



185. In the resources of the sounardyem, as belonging to the zemindars, at present, little improvement can be expected; even that which may arise from planting of topes or extension of the ponicando cultivation, can hardly be held out as an object for immediate speculation.

186. On the sounardyem, which as professional, commodities in detail, I have not included in the resources of the zemindarry, a very great increase may be expected under proper regulations of excise; but as partial innovation might injure rather than improve the revenue, I have not attempted to alter what custom has established, and which cannot effectually be regulated, but under some general system for excise on the whole country.

187. In every act of my management, I invariably adhered to the customs of the natives in cultivation, and made the extension of agriculture the first object; the very great increase of revenue also shows the increase of agriculture, and I am so well convinced of the resources of this province, from my own inspection, that I cannot doubt, but that under a vigilant superintendence, and firm yet almost imperceptible guidance of the labours of the inhabitants, if peace continues, the revenues from the increase of population, and the habits of industry which may be then expected to be confirmed in the ryots, will, in the course of ten years, be nearly doubled.

188. But as agriculture must be considered as the foundation of what must, in the most essential manner contribute, to the prosperity of the country, it is necessary that its particular effects should be encouraged; the rents on the land must soon exhaust the district, unless its manufactures be encouraged, and those, only, can bring to it, the sums exacted from it by taxation.

189. Hence it is necessary for the prosperity of the country, that commerce should in some degree, more powerful than at present, partially restore to the industrious ryots, the sums which the various settlements of the country have collected from it; and that the circulation of revenue so derived, if not made beneficial by its confinement to circulation in the province from whence it may be drawn, should not in its consequence, become pernicious to it.

190. I beg to apologize for this digression, but in observing the drafts on this treasury for the factories of Salem, Tinnevely, and Ramnad, it cannot but be seen that, the prosperity of those countries must be better established, from the more extensive circulation of cash within them than this, which, notwithstanding the value it now bears, must fall, if its numerous looms be not regularly and fully employed, and its internal commerce more sought after, and more firmly established. [767]

Extract PROCEEDINGS of the Board of Revenue at Fort St. George;
8th January 1807.

Extract Letter from Mr. WM. GARROW, Collector of Coimbatore;
dated 30th November 1806.

Para. 5. SINCE the year 1801-2, these assessments have been the established standard of collection. Corrections and modifications have been introduced where it has been found necessary, and the present accounts and report are submitted, as the ultimate result of the survey arrangement, and from which there does not appear the least necessity for deviating.

Letter from Collector of
Coimbatore; dated 30
Nov. 1806.



6. The object of the survey being to equalize the land-rent throughout, it was necessary to refer to the mamool rents then existing. Their diversity however, and the disproportion found between the recorded area of land, and the quantity ascertained after measurement, rendered much consideration necessary before an average rate could be found to be so generally adopted to the country as to avoid (in the act of equalizing individual assessments) the two extremes of rendering the total jumma of the country too high, or too low, compared with that of the preceding.

7. The Andoor and Eroad talooks were the first upon which the experiment was tried; and from them, were obtained the data upon which were founded the subsequent general assessment for the other districts. In these two talooks, the rents differ considerably from those obtaining in the remainder of the division; the reason is, that, being the two first which were assessed, village by village, and field by field, the regularity which appears in the rents of the other districts, was impracticable with regard to them; for that regularity in the latter, was produced by the data obtained, and final arrangement resulting from the detailed assessment of Eroad and Andoor.

8. Previously to the survey, the different gradations of land was unlimited. Properly speaking, the gradation did not depend upon the land; capricious assessments were made upon the soil, and it frequently happened that the pecuniary circumstances of the owner, was the principal criterion by which his field was assessed. As an example of the diversity of rates obtaining, your board will find in the Appendix, a statement of the former rates of assessments in nine villages of the Andoor, and a similar number of the Eroad talooks. The gradations will be observed in the village of Chadayampolliam, to amount to sixteen. In Talleanellore, to be only five. In Guttysomoodram, of the latter talook, they in poonjee, are fifteen, and garden, two in number. I shall add but one more example in the instance of Sankarampolliam, which has twenty kinds of assessments. Had these classes of land been attended with an equitable progressive decrease of assessments, the rents of the ryot would have been tolerably moderate; but, as I have before remarked, the assessment paid by the owner gave rank to the soil in the scale of gradations, instead of the soil proving the standard of assessment.

9. This will be the better observable, on a reference to the first sort of land, where the same description paid 8 chuckrums in Guttysamoodram, and 3. 5. only in Coomarayanoor. The same difference exists, more or less, in the inferior sorts of land. Those whose farms were most highly assessed, were generally those who were thought, best able to pay it. They in return, imposed upon the cirkar by concealing the real extent of those farms. This struggle between rapacity on one hand, and fraud on the other, had totally confounded the real and equitable assessment of the village.

10. Experience, and the information of the ryots themselves, confirmed the necessity of consolidating the different classes into a definitive number, which was fixed by the consent of the people themselves, in conjunction with the surveyors, at the following rates; viz.

For Poonjee	...	...	...	Twelve :
For Gardens	...	...	...	Four :
For Nunjee	...	...	...	Four :

which number was found to embrace all the descriptions of the lands of the division. In course of classifying the lands, the quantity recorded by the curnum, differed, as may be supposed from the measurement now made. The mamool butta exceeded in double and triple proportions, the measured area. The various high rents produced by the curnums, therefore were not respected, for the buttas, mavoos, chays, &c., therein mentioned, proved less than the land



242 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

actually possessed by the ryot, as it may be supposed that the adaptation of the mamool rent per butta, &c., upon the farms cultivated in 1209, would not answer on the same land. After measurement, it was next necessary to ascertain the proportion that should now fall on the land, and to equalize it, with as great a degree of accuracy as possible. The proportion of the mamool rent upon the land thus ascertained to exceed the butta, was to be found not only in one or two instances, but in the almost innumerable and capricious rates obtaining in every village. The detailed accounts, at length afforded the necessary rate. By averaging the whole of the different rates in different villages; by a further reference to the rents of the other talooks of the division, and to the actual produce, charges, cultivation, and the ryot's share, the enclosed, D. was found to be as correct and equitable a scale of assessment as could be adopted.

11. The averaged mamool rate of the former measurement having been formed, a scale of the assessment, after rejecting fractions, was fixed upon as a standard; in order to judge of the proportionate remission that ought to be made in consequence of the reduced area of the buttas, &c. after measurement. [768]

12. On adverting to the Scale of Assessment, D. the third column will show the averaged mamool rate per butta, alluded to. In column four, will be found the proportionate remission; and in column five, the permanent rent as it now stands, on each field.

13. After the formation of this scale, little further labour was necessary. The quantity and quality of land being furnished from the surveyors in the districts, the assessment was applied to each class of land, as it corresponded with the class in the scale.

14. The next point was the comparative state and situation of the villages.

15. It is evident that lands, though first, second, and so forth, in one village, cannot correspond invariably, with similar classes in other villages. Independently of this circumstance, local causes throw some villages of equal, or even superior quality of soil, into an inferior scale to others, either from their remoteness, which has an effect upon the scale of their produce, the unhealthiness of the climate, and the depredation of wild animals; besides various other impediments to agriculture, which it is needless to enumerate.

16. These considerations, held out the propriety of subdividing the villages, in reference to their relative prosperous circumstances and local advantages, into four kinds; and in order to form the distinction, it was fixed that the first sort of land, in the second class of villages, should be assessed on a par with the second sort of land, in the first description of villages, and the calculation so continued, until the rents of the four descriptions of villages were equalized.

17. The talooks also are affected in a similar degree, in respect to their remoteness and other causes; a further remission was granted on this account also, as will be observed on reference to the note at the foot of the scale.

18. In order to convey an idea of the effect which the operation of this scale of assessment has had upon the revenue, I have, in the statement E. instanced two villages. It bears example of the increase and decrease of the revenue by its introduction, and shows the remissions found necessary to be made.

19. The village of Vellacunar will be observed to have had, by mamool accounts, 213½ bulls of poonjee, for which at various rates, it paid a revenue

Chs. f.	Chs. f. a.
of 920. 7. making an average of 4. 3. 2. per butta.	By the survey, the quantity of the land was increased to 276 buttas, the whole of which was included, in

five of the twelve gradations of land, as affixed by the ryot and surveyors in conjunction. It will be recollected, that 32 fanams per mamool butta, was found to be the highest poonjee, when averaged upon a particular number of villages in Eroad and Andoor, with the progressive deduction of 2 fanams in every inferior class in succession. Upon this principle, the first sort of land containing 100 buttas, at 32 fanams, would have paid 320.; the second sort, containing 87 buttas, and assessed at 2 fanams less than the first, viz. 30 fanams, would have afforded 261; and progressively until the total cultivated land-rent

Chs. fs. a.

was reduced to 814. 4. 0. by paying even according to the averaged mamool scale in D. but, by the general application of the scale of remission, the

Chs. fs. a.

subtraction of 6 annas. reduced it still further to 511. 7. 0.

20. Gardens, by mamool, formerly paid, not for the soil, but chiefly upon the productions cultivated in them; and, as I have mentioned before, generally upon reference to the circumstances of the holder. It was difficult to obtain any criterion to fix the assessments upon them. By the correctest average that could be obtained from the gardens of Eroad and Andoor, the highest assessment was found to be between eight and thirteen, and the lowest from about 1. 8. to 5. conty. chuckrums the butta

21. In the same manner as it had been applied to poonjee, the average mamool teerwa was adopted, as a scale of assessment for gardens, also in order to ascertain the possibility of its being generally fixed for all the districts, with the intention, should it be found that the increase of revenue was too great, to reduce it considerably.

22. The mamool scale of assessment made it from 8. to 6. 5. per butta; the average teerwa found, was 7. 5. $6\frac{1}{4}$. but as this rate of assessment, though on reference to the former rent, was comparatively early in the village of Vellacunar, would have fallen heavy on others, if generally adopted, it was necessary to reduce it still further, by remitting 30 fanams on the first, 22 fanams on the second, and 20 fanams on the third class of garden; as being a more equitable difference between the garden and poonjee rent. By this means, the permanent average rate is reduced from 7. 5. $6\frac{1}{4}$. (the mamool teerwa) to 4. 9 per butta.

23. Such a reduction, would scarcely appear warranted, unless the following circumstances are adverted to.

24. The Northern Division contained 977 villages; the addition, by measurement, classification, and by calculating (for experiment) by the average mamool scale of assessment, but chiefly by the increase of assessment in nunjee, of which hereafter the gross bariz rose to chuckrums, 5,15,326. 3. $10\frac{1}{2}$. exceeding the bariz of the Fusly 1209, by chuckrums, 1,59,432. 5. $5\frac{3}{4}$. This increase was by no means an object desired, as the consequence of the new assessment; it served only to point out the mode of equalizing and moderating the land-rent throughout the country, without incurring the danger of depreciating the revenue.

25. While the reduction between the averaged rate of 32, and the remission of 6 annas, &c. was prosecuting, the increased quantity of land brought into account, proved, in general, more than equivalent to the fall, by their remissions; so that the circar, in lightening the land-rent of every ryot too much below its former rate. was gaining, by the greater quantity of land brought into account. [769]

26. While, owing to this circumstance, the gross bariz of some villages in one talook actually was made to exceed that of the preceding year, it mattered little whether, by the operation of the remission, the revenue fell in other

244 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

villages, as in the instance of Vellacanar; for so long as the total bariz of the talook, was found to maintain its level with that of the year before, there existed no ground for apprehension, that government could suffer even a temporary loss of their usual receipts, as I have more than once repeated. The object of the survey was not to occasion a rise of the revenue, further than by the beneficial effects of its operation, at a future period.

27. The village of Veerabaundy will show the reverse, by the adaptation of the same principle of assessment. It contained in the mamool account, 198 $\frac{6}{8}$ buttas of poonjee, paying 508. 6. 5. at the average rate of 2. 5. 10 $\frac{1}{4}$. per butta; the measurement multiplied the number of buttas to 363, which composed eight different classes of soil, upon inspection. By calculating at the rate of 32 fanams for the first sort of soil, and 2 fanams less in the classes in succession, there occurred the very great increase of 444. 5. 11. upon the same land that was cultivated in the preceding year. A remission was found necessary to be made, as would bring the gross revenue nearest to the level of the bariz of 1209. The very highest poonjee assessment now established, excepting Eroad and Andoor, does exceed 20; the difference between that, and the mamool average rate, was remitted; being 6 annas, or 12 fanams for the first sort, 11 for the second, and in the successive remission of 1 fanam, in every class.

28. Still, there was a rise in the gross bariz of that village. But this may be attributed, to the greater quantity of land in cultivation which had not paid its fair rent, or had been altogether a fraudulent tenure.

29. The same remarks that have been made on the garden lands of Vellacanar, apply to those of Veerabandy; and upon the same principles of assessment and remission, there is an increase in the village of Conteroy, chuckrums, 32. 7. which, with its poonjee increase, shows again, in consequence of the survey, of 126. 2. 11.

30. The foregoing examples attach chiefly to poonjee; by which it is clear, that by the adoption of one uniform scale, there can be no loss; since the fall on the rents of one village may be always expected to be counterbalanced by the additional acquisition of land in another. It may now be necessary to add a few words on the subject of nunjee assessment. The measurement and classification took place at the same time, and in the same manner, as in the former.

