REPORT

ON THE

EXPERIMENTAL REVENUE SETTLEMENT

OF CERTAIN VILLAGES IN THE BROKEN AND HILLY COUNTRY FORMING THE

KOWNAEE TALQOKA OF THE NASSICK SUB-COLLECTORATE,

3**Y**

C. E. FRASER TYTLER, ESQ.,

ACTING 3RD ASSISTANT COLLECTOR OF AHMEDNUGGUR;

AND

LETTERS ON THE SUBJECT FROM

H. E. GOLDSMID, ESQ.,

(LATE SUPERINTENDENT OF SURVEY IN NASSICK DISTRICTS,)

AND

J. VIBART, ESQ.,

REVENUE COMMISSIONER;

ALSO

THE INSTRUCTIONS OF COVERNMENT THEREON.

Printed for the information of the Revenue Officers under the Government of Bombay.

Revenue Secretary's Office, 7th February 1853.

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H. E. GOLDSMID,

Secretary to Government.

Bombay:

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1853.

5. I shall, therefore, say nothing more of the mode in which these districts have

Revenue Commissioner's letter to the Collector of

Nuggur, No. 247, of the 31st January 1838. Mr. Goldsmid's Report, No. 19, of the 31st May 1838, paragraphs 3-8, submitted to Government with the Revenue Commissioner's letter No. 2614, of 24th November 1838 (now forwarded).

Mr. Tytler's Report, parapraphs 11-27, and the Village Memoir which accompanies it.

Mr. Reeves' letter, paragraph 3.

Mr. Goldsmid's letter, paragraphs 1, 5-17.

hitherto been managed, and of the state to which they have in consequence been brought; referring to the parts of the correspondence noted in the margin, as containing a description, which from all I saw and heard I do not believe to be over-coloured, and I trust I shall not be taking too much for granted in supposing that a perusal of the parts referred to will

The rates

be considered by Government as proving the necessity for an entire alteration of the present system, and for substituting some fixed and definite mode of assessment in the place of the present pretended annual measurements.

RICE LAND.

The lands in the Kownaee talooka are either rice lands or jeeraet : the extent of the former is not great, the average number of beegas cultivated being only about 5,000;

Vide note to Statement in paragraph 51 of Mr. Tytler's Report, and paragraphs 30 and 31 of the Memorandum annexed to it.

but the quantity of it may be very considerably extended, and what is at present in existence appears capable of being rendered very much more valuable than it now is, under the present most mischievous system of assessment, regarding which Government will find some particulars in the 2nd and 3rd paragraphs of my predecessor's letter of the 31st January, above alluded to, and in

mauner. The arrangements adopted for this purpose appear to me

to be admirable, and I have no hesitation in soliciting Government's

paragraphs 29-33 of Mr. Tytler's memorandum. It is the only kind of land in the district which, in its present state, can be surveyed, classified, and assessed in a regular

Paragraphs 63 and 64 of Mr. Tytler's Report, and Memorandum annexed to it.

Paragraphs 13 and 14 of Mr. Reeves' letter. Paragraphs 30-41 of

sanction to their extension throughout the talooka. proposed in lieu of the present uniform one are Rs. 6-0-0, Rs. 4-14-0, Rs. 3-6-0, and Rs. 1-8-0, respectively, for the four classes Mr. Goldsmid's letter. of land.

Mr. Tytler's memorandum on the mode of assessing the rice land will, I am sure, 7. be perused by Government with much satisfaction. The principles on which the work was conducted, and even most of the details, would, I believe, be found applicable to the assessment of rice land in almost every district.

Mr. Reeves differs in opinion from Messrs. Tytler and Goldsmid, as to the term for 8.

Vide Mr. Reeves' 15th, and Mr. Goldsmid's 42nd paragraph.

which the rates proposed for rice land should be declared fixed by Government, the two former proposing thirty years, as in the case of other lands which have been regularly surveyed and assessed, the latter being of opinion, either that no term at all

should be mentioned, or, if any, not more than five or six years.

