0									
Total ..									
				Dry.					
7 0 0	1,430	3,288	1,434	5·7	10,037	+ 4	..	+ 6,749	+ 205
5 0 0	2,342	4,746	2,293	9	11,466	− 49	− 2	+ 6,720	+ 142
3 0 0	11,974	25,757	11,892	47·3	35,675	− 82	− 1	+ 9,918	+ 39
2 8 0	5,426	9,986	5,362	21·3	13,404	− 64	− 1	+ 3,418	+ 34
2 0 0	2,780	4,558	2,762	11	5,525	− 18	− 1	+ 967	+ 21
1 8 0	1,199	1,675	1,243	5	1,865	+ 44	+ 4	+ 290	+ 18
1 4 0	86	116	83	·3	104	− 3	− 3	− 12	− 10
1 0 0	91	87	91	·4	91	..	..	+ 4	+ 5
0 12 0	..	..	..	..	..	..	..	..	..
0 8 0	..	..	..	..	..	..	..	..	..
0 4 0	..	..	..	..	..	..	..	..	..
Total ..	25,326	50,113	25,160	100	78,167	− 168	− 1	+ 28,054	+ 56

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
				Tanjore Delta.					
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	1,628	10,288	1,639	2	22,947	+ 11	+ 1	+ 12,659	+ 123
12 0 0	3,000	18,000	3,000	6	36,000	..	..	+ 18,000	+ 100
10 0 0	6,949	46,346	7,190	11	71,903	+ 241	+ 4	+ 25,557	+ 55
9 0 0	10,409	66,170	10,802	16	97,218	+ 393	+ 4	+ 31,048	+ 47
8 0 0	12,611	72,842	13,095	20	1,04,765	+ 484	+ 4	+ 32,473	+ 45
7 0 0	17,523	90,980	18,232	27	1,27,623	+ 709	+ 4	+ 36,643	+ 40
6 0 0	8,924	43,584	9,255	14	55,526	+ 331	+ 4	+ 11,942	+ 27
5 0 0	2,725	12,824	2,801	4	14,008	+ 76	+ 3	+ 1,184	+ 9
4 8 0	423	1,955	455	1	2,045	+ 32	+ 8	+ 90	+ 5
4 0 0	2	10	2	..	8	..	..	− 2	− 20
3 8 0	..	..	..	..	..	..	..	..	..
3 0 0	..	..	..	..	..	..	..	..	..
Total ..	64,194	3,62,499	66,471	100	5,32,043	+ 2,277	+ 4	+ 1,69,544	+ 47
				Non-Delta.					
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	..	..	..	..	..	..	..	..	..
5 0 0	546	1,847	559	3	2,798	+ 13	+ 2·4	+ 951	+ 51·5
4 8 0	1,429	5,016	1,527	8	6,874	+ 98	+ 7	+ 1,858	+ 37
4 0 0	3,357	10,266	3,600	20	14,403	+ 243	+ 7	+ 4,137	+ 40
3 8 0	5,823	15,766	6,304	35	22,066	+ 481	+ 8	+ 6,300	+ 40
3 0 0	4,243	10,325	4,666	26	13,997	+ 423	+ 10	+ 3,672	+ 35·6
2 8 0	1,225	2,522	1,374	7	3,434	+ 149	+ 12	+ 912	+ 36
2 0 0	165	330	196	1	391	+ 31	+ 19	+ 61	+ 18
1 8 0	27	48	28	..	42	+ 1	+ 4	− 6	− 12·5
Total ..	16,815	46,120	18,254	100	64,005	+ 1,439	+ 9	+ 17,885	+ 39
				Dry.					
7 0 0	141	296	136	·1	949	− 5	− 4	+ 653	+ 221
5 0 0	240	454	246	·3	1,232	+ 6	+ 3	+ 778	+ 171
3 0 0	1,237	2,062	1,220	1·1	3,660	− 17	− 1	+ 1,598	+ 77
2 8 0	2,036	3,236	2,061	1·8	5,163	+ 25	+ 1	+ 1,917	+ 59
2 0 0	3,067	4,714	3,058	2·7	6,116	− 9	..	+ 1,401	+ 30
1 8 0	11,851	18,503	12,273	10·8	18,410	+ 422	+ 4	− 93	− 1
1 4 0	32,205	41,988	34,064	30	42,579	+ 1,859	+ 6	+ 591	+ 1
1 0 0	33,715	35,009	36,561	32	36,561	+ 2,846	+ 8	+ 1,562	+ 4
0 12 0	18,267	17,074	20,118	17·7	16,088	+ 1,851	+ 10	− 1,986	− 12
0 8 0	3,055	2,628	3,381	3	1,691	+ 326	+ 11	− 937	− 36
0 4 0	469	353	514	·5	129	+ 45	+ 10	− 224	− 63
Total ..	106,283	1,26,317	113,632	100	1,31,667	+ 7,349	+ 7	+ 5,260	+ 4

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
					Shiyali Delta.				
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0 ..	..	..	..	..	..	..	..	..	..
12 0 0 ..	..	..	..	..	..	..	..	..	..
10 0 0 ..	..	..	..	..	..	..	..	..	..
9 0 0 ..	446	2,679	442	·6	3,981	− 4	− 1	+ 1,902	+ 91·5
8 0 0 ..	3,874	17,521	3,776	6·9	30,210	− 98	− 2·5	+ 12,689	+ 72
7 0 0 ..	12,818	62,525	12,497	23·0	87,477	− 321	− 2·5	+ 24,952	+ 40
6 0 0 ..	16,607	82,758	16,184	29·7	97,099	− 323	− 3	+ 14,341	+ 17
5 0 0 ..	10,395	47,199	10,275	18·9	51,476	− 120	− 1	+ 4,177	+ 9
4 8 0 ..	6,499	23,259	6,360	11·7	28,619	− 139	− 2	+ 5,360	+ 23
4 0 0 ..	3,064	10,272	3,126	5·7	12,505	+ 62	+ 2	+ 2,233	+ 21·7
3 8 0 ..	1,265	3,982	1,331	2·5	4,659	+ 66	+ 5	+ 677	+ 17
3 0 0 ..	411	1,230	444	·8	1,331	+ 33	+ 8	+ 101	+ 8
Total ..	55,279	2,60,825	54,435	100	3,17,257	− 844	− 2	+ 66,432	+ 26
					Non-Delta.				
7 0 0 ..									
6 0 0 ..									
5 0 0 ..									
4 8 0 ..									
4 0 0 ..									
3 8 0 ..									
3 0 0 ..					Nil.				
2 8 0 ..									
2 0 0 ..									
1 8 0 ..									
Total ..									
					Dry.				
7 0 0 ..	..	..	..	..	..	..	..	..	..
5 0 0 ..	..	..	..	..	..	..	..	..	..
3 0 0 ..	284	398	273	2	818	− 11	− 4	+ 420	+ 106
2 8 0 ..	1,101	1,767	1,055	7	2,638	− 46	− 4	+ 871	+ 49
2 0 0 ..	1,479	2,138	1,411	9	2,821	− 68	− 5	+ 683	+ 32
1 8 0 ..	3,680	4,471	3,566	23	5,350	− 114	− 3	+ 879	+ 20
1 4 0 ..	3,523	3,713	3,384	21	4,230	− 139	− 4	+ 517	+ 14
1 0 0 ..	3,623	3,933	3,578	23	3,578	− 45	− 1	− 355	− 9
0 12 0 ..	1,441	1,652	1,394	9	1,046	− 47	− 3	− 606	− 37
0 8 0 ..	860	736	890	6	440	+ 30	+ 4	− 296	− 40
0 4 0 ..	..	..	..	..	..	..	..	..	..
Total ..	15,981	18,808	15,541	100	20,921	− 440	− 3	+ 2,113	+ 11