31. The most considerable tract of land of the former, is situated under the watercourses of the Myar and Bhovany rivers, in the talooks of Danaigun, Cottah, Satemungalum, Gopaulchetty pollam, and Eroad.

32. On reference to the nunjee lands of Gopaulchetty pollam, and of Eroad, there appeared a very great disparity in the assessments. The average rate of the former, was 5 $\frac{3}{4}$ annas only per goonty, or 3. 6 $\frac{1}{2}$. per cawney. In Eroad, the same land paid 13 $\frac{1}{2}$ annas per goonty, or 3. 2. 13. per cawney. The reasons assigned for this fraudulent difference were, that Gopaulchetty pollam abounded with Bramins, the dependants of the late government servants. As the uncertainty of money payments from the cirkar was a plausible excuse, so they availed themselves of it, in paying themselves in land at a low rent, which they underlet to the lower ryot. Their friends and relations were, of course, not forgotten in these misappropriations.

33. Another reason assigned was, that the apprehension of paying double rent, prevented their raising a second crop; and that they paid only in reference to a single one. There is, however, little justice in the excuse.

34. The nunjee lands of Eroad were cultivated by the common class of ryots. They always raise two crops, in which that talook differs from Gopaulchetty pollam. It borders on the Salem districts, where a speedy sale is effected of the produce. These advantages, of course tended to advance the



Eroad assessments. The Gopaulchetty polliam nunjee, did not however, so far fall short of these advantages, as to be entitled to the very great indulgence in rent. The produce of a single crop in the latter, was nearly equal, from the fertility of the soil, to the double crops of Eroad; and the superiority in quality, in a great measure, counterbalanced any casual deficiency in quantity. It became necessary to assimilate the rents of the land of the two districts as much as possible; and they are fixed, as will be observed, in the scale of assessment, taking, in average of the five of the highest assessed villages of the Eroad district, the mean highest rent per goonty will be found to be 1. $2\frac{1}{2}$ per cawney, 11. 6. 6 $\frac{1}{2}$. In reference to this and other local circumstances, the permanent rent for the first description of land, in the first class of the village of Eroad, was fixed at 1. 1. or 10. 6. 4. per cawney, with a deduction of 1 and 2 annas for the class of land immediately below it, and a progressive decrease of one anna between each of the remaining inferior gradations.

35. The above paragraphs, will be more particularly explained by a reference to the scale of nunjee assessment, in Statement D. wherein is comprehended a distinct account of every description of land, from the rent of the first description of soil of the most favoured village, to the worst class of the most inferior village. It may scarcely be necessary to remark, that the gradation of nunjee assessments must depend less upon the quality of the soil, than upon the contiguity of its situation to the stream. By this statement, it will appear that the Gopaulchetty polliam lands, are assessed on more equal terms with Eroad; but as the high assessment of the latter, arises mostly from its double crop, the deduction of 1-4th of the assessment is allowed, when the land of Gopaulchetty polliam bears but one crop, to be paid in full on raising a second.

36. The rent of lands watered by tanks, were settled, in a similar way. Reference was had to the quantity of water, and the period for which they would hold it on an average of [770] seasons. The highest rent, per cawney, of such lands, has been fixed at 5. 6. 4; and the lowest at 4. 11. as will be seen in Statement D.

37. It is only necessary to make one remark further; that whatever the description of land may be, and whatever the assessment, one-third of that rent is demanded, when invested as pasture.

38. The land-rent having been thus settled, the sournaydyem, or money-rent, was the next object of attention. I have, on a former occasion, fully entered upon the subject. It will be necessary, therefore, to say but a few words in addition to my address, under date the 9th May 1805, in explanation of the mode in which this description of revenue was taxed. It must be first premised, that they were divided into two classes; the one called Hyum or fixed sournaydyam, which is not subject to much variation, such as the production of trees (the ground on which they stand not paying land-rent) the rent of the collections made of ginger, &c. in the hills; this is a solitary instance only in the talook of Coimbatour, and the jodiga or quit rent paid by bramins of Bramhadain enam lands possessed by them. The second class of sournaydiam is the taxes on bazars, possessions, &c. &c. For a more particular explanation, I beg to refer to my letter of the 9th May, 1805, with its references.

39. The mode adopted in classifying the bazars, was similar to that observed, in the classing of the land. It would have been hard, and indeed oppressive, to have formed the assessment, by a scrutiny into the private profits on the extent of commerce in which the merchants were concerned; and even were the attempt made, there was every probability that the inquisition, would have been defeated, by the reserve of those to whom it was directed. It would have been desirable to have made one single desined tax answer for every bazar in the place; but it would have been at variance with the system of



246 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

equalization, which it was the intention to introduce; and certainly the lower retail dealers, would have had considerable room for complaint, in being obliged to bear the unequal burden with their more substantial competitors.

40. It was, therefore, left to the merchants, in conjunction with the surveyors, to fix their own gradations of rank. This left them no room to complain; and indeed the result was more advantageous to the revenue, for many who may, on scrutiny, have avoided coming forward, would, from a principle of vanity, assert their situations, rather than be placed, in point of consequence, below their inferiors. The bazars are therefore formed into four distinct classes; the highest paying four chuckrums, and the lowest one, throughout the country. The remainder of taxes on professions, houses, &c. is detailed in statement E.

41. I trust, that in endeavouring to explain the foregoing mode of survey and assessment, I may have been sufficiently clear. The accounts have been, as far as practicable, formed to avoid diffuseness; and at the same time, to retain their simplicity and perspicuity, for the purpose of enabling your board to observe, at one view, the innumerable and undefined mamool rents reduced to a collected state, by an average made upon those of two talooks. In the next instance, the reduction made upon that average, in consequence of the relative superiority of the recorded quantity of land to the butta and gooly adopted as the standard, the progressive decrease made in the different classes of land; and finally, and further remissions granted to the villages and talooks, on consideration of their local and accidental inferiority.

42. By this simple mode of assessment, the equality throughout the division is general. No ryot can complain of his rents being unjustly higher, than those of his neighbour. The assessments are acknowledged to be equitable upon the different classes of ground; and the only room for complaint must originate in the erroneously placing the land in a class superior to its quality; a mistake which ought to have been avoided by the ryots, who, in conjunction with the surveyors, classed their own field; where others have been found, they have been immediately rectified, and in all instances, to the advantage of the ryot. I am therefore confident in offering, that the arrangement, as it now stands, will be found to have been formed with a precision, which will obviate much future trouble.

Extract PROCEEDINGS of the Board of Revenue, at Fort St. George;
dated 24th July 1806.

Extract Report from Mr. WALLACE, Principal Collector in Tanjore and
Trichinopoly; dated 15th June 1806.

2. ALTHOUGH the board is in possession of the general grounds on which the present settlement is formed, it will be still proper to recapitulate briefly those grounds, as well as to offer, more at large, some remarks and observations regarding the result of them, in order that a just opinion may be formed of the nature and effect of the plan which has been adopted for the realization of the revenues of those districts, particularly of Tanjore.

3. I shall bring the settlement of Tanjore and Trichinopoly under the consideration of the board separately, and I shall commence with that of the former district.

TANJORE.

4. The nunjah lands of Tanjore have been assessed in the present year, in the following manner.



5. The average produce, per vally, of each village, in Fusly 1210, 11, and 12, has been taken at a medium standard produce for all the lands of each village, and the standard produce has been allotted on each cutta or field, of each village, by the general consent of all [771] the meerassadars of each village, where there was more than one landholder, and where there was only one landholder in one village, the allotment on each field was made by himself. In some villages, at the eastern extremity of the Caverry, in the Mayaveram district, where there was not any nunjah produce in Fusly 1212, owing to the entire failure of the river, the produce of one of the two subsequent years formed part of the average.

6. The proportions of this medium produce liable to taxation, which forms the foundation of the land revenue of this province, were allotted according to the plan submitted by my predecessor, in his report to the board of 20th December 1803.

7. It varies from 50 to 60 per cent. of the standard gross produce, after deducting the usual sotundrums and mauniums; and its variety depends on the facility or difficulty of irrigation, which the different rivers and large channels of Tanjore are known in general to present.

8. The rate at which the taxable proportion of the standard produce of the lands have been valued, are the results of the averaged prices which the grain of each particular district yielded to the circar, during the three last years of the rajah's administration, and the three first of that of the Company's.

9. The foregoing plan has been adopted for the settlement of the revenues of the nunjah lands of 4,081 villages; the adoption of it, has been found impracticable in 595 villages, for reasons which will be hereafter explained.

10. The extent of nunjah land brought under cultivation in the 4,081 villages above mentioned, amounts to valies 72,653. The land revenue arising from this extent of land, amounts to Tanjore chuckrums, 1,74,105. or star pagodas, 7,27,960. This amount divided on the lands assessed in this year,

Ps. Fs. C.

SPs. Fs. C.

makes the average tax, per valey, 10. 0. 66. or per Madras cawney, 1. 40. 35.

11. Before I proceed to remark on the degree of permanency which may be allowed to the assessment thus fixed, on a considerable portion of the nunjah lands; I shall state such further particulars regarding the settlement of the land revenues of Tanjore for the present Fusly, as are to be considered entirely of a temporary nature.

12. The plan alluded to in the foregoing paragraphs having for its principal object the establishment of a fixed land tax, could not, at the season of the year when the settlement was commenced on, be introduced universally into the districts. As in the arrangement for fixing the jumma, the future welfare and happiness of the landholders were particularly consulted, it was of importance that it should be received by them, not as the expedient of the day, but as a permanent measure calculated to insure to them all the benefits arising from the fixation of a moderate defined land tax, and from future increased industry in the cultivation of their lands, and in the disposal of the produce of them.

13. It was further necessary to the successful operation of the plan, that no restraint or compulsion should be used in introducing it; but that those who were not sensible of its advantages should be gradually led to its adoption by a practical comparison of the benefit it held forth, with those of plans adopted on former occasions, for the realization of the revenue.

14. The circumstances under which the general plan could not be introduced into the nunjah lands of Tanjore, are to be considered as arising from two causes; the one where the season had operated so very unfavourably

as to counterbalance in the opinions of the landholders, by its present evil effects, the future advantages derivable from the plan: the other, where the landholders, notwithstanding timely rains and abundant freshes in the rivers, were either too indolent to profit by them, or influenced by a desire to have their lands assessed at a low rate; and thinking that this desire could be easily accomplished by improverishing their crops (a practice not at all novel in Tanjore) want only neglected to do justice to the fertility of their lands and to the bounty

Sic in orig.

of the seasons.

15. Between the unavoidable calamity of the one class, and the wanton neglect or indolence of the other, it was just to make a wide distinction.

16. Accordingly, where drought or inundation were known to have occurred, either the actual produce of the lands, or a correct estimate of the crops was taken, and the taxable proportion thereof was calculated, and its value commuted, as in the lands where the land tax had been fixed. The settlement thus made was declared to be only temporary; and the inhabitants were instructed to consider it as an indulgence, which they were in no case to expect a repetition of.

17. The situations where the season had the unfavourable effect here alluded to, are in the southern parts of the provinces. In the Talacaud and Munnargoody talooks, 75 villages were overflowed at different periods, as well from the rivers as by heavy rains, so as in some places to reduce the crops below one quarter of the ordinary produce of these lands which are some of the lowest of the province, which are situated close to the rivers, and which, besides, are so near to the sea as to feel the bad effects of heavy monsoon rains.

18. The villages in Puttacottah, which suffered from the extreme drought, which many parts of the southward experienced during last year, are at the southern extremity of Tanjore, on the borders of Shevagunga and Tondiman. These villages, situated on a high level, are entirely dependant on lakes for their cultivation; and the want of heavy rains having left the lakes almost without water, the cultivation was not only reduced in extent, but the crops on the ground were quite impoverised. A few villages, likewise, on the high lands of Munnargoody Trivady and Talacaud, suffered from the same cause. The total number that suffered from drought was 89, of which 74 are in Puttacottah, and 15, the remainder, in the other three talooks just mentioned.

19. The number of villages, the nunjah lands of which, in consequence of the badness of the season, were thus temporarily taxed, are in number 164; their extent of nunjah land is [772] 4,034 valies, and the amount of the assessment on them is Tanjore chuckrums 46,670, or star pagodas 19,446.

20. In those cases where the season was avowedly favourable, but where the landholders insisted on rejecting the assessment arising from the average produce and commutation price, without assigning any sufficient reasons for their lands not being fully able to pay as much as lands which had been under exactly similar circumstances, it appeared necessary that the landholders should not have advantages superior to, or the same as were conferred on those, who, by paying proper attention to their cultivation, were enabled to accept the new mode of settlement, or who, disregarding any trifling temporary loss which it might occasion them, embraced with satisfaction, the future and permanent advantages which it held out. Were not some marked distinction thus made, the introduction of a permanent land-tax into the district would have been impossible; for none of the inhabitants would have acceded to the risk which the payment of fixed revenue renders indispensable, if they saw the full advantage a warum and price held out by the plan of settlement granted to those who insisted on the actual state of their crops as the basis of the settlement.



21. Besides, great expenses have been incurred by the government to secure to the district where these villages, in particular, are situated, the full effect of good seasons; and very large tuccavie advances had been made to the landholders. In consequence of these measures, the meerassidars had full and sufficient supplies of water, as well as ample means for profiting thereby.