9. All the officers in question agree in thinking that the rates appear to be very fair, and they are stated to give great satisfaction to the cultivators. In the very improbable case of their being found too high, they can always be reduced, and when moderation of assessment has produced its usual effect in bringing those lands which are now waste under cultivation, it appears likely (vide columns 3 and 6, and note I to the statement in paragraph 51 of Mr. Tytler's report,) that Government will be actual gainers in the amount of revenue. As regards their amount, therefore, little good is likely to result from considering the rates as fixed only experimentally. On the other hand, it is necessary, in order to encourage the ryots to improve these lands, which can be done to a great extent by repairing and raising the embarkments, that they should be assured that the increased value thus given at considerable labour and expense to their lands will not be liable to be immediately taxed.

10. For these reasons, I think the rates on rice land should be declared fixed for thirty years, as in the other surveyed districts : the benefit of all *extension* of this kind of cultivation, it will be observed, will still be enjoyed by Government, while that of any improvement by which fields *now* in cultivation may be raised to a higher class will be secured, for the term in question, to the holder of the field who makes them.

JEERAET LAND.

11. The question of the best mode of assessing the jeeraet land is beset with greater difficulties than that regarding rice lands. Government is aware that under the former Government, when the internal distribution of the village assessment was managed in a great measure by the villagers themselves, the village lands in the dangs were generally divided into estates, which were variously named, and the extent and other particulars of which were orally known to the villagers only; to whom also was left almost entirely the subdivision of the total revenue required from the village, among the holders of the several estates, which operation also was managed by customary rules, well known to the villagers, but regarding which no inquiry nor record was ever made by the officers of Government.

12: At our accession, the assessment was ordered to be levied on the beega rates for various kinds of crops, and afterwards for various kinds of land were nominally fixed, and a pretended annual measurement was made. It seems very clear that the introduction of the beegownee system was in general purely fictitious. A quantity of land, bearing, as near as the district officers could guess, some approximation to what the ryot was supposed to till, was charged to his name at various rates, which altogether made up such a sum as he was supposed to be able to pay; and, perhaps, occasionally the form of measuring a few of the fields was gone through; but a moment's considerationis sufficient to show that the professed system never was, and never could be, carried out.

13. It may be said that the actual collections have not materially fallen off: this may be accounted for by the circumstance that while all was got from the ryots which they could pay, there was no particular temptation to demand more; and while no more was demanded than they had to give, they would still go on cultivating; but it must be acknowledged by any one who peruses the accompanying documents, that the system was at variance with every principle of our Government—that, as observed by Mr. Goldsmid, it was the "exaction of a tribute, not the levy of a land tax," and " afforded scandalous opportunities for oppression and corruption," and that it could not but act as a complete bar to improvement in the circumstances of the people, or the revenue of Government, in districts which possessed very great natural capabilities for both.

14. Little doubt can be entertained as to the propriety of getting rid of a system which is not only, from beginning to end, a series of fictions, but is fraught with all the worst evils which can characterize a revenue system. The question is, what shall be substituted for it?

15. While there is a difference of opinion as to the propriety of attempting ultimate-

Vide paragraphs 41-46 of Mr. Tytler's, paragraph 9 of Mr. Reeves', and paragraphs 19 and 28 of Mr. Goldsmid's letters. ly to revert to the old Mahratta system of assessment by estates, all are agreed that any *immediate* return to that system is impracticable.

16. The want of any well-defined boundaries to the fields, the immense extent of waste in proportion to the cultivated land, the custom (often rendered necessary by the nature of the soil) of constantly throwing up one field, and commencing cultivation on a fresh spot, and various other circumstances, rendered the execution of a regular survey and assessment on the plan pursued in the open plains of the Sub-Collectorate impossible.

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17. In his report of the 31st of May 1838, Mr. Goldsmid gave a sketch of a plan

Forwarded with the Revenue Commissioner's letter No. 2614, of 24th November 1838.

which he anticipated would be found calculated to meet the exigencies of the case, and under the sanction conveyed in paragraph 7 of Government letter No. 466, of the 8th of February 1839, commenced leasing some villages in the manner he had

proposed. Difficulties, however, which could not be foreseen when the design was conceived, appeared when he came to put it in practice, and he in consequence deter-

Vide paragraphs 2---4 of Mr. Tytler's, and para-graph 18 of Mr. Goldsmid's letters.

mined to modify very essentially his original plan. In passing through the district last season, I had an opportunity of considering these modifications on the spot, and I came to the conclusion at which all the other officers who give any opinion on the subject seem to have arrived, that, though not free from objections, the plan in which six

Vide Mr. Tytler's Report, paragraphs 28-50, and the translation of a village lease annexed to it.