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
				Máyavaram Delta.					
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	..	..	..	..	..	..	..	..	..
10 0 0	16	77	15	..	147	− 1	− 6	+ 70	+ 91
9 0 0	2,374	11,620	2,403	2·1	21,631	+ 29	+ 1	+ 10,011	+ 86
8 6 0	14,711	77,799	15,023	13·0	1,20,186	+ 312	+ 2	+ 42,387	+ 54
7 0 0	31,860	1,65,936	32,683	28·3	2,28,784	+ 823	+ 2·6	+ 62,848	+ 38
6 0 0	30,431	1,49,944	31,168	26·9	1,87,010	+ 737	+ 2·4	+ 37,066	+ 25
5 0 0	18,428	81,652	18,806	16·3	94,029	+ 378	+ 2	+ 12,477	+ 15
4 8 0	9,264	34,600	9,344	8·1	42,048	+ 80	+ 1	+ 7,448	+ 21·5
4 0 0	4,293	14,419	4,382	3·8	17,627	+ 89	+ 2	+ 3,108	+ 21·6
3 8 0	1,719	4,807	1,766	1·5	6,180	+ 47	+ 2·7	+ 1,373	+ 29
3 0 0	110	269	113	..	339	+ 3	+ 3	+ 70	+ 26
Total ..	113,206	5,41,023	115,703	100	7,17,881	+ 2,497	+ 2	+ 1,76,858	+ 33
				Non-Delta.					
7 0 0									
6 0 0									
5 0 0									
4 8 0									
4 0 0									
3 8 0				*Nil.*					
3 0 0									
2 8 0									
2 0 0									
1 8 0									
Total ..	..	..	..	..	..	..	..	..	..
				Dry.					
7 0 0	13	18	13	..	93	..	..	+ 75	+ 417
5 0 0	236	385	240	1	1,202	+ 4	+ 2	+ 817	+ 212
3 0 0	1,587	2,297	1,572	7	4,715	− 15	− 1	+ 2,418	+ 105
2 8 0	5,600	7,391	5,574	25·5	13,936	− 26	− ·5	+ 6,545	+ 89
2 0 0	5,730	6,746	5,705	26	11,410	− 25	..	+ 4,664	+ 69
1 8 0	3,127	3,665	3,038	14	4,557	− 89	− 3	+ 892	+ 24
1 4 0	2,272	2,447	2,199	10	2,748	− 73	− 3	+ 301	+ 12
1 0 0	2,791	2,908	2,707	12·5	2,707	− 84	− 3	− 201	− 7
0 12 0	667	627	637	3	478	− 30	− 4	− 149	− 24
0 8 0	256	243	238	1	119	− 18	− 7	− 124	− 51
0 4 0	..	..	..	..	..	..	..	..	..
Total ..	22,279	26,727	21,923	100	41,965	− 356	− 2	+ 15,238	+ 57

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
				Nannilam Delta.					
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	1,794	11,457	1,753	1·3	21,029	− 41	− 2·3	+ 9,572	+ 84
10 0 0	8,724	52,958	8,807	6·6	88,074	+ 83	+ 1	+ 35,116	+ 66
9 0 0	25,240	1,46,513	25,628	19·2	2,30,651	+ 388	+ 1·5	+ 84,138	+ 57
8 0 0	35,608	1,98,554	36,179	27·2	2,89,434	+ 571	+ 1·6	+ 90,880	+ 46
7 0 0	32,170	1,64,444	32,667	24·5	2,28,670	+ 497	+ 1·5	+ 64,226	+ 39
6 0 0	18,859	84,714	19,165	14·4	1,14,987	+ 306	+ 1·6	+ 30,273	+ 36
5 0 0	6,980	30,624	7,113	5·3	35,566	+ 133	+ 2	+ 4,942	+ 16
4 8 0	1,991	7,826	1,996	1·5	8,981	+ 5	..	+ 1,155	+ 15
4 0 0	..	..	..	..	..	..	..	..	..
3 8 0	..	..	..	..	..	..	..	..	..
3 0 0	..	..	..	..	..	..	..	..	..
Total ..	131,366	6,97,090	133,308	100	10,17,392	+ 1,942	+ 1	+ 3,20,302	+ 46
				Non-delta.					
7 0 0									
6 0 0									
5 0 0									
4 8 0									
4 0 0				*Nil.*					
3 8 0									
3 0 0									
2 8 0									
2 0 0									
1 8 0									
Total ..	..	..	..	..	..	..	..	..	..
				Dry.					
7 0 0	64	115	60	..	421	− 4	− 6	+ 306	+ 266
5 0 0	759	1,615	747	6	3,734	− 12	− 2	+ 2,119	+ 131
3 0 0	2,146	3,925	2,158	17	6,475	+ 12	+ 1	+ 2,550	+ 65
2 8 0	3,563	6,283	3,589	29	8,972	+ 26	+ 1	+ 2,689	+ 43
2 0 0	3,423	5,164	3,488	28	6,976	+ 65	+ 2	+ 1,812	+ 35
1 8 0	1,740	2,320	1,734	14	2,601	− 6	..	+ 281	+ 12
1 4 0	483	626	495	4	619	+ 12	+ 2	− 7	− 1
1 0 0	322	294	309	2	309	− 13	− 4	+ 15	+ 5
0 12 0	..	..	..	..	..	..	..	..	..
0 8 0	..	..	..	..	..	..	..	..	..
0 4 0	..	..	..	..	..	..	..	..	..
Total ..	12,500	20,342	12,580	100	30,107	+ 80	+ 1	+ 9,765	+ 48

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
			Mannárgudi Delta.						
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	..	..	..	..	..	..	..	..	..
10 0 0	..	..	..	..	..	..	..	..	..
9 0 0	..	..	..	..	..	..	..	..	..
8 0 0	860	5,234	865	1·0	6,918	+ 5	+ 1	+ 1,684	+ 32
7 0 0	12,324	67,060	12,183	14·1	85,284	− 141	− 1	+ 18,224	+ 27
6 0 0	24,352	1,16,891	24,023	27·7	1,44,137	− 329	− 1	+ 27,246	+ 23
5 0 0	24,354	1,00,198	23,999	27·7	1,19,995	− 355	− 1	+ 19,797	+ 20
4 8 0	16,545	58,395	16,249	18·7	73,121	− 296	− 2	+ 14,726	+ 25
4 0 0	7,459	22,210	7,293	8·4	29,172	− 166	− 2	+ 6,962	+ 31
3 8 0	1,897	4,715	1,927	2·2	6,745	+ 30	+ 2	+ 2,030	+ 43
3 0 0	194	218	197	0·2	592	+ 3	+ 2	+ 374	+ 172
Total ..	87,985	3,74,951	86,736	100	4,65,964	− 1,249	− 1	+ 91,013	+ 24
			Non-delta.						
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
4 8 0	29	51	32	1·1	146	+ 3	+ 10	+ 95	+ 186
4 0 0	343	545	333	11·8	1,332	− 10	− 3	+ 787	+ 144
3 8 0	805	1,156	823	29·2	2,880	+ 18	+ 2	+ 1,724	+ 149
3 0 0	630	853	633	22·4	1,901	+ 3	+ ..	+ 1,048	+ 123
2 8 0	937	1,444	946	33·5	2,365	+ 9	+ 1	+ 921	+ 64
2 0 0	53	84	57	2·0	113	+ 4	+ 8	+ 29	+ 35
1 8 0	..	..	..	..	..	..	..	..	..
Total ..	2,797	4,133	2,824	100	8,737	+ 27	+ 1	+ 4,604	+ 111
			Dry.						
7 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
3 0 0	118	214	118	..	354	..	..	+ 140	+ 65
2 8 0	384	658	373	1	932	− 11	− 3	+ 274	+ 42
2 0 0	1,659	2,297	1,615	5	3,229	− 44	− 3	+ 932	+ 41
1 8 0	3,635	4,020	3,541	11	5,313	− 94	− 3	+ 1,293	+ 32
1 4 0	12,990	13,548	13,016	39	16,270	+ 26	..	+ 2,722	+ 20
1 0 0	10,310	10,617	10,553	32	10,553	+ 243	+ 2	− 64	− 1
0 12 0	3,447	3,409	3,751	11	2,814	+ 304	+ 9	− 595	− 17
0 8 0	379	336	355	1	178	− 24	− 6	− 158	− 47
0 4 0	48	57	48	..	12	..	..	− 45	− 79
Total ..	32,970	35,156	33,370	100	39,655	+ 400	+ 1	+ 4,499	+ 13