22. Notwithstanding these advantages, the inhabitants of 595 villages alledged that the crops on their lands were, in the present year, unequal to the proposed assessment, and disregarding the permanent advantages held out to them, they preferred a settlement calculated on the actual state of their crops.

23. Had it been practicable to have fixed the assessment previously to the commencement of the cultivation, these objections would, of course, have been disregarded; indeed they could not have been urged. But as it appeared that the crops in these villages did not, from the indolence or wanton neglect of the inhabitants, promise to yield crops so large as the medium produce gave, it became necessary to make a temporary arrangement, which while it would secure the landholders from all loss should still show the people at large, that the superior benefits of the new mode of assessment would be granted only to those who would likewise take the risk of seasons on themselves.

24. A reduction of the untaxable portion of the ascertained or estimated produce appeared best calculated to attain this end; accordingly, the warum of the inhabitants of the villages under consideration, was reduced 10 per cent. lower than that which was allowed in the settlement of the other villages in the same district, where the general plan had been received; and the remainder of the ascertained or actual produce was commuted, as in the other villages in the district.

25. The number of villages in which this temporary settlement was made, I have before remarked, amounts to 595; the extent of nunjah lands in them
Chus. S.Ps.
is 10,959 valies, and the amount of jumma 1,69,182, or 70,492.

26. The whole extent of nunjah land thus brought under cultivation within the year was 83,612 valies, and the amount of the fixed and temporary
Chus. S.Ps.
assessments thereon is 19,16,287, or 7,98,453.

27. The other principal head of revenue is Punja, payable on the high lands of the province. Under this head, I shall class all lands not yielding paddy; they are as follows:

1. Nunjah land cultivated with dry grain, called vail punja.
2. Baugayut, or garden land formerly called sournadyum; the two former are watered from the rivers by picotahs, or from wells and tanks.
3. Punjah land, particularly called teddul punja, being the highest land in the country, and dependent entirely on the falling rains.
4. Topes.

28. Where nunjah land was temporarily brought under punjah cultivation, on account of the want of water in the rivers, it became necessary, of course, to form a temporary assessment on it. On a consideration of all circumstances, it was calculated that these lands generally could bear one-half of the assessment on lands of the same description, in the same village, but which were cultivated with nunja or paddy crops, which were more abundant and valuable than those of dry grain. This was the general principle adopted for these lands; but where, after due enquiry, it appeared that the assessment thus given was too high, or too low, the necessary augmentation of it was made.



250 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

29. There were 2,878 valies of vail punja land brought this year under
Chus. S.Ps.

cultivation, the total amount of the assessment on it is 23,007. or 9,586.

30. The baugayut land has been assessed, not with reference to the articles with which it was actually cultivated; but on a consideration of the different degrees of fertility which it possesses, and which it would have shown under ordinary cultivation, with wet or dry grain. Accordingly nunjah land, which had been converted into baugayut, has been charged with the average nunjah assessment of the village in which it may be situated. Where lands under baugayut cultivation are watered by picotahs, or wells, they have been assessed according to their different degrees of fertility, arising as well from the nature of the soil, as the manner in which they are watered, and where, as in some few instances, the baugayut productions are [773] cultivated on the high teddul punjah lands dependant solely on the rains, they have been assessed with reference to the soil only, the same as all other teddul punja lands.

31. The extent of land brought under baugayut cultivation amounts to
Chus. S.Ps.

2,029 valies, and the assessment thereon yields a total of 25,713, or 10,713.

32. The teddul punja land, dependent wholly on rains, has been assessed entirely with reference to the degree of fertility which the soil possesses, ascertained by classification, and by reference to the produce of former years.

33. The extend of teddul punjah land brought under cultivation in this
Chus.

year is valies 29,478. and the assessment thereon yields a total of 1,43,010,
S.Ps.

or 59,587.

34. The tope tax, as levied according to the number and nature of the trees composing each tope, has been abolished, and the land on which the topes are situated, has been assessed according to its fertility, and with reference to the same class of teddul punjah land under grain cultivation; the extent of tope
Chus. S.Ps.

land is 1,025 valies, and the assessment thereon 4467. or 1,861.

35. In fixing the assessment on all the different descriptions of land brought under the general head of punjah, the taxable proportion of the produce has been taken at two-fifths, and the value thereof has been calculated on an average of the prices of the different sorts of punjah grain in the last three years.

36. The total extent of punjah land brought under cultivation, is 35,412
Chus. S.Ps.

valies, and the assessment thereon yields a total of 196,199, or 81,749.

37. The total extent of nunjah and punjah land brought under cultivation in the present year is 1,19,024 valies, and the total amount of the land revenue arising therefrom is chucks. 21,12,487, or str. pags. 8,80,203.

38. For the details of the foregoing general results, as they affect the divisions and talooks of Tanjore, I beg leave to refer to the statement, No. 3.

39. Before entering on the few remaining heads, under which the revenues not arising directly from the lands, are classed; I shall proceed to offer such remarks regarding the arrangements which have been adopted for the realization of the land revenues, as appear to me necessary to enable the Board to judge how far the establishment of a defined, moderate, and fixed land tax, has been attained in the present settlement.

40. The general plan for the assessment of nunjah lands was detailed at considerable length in the propositions which I had the honour of submitting to the board, under date the 8th September last. The instructions



of government and the board, on the subject of warrum, and the mode of taxing garden and tope land I had the honour of receiving in a letter from the board under date the 3d of January last, and the approval of my propositions of the 8th September was communicated to me with reference to the instructions just mentioned on the point of warrum, &c. on the 16th of January.

41. Thus the instructions of government and the board, on the subject of warrum, and my propositions regarding the average medium produce of the lands, and the valuation to be set on the taxable proportion thereof, from the basis of a settlement, which has for its chief object the establishment of a fixed land tax.

42. Out of the whole number of nunjah villages, 4,676, containing an extent of nunjah land of 83,612 valies, brought under cultivation in the present year, it has been found practicable to introduce the plan in question into 4,081 villages, and to extend it to 72,653 valies of land, being $83\frac{1}{4}$ per cent. of the whole arable nunjah land, cultivated and uncultivated, in Tanjore.

43. From the badness of the season, it was found impracticable to establish the plan in 232 villages, containing 5,573 valies, being $6\frac{3}{8}$ per cent. of the total nunjah land of the district; and in 363 villages, containing 5,385 valies, being $6\frac{3}{4}$ per cent. of the total nunjah land, the plan could not be introduced, from the neglect of the meerassadars, without creating a repugnance to it, which, at the season of the year when the settlement was commenced on, it would have been improper to give room for, and which general policy rendered it necessary, in every point of view, to avoid. The temporary settlements which have been effected in the two last cases, making together an exception of $12\frac{3}{8}$ per cent. of the whole nunjah lands of the districts, have been explained in paragraphs 16. and 34.

44. The board will have observed, that the plan in question has been first applied to the lands of each village in general. The assessment payable on each kutlai has been left to the joint determination of all the meerassadars of each village, who doubtless are best acquainted with their different degrees of fertility; the amount, thus allotted as the tax payable on each field, is entered in a register signed by the meerassadars and curnums of each village, and deposited in the division cutcherry as well as in the villages.

45. Where a meerassadar holds one or more kutlais in one village, the extent of each kutlai, and the tax on it, are inserted in the pottah which has been granted to him; where a meerassadar holds only a portion of a kutlai, or portions in several kutlais, the proportion of the tax on such kutlai or kutlais is allotted on its portion or portions, and the amount thereof, with the extent of such portion, is inserted in the individual pottah. Every meerassadar in Tanjore has been furnished with a separate pottah for the land held by him in each village; and each pottah is regularly stamped, numbered, and registered. For the information of the Board, I transmit a translation of the registers of kutlais, proprietors and teerwas, in one village.

46. I have much pleasure in stating to the board, that the plan adopted for the establishment of a fixed land tax on the nunjah lands has been received with marked satisfaction, by [774] the landholders of the very large portion of Tanjore into which it has been introduced. They regard the ground on which the medium produce of their lands has been, taken as a just and moderate standard of their fertility; the proportion of this produce, which forms their untaxed share, is extremely favourable to them; and the rates at which the government right in that produce has been commuted, are universally allowed to be as low as they ought to be. The arrangement having been calculated for each village on actual facts, both in regard to produce and price, and not on theoretical statements, has secured, as far as was practicable, the impossibility of the tax on



252 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

the lands being oppressive, and the degree of permanent benefit which the plan offers to enterprise and industry; indeed, the ready acceptance of it, even in cases where its immediate effects were not so advantageous as could have been wished.

47. Measures are taking for the extension in the ensuing Fusly, of the plan of settlement above described, to the 595 villages, which, for reasons before mentioned, have had a temporary jumma assessed on their lands in the present Fusly.

48. In regard to the punjah lands, although a classification of them has taken place, which in some instances has been attended to in the present settlement, I still think that a more correct survey of them by persons specifically nominated for that purpose, will be necessary previously to the tax on each field of this description being declared. Fixed measures have accordingly been taken for a revisal of the late classification of the punjah lands, which, as their extent is comparatively inconsiderable, can be completed fully in about three months.

49. It is likewise my intention, that an immediate examination shall be made into the details of the allotment on each kutlai by the meerassadars, of the teerwa arising from the present plan of fixed assessment. This examination I propose establishing, not with a view to any alteration of the ground-work of the plan which has been adopted; but entirely with a view to remedy any defects or inequalities which may have occurred in the detailed application of it.

50. After this examination has been concluded for the nunjah lands, and the revisal of the classification and assessment of the punjah land has been finished, both of which can be effected before the close of the year, the object of establishing a tax on each field of Tanjore will, I think, be satisfactorily obtained, and its permanency secured, as far as practicable.

Extract PROCEEDINGS of the Board of Revenue at Fort
St. George, the 18th Sept. 1806.

To the Subordinate Collectors in Tanjore.

Gentlemen,

Letter from Mr. Wallace
to the Subordinate Collec-
tors of Tanjore; 22 Jan.
1806.

YOU will be pleased to commence on the settlement of the revenues of your respective divisions without delay, and on the following grounds:

NUNJAH.

Par. 1.—You will first take the produce of each village in Fusly 1210-11 and 12, and ascertain therefrom, the average produce per valy; this average you will consider as the medium standard produce of the village.

2. The average produce per valy, you will apply to all the lands at present under cultivation in each village; and the produce thus given, you will consider as the ground-work of the settlement of the present year.

3. From the total produce thus calculated, you will deduct the sotuntrums and mauniums, as in the last year's settlement.

4. The rates of warum will be determined according to the panchel of each village; the particular warum allotted to each panchel



in each talook is stated in the accompanying enclosure, No. 1. to which you will pay strict attention.

5. The commutation rates at which the government share is to be calculated, are mentioned in the inclosed paper, No. 2. for each talook.

They are taken on a medium of the prices of six years; the three last of the rajah's management, and the three first of that of the Company.

6. The government share of the average produce of a village being thus commuted the whole demands upon each village will be ascertained; the object then will be, to fix the proportion of the total demand payable for each field or kutlai. This can best be done, by the body of the meerassadars of each village themselves, as they alone can have a perfect knowledge of the degrees of fertility which different parts of their lands possess.

7. It will therefore be expedient, that when the total demand on a village is fixed, the tesildars assemble all the merassadars, and the curnums of such village; and that after due consideration by them, the tax payable for each kutlai be fixed. This arrangement can take place, after the settlement of the demands on each village of a talook is completed.

8. In the event of any disputes arising among the merassadars of a village, as to the amount to be paid for each kutlai, the point in dispute is to be referred to the tesildar, who shall immediately call on the parties in dispute to nominate, each, two merassadars of the neighbouring villages, and one conjointly, who shall form a punjayet for settling the assessment on the land, relative to which the dispute may arise.

9. The amount payable for each kutlai in a village, must, when concluded, be registered in the village by the curnum, in the talook cutcherries, and in the division cutcherries.

10. When the total and proportionate assessment are thus ascertained, the amount payable by each individual merassadar, can readily be fixed. When cadjan pottahs, [775] prepared in the talook cutcherries by the curnum of each village, and which must be sent to you for the purpose of being stamped with your names, must be issued to each merassadar.

BAUGAYET LANDS.

11. The principle hitherto observed, of assessing Baugayet lands according to the articles produced on them, is to be entirely done away in the present rent; and these lands are to be taxed solely with a reference to the various degrees of fertility which they possess. If therefore, any portion of the nunjah lands of a village have been recently brought under garden cultivation, such land will be assessed as nunjah, on the general ground laid down in the preceding paragraphs. In the event of lands hitherto classed as baugayet or soornadayum, having not been cultivated within the last five years with punjah, you will, in such cases, regard them as punjah lands, and assess them as such, according to their different degrees of fertility, according to the principles hereafter laid down. Under this arrangement, the head of baugayet will be henceforward discontinued in the accounts.



PUNJAH LANDS.

12. The accounts of classification of the punjah lands already received in your cutcherries, together with the accounts of the produce thereof, in 1210, 11, and 12, will be your guide in assessing these lands.

You will be pleased to observe, as a further principle, that 3-5ths of the produce of these lands, ought to be considered as the right of the merassadar or cultivator, and the commutation of the remaining 2-5ths, should form the tax on them; both to be calculated after deducting the sotuntrums, as in last year.