Mr. Reeves' paragraph 5.

Mr. Goldsmid's paragraphs 20, 26, and 27.

villages have been settled, and which is now laid before Government in the accompaniments, is the best which, under existing circumstances, we have the means of

introducing; and I would accordingly second the strong recommendation of those officers that its extension to the other dangee villages of the talooka be sanctioned.

The system is briefly this :-- the settling officer fixes a round (ooktee) sum as the 18. total jeeraet assessment of the village, after considering the past collections, its present state and capabilities of improvement, &c. &c. ; the cultivators are required to state how they will divide both the lands of the village and this ooktee sum among themselves; and the particulars of such division are carefully recorded and examined, and, if found equitable, a lease of the village for five years is given to the villagers, who bind themselves to make good the shares of defaulters, should Government be unable to recover them by the ordinary measures of compulsion. For particulars as to the details and safeguards for the proper working of the system I would beg to refer to the translation of a lease annexed to Mr. Tytler's report, and to the "Summary" contained in Mr. Goldsmid's 20th paragraph.

19. I have recommended the extension of this "oohtee" village leasing system as the best which now presents itself for our choice, and I anticipate very great improvements in the condition of the districts from its operation; but I do not think, nor do any of the officers who discuss its merits seem to suppose, that we ought to sit down content with it as a permanent measure; on the contrary, there appear to me to be serious defects, which, though not perhaps likely to manifest themselves as long as Mr. Tytler is on the spot, would probably begin to operate injuriously when the districts passed into the charge of a less competent officer, or even of one to whom the system intended to be followed was less familiar. I allude more particularly to those parts of the plan by which the division of the village lands, and partitioning the village rental among themselves, is left to the ryots, (which under a careless officer might lead to the oppression of the weak by the strong,) and to the joint responsibility of the ryots for each other's cultivation and assessment, which, among persons not otherwise connected in interests, and possessing various amounts of capital and degrees of industry, must in the end operate injuriously.

Both of these appear to me to be necessary evils, which must be put up with for 20. the present: the first will not be productive of bad effects as long as Mr. Tytler or any officer who will take equal care in the execution of the duty has the charge of examining and checking the apportionment of land and revenue made by the villagers among themselves previous to confirming it; and as regards the second, I quite concur with what is said by Mr. Goldsmid in his paragraphs 25-27 relative to the joint responsibility being necessary for the present to the proper working of the system.

The attention of the settling officer should, however, I think, be constantly directed 21. to getting rid of these defective features in the system. This cannot, I imagine, be [7]

effected by laying down any uniform plan, so well as by informing him of the principles on which Government wish to proceed, and leaving him to follow them out as far as circumstances will permit.

22.For instance, as regards the division by the villagers themselves of the village lands and assessment, I have already observed that the great object of imposing a definite assessment, which shall not press unequally on the cultivators, may be secured in this way as well as any other, provided the division is carefully examined, and, where necessary, corrected by the settling officer, previous to confirmation. As, however, the proper discharge of this duty can never be made a matter of certainty, the most important object, next to a rigid examination of the villagers' own division, is to prevent, as far as possible, the necessity for a repetition of the operation hereafter, by perhaps less competent or more careless agents. This may be done in a variety of ways : in some cases the state of a holding may admit of its being marked off and assessed separately in the manner indicated in the last clause of the lease; in others it may be possible to tell what proportion of the whole lands of the village any holder or set of holders have got, and in such case the proportion of the whole village revenue which they should pay may be fixed in a manner not liable to subsequent alteration. This may often be done when the cultivators can point out and take up their own ancient estates, (turruff, kass, &c. &c.) and in some cases it may be possible to survey and assess in a regular manner definite portions of the village lands, and thus reduce the extent of those the apportionment of which is to be left to the villagers.