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10
			Negapatam Delta.						
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	..	..	..	..	..	..	..	..	..
10 0 0	..	..	..	..	..	..	..	..	..
9 0 0	..	..	..	..	..	..	..	..	..
8 0 0	893	5,911	890	1·1	7,117	− 3	..	+ 1,206	+ 20
7 0 0	18,629	1,04,356	18,917	22·3	1,32,418	+ 288	+ 1·5	+ 28,062	+ 27
6 0 0	30,444	1,54,946	31,272	36·9	1,87,633	+ 828	+ 2·7	+ 32,687	+ 21
5 0 0	19,672	84,888	20,306	24·0	1,01,531	+ 634	+ 3	+ 16,643	+ 19·6
4 8 0	10,331	37,919	10,763	12·7	48,437	+ 432	+ 4	+ 10,518	+ 28
4 0 0	2,069	7,471	2,118	2·5	8,473	+ 49	+ 2	+ 1,002	+ 13
3 8 0	417	1,174	446	0·5	1,561	+ 29	+ 7	+ 387	+ 33
3 0 0	..	..	..	..	..	..	..	..	..
Total ..	82,455	3,96,665	84,712	100	4,87,170	+ 2,257	+ 3	+ 90,505	+ 23
			Non-delta.						
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
4 8 0	..	..	..	..	..	..	..	..	..
4 0 0	..	..	..	..	..	..	..	..	..
3 8 0	61	126	61	48·0	213	..	..	+ 87	+ 69
3 0 0	58	123	54	42·5	161	− 4	− 7	+ 38	+ 31
2 8 0	12	27	12	9·5	30	..	..	+ 3	+ 11
2 0 0	..	..	..	..	..	..	..	..	..
1 8 0	..	..	..	..	..	..	..	..	..
Total ..	131	276	127	100	404	− 4	− 3	+ 128	+ 46
			Dry.						
7 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
3 0 0	179	265	175	1	526	− 4	− 2	+ 261	+ 98
2 8 0	493	707	496	2	1,243	+ 3	+ 1	+ 536	+ 76
2 0 0	2,043	2,898	2,084	10	4,168	+ 41	+ 2	+ 1,270	+ 44
1 8 0	2,010	2,428	2,005	10	3,009	− 5	− ..	+ 581	+ 24
1 4 0	1,383	1,751	1,369	7	1,709	− 14	− 1	− 42	− 2
1 0 0	5,729	4,488	5,721	30	5,722	− 8	− ..	+ 1,234	+ 27
0 12 0	4,938	2,767	5,012	26	3,759	+ 74	+ 1	+ 992	+ 36
0 8 0	2,241	972	2,073	11	1,036	− 168	− 7	+ 64	+ 7
0 4 0	706	240	579	3	145	− 127	− 13	− 95	− 40
Total ..	19,722	16,516	19,514	100	21,317	− 208	− 1	+ 4,801	+ 29

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assess-ment.	Extent.	Per-centage.	Assess-ment.	Extent.	Per-centage.	Assessment.	Per-centage.
1	2	3	4	5	6	7	8	9	10
				Tiruturaipúndi Delta.					
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0 ..	..	..	..	..	..	..	..	..	..
12 0 0 ..	..	..	..	..	..	..	..	..	..
10 0 0 ..	..	..	..	..	..	..	..	..	..
9 0 0 ..	..	..	..	..	..	..	..	..	..
8 0 0 ..	241	1,169	253	0·3	2,026	+ 12	+ 5	+ 857	+ 73
7 0 0 ..	2,951	14,247	2,986	3·9	20,899	+ 35	+ 1	+ 6,652	+ 47
6 0 0 ..	11,055	51,231	11,314	14·6	67,885	+ 259	+ 2	+ 16,654	+ 33
5 0 0 ..	21,713	86,350	21,977	28·4	1,09,883	+ 264	+ 1	+ 23,533	+ 27
4 8 0 ..	25,867	93,943	26,035	33·6	1,17,160	+ 168	+ 1	+ 23,217	+ 25
4 0 0 ..	13,583	43,996	13,579	17·5	54,317	− 4	..	+ 10,321	+ 23
3 8 0 ..	1,167	3,507	1,222	1·6	4,276	+ 55	+ 5	+ 769	+ 22
3 0 0 ..	61	154	74	0·1	222	+ 13	+ 21	+ 68	+ 44
Total ..	76,638	2,94,597	77,440	100	3,76,668	+ 802	+ 1	+ 82,071	+ 28
				Non-delta.					
7 0 0 ..	*Nil.*								
6 0 0 ..									
5 0 0 ..									
4 8 0 ..									
4 0 0 ..									
3 8 0 ..									
3 0 0 ..									
2 8 0 ..									
2 0 0 ..									
1 8 0 ..									
Total ..									
				Dry.					
7 0 0 ..	..	..	..	..	..	..	..	..	..
5 0 0 ..	..	..	..	..	..	..	..	..	..
3 0 0 ..	14	26	14	..	43	..	..	+ 17	+ 65
2 8 0 ..	144	212	141	..	353	− 3	− 2	+ 141	+ 67
2 0 0 ..	1,184	1,468	1,218	2	2,437	+ 34	+ 3	+ 969	+ 66
1 8 0 ..	6,354	7,193	6,421	9·5	9,631	+ 67	+ 1	+ 2,438	+ 34
1 4 0 ..	15,628	16,161	18,816	28	23,520	+ 3,188	+ 20	+ 7,359	+ 46
1 0 0 ..	20,113	21,655	27,291	40·5	27,291	+ 7,178	+ 36	+ 5,636	+ 26
0 12 0 ..	6,696	7,163	10,892	16	8,170	+ 4,196	+ 63	+ 1,007	+ 14
0 8 0 ..	989	1,171	1,808	3	904	+ 819	+ 83	− 267	− 23
0 4 0 ..	238	322	634	1	158	+ 396	+ 166	− 164	− 51
Total ..	51,360	55,361	67,235	100	72,507	+15,875	+ 31	+ 17,146	+ 31

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.		As per settlement.			Difference.			
	Extent.	Assess-ment.	Extent.	Per-centage.	Assess-ment.	Extent.	Percent-age.	Assessment.	Per-cent-age.
1	2	3	4	5	6	7	8	9	10
				Patukota Delta.					
RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0	..	..	..	..	..	..	..	..	..
12 0 0	..	..	..	..	..	..	..	..	..
10 0 0	..	..	..	..	..	..	..	..	..
9 0 0	..	..	..	..	..	..	..	..	..
8 0 0	..	..	..	..	..	..	..	..	..
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
4 8 0	240	591	238	90	1,073	− 2	− 1	+ 482	+ 82
4 0 0	18	35	15	6	61	− 3	− 17	+ 26	+ 74
3 8 0	10	16	10	4	33	..	..	+ 17	+ 106
3 0 0	..	..	..	..	..	..	..	..	..
Total ..	268	642	263	100	1,167	− 5	− 2	+ 525	+ 82
				Non-delta.					
7 0 0	..	..	..	..	..	..	..	..	..
6 0 0	34	165	34	0·1	207	..	..	+ 42	+ 25
5 0 0	202	1,057	209	0·8	1,044	+ 7	+ 3	− 13	− 1
4 8 0	2,091	10,126	2,186	8·0	9,838	+ 95	+ 4	− 288	− 3
4 0 0	5,773	22,784	6,069	22·5	24,275	+ 296	+ 5	+ 1,491	+ 7
3 8 0	7,597	23,852	7,889	29·3	27,609	+ 292	+ 4	+ 3,757	+ 16
3 0 0	5,314	12,158	5,544	20·6	16,635	+ 230	+ 4	+ 4,477	+ 37
2 8 0	3,177	6,266	3,421	12·8	8,552	+ 244	+ 8	+ 2,286	+ 36
2 0 0	1,351	1,984	1,489	5·6	2,978	+ 138	+ 10	+ 994	+ 50
1 8 0	81	119	87	0·3	130	+ 6	+ 7	+ 11	+ 9
Total ..	25,620	78,511	26,928	100	91,268	+ 1,308	+ 5	+ 12,757	+ 16
				Dry.					
7 0 0	..	..	..	..	..	..	..	..	..
5 0 0	..	..	..	..	..	..	..	..	..
3 0 0	..	..	..	..	..	..	..	..	..
2 8 0	..	..	..	..	..	..	..	..	..
2 0 0	..	..	..	..	..	..	..	..	..
1 8 0	272	324	262	1.	393	− 10	− 4	+ 69	+ 21
1 4 0	9,390	9,010	9,665	31.	12,081	+ 275	+ 3	+ 3,071	+ 34
1 0 0	13,157	10,807	13,668	44.	13,669	+ 511	+ 4	+ 2,862	+ 26
0 12 0	5,065	3,837	5,428	17·2	4,072	+ 363	+ 7	+ 235	+ 6
0 8 0	1,670	1,220	1,732	5·5	866	+ 62	+ 4	− 354	− 29
0 4 0	423	235	443	1·3	111	+ 20	+ 5	− 124	− 53
Total ..	29,977	25,433	31,198	100	31,192	+ 1,221	+ 4	+ 5,759	+ 23