13. In commuting the government share in these lands, you will be pleased to observe, the prices of the different sorts of punjah grain set down in the enclosure, No. 3, which have been ascertained by the average price current, received from different parts of the province, in the three preceding years.

14. The defining the tax on each kutlai, or field of punjah lands; the registering thereof in villages by the curnums, and in the talook and division cutcherries; and the issue of individual pottahs, are all to be conducted in the same manner as has been directed for the nunjah lands.

15. It will be necessary that the fixed sotuntrums and mauniums be deducted as well in Nunjah as in Punjah, previously to the calculation of the tax; but a portion of these deductions, equal to 3 per cent. of the gross produce adopted as the basis of the settlement, must be consolidated with the rent, and accordingly apportioned on the tax on each field, in order to defray the fixed charges mentioned in the margin,† and which the cirkar will hereafter take upon himself to discharge.

† Cawelgars, Mauniums
Pitchay.

16. The tax levied last year on topes was taken according to the number of fruit-bearing trees in each village. That mode must in the present settlement be modified, by fixing a moderate tax on the lands occupied by topes; all assessment on single trees, and on all trees of the kind mentioned in the margin, being abolished, in establishing the tax on tope land.

Limes, guavas, oranges,
cathoo-jack, sumplemoose.

You will be guided by the information you may acquire regarding the nature of the trees planted on it, or the fitness of the land for cultivation with other produce beside trees.

17. In regard to the period at which the kists are to be paid, I enclose a statement shewing the proportion of the total rent which may, I think, be paid in each month. It is desirable to give the merassadars every possible indulgence, so as to allow them a fair market for their grain; but the regular and easy collection of the revenues, as well as the attention necessary to be given by the merassadars to the cultivation of their lands, renders it expedient that the whole of the kists should be paid in by June. The periods mentioned in the enclosed statement will, I think, embrace the objects of the merassadars and of the cirkar, in this particular point, and you will therefore be pleased to arrange the kists according thereto. Any prolongation of the payments of the kists, which may appear absolutely necessary, can at all times be granted, by a specific application for that purpose.



18. You will observe, that a principal object in the mode of settlement now proposed, is, the establishment of a moderate defined tax on the land under cultivation, and the ascertaining with precision the amount payable on each field, and by each individual merassadar. These objects will, I trust, be satisfactorily attained by you, under the instructions which have in the foregoing paragraphs been laid down for your guidance. Should you deem any further information on points connected with the rents, necessary; I shall expect that you will, without reserve, address me regarding them.

I have the honour to be, Gentlemen, your most obedient servant,
Trichinopoly, } (Signed) J. WALLACE,
22d Jan. 1806. } Principal, Coll. of Tanjore and Trichinopoly.

(A true copy.)

To the Subordinate Collectors of Tanjore.

Gentlemen,

Par. 1.—In assessing the punjah lands in the present year, you have been directed to take the average produce of Fusly 1210, 1211 and 1214, of each class of soils in each village, and to apply that average, to the whole extent of land of each class brought under cultivation. It appears, that in some

Letter from Mr. Wallace
to the Subordinate Col-
lectors of Tanjore; 3 Feb.
1806.

villages during one or more of the years in question, proportions of the land, forming a distinct class of the village, have not been cultivated; for instance, in the village of Combaconum the land classed as shevul, was not cultivated in 1211. When cases of this kind occur, it will be necessary for you to ascertain by inquiry, what the produce of that class of land in the village, regarding which the difficulty arises, has *generally* been; and, according to the judgment which you may in consequence form, you will arrange the assessment on that class. [776]

2. In lands distinguished hitherto by the appellation of taddul Punjah lands, it would appear that there is a considerable portion of garden land watered by wells, tanks, or from rivers, by picottahs. According to the instructions formerly sent to you, these lands should be classed as punjah lands, a name which is strictly applicable only to lands watered by the falling rains; I think, therefore, that it will be necessary to make some distinction between the former and the latter lands in the settlement, and accounts of the present Fusly; you will consequently be pleased to bring all garden lands included in the taddul punjah lands, but watered by tanks, wells, or rivers, under the head of punja terrum nunja, and assess them at double the average of the taddul punja teerva of the village in which they may be situated. The foregoing is laid down, as a general rule for your guidance: wherever you may find it necessary to deviate from it, you will deem yourselves authorized to make such modifications as you shall be satisfied will be proper.

3. I believe that the instructions contained in this letter, and in those addressed to you under date the 22nd ultimo, will be found sufficient to enable you to proceed in the rent, without difficulty. I could wish you further to understand, that the rules which I have laid down



256 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

for your guidance, are considered by me, as generally applicable to Tanjore; and, as uniformity of plan in the management of that province is most desirable, I could wish those rules to be deviated from as little as possible; in cases, however, where you think the welfare of the inhabitants, or the interests of government, will be materially consulted by a departure from the strict letter of the rules laid down for you, or where local circumstances may render it necessary, you will consider yourselves authorized to modify the inferior details of the rent, in such a manner as to you may appear proper; in all such cases, giving me the earliest possible notice of your having done so, and not delaying such notification until the conclusion of the settlement.

4. The average punjah prices to be observed in farming the settlements on the punjah lands, are forwarded herewith.

I have the honour to be, Gentlemen,

Your most obedient servant,

Trichinopoly, }
3d February 1806.

(Signed) *John Wallace*,
Principal Collr. of Tanjore and Trichinopoly.

(A true copy.)

To the Subordinate Collector in the Manargoody Division of
Tanjore.

Sir,

Par. 1. I HAVE just received your letter of the 4th instant. The sournadayum lands alluded to by you, are what yield baugayut, or garden produce; and as such, are not to be taxed according to the value of the article proposed, but according to the fertility and means of irrigation possessed by the land. With this view, in the second paragraph of my letter of the 3rd, you were directed to assume double the average taddul punja teerva of each village, as the rate which these lands in each village can generally speaking, bear; but which you were instructed to modify, by increasing or diminishing that rate, in such proportion, as on investigation should appear necessary.

2. In regard to the cootally cultivation, it should, I think, be classed as punjah and taxed as such.

I have the honour, &c.

Trichinopoly, }
5th February 1806.

(Signed) *John Wallace*,
Principal Collector of Tanjore and Trichinopoly.

The subordinate collectors will, as far as may be practicable, attend to the following rules regarding tauladdy lands in the formation of the settlement.

1st. When there are lands yielding a modelady and tauladdy nunjah crop, such lands will of course bear an assessment in the present rent, in proportion to their produce.

2d. When there are nunjah lands yielding one nunjah and one punjah crop, an additional assessment for the latter crop is to be levied on them, equal to one half of the nunjah teerva.



3d. In nunjah lands, the accounts of the standard produce of which, in the Fuslies 1210, 11, and 12, shew a tauladdy nunjah produce, but which have not yielded two nunjah, but one nunjah and one punjah crop in the present year, no additional assessment is to be levied for the punjah crop, but the produce, according to the accounts, is to be taken.

4th. In *viel* punjah lands, yielding a *double* punjah crop, it will be proper that an assessment equal to double the amount of the tax ordered to be levied on the *viel* punjah lands (which was, in general terms one half of the average nunjah teerva of the village) be assumed as the teerva.

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 8 Feb. 1806.

5th. Where nunjah, or *viel* punjah lands have been, for the first time in the present year, cultivated with a touladdy crop, the teerva on such lands to be augmented in proportion to the augmentation of the produce.

6th. Where nunjah or *viel* punjah lands have formerly been cultivated with tauladdy crops, but in the present year have yielded, or will yield only one crop, such lands will be assessed as bearing only one crop.

7th. Where teddul punjah, or punjah tarumh nunjah lands, have yielded two crops in Fuslies 1210-11 and 14, the produce, of course, will have been inserted in the accounts; and such lands, if cultivated in the present year, with two crops, will be assessed accordingly; but if [777] not cultivated with tauladdy crops in the present year, they will be assessed as only yielding one crop.

8th. The above are given as rules to be generally observed, but which the subordinate collectors are allowed to modify, where particular circumstances may render a modification necessary.

Trichinopoly, } (Signed) John Wallace,
8th February 1806. } Principal Collr. of Tanjore and Trichinopoly.

(A true copy.)

To the subordinate Collector in the Mayaverum division of Tanjore—
Combaconum.

Sir,

IN reply to your letter of the 12th, just received, I have to acquaint you, that in such of the villages in your division as have not yielded any produce in Fuslies 1210-11 or 12, you will form the settlement with reference to the present state of the crops, and the produce of former years.

Letter from Mr. Wallace to the subordinate Collectors of Mayaveram; 14th Feb. 1806.

2. The inhabitants of the Keertimaun Panchal appear to me to be justified in their objection to the general standard produce which you had been directed to assume for your division, as the work on that panchel, which was executed for the relief of the very extensive cultivation dependent on the Nautum Vaickol, has doubtless been detrimental to them. It will be proper, therefore, that you should, in the present settlement of those villages, adopt such grounds regarding the grain standard, as you may think just. It will be likewise proper that you



258 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

should consider the expediency and justice of augmenting the warum in the Keeramaun Panchal, in remuneration to the meerassadars, for the losses they have sustained by the work above alluded to.

3. In any other villages of your division, to which, from particularly unfavourable circumstances, the general grain standard may not be strictly applicable in the present year, you will consider yourself authorized to make such modifications as you shall be satisfied are necessary. Confiding in your judgment, and in your attention, as well to the welfare of the inhabitants as to the public interests, I feel no hesitation in committing to you the discretionary power above mentioned.

I have the nonour, &c.

Tanjore, } (Signed) *John Wallace*,
14th February 1806. } Principal Collr. of Tanjore and Trichinopoly.

To the Subordinate Collectors in Tanjore.

Gentlemen,

Par. 1. It has occurred to me, that in the settlement of your respective divisions, the accounts of the measurement of the lands lately received, may, unless some instructions on the subject are given for general observance, lead to an increase of the teerva on the lands. I have, therefore, laid down the following rules, which you will observe in the villages not yet settled; and which, should you be aware of any considerable increase in the jumma occasioned by the late measurement, in any of the villages already settled, you will apply to them previously to your closing your jumma bundies.

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 23 Feb. 1806.

2. In some instances, by the re-measurement, in whole or in part, of a village, the extent of the lands will have been apparently increased, although the whole of the produce of the lands have been inserted in the accounts; and the increase will have been caused merely by the mode of measurement. In such cases, it would be obviously unjust to apply the averaged standard produce to the excess of lands which appear in the accounts, and to commute that amount for the purpose of adding it to the jumma. For example; the extent of land in a village, according to the accounts of former Fuslies, is to valies; the averaged standard produce 200 cullums per valy; or, for the whole village, 2,000 cullums, in the accounts of re-measurement; it would appear that there are 12 valies in the village, 2,000 cullums divided on which give Cullum.

166. 8. per valy, which is the rate that should be taken in the settlement.

3. But from what I have observed in some instances, I am apprehensive that the Mahratta accountants may have drawn out the village accounts in a different manner; for instance, that they have taken 200 cullums for the 12 valies, thereby increasing the standard Culls.

grain amount of the village to 2,400, being 400 more than the average, according to the real produce, has been.



4. In cases, therefore, where there is an increase of the lands by re-measurement, and where you shall feel satisfied that this increase is caused only by the mode of re-measurement (which by the rod, must always vary somewhat) and that the produce of the lands in Fusly 1210-11 & 12, has not been kept out of the account; you will divide the whole standard produce given by the three years revenue on all the land, which, according to the late accounts of re-measurement and cultivation, are under tillage, as in the example given in the second paragraph.

5. The same reasoning which applies to an increase in the lands by re-measurement, when the whole of the produce has been brought to account, will be also applicable where a decrease in the extent of lands appears by re-measurement. In the former case, the extent being increased, the average per valy will be diminished; in the latter case, the [778] extent being increased, the average per valy will be increased; but the whole produce of the lands being brought into the accounts, the standard grain produce for all the lands will not be affected by the re-measurement; and the village, consequently, will pay the same as if no alteration in the extent of its lands, took place in the accounts.

6. In some cases the Mahratta accountants have, I am apprehensive, included for the whole lands of a village, an increase or decrease proportionate to the increase or decrease of only part of its lands on re-measurement; the orders for re-measurement, only directed one-third of a village to be remeasured, for the purpose of ascertaining, in a general way, the correctness of the accounts which had previously been got, of the extent of the lands; the increase or decrease found in this portion, should not be applied to the whole of the village lands, as, in cases where any great difference was observed, the whole village should have been measured, and its real extent ascertained as nearly as possible.

7. The foregoing remarks apply to the nunjah lands; an attention to the rules which they have given rise to, may not be generally necessary in the punjah lands, as the measurement of the latter is not liable to the variation almost inseparable from the measurement of the former; and the punjah cultivation is not confined to particular spots, as the nunjah cultivation is. It is therefore concluded that the increase in the extent of punjah lands, or re-measurement, is real, and not fictitious; and consequently you will consider it as such, unless it shall appear to you on full proof that the increase has been occasioned merely by the mode of measurement, in which case a reduction in the jumma should of course be made.

I have the honour, &c.

Tanjore, } (Signed) *John Wallace*,
23d February 1806. } Principal Collr. of Tanjore and Trichinopoly.
To the subordinate Collectors in Tanjore.