23. Every such operation would be a step towards getting rid of the second evil, the joint responsibility of the villagers, by reducing the number of persons to whom such joint responsibility would extend, and sometimes getting rid of it altogether. By constantly keeping the object in view, this may, I anticipate, be effected, to a great extent, in those villages where the cultivators are of several different families, and there is little community of interests. In small villages, where almost all are of one family, (and there are many such I believe in the district,) the joint responsibility will not entail the disadvantages it would elsewhere, and no particular pains need, I think, be taken to get rid of it. 24. I have above alluded to the restoration, where practicable, of the ancient turruffs

Mr. Tytler, paragraph 46; Mr. Goldsmid, paragraphs 19–28; Mr. Reeves, paragraph 10. and kasses, &c. Mr. Tytler appears favorable to the measure, and Mr. Goldsmid also to their "partial" restoration; but Mr. Reeves seems to anticipate little benefit from the attempt. On this point I may observe that, where the nature of the country admits

of a regular survey and assessment, the trouble requisite to define and record each estate would generally more than suffice for the most perfect survey; and in such cases, therefore, it is not worth while to attempt the more troublesome and less simple and exact mode of assessment. But where, as in the Dangs, a regular survey is impracticable, (and the divisions of the ancient estates, I imagine, more simple than in the open country of the Desh,) no objection that I know of can exist to allowing the ryots to divide the land and assessment in the ancient way, and to giving them our assistance in recording the particulars of a division, which, from their attachment to it, we may conclude was considered by them as just in itself, and which, when correctly recorded, fully answers our object of defining the extent of each man's property and responsibility.

25. Forther than thus permitting them, where they can, to point out, resume, and have recorded their ancient estates, at rents bearing the same proportion to the total revised rental, as the old assessment of the estate did to the former total revenue of the village, I do not think we need take any measures for the special purpose of restoring the former system of assessment by estates.

26. I quite agree with Mr. Goldsmid in thinking that the rice land ought always to be regularly surveyed and assessed; and under no circumstances

Paragraph 28. included, except at its full revised assessment, in any Kass or Turruffbundee settlement.

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27. I have instructed the Collector to request Mr. Tytler to comply in future with the suggestions in paragraphs 34, 36, and 41, and Mr. Reeves' 6th paragraph.

28. I would respectfully request an early intimation of the sanction of Government to the propositions now submitted.

29. Mr. Goldsmid appears to me to be entitled to very high praise for the judgment with which the plan now reported on was conceived, and Mr. Tytler for his ability in carrying it out. The very full and able report from the latter gentleman will, I am confident, be viewed with much satisfaction by Government, and appears to me fully to justify the opinion expressed by Messrs. Reeves and Goldsmid, that Government may with safety rely on his zeal and ability for a correct and expeditious execution of the work.

I have the honor to be, &c.

(Signed) J. VIBART,

Revenue Commissioner.

Revenue Commissioner's Office, Bombay, 31st December 1841.



То

J. VIBART, ESQUIRE,

Revenue Commissioner,

Poona.

Sir,

I have the honor to return Mr. Tytler's report on the settlement of certain of the Dang villages in the newly formed Kownaee talooka, of the Nassick Sub-Collectorate. This report, although addressed to me, was, as you are aware, forwarded direct by Mr. Tytler to the Sub-Collector, and by that officer, with his letter of 21st May last, to the Collector of Ahmednuggur, who, in sending on the report to you, declined offering any opinion.

2. In paragraph 2 of his letter of 21st May last, Mr. Reeves states that the few remarks he offers on the subject of Mr. Tytler's report may, perhaps, be unnecessary, considering that the fullest and best comments may be looked for from me. I have read Mr. Tytler's report with attention, and consider the exposition it contains to be so very clear and full as to render but few remarks from me necessary.

3. It may be as well to premise that a "Dang village" means a village situated in that part of the country where the open and comparatively flat plains of the Deccan end, and are succeeded by the broken and more hilly country which extends to the top of the Ghauts.

4. In these Dang villages are to be found both rice lands and jeeraet. Of the latter there are four descriptions, of which three are accessible to the plough, and the cultivation of the fourth can only be carried on by the hand, the steepness of its position not admitting of its being otherwise wrought.

The three descriptions of plough land are as follows :---

The Kalee is under-lying land, most generally of a darkish colour, best fitted for wheat and other rubbee crops, requiring a soil well situated for the reception and retention of moisture during the cold season.

The Koorhal, which is low under-lying land, generally of a reddish hue, capable of producing mussoor, gram, and some other descriptions of rubbee crops, as well as the "Nee-panee Oos," sugar-cane, not requiring artificial irrigation.