Statement showing the financial results under each money taram in each taluk, &c.—*cont.*

Tarams.	As per revenue.			As per settlement.			Difference.			
	Average rate per acre. Revenue assessment on survey area.	Extent.	Assessment.	Extent.	Percentage.	Assessment.	Extent.	Percentage.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9	10	11
				Total Delta.						
RS. A. P.	RS. A. P.	ACS.	RS.	ACS.		RS.	ACS.		RS.	
14 0 0 ..	6 4 5	1,628	10,288	1,639	..	22,947	+ 11	+ 1	+ 12,659	+ 123
12 0 0 ..	6 4 10	11,138	65,723	11,062	1·5	1,32,738	− 76	− 1	+ 63,015	+ 90
10 0 0 ..	6 5 10	50,598	3,28,044	51,522	7·	5,15,223	+ 924	+ 2	+ 1,87,179	+ 57
9 0 0 ..	5 15 6	70,295	4,27,500	71,629	10·	6,44,666	+ 1,334	+ 2	+ 2,17,106	+ 51
8 0 0 ..	5 7 8	86,697	4,83,477	88,202	12·	7,05,625	+ 1,505	+ 2	+ 2,22,148	+ 46
7 0 0 ..	5 2 5	1,40,106	7,31,818	142,094	19·	9,94,657	+ 1,988	+ 1	+ 2,62,839	+ 36
6 0 0 ..	4 12 10	1,47,763	7,18,755	149,659	20·5	8,97,945	+ 1,896	+ 1	+ 1,79,190	+ 25
5 0 0 ..	4 3 6	1,06,616	4,54,010	107,636	15·	5,38,186	+ 1,020	+ 1	+ 84,176	+ 19
4 8 0 ..	3 9 11	71,407	2,59,617	71,686	10·	3,22,589	+ 279	..	+ 62,972	+ 24
4 0 0 ..	3 3 7	30,488	98,443	30,515	4·	1,22,063	+ 27	..	+ 23,620	+ 24
3 8 0 ..	2 11 5	6,475	18,201	6,762	1·	23,454	+ 227	+ 4	+ 5,253	+ 29
3 0 0 ..	2 4 1	776	1,871	828	..	2,484	+ 52	+ 7	+ 613	+ 33
Total ..	4 14 7	7,23,987	36,01,747	733,174	100	49,22,577	+ 9,187	+ 1	+13,20,830	+ 37
				Non-delta.						
7 0 0 ..	..	..	..	..	..	..	..	..	..	..
6 0 0 ..	4 11 5	34	165	35	..	206	+ 1	+ 3	+ 41	+ 25
5 0 0 ..	3 12 6	748	2,904	768	2	3,842	+ 20	+ 3	+ 938	+ 32
4 8 0 ..	4 0 11	3,549	15,193	3,746	8	16,858	+ 197	+ 6	+ 1,665	+ 11
4 0 0 ..	3 5 9	9,473	33,595	10,003	21	40,011	+ 530	+ 6	+ 6,416	+ 19
3 8 0 ..	2 11 5	14,286	40,900	15,076	31	52,767	+ 790	+ 6	+ 11,867	+ 29
3 0 0 ..	2 2 5	10,245	23,459	10,897	23	32,694	+ 652	+ 6	+ 9,235	+ 39
2 8 0 ..	1 12 8	5,351	10,259	5,752	12	14,381	+ 401	+ 7	+ 4,122	+ 40
2 0 0 ..	1 6 0	1,569	2,398	1,741	4	3,483	+ 172	+ 11	+ 1,086	+ 45
1 8 0 ..	1 7 3	108	167	115	..	172	+ 7	+ 6	+ 5	+ 3
Total ..	2 10 11	45,363	1,29,040	48,133	100	1,64,414	+ 2,770	+ 6	+ 35,374	+ 27
				Dry.						
7 0 0 ..	2 4 2	1,648	3,717	1,643	·5	11,500	− 5	− ..	+ 7,783	+ 209
5 0 0 ..	2 0 8	3,577	7,200	3,526	1	17,634	− 51	− 1	+ 10,434	+ 145
3 0 0 ..	2 0 1	17,539	34,944	17,422	5	52,266	− 117	− 1	+ 17,322	+ 50
2 8 0 ..	1 9 11	18,747	30,240	18,651	5	46,631	− 96	− ..	+ 16,391	+ 54
2 0 0 ..	1 6 6	21,365	29,983	21,341	6	42,681	− 24	− ..	+ 12,698	+ 42
1 8 0 ..	1 4 11	33,868	44,495	34,083	10	51,129	+ 215	+ 1	+ 6,630	+ 15
1 4 0 ..	1 1 2	77,960	89,350	83,091	24·5	1,03,860	+ 5,131	+ 7	+ 14,510	+ 16
1 0 0 ..	0 14 4	89,851	89,798	100,479	30	1,00,481	+ 10,628	+ 12	+ 10,683	+ 12
0 12 0 ..	0 12 4	40,521	86,529	47,232	14	35,427	+ 6,711	+ 17	− 1,102	− 3
0 8 0 ..	0 11 2	9,440	7,306	10,467	3	5,234	+ 1,027	+ 11	− 2,072	− 28
0 4 0 ..	0 8 8	1,884	1,207	2,218	1	555	+ 334	+ 18	− 662	− 64
Total ..	1 1 8	316,400	3,74,773	340,153	100	4,67,398	+ 23,753	+ 8	+ 92,625	+ 25

APPENDIX III.

Unoccupied lands—Wet.

Scale.	Kumbakónam.		Tanjore.						Shiyáli.		Máyavaram.	
	Delta.		Delta.		Non-delta.		Total.		Delta.		Delta.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
RS. A. P.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.
12 0 0	147·58	1,770 15	33·94	407 5	..	..	33·94	407 5	..	..	..	..
10 0 0	285·23	2,852 4	40·06	400 10	..	..	40·06	400 10	..	..	..	..
9 0 0	98·48	886 6	34·16	307 7	..	..	34·16	307 7	0·79	7 2	17·74	159 10
8 0 0	30·72	245 13	19·54	156 5	..	..	19·54	156 5	9·75	78 1	18·85	150 13
7 0 0	27·59	193 3	46·27	323 15	..	..	46·27	323 15	26·56	185 14	48·02	336 3
6 0 0	12·15	72 14	71·94	431 10	..	..	71·94	431 10	75·05	450 5	32·21	193 3
5 0 0	28·29	141 7	90·43	452 2	·62	3 2	91·05	455 4	58·94	294 9	30·01	150 12
4 8 0	62·26	280 3	26·19	117 14	9·0	40 8	35·19	158 6	46·11	207 7	34·16	153 12
4 0 0	..	..	24·02	96 2	86·49	345 15	110·51	442 1	76·34	305 7	14·61	58 6
3 8 0	..	..	..	..	329·33	1,152 11	329·33	1,152 11	18·53	64 14	75·27	263 8
3 0 0	..	..	..	..	1,066·52	3,199 9	1,066·52	3,199 9	89·83	269 8	6·43	19 5
2 8 0	..	..	..	..	574·50	1,436 4	574·50	1,436 4	..	..	..	..
2 0 0	..	..	..	..	116·10	232 3	116·10	232 3	..	..	..	..
1 8 0	..	..	..	..	40·89	61 5	40·89	61 5	..	..	..	..
Total Wet ..	692·30	6,443 1	386·55	2,693 6	2,223·45	6,471 9	2,610·0	9,164 15	401·90	1,863 3	277·30	1,485 8
	9 5 0		6 15 8		2 14 6		3 8 2		4 10 2		5 5 10	