Gentlemen,

Para. 1. ENCLOSED I send two forms of registers, which must be kept as well in your respective cutcherries as in those of the tehsildars, and in each village by the curnum.

Letter from Mr. Wallace
to the subordinate Collec-
tors of Tanjore; 10 Mar
1806.

2. The form, No. 1, is merely an abstract of the pottahs to be issued to each individual,



260 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

showing the detail of the settlement as affecting each individual in particular, as well as the whole village in general.

3. The form, No. 2, is meant to show the proportion which each nunjah kutlai in each village bears of the whole nunja jumma, now fixed for each village, as settled among themselves by the merassadars; it is the intention that this register should form a document whereon to ground the future settlement of the nunjah lands, it answering in this respect, the purpose of a registered classification of the soil. This register is confined to the nunjah lands brought under cultivation this year. The dry lands of every description in each village, it is my intention to have regularly surveyed, classed, and the assessment on them fixed, as soon as the business of the settlement of the present year is completed, at which period also, a teerva can be set on the principle of the present year's settlement on the nunjah lands, which for the last four years have been uncultivated; which teerva will be paid on them whenever circumstances may admit of their being brought under cultivation.

4. I trust that you have taken steps for issuing pottahs to each individual meerassadar, at the earliest possible period. This is a measure which will best establish in the minds of the people the advantages which they individually and generally will derive from the establishment of a defined money rent on their respective lands. A form of the pottah which I have issued, I transmit herewith for your guidance.

Trivalore, }
10 March 1806. }

I have the honour, &c.

(Signed) *John Wallace*,

Principal Collr. of Tanjore and Trichinopoly.

To the subordinate Collector in the Mayaveram Division of Tanjore.

Do.

Manargoody Division Do.

Sir,

Para. 1. As in some cases the obstinacy of the inhabitants, and in others their ill fortune, may render it impracticable to establish the rent of the current Fusly, on the basis stated in my letter of 22nd January; and as to force the measure on the inhabitants, must in all cases be avoided; I have deemed it proper to communicate to you the following instructions for all such cases of difficulty, aware, that although the rent is far advanced, the settlement of villages, where opposition may have been made, is deferred until that of those, where no difficulty have been experienced, has been concluded.

Letter from Mr. Wallace to the subordinate Collectors of Tanjore; 11 March 1806.

2. The difficulties to the entire establishment of the rent on the proposed grounds, may arise—1st, from obstinacy, without the plea of inability.—2ndly, from inability arising from negligence, wilful or otherwise, in the cultivation.—3dly, from inability, arising from calamities incidental to agriculture, which could not have been either foreseen or prevented.

3. Between the last and two first supposed cases, every distinction which there is between unavoidable ill fortune and premeditated



mischief, or unaccounted for objections, to a plan calculated for the general good, should be observed in the rent. The former is liable, in the [779] present instance especially, to every proper indulgence; the two latter, in a manner equally special to justice, without indulgence.

4. The adoption of the settlement is now so far advanced, that we may safely, I think, conclude that its basis is satisfactory to the inhabitants in general; they regard the advantages conferred on them by it, not as confined to the present year, but as permanently settled, as far as permanency is consistent with the possibility of great fluctuation in the seasons; and they, on the other hand, seem to understand very well that the advantages which they derive are granted to them in consideration of their taking on themselves the risk of trifling and casual fluctuations of season, unattended by any marked or great calamity. They feel that the advantage is reciprocal to themselves, and to government.

5. In the two first cases which I proposed, and particularly in the first, reciprocity is not looked for; the merassadars are desirous that all the advantage should be on their side; they wish either for an aumanie division of the crops, which would throw the revenue of government at their discretion, or to make a settlement in which they shall derive every possible advantage, without any one possible risk. The security of the revenue; the establishment of a uniform regular mode of management, as well as justice to those who have taken moderate risk and considerable advantages together, demand that views of the kind should be defeated; for this purpose, you will be pleased to observe the following instructions.

6. I think, that in the first case, viz. where the merassadars object to the proposed plan of settlement, although it appears that their grain produce in the present year is nearly 10 or 15 per cent. of what the averaged produce of the three years adopted in the plan of settlement amounts to, the actual and past selling price of grain certainly higher than the commutation price, and an increase probably in the warum; in this case, I would recommend your adopting, without hesitation, a division of the crops, allowing to the merassadars a warum of 40 per cent. on the produce of their lands, and charging them with all the expenses of a rigid aumanie management of their villages; they to be in all times, held responsible to produce the government share, or to pay the current selling price thereof.

7. In cases where the produce of the present year may, from negligence, have been so far reduced, from 15 to 20 per cent. below the nunjah produce, as to cause an inability on the part of the merassadars to accede to the average produce of their lands, a reduction of their warum equal to 10 per cent. should be made in the actual or estimated produce of their lands, and then a settlement formed with them on the basis of actual or estimated produce, and the commutation prices adopted for the district in which village thus circumstanced may be situated, should be made with the merassadars.

8. Where the calamities of drought or inundation shall, on full and sufficient proof, appear to have fallen, it will be proper to ascertain the produce of the lands in the present year, and to establish on



them a temporary rent, formed on the produce accounts and the warum, and commutation rates, allotted to the districts where the temporary plan may be necessary.

9. In carrying the above arrangements into execution, you will inform the inhabitants that they are entirely temporary, and you will assure them, that they are not to expect (in the two first cases) any future departure from the plan of management which has been adopted except on the very best grounds, it being the intention that the amount assessable on each field shall be clearly defined and made known before the season of cultivation; and that the person asserting a merassy right in it, will be chargeable with such amount, whenever the land may be brought under cultivation, without adverting to its produce.

I have the honour to be, Sir,

Your obedient servant,

Trivalore,
11th March 1806 }

John Wallace,
Principal Collector of Tanjore and Trichinopoly.

Extract of PROCEEDINGS of the Board of Revenue at Fort St. George; 30th October 1806.

Extract of Letter from the Collector in the Northern division of Arcot; dated 18th October 1806.

Para. 15. THE share of government, and of the ryot, has been settled nearly in the following proportion:

	Government share per cent.	Ryot's share.
In punjah	... 33 $\frac{1}{4}$	66 $\frac{1}{2}$
In nunjah	... 46 $\frac{1}{4}$	53 $\frac{1}{2}$
In nunjah watered from wells	... 33 $\frac{1}{4}$	66 $\frac{1}{2}$
Gardens	... 25	75

16. The ryot has to pay out of his share the established fees in kind to the village sibbendy, &c. the expenses incident to cultivation, and the remainder goes to the support of himself and family.

17. The average selling price of grain, in ten moderate years, is the rate by which the government share of the produce has been commuted for a money rent, as particularized in Statement No. 2. [780]

18. The villages of each talook have been divided into three classes, and each village has been included in one or other of these classes, according to its distance from, or contiguity to, market towns, and consequent difficulty or facility of its grain meeting with a sale.

19. The same proportion of marah, or fees in kind, which has prevailed for a long period back in each village, has been admitted in the present assessment, with the exception of the marah of monigars and curnums of villages, which was assumed by my predecessor. In the Chittoor assumed pollams, however, it is still continued; and it may become the subject of a future letter, whether it would be expedient to restore the marah in the other districts, or grant some compensation in money to those who have

Extract Letter from
Collector in Northern
Division of Arcot; 13
Oct. 1806.



been deprived of it. Statement No. 3 explains the proportion of marah in each district.

20. It is now necessary to point out the proportion which the present rate of assessment (Fusly 1215) bears to the assessment established by my predecessor in Fusly 1213. With this view is drawn out the accompanying Statement No. 4. It is here assumed, for the sake of comparing the rates of assessment, that the extent of cultivation in the two years was the same; that is, the account of cultivation for Fusly 1215, is adopted for the two Fuslies. This statement results from a comparison on each field; that is, the number of goontahs, or cawnies, which the curnums reported each field to contain in Fusly 1213, and the assessment it then bore, are contrasted with the actual extent according to measurement, and the amount of rent fixed, by inspection of the quality of the soil.

21. Where fields were cultivated in Fusly 1215, which were waste in 1213, the curnums accounts of measurement, and the average rent of the whole of the lands in the village, which was the rent fixed by my predecessor for waste lands, are taken to compare with Fusly 1215.

22. It appears that the average rent of nunjah and punjah lands was higher in Fusly 1213 than in 1215, but that the garden lands bear a heavier assessment in the latter, than in the former year; that notwithstanding the decrease in the rate of assessment in 1215, there is a net increase, in the same reputed extent of land, of star pagodas 7,162-32. 23. in 1215, above 1213. in consequence of lands to the value of star pagodas 32,332. 24. 12. (according to the present rate of assessment) being brought to light by measurement, which were not registered by the curnums in Fusly 1213.

23. It may be objected, however, to this mode of comparison, that though the lands now brought forward by measurement were not registered by the curnums, the ryots were yet in the actual possession, and enjoyed the produce of them; whilst, in forming the average of Fusly 1213, they are not considered as belonging to them.

24. I have therefore drawn out another Statement, No. 5, in which the number of unregistered cawnies, discovered by measurement, are added to the number of cawnies acknowledged by the curnums in Fusly 1213. To the aggregate of those two numbers, is applied the aggregate amount rent of Fusly 1213; and the average is deducted therefrom.

25. This causes the average assessment in most talooks to be somewhat higher in Fusly 1215; but I do not conceive that it falls heavier on the country, as it bears a better proportion to the value of each man's land than that of 1213, and is, on the whole, therefore, more regular and equal.

26. It is nevertheless by no means improbable, that many lands have been over-rated in quality; but all such inequalities shall, if possible, be corrected in the course of this year.

27. On the subject of the survey, it is only requisite to add further, that the expense of it has been very considerably exceeded by the amount of rent of the concealed lands which it has brought to light.



264 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

Extract PROCEEDINGS of the Board of Revenue at Fort St. George ;
23d July 1804.

Extract Letter from the Collector of Zilla Chingleput ; dated 12th
July 1804.

ALTHOUGH my state of health has not permitted me to report to the Board on several subjects which require to be brought under their consideration, I am desirous, as the Fusly year has expired, of communicating to them the result in abstract of the survey of the district of Sativaid, and the introduction of individual rents into that district ; hoping that the board will be satisfied with the abstract till such period as it may be in my power to detail the principles of the survey, and of the rent.

The board are in the knowledge that the district of Sativaid was under aumanie in the last year, a mode of management, which although in general inadvisable, became expedient for that district, where the poverty of the people was extreme, and their want of confidence great ; evils which required to be remedied previously to introducing money rents among them. An immediate and early division of the crop to the full extent of their mamool warum secured their confidence, while a patient explanation of the principles which I intended to establish for the Fusly which has expired, secured their concurrence in the plan I had formed for establishing a defined system of rent, founded on the basis of individual interest. [781]

In consequence of the foregoing arrangements, and the completion of the survey, land to the following extent was, at the commencement of the season, voluntarily taken in farm by the cultivators, and held under

...	...	...	...	2,100 Pottahs.
Nunjah	...	...	...	8,409
Punjah Cawnies	...	...	...	7,056 Cawnies.
Garden land do.	...	...	...	92
				— 15,557.

It will occur to the board, that although the moderate value which may be supposed to be set on the land, and the nature of the settlement, may require that the rents of all land actually engaged for, should be paid, that it is not advisable, at least on the first introduction of this system while the resources of the people are contracted, to insist on the strict performance of their engagements. In conformity to a previous promise, therefore, that no man should pay for land he had not cultivated, I compared, after the season of cultivation had passed, the account of land originally occupied, with the account of land actually cultivated ; and finding that in consequence of the river which runs by Peddapollam not coming down, that the finest villages had been deprived of their usual supply of water, and that no exertions of industry had been wanting where other deficiencies of cultivation had occurred ; the following deductions were in consequence made :

Nunjah Cawnies	...	...	1,117
Punjah ... do	...	...	1,360
Garden land do	...	...	13
			— 2,490



ON THE AFFAIRS OF THE EAST INDIA COMPANY. 265

On the other hand, in some villages where the inhabitants found the season would permit of an extended occupation of land, they engaged for the following additional number of cawnies :

Nunjah	...	...	...	357	
Punjah	...	...	...	444	
Garden land	...	...	...	8	
					809 :

which makes the difference between the quantity of land engaged for at the beginning of the season, and that actually cultivated.

				Cawnies.	
Nunjah	...	...	...	760	
Punjah	...	...	...	906	
Garden land	...	...	...	5	
					1,671.

The value of the land originally farmed being cawnies 15,557, stands valued on the books of the survey at the sum of ... Sr. pags. 14,781 5 70 and the value of the difference between the land engaged for, and the quantity cultivated, being cawnies 1,671, was, by the same valuation ... 1,238 10 8

Leaving the jumma of the land revenue of Fusly 1213, at the sum of ... Sr. pags. 13,542 41 62

The comparison of the jumma above stated, with the aumanie collections of last year, will stand as follows :

The collections on account of Fusly 1212 in that year, and in the subsequent year, was

Star pagodas 10,920 22 20

Deduct road duties, not collected under the present regulation 905 30 73

Remains Land Revenue ... 10,014 37 27

which, deducted from the jumma of Fusly 1213, as above stated, leaves an increase of star pagodas 3,528 4 35 :

Being 35 $\frac{7}{32}$ p. 8.

If the preceding result shall prove satisfactory to the board, I have much pleasure in assuring them it has been satisfactory to the people also ; for having invited representations from those who might experience any difficulty from an inequality of assessment, or other cause, I only received one complaint, and that from a ryot who had taken 5 cawnies of land, but whose only pair of bullocks dying at the season of cultivation, had rendered him unable to fulfil his agreement ; while the readiness and punctuality with which the amount of the jumma has been realized, is, I hope, evidence of their ability to pay it. [782]



266 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

Extract PROCEEDINGS of the Board of Revenue at Fort
St. George; the 24th August 1807.

Principal Collector of CEDED DISTRICTS to Board of Revenue, on
the survey of that country; dated 30th November 1806—&c. &c.

Gentlemen,

Para. 1. THE survey of the Ceded Districts being now completed, it becomes my duty to report to the
Principal Collector of Ceded Districts to the Board of Revenue; dated 26 July 1807. board the manner in which it has been conducted; the result of it, in exhibiting the extent and assessment of all the various descriptions of land in the country, whether cultivated or waste; and the expense with which it has been attended, from its beginning to its conclusion.

2. It was begun in June 1802, by four gomastahs of my cutcherry, who were at that time, the only persons in the Ceded Districts who understood land measuring. It proceeded very slowly at first, from the want of hands; but several of the inhabitants being instructed every month, the number of surveyors, by the end of the year amounted to fifty, and was in the course of the following one, augmented to a hundred. The surveyors were at first formed into parties of six, but afterwards of ten, to each of which a head surveyor or inspector was appointed. With the exception of hills and rocks, all land, of whatever kind, was measured. All roads, sites of towns and villages, beds of tanks and rivers, wastes and jungles, were included in the survey. Ancient wastes were usually measured in extensive lots to be subdivided hereafter, as they may be occupied; but when it could be conveniently done, they were also frequently divided into fields of the ordinary size. As all fields that have ever been cultivated have names, they were distinguished in the survey registers by these names, and also, by a particular number, affixed to each, in the order in which it was measured. The surveyors used everywhere the same standard measure, a chain of thirty-three feet; forty of which, made an acre. They were paid by the acre at such a rate as it was supposed would enable them, with diligence, to earn about six pagodas monthly. They were encouraged to be expeditious, by the hope of gain; and deterred, at the same time, from being inaccurate through haste, by the fear of dismission; for no false measurement beyond ten per cent. in dry land, and five per cent. in wet, whether proceeding from negligence, from haste or design, was ever excused; and the frequent instances of loss of employment in this account, that occurred during the early part of the survey, soon rendered the surveyors so cautious, that their measurement was afterwards in general sufficiently correct. The vacancies that were continually happening among them from dismission, and more frequently from sickness, were at all times easily filled up from among a number of persons who always attended them, with the view of being instructed and employed; but these persons, on being appointed, were, in order to guard against partiality, sent to the party of a head surveyor, different from that by whom they had been reported as qualified.



3. The head surveyors, or inspectors, examined the measurement of the surveyors placed under their charge. They were paid by the month. To have paid them by the acre, would have defeated the end of their appointment, by preventing them from examining, carefully and deliberately, the operations of the under surveyors. But to guard against remissness, and to leave them at the same time sufficient leisure for investigation, they were required to measure monthly one-tenth of the quantity of land fixed for a surveyor. They were not permitted to make this measurement all at once, in the course of a few days; but were obliged to make it gradually and uniformly, throughout the month, by taking a few fields every day. The whole of the inspectors were frequently removed from one party to another, because by remaining too long with one party they were apt to entertain partialities and enmities, and to pass over the false measurement of some surveyors, while they exaggerated the trifling errors of others; and for these causes, many inspectors were at different times, dismissed. Both inspectors and surveyors were at first allowed a share of the produce of all extra collections, and unauthorized enaums, which they brought to light; but as they often earned more in this way, than by the survey and with less labour, it was soon found that the survey was impeded by these investigations, and it therefore became necessary to confine them to the single object of measuring the land.

4. The surveyors were followed by assessors, two of whom were allotted for the assessment of the land measured by each party of ten surveyors. The assessor, on arriving in a village, went over the land with the potail curnum and ryots, arranged it in different classes, according to its quality. In all villages, the land, both wet and dry, had from ancient custom been divided into 1st, 2d, and 3rd sorts, agreeably to their supposed respective produce; but these divisions not being sufficiently minute for a permanent assessment, the classes of wet land in a village, were often increased to five or six, and those of dry, to eight or ten. The classification was made rather by the potail curnum and ryots than by the assessor; for he adopted their opinion, unless he saw evident cause to believe that it was wrong, when a reference was made to the head ryots of any of the neighbouring villages, who fixed the class to which the land in dispute should belong. The quality of the land, where all other circumstances, were equal, determined its class; but allowance was made for distance from the village, and every other incident by which the expense of cultivation was augmented. The ryots were directed to be careful in classing the land, as the whole of any one class would be assessed at the same rate; but they were not told what rate would be, because it was apprehended that they would be induced [783] by such information, to enter a great deal of the better sort of land in the inferior classes. It was discovered, however, after a trial of a few months, that by following this mode, the potails and ryots, not seeing immediately the effects of classification, were not sufficiently impressed with its importance, and sometimes by entering too much land in the higher classes, and sometimes in the lower, the assessment of some villages became more than they could possibly pay, and that of others, much less than they had ever paid before. To obviate this mischief, the lands were both classed and assessed, at the same time, by which means, the ryots perceiving at once the effect of

268 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

classification in raising or lowering their own individual rents, felt the necessity of making it with care. After this principle was adopted, the classification was in general sufficiently accurate, except that, in some instances the land of potails curnums, and a few head ryots, were inserted in too low a class. These irregularities, however, were usually corrected, either on the spot by the assessor, with the advice of the ryots of the adjacent villages, or afterwards, by persons appointed to revise his assessment.

5. As the assessors did not always rectify fraudulent classification, but sometimes remained ignorant of it, from negligence, or connived at it, from bribery; and as it was impossible to ensure from so many individuals, a punctual observance of the same method of proceeding, it was thought advisable, for the sake of preserving uniformity, and of checking abuses, to appoint five head assessors selected from the most intelligent of the ordinary assessors. Each head assessor had four ordinary ones, under him; his business was to review their classification and assessment, and to correct them, when wrong. He looked particularly to the classification of the lands of such persons, as he suspected might have been favoured by the assessors; and where he was convinced, both from his own opinion and that of the principal ryots of the neighbouring villages, that partiality had been shown, he transferred such lands to higher classes; and in the same manner, when he found that the lands of any ryots were classed too high, he removed them to their proper classes. If he saw no occasion for changing land from one class to another, he examined whether whole classes were not assessed too high or low, and raised or depressed them to different rates, wherever it appeared that an alteration was necessary; but he was not permitted to make any alterations in the accounts of the ordinary assessor: such alterations as he thought requisite were entered in those accounts, in columns left for that purpose; so that when the settlement came to be finally made in the collector's cutcherry, all alterations might be seen, and the reasons examined, upon which they were grounded. As an interval of one or two months usually elapsed between the investigation of the ordinary assessor, and that of the head one, there was full time for every ryot to ascertain, whether his own land was properly classed: and if he thought that it was not, he had an opportunity of stating his objections to him on his arrival in the village; and as the ryots of all the neighbouring villages were assembled, the head assessor, by means of arbitrators from among them, easily determined all complaints of this nature.

6. If entire dependence could have been placed on the judgment and impartiality of the head assessors, nothing more would have been required in fixing the assessment than to have adopted their estimates; but as these estimates were sometimes incorrect, and as they would have been still more so, had the assessors been relieved from the fear of a future examination, the whole of the classification and assessment underwent a complete investigation in the collector's cutcherry. On this occasion, all the potails, curnums, and principal ryots of every village in the district to be settled, were assembled at the cutcherry. The business was begun by fixing the sum which was to be the total revenue of the district. This was usually effected by the collector in a few days, by comparing the collections under the native princes, under



the Company's government from its commencement, the estimates of the ordinary and head assessors, and the opinions of the most intelligent natives; and, after a due consideration of the whole, adopting such a sum as it was thought would be the fair assessment of the district, in its present state, or what the inhabitants, in similar circumstances, under a native government, would have regarded as somewhat below the usual standard. The amount fixed by the collector, was usually from five to fifteen per cent. lower than the estimates of the assessors; for it is the nature of assessment, proceeding from single fields, to whole districts, and taking each field at its supposed average produce, to make the aggregate sum greater than what can be easily realized. After fixing a certain sum for the districts, it next remained to determine what share of this sum, was to be imposed on each village. Had the detailed assessment been perfectly correct, it might have been done at once, by an uniform remission of 5 or 10 per cent. to every field; but as this was always objected to by many of the inhabitants, who thought their lands were not so favourably assessed as those of their neighbours, either in the same or other villages. It therefore became necessary to examine again the assessment of every village: such villages as claimed more than the average remission, were investigated by the principal ryots of other villages; and each claim was admitted either fully, or with such modification as both parties agreed upon. The extra remission thus granted to one set of villages, was to be deducted from another; and it was effected in the same manner, by employing the ryots of other villages. After settling what proportion of the whole remission was to be allowed to each village, it still was necessary to ascertain whether, or not, any alteration was requisite in the classification of lands. In some villages where none appeared to be necessary, and where no objections were made, the classification of the head assessor was confirmed, and the rent of each class, and consequently of each field, determined at once, by lowering their assessment by the rate of remission granted to the village. In those villages where complaints were made of the classification, the objections were examined; and if they were allowed to be just by ryots not [784] interested in the matter, the necessary alterations were made. Complaints of whole classes being rated too high, or too low, were much more frequent than those of particular fields being entered in a wrong class; because each ryot, knowing the produce of his own and his neighbour's lands, took care to see, where their qualities were equal, that his own were not placed in a higher class by the assessors; but he was not so anxious about the rate at which the class was assessed, as he considered, that whatever it was, it would be as favourable to him as to others. Where some classes were rated too high, or too low, it was usually owing to the potail and curnum of the village contriving to make the assessor under-rate the class which contained most of their own land, and over-rate some other one, composed principally of the land of the inferior ryots. But as the collector's cutcherry always inquired minutely into the assessment of the lands of the leading men in each village, and as the whole district was present at the discussion and every man ready to prevent another from obtaining an advantage in which he did not himself share, no fraudulent assessment of any consequence could possibly be concealed.

270 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

7. The classification and assessment of the land having undergone three several investigations, by the assessor, head assessor, and collector's cutcherry; and all objections having been heard, and admitted when well founded, nothing remained but to ascertain and register the rent of every field. This was an easy operation; for as each class of land had been already rated according to its quality, it was only to calculate the number of acres in the field by 2, 3, or 4 fanams, as the rate of the class might happen to be, to which it belonged. As this was a mere arithmetical process, it was performed by persons hired for the purpose, who were paid at the rate of one and a half cantaray fanams, for a hundred fields. They were superintended by two gomastahs from the cutcherry; and when they had made out two copies of the register of fields, one for the collector, and the other for the tehsildar, the survey of the district was closed for the time. It still, however, remained to ascertain by experiment, whether the assessment might not be too high in some cases. In the course of collecting the first year's survey rent, a list was made of such fields as were asserted by the cultivators to be over-rated. Their rent was, at the end of the year, again examined in the presence of the principal inhabitants, and either lowered, or confirmed, as circumstances appeared to require. This was the last operation of the survey; and it usually occasioned a reduction of from one half, to one and half per cent. on the assessment. The equivalent might easily have been made up from lands which had been under-rated, for the assessment was as often below as above the proper point; but it was thought better, in this case, to make no alterations, lest it should weaken the confidence with which it was wished to impress the inhabitants in the permanency of the survey rent. The final correction above mentioned has been made in all the districts which were settled by the survey rent in 1215; but in those districts where the survey rent was not established till 1216, and in those where it will not be introduced till 1217, the correction cannot be effected until 1217 in the one case, or until 1218 in the other. It will occasion a decrease of about ten thousand (10,000) pagodas, in the total assessment of the land inserted in the statement. The mode of measuring and assessing the land has been explained at so much length, that it can hardly be necessary to say more upon the subject; but should any further information be required, it will be more easily gathered from the accompanying copies (Nos. 1, 2, 3, 4) of Instructions to surveyors and assessors, than from any description whatever.

8. The accompanying statement No. 5, contains an abstract of every thing that seems to be necessary in an agricultural survey. It shows the population, the number of cattle and sheep, and the extent and value of all land, cultivated and waste, and though unavoidably somewhat long, it is so plain that it may be easily understood from the slightest inspection; and I shall, therefore, have occasion to make only a few remarks upon the principal heads.