Unoccupied lands—Wet—*cont.*

Scale.	Nannilam.		Negapatam.						Mannárgudi.					
	Delta.		Delta.		Non-delta.		Total.		Delta.		Non-delta.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	14	15	16	17	18	19	20	21	22	23	24	25	26	27
RS. A. P.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.
12 0 0	3·70	44 6	..	..	..	..	..	..	..	..	..	..	..	..
10 0 0	47·77	477 11	..	..	..	..	..	..	..	..	..	..	..	..
9 0 0	84·27	758 6	..	..	..	..	..	..	..	..	..	..	..	..
8 0 0	94·19	753 8	28·94	231 8	..	..	28·94	231 8	5·66	45 5	..	..	5·66	45 5
7 0 0	107·96	755 12	85·09	595 10	..	..	85·09	595 10	12·88	90 3	..	..	12·88	90 3
6 0 0	62·27	373 10	124·63	747 12	..	..	124·63	747 12	41·19	247 2	..	..	41·19	247 2
5 0 0	5·70	28 7	139·41	697 1	..	..	139·41	697 1	50·67	253 5	..	..	50·67	253 5
4 8 0	10·38	46 12	257·01	1,156 9	..	..	257·01	1,156 9	177·34	798 1	..	..	177·34	798 1
4 0 0	..	..	385·27	1,541 1	..	..	385·27	1,541 1	91·68	366 12	1·13	4 8	92·81	371 4
3 8 0	..	..	655·65	2,294 12	0·16	0 9	655·81	2,295 5	192·73	674 9	0·18	0 10	192·91	675 3
3 0 0	..	..	115·10	345 5	..	..	115·10	345 5	31·42	94 4	2·04	6 2	33·46	100 6
2 8 0	..	..	..	..	0·82	2 1	0·82	2 1	..	..	78·17	195 7	78·17	195 7
2 0 0	..	..	..	..	..	..	..	..	..	..	12·56	25 2	12·56	25 2
1 8 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	416·24	3,238 8	1,791·10	7,609 10	0·98	2 10	1,792·08	7,612 4	603 57	2,569 9	94·08	231 13	697·65	2,301 6
	7 12 7		4 4 0		2 10 0		4 4 0		4 4 1		2 7 6		4 0 3	

Unoccupied lands—Wet—*cont.*

Scale.	Tiruturaipúndi.		Patukóta.						Total.					
	Delta.		Delta.		Non-delta.		Total.		Delta.		Non-delta.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	28	29	30	31	32	33	34	35	36	37	38	39	40	41
RS. A. P.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.
12 0 0	..	..	..	..	..	..	..	..	185·22	2,222 10	..	..	185·22	2,222 10
10 0 0	..	..	..	..	..	..	..	..	373·06	3,730 9	..	..	373·06	3,730 9
9 0 0	..	..	..	..	..	..	..	..	235·44	2,118 15	..	..	235·44	2,118 15
8 0 0	0·05	0 6	..	..	..	..	..	..	207·70	1,661 11	..	..	207·70	1,661 11
7 0 0	12·64	88 8	..	..	..	..	..	..	367·01	2,569 4	..	..	367·01	2,569 4
6 0 0	37·00	222 0	..	..	..	..	..	..	456·44	2,738 8	..	..	456·44	2,738 8
5 0 0	220·27	1,101 6	..	..	0·84	4 3	0·84	4 3	623·72	3,119 1	1·46	7 5	625·18	3,126 6
4 8 0	826·78	3,720 8	0·23	1 2	7·17	32 4	7·40	33 6	1,440·46	6,482 4	16·17	72 12	1,456·63	6,555 0
4 0 0	2,859·08	11,436 6	16·97	67 14	86·38	345 8	103·35	413 6	3,467·97	13,872 0	174·0	695 15	3,641·97	14,567 15
3 8 0	3,650·36	12,776 4	..	..	188·16	658 9	188·16	658 9	4,592·64	16,073 15	517·83	1,812 7	6,110·37	17,886 6
3 0 0	..	..	..	..	514·43	1,543 5	514·43	1,543 5	242·78	728 6	1,582·99	4,749 0	1,825·77	5,477 6
2 8 0	..	..	..	..	496·07	1,240 3	496·07	1,240 3	..	..	1,149·56	2,873 15	1,149·56	2,873 15
2 0 0	..	..	..	..	1071·27	2,142 9	1071·27	2,142 9	..	..	1,199·93	2,399 14	1,199·93	2,399 14
1 8 0	..	..	..	..	47·40	71 2	47·40	71 2	..	..	88·29	132 7	88·29	132 7
Total ..	7,606·18	29,345 6	17·20	69	2411·72	6,037 11	2428·92	6,106 11	12,192·34	55,317 3	4,730·23	12,743 11	16,922·67	68,060 14
	3 13 9		4 0 11		2 8 0		2 8 3		4 8 7		2 11 1		4 0 4	

Unoccupied lands—Dry.

Scale.	Kumbakónam.		Tanjore.		Shiyáli.		Máyavaram.		Nannilam.		Negapatam.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
RS. A. P.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.	ACS.	RS. A.
7 0 0	132·62	928 5	12·29	86 1	..	..	0·03	0 3	1·19	8 5 0	..	..
5 0 0	440·47	2,202 6	46·58	232 14	..	..	11·57	57 14	37·69	188 7 0	..	..
3 0 0	1,380·55	4,141 11	118·42	355 4	5·46	16 6	126·03	378 1	138·83	416 7 0	19·73	59 2
2 8 0	579·27	1,448 3	124·97	312 7	58·51	146 4	362·70	906 12	386·53	966 5 0	97·55	243 14
2 0 0	346·59	693 3	208·09	416 3	96·04	192 1	353·60	707 3	396·56	793 1 0	385·69	771 6
1 8 0	416·67	625 0	988·41	1,482 9	292·37	438 10	217·91	326 14	168·98	253 8 0	366·19	549 5
1 4 0	58·39	73 0	1,909·45	2,386 12	333·28	416 9	385·29	481 10	113·89	142 5 0	160·03	199 15
1 0 0	39·04	39 1	5,192·22	5,192 3	366·87	366 13	347·66	347 11	160·71	160 12 0	693·98	693 15
0 12 0	..	..	7,805·98	5,854 8	372·43	279 5	241·41	181 1	..	..	497·83	373 6
0 8 0	..	..	5,470 51	2,735 5	336·36	168 3	95·95	48 0	..	..	269·77	134 14
0 4 0	..	..	3,896·49	974 2	..	..	..	..	..	..	1,081·03	270 4
Total ..	3,393·60	10,150 13	25,773·41	20,029 4	1,861·32	2,024 3	2,142·15	3,435 5	1,404·37	2,929 2 0	3,571·79	3,296 2
	2 15 10		0 12 5		1 1 5		1 9 8		2 1 5		0 14 9	

Unoccupied lands—Dry—*cont.*

Scale.	Mannárgudi.		Tiruturaipúndi.		Patukóta.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	14	15	16	17	18	19	20	21
RS. A. P.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
7 0 0	..	..	..	..	..	..	146·13	1,022 14
5 0 0	..	..	..	..	..	..	536·31	2,681 9
3 0 0	15·52	46 9	0·27	0 13	..	..	1,804·80	5,414 6
2 8 0	81·67	204 3	41·94	104 14	..	..	1,733·14	4,332 14
2 0 0	155·24	310 8	152·99	306 0	..	..	2,094·80	4,189 9
1 8 0	283·70	425 8	381·63	572 8	10·04	15 1	3,125·90	4,688 15
1 4 0	734·46	918 2	778·19	972 13	144·81	181 1	4,617·78	5,772 3
1 0 0	2,462·43	2,462 6	2,032·56	2,032 9	673·92	673 15	11,969·39	11,969 5
0 12 0	2,827·74	2,120 13	1,476·31	1,107 5	1,752·70	1,314 8	14,974·40	11,230 14
0 8 0	692·97	346 8	1,817·69	908 14	3,307·20	1,653 10	11,990·45	5,995 6
0 4 0	110·67	27 11	407·05	101 12	2,275·82	568 15	7,771·06	1,942 12
Total ..	7,364·40	6,862 4	7,088·63	6,107 8	8,164·49	4,407 2	60,764·16	59,240 11
	0 14 11		0 13 9		0 8 8		0 15 7	

Order—dated 31st July 1893, No. 697, Revenue.