9. When I transmitted to the Board, on the 24th August 1802, an abstract of the population of the country, I was convinced that it was greatly under-rated; but I took no immediate measures to ascertain the fact; because I was aware that the inhabitants at that time, would have suspected that the inquiry was instituted merely with the view of

introducing a general capitation tax, and would have endeavoured as much as possible, to suppress information. But as I knew that whatever apprehensions they might formerly have entertained on this point, had been dispelled by the abolition of many old taxes within the last four or five years, and by the limitation of the land rent by the survey, I thought the conclusion of the survey, a proper time for obtaining more accurate account of the population than had hitherto been done. Instructions were therefore circulated in August last, to make out new returns of the number of inhabitants in every village, founded as far as it might be practicable, upon actual muster, except in the case of those casts who seclude their women from public view. The returns were prepared by the curnums of the different villages, assisted by the potails, from muster where that mode could be adopted; and where it could not, as among Mussulmen, as well as several casts of Hindoos, from the information of the heads of families, or of their neighbours. The paper No. 7, has been drawn up from these returns, and probably exhibits as accurate a statement of the population of an extensive province, as can in general be procured in any other part of the world. The total number of inhabitants is 1,917,376, which is 689,263 more than the return of 1802; a part of this excess, perhaps one-fourth, arises from the increase of population during a period of five years of tranquillity, a small part is also owing to the return of inhabitants who had emigrated under the Nizam's government; but the remainder must be attributed to the falsity of the former returns. There is every reason to believe that the total is rather below than above the actual population, for the number of females [785] ought to be greater. It is according to the statement, one-tenth less than that of males; but if the same proportions exist here as in Europe, the difference cannot be more than one in a hundred; and the whole number of inhabitants would, upon this principle, be 2,014,294. It should, however, be observed, that it is a general opinion among the inhabitants that the number of males is actually always one-tenth greater than that of females. I was at first inclined to believe, that the difference might have arisen from the seclusion of females; but it is not particularly great among those casts who follow this practice, but extends to every cast, and every district. I examined the details of several villages in different parts of the country, and though in one village the females were more numerous than the males, and in a few others, nearly equal in number to them; yet the average result was the same as in whole districts. The coincidence of so many unconnected accounts is certainly a strong argument in favour of the popular notion, of males being one-tenth more numerous than females.

10. Accounts were also taken in the course of the last Fusly of the number of cattle and sheep in the country, but they cannot be expected to be so accurate, as those of the population; not only because the owners are averse to giving true reports, but because herds and flocks move frequently from one part of the country to another for the sake of pasture, and many herds are almost wild; and their numbers must therefore be taken, upon the word of their keepers. After making allowance, however, for these obstacles, the actual does not, I imagine, exceed the estimated numbers of cattle and sheep above one tenth, or at most one-eighth. The number of black cattle is 1,198,613: and that

272 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

of buffaloes, 493,906; although a considerable proportion of both perished during the severe droughts of 1212 and 1213, the stock of both has increased within the last five years.

11. The number of sheep, according to the returns, is 1,147,492, and of goats 694,633. The actual number of both is probably one-eighth more, because from their being kept chiefly in the fields or jungle, and from the owners having a superstitious prejudice against their being counted by others, or even by themselves, it is more difficult to obtain correct statements of sheep and goats than of black cattle and buffaloes.

12. The quantity of cirkar land in cultivation, according to the survey, is 3,203,859 acres; of which the assessment or fixed rent is star pagodas, 17,08,115; and the quit and extra rent S. Pags. 1,44,840; in all, S. Pags. 18,52,955. (No. 5.) The cultivation in the statement, is not that of any one year, but of several; that of each district is entered for the year in which its survey was made, from 1213 to 1216: but as the best cultivated districts were first surveyed, and afterwards those in which the greatest increase has taken place, the total may be considered, as the average cultivation of ordinary years. It is exceeded only by the cultivation of Fusly 1215. The various products from which the land rent is drawn, and the proportions of each, are shown in the statement No. 8. It was made out in 1211, since which period, the proportions of some of the more valuable articles, as indigo and sugar, have greatly augmented. Indigo to the value of star pagodas 1,05,000, paid duty in 1215; and it is supposed that the export to the Carnatic, for which no duty was paid, was equal to star pagodas, 20,000. The quantity would have been nearly doubled in 1216, had not the crops been destroyed by the drought. The coarse sugar, or jaggery, manufactured in 1216, was double the quantity of any preceding year. The increase of these articles, is occasioned by the addition of an extra land-rent, amounting to twice or three times the ordinary rate, to which all land employed in their culture was subjected; and this increase is likely to go on progressively, as the demand for them is great. Cotton, one of the chief products of the Ceded Districts, has not increased in a similar degree, because the demand for it is not greater than usual, and because, from its being a common article of cultivation, and never having paid more than the ordinary land-rent, it has obtained no advantage, from the equalization of rent by the survey. Its estimated produce in Fusly 1215, is shown in the statement No. 9, which was last year transmitted to the board of trade. This produce is not likely to increase, in a greater rate than the general cultivation of the country, because cotton is hardly more profitable than grain to the ryots. But should any considerable supply be required for the Company's investment, the rise in the price which must in consequence take place, will occasion a greater quantity to be grown upon the land now occupied. The augmentation, however, will not be so great as might be expected, because it will be limited by the more substantial ryots being unable to raise cotton, without a succession of other crops, and from the poorer ryots seldom being able to raise it at all. This does not proceed from any particular difficulty or expense attending the cultivation, but from the necessity of raising, in the first place, grain for themselves, and



straw for their cattle; and from their rarely, after providing these articles, having the means of raising any thing else; so that not one-fifth of the cotton land now in cultivation is employed in rearing that article.

13. The waste land is the great source from which an additional supply of cotton may be obtained; but this can only be effected, by lowering the present assessment. A reduction of 25 per cent. would, in the course of ten or fifteen years, bring into cultivation from a million to a million and a quarter of acres; and cotton could be grown to any extent that could possibly be required. The price would rise at first, by the purchase for the investment, but it would fall again to the ordinary standard, whenever the increased produce bore the same proportion to the increased demand, as the present produce to the present demand. The time which might be required for the price to fall, would depend upon the quantity of cotton which might be wanted for the investment, but it could hardly exceed eight or [786] ten years, because more additional cotton might be raised within that period, than the investment could demand. The waste which has been in cultivation within the last twenty years, amounts to 2,133,363 acres; and that which has either not been cultivated within that time, or never, amounts to 4,129,953 acres, making in all above six million of acres, of which about one-sixth is fit for cotton.

14. The total enaum land in the Ceded Districts, contains 2,599,747 acres, of which the estimated rent is star pagodas 12,35,458; about six tenths ($\frac{6}{10}$) of the whole is waste. The land held by Bramins under the denomination of Dhirmadey (Statement No. 6.) is chiefly cultivated by ryots, who seldom pay the enaumdar more than a fourth or a fifth of the rent. In many villages, these enaums are divided among the ryots, who allow the enaumdar only a small quit rent, and regard the rest as their own, from long possession. The enaums of potails and curnums amount to 64,701,138 acres, of which, the estimated rent is star pagodas, 3,02,587. 21. 33.; about four-fifths of the whole are cultivated. These enaums are in many villages, thirty or forty per cent. of the revenue, but in others, not more than two or three per cent. In general, all above five per cent. may be regarded as unauthorized. The frequent changes of government, and the loss or rather concealment of accounts, have during a long course of years, facilitated the fraudulent extension of these enaums, at the expense of the cirkar lands. Many additions have in this manner, been made to them under the Company's government, and even at the moment of the survey, as it was feared that no opportunity might afterwards offer for such practices. In some cases, a portion of these extra enaums arises from grants for building small forts or digging wells, for public use. In others, they pay a quit rent; but they ought all to be examined hereafter, and be subjected, where excessive, to resumption or assessment. The whole of the cirkar and enaum land capable of cultivation, amounts to twelve million and sixty-six thousand and nine hundred and twenty-three acres (12,066,923) of which the rent, as fixed by the survey, is star pagodas 39,54,417.

15. The last description of land in the statement, is what is called Purrapoke. It comprehends all land that is utterly unproductive; sites of towns and villages; beds of rivers, and in some cases of tanks,



274 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

roads, and extensive tracts of rocky and stony ground where no plough can ever go.

16. I reckoned at the commencement of the survey, that it might be finished in four years, and that the expense would be about four per cent. of the revenue of one year. The average revenue has been about sixteen lacs of pagodas, which, at four per cent. gives 64,000 pagodas. But the survey has already cost 80,000 pags., and will cost about 3,000 more. This increase, is occasioned by its having occupied nearly five years instead of four, owing to my attention having been partly diverted from it, to the business of supplies, while the army was in the field, and to its having been necessary to survey, a second time, a great part of the lands on the banks of rivers, in order to ascertain how much of them has been carried away, by the inundation in October 1801.

I have the honour to be, Gentlemen,

Anantpoor, }
26th July 1807. }

Your most obedient and humble servant,

(Signed) Thomas Munro,
P. Collr.

No. 1.—Instructions to Surveyors.

Enclosure.

1. ALL your measurements, of every description of land, wet and dry, are to be made with a chain of thirty-three feet.

2. Your accounts are to be kept in acres, goontas, and anas. One square chain is one goonta, and forty such goontas, are one acre.

3. When you arrive in a village, you will, previously to beginning the measurement, take a muchulka from the potail and curnum, according to the form which has been delivered to you.—N. B. This form states, that the curnum's account of cirkar and enaum land, house and shop tax, and every article of revenue, is true; and that if it is found to be false in any point, he will forfeit his office.

4. The curnum and potail of the village must attend you, during the measurement; and you must give timely notice to the ryots, in order that they may be present at the measurement of their own fields.

5. In measuring a village, you will begin at one side, and proceed regularly, on making the field first measured No. 1, the next No. 2, &c. These numbers, will serve to distinguish fields, when there are several of the same name in one village. After measuring the dry, you will measure the wet land, and number the fields in the same manner, beginning again at No. 1, 2, &c.; and the same rule must be observed, with respect to baghayet or garden land.

6. The name of every field, must be entered in your accounts. Where fields, whether cultivated, uncultivated, or waste, have a name, you will insert that name: where they have none, you will, in concert with the potail and curnum, give them one.

7. In the account of the measurement of every field, whether wet or dry, you will always specify the names and numbers of the fields by which it is bounded.

8. In dividing fields of red land, you will mark the division by a bank of earth or stones; but in black land, you will always mark the division by setting up boundary stones; because the polli or bank of



earth would injure the black land, by over-running it with long rooted grass. [787]

9. You will pay the hire of the coolies employed, in marking boundaries, either by stones or banks of earth.

10. If a field, not being larger than may be cultivated by one plough, is ploughed in part only, and the rest waste, you will not divide it as one field.

11. If a field is too large to be cultivated by one plough, you will divide it into two or three fields, as may be necessary. As the extent of land cultivable by one plough depends upon the nature of the soil, you will be guided by the custom of the village, and the opinion of the potail, curnum, and principal ryots, in regulating the size of fields.

As the subdivision of a large cultivated field is ordered to be made solely upon the supposition, that if thrown up by the present occupant, it may be left waste, from their being few ryots in the village who have the means of cultivating it; yet, if, from the state of agriculture in the village, there is no danger of its being left uncultivated, it will not be necessary to divide it, even though it should be too large for one plough.

12. In the measurement of dry land, you will class black and red land separately.

13. If a quarter only of a field is cultivated, enter the whole field as waste. If half only is cultivated, enter half as cultivated, and half as waste; and if three quarters are cultivated, and one quarter waste, enter the whole as cultivated.

14. In measuring uncultivated land, you will divide it according to the old marks or bounds; should you meet with waste (anadi) having no such marks, you will direct them to be made. You will class uncultivated lands into fallow of 1, 2, 3, 4, and 5 years; waste from 5 to 10, 10 to 15, and 15 to 20 years; and anadi, or waste, which has either never been cultivated, or not been cultivated within twenty years.

It is only when waste is divided into fields, or found in small pieces, that it is to be measured, by separate fields; when lying in large undistinguished tracts, it is to be measured in the gross: but whether found in small fields, or in extensive commons, it is to be named and numbered.

If, after measuring twenty cultivated fields, numbered 1, 2, 3, to 20, a piece of waste follows, it will be numbered 21, and the cultivated field which comes after it 22, and so on, as often as waste intervenes; but as the largest piece of waste, is usually surveyed after all the rest of the village is finished, it will, of course, be the last number. Suppose that this number is 50, then, if at any future period it should, from the extension of cultivation, become necessary to divide it into fields, these fields will be numbered in succession No. 51, 52, &c. But this cannot be done in the case of the waste No. 21, because it is already followed by No. 22; when, therefore, No. 21 comes to be divided into fields, these new fields must be numbered No. 1. in 21, 2. in 21, &c.

15. When a field contains a few tamarind, kikar, or other productive trees, you will make no deduction for the land under their shade, because the ryot derives a profit from them; but where there is a bher-tree, or several other unproductive trees together, forming a shade, you will measure the land occupied by it and deduct it from the field.

276 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

16. In measuring purrimpoke, or land that cannot be cultivated, you will specify the extent of forts, of pettahs, of open villages, of the court-yards of houses, with the number and kinds of trees in such yards; of the banks of tanks, rivers, nullahs, ravines, hillocks, roads, kullar or barren land, wells, salt mounds, and of topes; stating the numbers and species of trees. You will also specify the purrimpoke in the fields of ryots, and deduct it from their land.

17. In tarbunds, or palmyrah topes, you will insert the number of trees, and class them into male and female, young, productive, and old, or past bearing. You will also measure separately, the divisions or parts of the tope occupied by different ryots.

18. You are not to measure hills or beds of rivers.

19. You will consider as garden or bagheyet, all lands, in whatever manner they may be watered, that do not yield rice, but produce raggy, jeware, tobacco, red pepper, &c. and you will enter as garden so much land only, as can be watered.