Miscellaneous.

With the Proceedings read above, the Board submits its proposals for the settlement of the Tanjore district. The scheme originally drawn up by the Deputy Commissioner of Revenue Settlement Mr. Clerk was based on the classification results of three taluks only, viz., Kumbakónam, Tanjore and Shiyali, but the classification of the remaining six taluks has since been completed, and the Board's proposals are framed with reference to the *data* thus afforded. One of the objections most forcibly urged against the original scheme, viz., that the taluks selected were not typical, has thereby been removed. Full opportunity has been given to those interested of representing their views, meetings having been convened by the Collector at convenient centres for the purpose of discussing Mr. Clerk's proposals and copies of the Board's final scheme having been furnished to the Tanjore People's Association, which is the most influential body representing the land-holding classes. In order, moreover, to obtain the fullest knowledge of what the objections advanced against the project are, His Excellency the Governor invited a deputation of the leading members of the above association, as representing the land-holders of the district, to lay their views before him, and audience was given on the 3rd June at which all the members of Government were present. A memorandum of the objections advanced was put in by the deputation, and the scheme was discussed in detail. His Excellency the Governor in Council has very carefully considered all the arguments adduced and proceeds to state the conclusions at which he has arrived.

2. The Board commences its report by giving a brief description of the systems of settlement which have prevailed in the district since the beginning of the century. At the present day the whole district, with the exception of 46 villages held on lease for fixed rents (kattuguthagai), is settled on the *mothamfaisal* system introduced by Mr. Kindersley into 3,079 out of 4,855 villages in 1831–33 and extended to the remainder in 1860–61. It consists in a lump demand for the whole village based on a standard of gross produce in grain, commuted into money at a fixed price. In the case of 1,818 villages this lump demand was distributed in detail over the fields in accordance with an account furnished by the ryots themselves. The following extract from the Tanjore Manual (pages 644, 645) shows briefly how this lump demand was arrived at:—

"*Para. 200—Nansei assessment.*—The Nansei or wet assessment under the mothamfaisal and fieldwar settlements is based in the main on the village grain standards known as olungu, fixed by Mr. Cotton in 1822, the melvaram, or the Government share of the produce, after deducting the usual village fees being taken at 50 per cent. for the river irrigated and 45 per cent. for the tank irrigated lands and converted into money at a commutation price fixed for each maghanam on an verage of the selling prices of the five years, 1815–16 to 1819–20. The olungu rain standards were deduced generally from the money assessment which prevailed nder the previous lease settlements; and that money assessment was based, as egards both produce and price, more or less on the amani results of the first four ears of the British administration, 1800–1 to 1803–4. As already shown, however, ese *data* were considerably modified at each successive settlement and the average the amani results, very low taken by itself, became considerably increased by the ocess by which the olungu grain standards were deduced.

"*Para. 201—Punsei assessment.*—The Punsei assessment, like the Nansei ndards, is based chiefly on the amani outturn of dry grain lands in the early years the British rule, and, like it, has undergone modifications at each successive lement. The melvaram rate adopted was generally 60 per cent. of the gross uce, less the usual village fees, and the commutation prices were more or less the g prices of the years 1800–1 to 1806–7. Originally restricted to lands on which rains were cultivated, the Punsei assessment has latterly been extended, with nimportant exception, to lands on which other crops are cultivated without any tion, or with the aid of percolation from river channels, or under private wells.

On the whole, the Punsei assessment in Tanjore is especially moderate. In mothamfaisal villages, there is one uniform rate for each village and in the field assessed villages the village assessment is distributed over the fields according to their relative values."

3. The share of the gross produce taken by Government under the existing settlement is calculated to amount to about 47 per cent., and the commutation rate was fixed at an average of 7 annas and $8\frac{2}{3}$ pies a kalam, equivalent to 27·6 Madras measures of *paddy* or 30·9 Imperial seers. The table at paragraph 12 of the Board's Proceedings shows that during the last 30 years prices have ranged from 15 annas 2 pies per kalam to Rs. 2–4–0, so that the lowest price is nearly double the commutation rate. It was owing to the adoption of this low rate that the ryots have been able to pay an assessment based on so large a share of the gross produce. Not only, however, is Mr. Kindersley's settlement defective as judged by the approved methods of the present day, in that it is based on a share of the *gross* produce instead of the net, and that the commutation rate is far below the prices which have ruled during the period which would be taken as the basis of settlement under the modern system, but the standard gross produce adopted by him was merely the result of a rough calculation made in the early part of the century through the medium of untrustworthy agency, and even this standard was not adhered to as it appears from his own writings that his settlement partook of the nature of a bargain or composition with the ryots. Moreover, there was no classification of the soil, which is the foundation of the present method of settlement, and ensures the proportionate equality of the incidence of the assessment. It was left to the ryots themselves to distribute the lump demand over the fields, and the distribution was consequently in the hands of the most influential land-holders. It is thus highly improbable that under such circumstances the individual incidence was equitable. Further, although it may be admitted that Mr. Kindersley's survey was fairly accurate (the excess discovered by a scientific survey being only 43,000 acres or 3 per cent. in the aggregate), a large portion of the excess of 24 per cent. disclosed by Mr. Kindersley's measurement (computed at not less than 10 per cent.) was not brought to account.

The above defects furnish ample ground for a revision of the settlement of Tanjore on the principles which have been applied to other districts. In reviewing the Board's proposals it will be convenient to take each process in order.

4. *Classification of Irrigation.*—Five classes of irrigation are proposed with reference to the certainty of the supply. No exception has been taken to the classification of the irrigation sources in the non-deltaic tract, but Mr. Clerk's division of the irrigation of the delta into two classes only in his original * scheme is one of the points most strenuously objected to by the mirasidars, and they are supported in their views by some of the Revenue officers of the district. In Tanjore, facilities of irrigation and drainage, are more important factors in determining the productiveness of the land than the character of the soil, and these facilities under the same channel and even within the same village may vary very greatly, yet there is hardly any mention in the papers of drainage and Mr. Clerk's scheme provides for only two classes of irrigation for the whole delta; the Board has however substituted three classes. On settlement principles and methods the limitation of irrigation classes to three is no doubt defensible, but, in fact, in Tanjore the gradations of efficiency of irrigation are almost infinitely various. The irrigation on the whole is not to be compared as to certainty or efficiency with that in the Gódávari and Kistna deltas or with good river irrigation in other districts. The alignment of the "rivers", as the main irrigation channels are called, is not as scientific as it is in the Gódávari and Kistna deltas, nor has any scientific provision been made for drainage.

In regard to certainty of supply, the Cauvery, which is said "never to fail," is inferior to the other great rivers of this province. Its volume is smaller, it runs in full supply for a shorter time and it has a disproportionately larger area to irrigate. This river, which is fed by the south-west monsoon, is liable to fail in September, and the crops sown under river irrigation are matured under the usually copious rains of the north-east monsoon. Tanjore thus depends for its main crop on both monsoons, and if either is deficient, the yield of the district is impaired. The Government considers that, in the scheme now submitted, sufficient weight has not been given to these considerations and the Board's classification, if rigidly adhered to, would be likely to produce as great inequalities of assessment as now exist. It does not appear necessary to provide additional classes for the delta irrigation, but, in applying the classification proposed by the Board, it will be necessary, in the opinion of His Excellency the Governor in Council, to consider more in detail the circumstances of each village. Under the Board's scheme the whole delta is blocked out into three large tracts corresponding to the three classes, but it can hardly be that the efficiency of the irrigation and drainage is uniform throughout these tracts, and allowance must be made for varying degrees of efficiency in individual villages or in groups of villages. His Excellency the Governor in Council accordingly resolves to direct that careful consideration be given to this point in introducing the settlement and that the necessary alteration of classification of sources with reference to efficiency of irrigation and drainage and the character of the water-supply be effected on a consideration of local circumstances.

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* He subsequently placed 22 villages in the 3rd class.

5. Another point has to be considered in connection with the classification of irrigation sources. This classification is based on the quantity of water supplied by the various distributaries and the constancy of that supply, and the difference in the fertilizing power of the supply when received direct from the main stream of the Cauvery and its chief branches at the head of the delta and when obtained from channels in which the water is largely intermixed with drainage containing very little alluvial deposit, has not been taken into account. The fertility of the delta depends to a great extent on this deposit, but Mr. Clerk's contention is that the relative value of the varying degrees of fertilization is differentiated in the classification of the soils and that it ought not also to be allowed for in the classification of irrigation sources. His Excellency the Governor in Council doubts whether sufficient allowance has been made for the undoubted inferiority of the irrigation derived from drainage channels. It must be borne in mind in this connection that the cultivation under drainage channels is necessarily commenced later in the season than under the main branches of the river. It is therefore more precarious, being more dependent upon late rains. To mark this inferiority in the quality of the irrigation there should be a corresponding distinction between the rates imposed on lands of the same class and sort when dependent, as the case may be, either on the chief branches of the Cauvery or on mere drainage channels. The classification of those tracts which are irrigated from the latter sources must be revised at the time of the introduction of the settlement with reference to the above remarks.

6. The complaint of unequal distribution of the total supply of water available over the district and the insufficiency of the expenditure on the improvement of the irrigation works of the district will be referred to the Department of Public Works for consideration. In this connection the attention of that department is invited to paragraph 18 of the Board's Proceedings.

7. *Classification of soils.*—The chief feature in this part of the scheme is the application of the alluvial series to the lands in the delta taluks. Two classes have been provided: I (clay) and II (loam) with five sorts in each. This is perhaps justified by the character of the soils. The proportion of the total area which has been placed under the alluvial series in the several delta taluks is 82 per cent. in Kumbakónam, 68 per cent. in Mayavaram, 56 per cent. in Nannilam and 14 per cent. in Tanjore. The land-holders complain that too much of the delta area has been placed in the alluvial classes and that in the case of the Kumbakónam taluk too large a proportion of the area so classed is rated under the two highest sorts. The Board admits that the figures indicate over-valuations in Kumbakónam, Nannilam and Mayavaram and proposes to grant the necessary relief at the time of the introduction of the settlement. To meet the objection that the wet lands near Tiruvadi in Tanjore, comprised in the tract known as the "breast of Tanjore," the superior fertility of which is admitted, have been under-valued, the Board has provided an extra sort, the lands classed under which will be subject to a wet rate of Rs. 14 an acre. The foot-note to the statement

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in paragraph 33 of the Proceedings shows that 1,639 out of th
under 2-1 in Tanjore will be transferred to the extra sort 2-1
acres classed under 2-2 in Kumbakónam and Tanjore will b
Mr. Clerk having unnecessarily reduced his original classificatio
the former taluk. The Deputy Commissioner has been direct
classification and report the result in taluk detail. The Governm
the Board has gone far enough in correcting the obvious defects
posals (viz., too low assessment of the rich lands and too hig
poorer lands) and in raising the rates on the very best lands
those forming what is called the "breast of Tanjore," while if
applied without careful consideration of local circumstances, it w
produce excessive and unequal assessments. The introduction of
which is altogether exceptional in settlement schemes, has had the ef
assessment in the Kumbakónam, Nannilam and Mayavaram taluks b
per cent. respectively. The Board's proposal to moderate the increas
taluks by reducing the classification of the soils is fully approved.

8. *Dry grouping.*—Two groups have been provided, all the ar
district with the exception of those in the Pattukkóttai taluk, the sout
Tanjore, 23 villages of the Mannargudi taluk and the 43 kattuguthag
Negapatam and Tiruturaipundi having been placed in the first group.
cation of dry areas is not seriously objected to, but it is represented that
tracts in the delta in which dry lands are of poor quality and do not prope
under the first group. The grouping is, however, determined with referenc
facilities of communication and proximity to markets, and, as remarked by the Deput
Commissioner in paragraph 61 of his letter, dated 30th September 1890, difference in
fertility is allowed for in the classification. The Board's proposals appear to be
moderate.

9. *Standard crops.*—For wet lands irrigated paddy has been taken as the standard crop; for dry lands ragi, cumbu and varagu in equal proportions. This is approved.

10. *Commutation rates.*—The Board bases its commutation rates on the prices of the last 20 years excluding faslis 1286, 1287 and 1288, which were years of abnormally high prices and deducting 15 per cent. for merchant's profits. The fairness of the rates for dry grains has not been questioned, but as regards paddy objection has been taken to the inclusion of faslis 1294, 1299, 1300, 1301, during which the district average prices were as marginally noted, on the ground that such prices are exceptional and are not likely to recur during the 30 years' period of settlement. It is stated that fasli 1294 was a year of disastrous floods which caused an immense loss of produce with an abnormal rise of prices in the district, whilst in the other three faslis prices rose in Tanjore owing to the failure of crops in adjoining districts. It is urged that the 15 per cent. deduction for merchant's profits is insufficient to cover cost of carriage, merchant's profits and wastage and that either the four years above specified should be excluded or the deduction raised to 20 per cent. which would in both cases result in a commutation rate of Rs. 104 a garce or 0-15-8 per kalam. The Tanjore People's Association suggests that at least the odd 8 pies in the rate proposed by the Board may be struck out and the rate fixed at exactly a rupee per kalam or Rs. 11-6-0 per garce. This, however, would result in a loss of revenue to the extent of four lakhs

	Commutation rate per garce.	Rate per local kalam of 27⅔ Madras measures.		
	RS.	RS.	A.	P.
Paddy	121	1	0	8
Cumbu	134	1	2	6
Varagu	76	0	10	6
Ragi	130	1	1	11

District average.

	Per garce.	Per local kalam.		
	RS.	RS.	A.	P.
1294	173	1	7	10⅓
1299	168	1	7	2
1300	173	1	7	10⅓
1301	184	1	9	4⅓

vernment considers that there is no justification for such a sacrifice. The three years of famine prices have been excluded from the series of years with reference to which the commutation rate is struck, and, as regards the four years to the inclusion of which exception has been taken, it is not contended that the high prices were
rop in the district itself save in respect of fasli 1291. As the Board
on of scarcity in other parts of the Presidency is a source of great
lders of Tanjore, and for a partial failure of crop in the district
occurrence as far as the delta taluks are concerned, liberal allowance has been made in the deduction for vicissitudes of seasons, which, together with the rise in price, affords ample compensation for short crop. As
must be borne in mind that the commutation rate has been struck
of the prices of both the superior and inferior sorts, although Mr.
at 7 lakhs out of 8 lakhs of acres are cultivated with 1st-sort paddy.
favorable to the land-holders. The Government considers that the com-
ates proposed by the Board are fair, but, with reference to the remarks in
pa 39, it must observe that the Board's argument in favour of including
ine prices" is based on a misapprehension of the reason of the rule for the
clusion of famine prices from the calculation of the average, viz., that the revenue should be calculated on what is normal and that famine prices are abnormal. His Excellency the Governor in Council is therefore not prepared to depart from the rule that the prices of famine years should be excluded from the average. The allowance of 15 per cent. for difference between ryot's and merchant's selling prices is, considering the circumstances of the district, in the opinion of Government ample.

			District average per garce. Rs.
			206
...	...	...	261
...	...	...	230

he delta and 20 per cent. for
racts.

11. *Grain outturns.*—The grain outturns proposed by Mr. Clerk are based on crop experiments conducted by himself and his subordinates in three seasons—February 1890, October 1890 and February 1891. The Board considers that Mr. Clerk's proposed outturns for wet lands are, both as regards the best description of land and the inferior sorts, too low, and it has accordingly raised them with reference to the outturns adopted in the adjoining districts and especially in the recently settled district of South Arcot. The Board's scale ranges from 1,300 Madras measures for the best land to 450 measures for the worst under the first class of irrigation, whereas Mr. Clerk's scale ranges from 1,125 measures to 400. The minima proposed by the Board for second, third, fourth, and fifth class irrigation are 400, 350, 300 and 250 measures respectively.