20. In measuring wet land, you will specify whether it is watered by large tanks, by great nullahs, such as those of the Toombaddea and Pennah, by kumpli, or drow-wells, or by kushems or nullahs, proceeding from springs.

21. You will enter as wet land all gardens having a constant supply of water, and containing cocoa-nut and other fruit-trees. You will specify the quantity of waste land between the rows of trees of land cultivated, where the trees are thinly scattered; and of cultivated land where there are no trees. You will note the number of plants of young trees, of productive, and of old or unproductive trees, and specify whether they are cocoa-nut, soopari, tamarind, jamoon, lime or orange, &c. You will also enter as wet land, plantations of betel and sugar-cane; and likewise land producing tobacco and red pepper, &c. provided there is water enough for rice.

22. In wells and river kumplis, where there is a constant supply of water, and where the land, having formerly produced rice, is now, from some cause or other, cultivated with dry grain, you will enter as wet land, all that land which is marked out as atchkutt, or richfields, and which can be watered; but if, from the scarcity of water, such land is in particular years only, cultivated as wet, you will measure it as dry.

23. When fields of garden or wet land are too large, they must be subdivided in the same manner as those of dry.

24. You will measure the beds of tanks, and class the lands included in them, according to the nature of the soil. [788]

25. You are to enter as cultivated land, the cultivation of the last Fusly only; that is to say, of the year previous to that, in which the survey takes place; for if lands cultivated in former years, but waste last year, or cultivated in the last, but not in the present year, are entered in the survey cultivation, the account will not exhibit a true statement of the cultivation of any one year.

26. You are to measure only such lands, as are allotted to you. If you measure the lands of another surveyor, you will not be paid for them, but fined.



27. When boundaries are disputed, if the lands in dispute are cultivated, and have been annexed to one village since the year Kelah, or the establishment of the Ahkam Namah, enter them in that village; if the lands are anadi, or old waste, enter them in the village which agrees to walk along the boundary.

28. To prevent the survey from being retarded by indolence, you must measure daily, whether cirkar or enaum land, as follows :

Dry :

If cultivated ...	...	5,000 gontah or chains.
If sayeh bunjar, or uncultivated land divided into fields ...	...	6,500 ... do.
If anad bunjer, or undivided waste or common ...	...	25,000 ... do.

Wet :

If cultivated ...	...	1,500 ... do.
If uncultivated ...	...	2,500 ... do.

29. You will receive at the above rates six pagodas monthly ; but your pay being regulated by your measurement, will be increased or diminished in the proportion that your measurement, during the month, may be greater or less than the quantity prescribed. In order to ascertain the amount of your pay, you will send an abstract of your measurement monthly, through examiner to the treasury, in the following form :

		Dry :		Goontas.	Acres.
Cultivated	{ Cirkar ...	...	90,000 or	2,250	
	{ Enaum ...	...	5,000 ...	125	
			95,000	...	2,375
Uncultivated	{ Cirkar ...	...	45,500 ...	113½	
	{ Enaum ...	...	5,000 ...	125	
			50,500	...	1,262½
Waste Cirkar		...	75,000	...	1,875
Total acres dry		...			5,512½
		Wet :			
Cultivated	{ Cirkar ...	...	4,500 ...	112½	
	{ Enaum ...	...	750 ...	18½	
			5,250	...	131½
Uncultivated	{ Cirkar ...	...	2,000 ...	50	
	{ Enaum ...	...	500 ...	12½	
			2,500	...	62½
Total wet acres		...			193½
Grand Total		...	Acres	5,706½	



278 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

30. In your abstract, it is not necessary to particularize the dates of measurement; the name of the month only is wanted.

31. As the chain is frequently broken, and some of its links lost, you will compare it from time to time, with the standard which you have received for that purpose.

32. If, on trial by the examiner, your measurement is found to be false, you will be dismissed, if it has proceeded from negligence; and punished, if from design.

33. You will inquire into unauthorized new enaums and concealed lands. If you discover any not entered in the accounts of the curnum, you will receive, on proof, one half the amount; and the persons through whose information you make the discovery, one quarter of your half.

34. You will be allowed two chain-bearers, and one quarter of a canteray fanam for each, daily. You will pay them, and also the cooleys employed in making the boundary marks, daily, in presence of the potail and curnum, and take their receipts.

35. You will receive half a pagoda monthly for oil and stationary.

36. You will let the curnums enter the account of the measurement, and you will compare your abstract with theirs, daily. [789]

37. You will deliver both your rough and fair accounts of measurement, to the examiner.

38. You will pay the bazar price for all articles received in the villages. If you do not pay, or if you receive batta, you will be dismissed.

(Signed) *Thomas Munro*,
Pl. Collr.

(No.2.)—Instructions to Azmayesh Gomastahs, or Examiners
of the Survey.

Enclosure.

1. As you are appointed to the superintendence of a party of ten surveyors, you will regulate their survey, as follows:

2. When a village has eight or ten large mujerahs, you will send two surveyors to each; but if the mujerahs are small, only one.

3. When there is a large mouzah, without any mujerah, you will mark out by flags, the portions to be surveyed by each surveyor; and let them compare their account of boundaries with each other, so as to prevent any land from being omitted in their respective limits.

4. When a mouzah is small, and you think that the survey will be accelerated, by employing only a part of the surveyors in it, and sending the rest to another mouzah, you will do so.

5. If the mujerahs of a mouzah have old boundaries, you will adopt them: if they have no visible boundaries, you will set up stones in order to distinguish them.

6. You will take care that no land is omitted between the respective limits of your own surveyors; or between their limits, and those of other parties of surveyors.



7. You will take the rough accounts (the kham chitah or) from the surveyors, and make by them, all your comparisons of measurement.

8. In your examinations of measurement, you will attend particularly to the fields of potails, curnums, and khoobash inhabitants.

9. You will examine by re-measurement daily, as follows :

Dry ... 500 goontahs or chains.

Or wet ... 150 ... Do.

and transmit the account of the examination in the following form, No. 1. (Margoza tree field of Rungah Reddy, cirkar land) to the north of Goind Gaurus yetmannee field, measured by Bhoom

Row ... 4 acres $18\frac{1}{4}$ goontas;

viz. East to West ... $11\frac{1}{2}$ chains

North to South ... $15\frac{1}{2}$

Total ... $178\frac{1}{4}$ or 4 — $18\frac{1}{4}$

Azmayesh or trial ... 5 acres 1 chain;

viz. East to West ... 12 chains.

North to South ... $16\frac{3}{4}$

Total ... 201 or 5 — 1

10. You will transmit your trials, with the rough accounts, to the cutcherry, and give the fair ones to the accountants (Awurdah Nowis.)

11. In examining the measurement, if the excess of the land on trial, is above $12\frac{1}{2}$ per cent. in dry, or 10 per cent. in wet, you will add the difference to the field. If the deficiency is more than ten per cent. in dry, or 5 per cent. in wet, you will deduct it.

12. If in any village you find the measurement of the whole, or the greater part of the field incorrect, and that a new survey is required, you will state the circumstance, and obtain leave before you begin.

13. If any ryot complains that the measurement of his field is not fair, you will measure it again.

14. You will inquire into new unauthorized enaums, extra collections, land, and articles of the village taxes suppressed in the accounts; of all such discoveries, you will receive one half as a reward, and one quarter of your half, will be paid to the person from whom you may have received your information.

15. As the chains are frequently broken, you will compare them occasionally with the standard measure.

16. You will get two chain-bearers from the totties or tallaries of the village. You will pay them one quarter of a cantaray fanam each daily, in the presence of the potal and curnum; and take their receipt; and you will send a statement of the expense, with your monthly account.

17. You will divide all the villages that fall to your share, according to the number of surveyors. Write the different shares on an equal number of papers, and let the surveyors draw lots, and measure the villages which their respective lots contain.



280 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

18. Your party is to measure only such villages, as may be allotted to it. If in the hope of getting more pay from black land, your surveyors measure the lands allotted to another party, they will receive no pay for them, and be fined.

19. After finishing the measurement of the villages allotted to your party in any district, if there is any party which has not begun its measurement in that district, you will measure its villages; but if there is no party which has not commenced, you will proceed to the next district. [790]

20. You are not to measure in four or five days the number of acres prescribed to you for the month, but to measure daily, except on those days when you are on your way to another district. The measurement may be more in some days and less in others; but the prescribed quantity for the month must be completed.

21. You are not to try the measurement of a part of the surveyors in one month, and that of the rest in another; but you are, in each month, to try the measurement of all the surveyors.

22. You are not to remain behind the surveyors, because, unless you are with them, you cannot compare with them the false measurement which you may discover. If you are not always in the same district with them, you will be dismissed.

23. With your monthly abstracts, you will send a list of the surveyors and persons, present and absent; you will give your rough accounts of measurement examined to the aumildar, who will forward them to the collector's cutcherry, and you will take the aumildar's receipts for the accounts.

24. You will receive a monthly allowance of 22½ fanams for Sader Wared.

25. You will pay for all articles, at the Bazar price.

(Signed) *Thomas Munro*,
Principal Collector.

No. 3.—To Assessors or Terrim Muttaseddies.

1. You are to class the surveyed by ten surveyors, according to their rate or terrim. In settling the terrim, you are to assemble the potail, curnum, and ryots of the village, and also the heads of the neighbouring villages, and do it with their advice.

2. You are to class the lands of the whole mouza into first, second, third, &c. according to their rates. If the best land is in the cusbah, you will enter it, in the first rate. If the first land of any of the mujerahs is only equal to the second of the cusbah, you will enter it, on the second rate. If on the contrary, the first land of the cusbah is equal only to the second of the mujerah, you will enter it, in the second rate; for the rates are to be for the whole village generally, and not for each mujerah separately.

3. In fixing the rates, the ryot who occupies the land must be present; you are to consider the condition of the land, and not of the



ryot; for the one is permanent, but the other is not; and you are to be careful not to enter the first rate, as second, or the second, as first, &c.

4. You are to mention the colour of the land, in order that in fixing the rent, the class to which it belongs, may be the better known. The colours are as follows:—

Regur :

- 1 Black mixed with stones.
- 1 Black mixed with chunam stones.
- 1 Black ... with white earth.
- 1 Black ... with sand.
- 1 Black ... with pebbles (gargatt.)
- 1 Black mould.

—
6
—

Red :

- 1 Red mixed with stones.
- 1 Red ... with sand.
- 1 Red earth.

—
3
—

5. You will inform the ryots, that the whole land of each class, will be assessed at the same rate; and caution them to class the fields, according to the real quality.

6. In classing the lands you will proceed, as follows :

Dry, at $\frac{1}{2}$ canteray fanam difference for each rate.

Rate.		Acres.		Rate per acre.
1	...	100	...	1 0 0
2	...	50	...	0 9 8
3	...	40	...	0 9 0
4	...	—	...	0 8 8
5	...	—	...	0 8 0
6	...	—	...	0 7 8
7	...	—	...	0 7 0
8	...	—	...	0 6 8
9	...	—	...	0 6 0
10	...	—	...	0 5 8
11	...	—	...	0 5 0
12	...	50	...	0 4 8
13	...	40	...	0 4 0
14	...	50	...	0 3 8
15	...	40	...	0 3 0
16	...	30	...	0 2 8
17	...	—	...	0 2 0
18	...	—	...	0 1 8
19	...	50	...	0 1 0
20	...	—	...	0 0 0

[791]

282 APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

Bagayet, at 5 canteray fanams between each rate.

Rate.	Acres.	Pr. acres C. Pagodas.
1 ...	10 ...	10 0 0
2 ...	15 ...	9 5 0
3 ...	— ...	9 0 0
4 ...	40 ...	8 5 0
5 ...	50 ...	8 0 0
Enclosure. 6 ...	— ...	7 5 0
7 ...	— ...	7 0 0
8 ...	— ...	6 5 0
9 ...	— ...	6 0 0
10 ...	— ...	5 5 0
11 ...	— ...	5 0 0
12 ...	— ...	4 5 0
13 ...	4 ...	4 0 0
14 ...	— ...	3 5 0
15 ...	— ...	3 0 0
16 ...	10 ...	2 5 0
17 ...	— ...	2 0 0
18 ...	— ...	1 5 0
19 ...	— ...	1 0 0
20 ...	10 ...	5 0 0

Wet, at 5 canteray fanams difference between each class :

Rate.	Acres.	Rent pr. acres Canty. pags.
1 ...	10 ...	6 0 0
2 ...	— ...	5 0 0
3 ...	— ...	5 0 0
4 ...	— ...	4 5 0
5 ...	40 ...	4 0 0
6 ...	50 ...	3 5 0
7 ...	— ...	3 0 0
8 ...	20 ...	2 5 0
9 ...	15 ...	2 0 0
10 ...	20 ...	1 5 0
11 ...	10 ...	1 0 0
12 ...	3 ...	0 5 0
13 ...	— ...	0 0 0
14 ...	— ...	0 0 0
15 ...	— ...	0 0 0
16 ...	— ...	0 0 0
17 ...	— ...	0 0 0
18 ...	— ...	0 0 0
19 ...	— ...	0 0 0
20 ...	— ...	0 0 0

The above, is given as an example, for your information ; you are not, however, to enter the money rates, but only to take care that the lands are correctly classed. The classes may be as numerous, as the different kinds of land are ; but in one mouza you are not to make more than 10 classes of dry ;

6 of garden ; and
 8 of wet.