The mirasidars do not object to the maximum of 1,300 Madras measures or to the minima of 350 and 250 measures for the delta and upland tracts respectively, but they complain that too large a proportion of the wet areas in Kumbakónam (86 per cent.), Nannilam (71 per cent.) and Máyavaram (68 per cent.) taluks have been placed under high outturn standards. Relief will be afforded, however, by the alteration of the classification ordered in paragraph 5 *supra*. The Board's scale of outturns is not high as compared with the scales adopted in the neighbouring districts; it may therefore, in the opinion of Government, be accepted, provided it is applied with careful consideration of local circumstances. Mr. Clerk's scale of dry-grain outturns is accepted by the Board, and as no objection to it is taken by the mirasidars, it calls for no remark.

12. *Cultivation expenses.*—The Board's scale of cultivation expenses ranges from Rs. 14 to Rs. 4-8-0 for wet lands and from Rs. 5-8-0 to Rs. 2-10-0 for dry. It is admitted to be generally adequate.

13. *Allowance for vicissitudes of season.*—Mr. Clerk proposed a deduction of 15 per cent. throughout the district. The Board, however, would raise the allowance to 20 per cent. for the non-deltaic portion of the district except as regards land irrigated by rain-fed tanks. The allowance is regarded by those interested as fair, and the Government concurs in this view.

14. *Money rates.*—The Board's table of money rates, dec
ranges from Rs. 14 to Rs. 3 per acre for wet lands in the
Rs. 1-8-0 for similar lands outside the delta. For ordinary
from Rs. 3 to 4 annas. Two special rates of Rs. 7 and Rs.
meet the case of the rich "*padugai*" lands. The Board's sc
accepted.

15. *Financial results.*—The result of the application of
whole district brings out an increase of 14·47 lakhs on a reven
proposed demand under the Board's modification gives an inc
result the two schemes are practically identical. In justifi
the Board points out that the district is admittedly under
the cultivation generally is very bad and capable of gr
that there is no reason why it should not pay its fair que
average rate of assessment per acre for wet land in the delta r
will, according to the Board's proposals, be Rs. 6·71 against Rs. 7·43
kuntam anicut, Rs. 6·32 under the Gódávari and Rs. 5·87 under the
Board points out, the existing assessment in the two last mentioned
owing to the method
adopted there, and the av
tainly be raised* at the n t
It is admitted, however, that som
tion is required in the delta ta
Tanjore, and the Board considers that if the total increase of revenue upon the district does not exceed 12½ lakhs of rupees or 30 per cent., there cannot be reasonable ground for complaint. The Tanjore People's Association protests against this proposed enhancement, especially objecting to the increase in the rate of produce per acre by 10½ per cent., resulting from the outturns adopted by the Settlement department and the excess of 8 pies over the commutation rate of one rupee per kalam which it is prepared to accept. It points out that, omitting these items, the increase on wet and dry lands together will be Rs. 7·93 lakhs to which has to be added increase of water-rate, second crop assessment and the village-cess to be newly imposed; this, it calculates, will raise the additional burden on the ryots to 10·41 lakhs which it contends is as much as the ryots can bear.

16. Neither Mr. Clerk nor the Board refer to the question of cesses, land and village, which the ryots will have to pay, but these demands cannot be overlooked in considering what burden of public charges the district can properly be required to bear. The marginal statement † shows what the total enhancement of the burden would probably amount to in consequence of the imposition of the village-cess and the increase of collections from second crop charge, water-rate and land-cess which will result from the new settlement proposed by the Board. It is impossible to calculate exactly what the village-cess will be, as the rate will be uniform throughout the Presidency and will depend on the requirements in the matter of establishments of all districts. The Tanjore People's Association's estimate of 1·33 lakhs or half the cost of the existing village establishment is, however, too low. The Collector considers that the cost will be double what it is at present. The maximum cess which can be imposed is one anna in the rupee of assessment, but it is not probable that the contribution of the ryots need be so high. Assuming that it will

	Present.	Proposed.
† Revenue ryotwar demand ..	(a) 41·06	55·54
Second crop charge ..	(b) 1·37	(c) 1·87
Water-rate	(d) 1·39	(e) 2·00
	43·82	59·41
Ryotwar land-cess	(f) 2·96	(g) 4·01
Land-cess in permanently-settled estates and whole inam villages	(h) ·50	·50
	47·28	63·92
Village cess	..	(i) 2·78
	47·28	66·70
		+ 19·42 or 41 per cent.

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* *Vide* paragraph 5 of the letter to the Government of India, dated 26th January 1891, No. 51.

(a) See column 8 of the statement at page 180 of the Board's Proceedings.
(b) The average second crop charge as given at page 174 of the Proceedings.
(c) As 37·31 (the present wet assessment as given in column 8 of the statement at page 180) : 50·87 (the proposed wet assessment as given in column 10) :: 1·37 : 1·87.
(d) The average water-rate as given at page 174 of the Proceedings.
(e) Taken at half as much again as the present water-rate.
(f) The average demand for land-cess during the last 5 years.
(g) As 43·82 : 59·41 :: 2·96 : 4·01.
(h) The average demand during the last 5 years.
(i) Calculated at 9 pies in the rupee of the total demand—59·41 lakhs.

, the demand on this account would be Rs. 2·62 lakhs. The real …refore involved in the Board's proposals would amount to 19·42 … In the opinion of Government this increase is excessive. The … a whole is no doubt lightly assessed at present and a considerable … settlement may reasonably be looked for; but care must be … interests of the State are duly considered, the demand shall not … people or injurious to the prosperity of the district. On the … considers that the Board's scheme may be accepted subject to … ification of soils, especially those of the alluvial series, in the taluks of Kumbakónam, Nannilam and Máyavaram as directed above, and to careful consideration of local circumstances of irrigation and drainage, and provided that the total increase in ryotwar revenue shall not exceed 11 lakhs of rupees, exclusive of water-rate, second crop charge and cesses. This will result in an enhancement of the present demand by 15·41 lakhs of rupees approximately or 33 per cent. as shown in the marginal statement.*

	Present.	Proposed.
[illegible]	41·06	52·06
[illegible]	1·37	(a) 1·74
[illegible]	1·39	(b) 2·00
	43·82	55·80
… settled	(c) 2·98	(d) 3·77
… villages.	(e) ·50	·50
	47·28	60·07
[illegible]	..	(f) 2·62
	47·28	62·69
		+15·41
		or 33 per cent.

(a) … (the present wet assessment) : 47·88 (the … wet assessment) :: 1·37 : 1·74. [… proposed wet is arrived at thus: 37·31 + 11 − ·93 (the increase expected under dry)]

(b) Taken at half as much again as the present water-rate.

(c) The average cess during the last 5 years.

(d) As 43·82 : 55·80 :: 2·98 : 3·77.

(e) The average cess during the last 5 years.

(f) Calculated at 9 pies in the rupee of the total demand.

17. The Board's proposals in regard to the following matters are approved:—

Para. 63.—Scale of increments for gradual imposition of increase of assessment.

Para. 66.—Regulation of charge for irrigation of dry lands.

Para. 67.—Treatment of garden lands.

Para. 68.—Registration of permanent double crop and composition of second crop charge.

Para. 69.—Exemption of *ottadam* cultivation from extra charge.

18. The question of the right of Government to raise the assessment on mohini inam lands dealt with in paragraphs 72 and 73 of the Board's Proceedings has been settled by Government after full discussion in G.O., dated 4th November 1892, No. 1124, and His Excellency the Governor in Council sees no reason to modify his decision.

19. The advisability of modifying the existing *kistbandi* has been referred to the Board for consideration and report in G.O., dated 6th June 1893, No. 2076, Mis.

20. The petitions which have been presented to Government in connection with the settlement scheme will be transferred to the Board for such consideration as they may require in introducing the settlement.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Public Works Department.
" Board of Revenue (Settlement)
" " (Land Revenue).
Editors' Table.

Exd. S. J. Pereira.

120 Copies.

22.9.24 II