The *Mal* is land situated where the plough can work, but generally on the sloping sides of hills, or flat plains on the tops of ridges, and which from its position is not overflowed. This land only produces kureef crops, such as a particular description of jowarree, bajree, naylee, &c. &c..

Grain land, situated on steep acclivities, inaccessible to the plough, is termed Dulhee. It yields naylee, sowa, and a few other descriptions of kureef crops.

PAST HISTORY.

5. In order to arrive at correct views regarding the assessment best fitted for these dangee villages, it is necessary to ascertain the practice which obtained under the successive

Native Governments, and then examining into the modes that have prevailed since the country came under British rule.

6. The information tendered by the district hereditary officers regarding the history and revenue management of the country, previous to its acquisition by the Mahrattas, is scanty and incorrect. I was astonished to find that the very best informed of them all was not aware, and hardly would credit when told, that the Nassick Purgunna had once been subjected to the Nizam Shahy Kings of Ahmednuggur. The district hereditary officers had never even heard of such a dynasty, and thought that the Moghul Emperors were the only Mussulman rulers the country had ever. possessed. It is true that they knew there had been two great revenue officers, named Mullik Umber and Moorshed Coleekhan, but thought not only that these two officers served the same Government, but that the former was a dependent of the latter, and, under this impression, dove-tailed together some very interesting anecdotes regarding their joint proceedings, and contrived to

> " Make former times shake hands with latter, And that which was before come after."

MUSSULMAN KINGS OF AHMEDNUGGUR.

7. Nothing worthy of the slightest credence can be learnt from the District Zumeendars regarding the state of the Dang villages under the Nizam Shahy dynasty; but we can glean from history that the rule of the Ahmednuggur kings could have seldom extended in the more jungly districts beyond the range of the guns of the forts they chanced to occupy, and that the remainder of the Dang country was under the dominion of many petty chiefs. Under such circumstances, it is not probable that revenue was exacted by the paramount power, according to any regular or organized system. No doubt it often partook of the nature of a forced contribution, exacted by what in latter years was termed "Moolkgeeree." Where matters stood thus between the nominal governors and the governed, it is hopeless to seek for any traces of a revenue system. As to the system pursued by the various petty chieftains, &c. who exercised immediate rule, their relation to the people was no doubt more that of the head of a clan to their subordinate brethren, and their exactions limited to articles for immediate consumption, or military service in lieu thereof.

MOGHUL GOVERNMENT

8. Descending to the period of the Moghul sway, the remarks made by the Hon'ble Mr. Reid, when Acting First Assistant Collector of Ahmednuggur, regarding the authority possessed by the Moghul Government over the tract forming the Wunn Dindooree Dangs, and the worthlessness of the revenue records prepared by the officers of the Moghul Government for that portion of their possessions, are, in my opinion, almost equally applicable to the dang villages of the Kownaee talooka.

"The authority of the Moghuls," observes Mr. Reid, in paragraph 13 of his letter, To Collector of Ahmednuggur, dated 12th February 1824. on what it could exact from the Zumeendars, who appear to have assumed some degree of independence. Under such a state of things any degree of exactness cannot be expected; and a supposition may arise that, as it was necessary for accounts to be formed, as in other districts under the Moghul rule, they were made out more on a rough estimate than from any actual measurement of the lands."

9. So far, then, are we destitute of anything to guide us; and all that remains to be seen is, whether we can derive any useful or practical information from the system which prevailed under the Mahratta rule, and subsequently since the country was conquered by the British.

[11]

MAHRATTA RULE.

10. The Peishwa's rule nominally commenced in the Kownaee Dangs in the year 1161 Fuslee, (1751-52 A. D.) and became firmly established in 1166 Fuslee, (1756-57 A. D.) At this time the Mahratta empire had reached its acme of power; but, owing to the influence of internal dissensions and divided rule, soon began to decline, and the state of affairs became such as must have repressed or checked any attempt at regular administration—consequently the system prevailing, in even the more accessible and valuable of the newly acquired districts, was one of expedients, governed by the wants of the Sircar, and the character of the local Governor for the time being, rather than any enlightened management, fitted to benefit the people.

11. Assignments were granted by the Mahratta Government on the revenues of many of the Dang villages now forming the Kownaee talooka, for the support of the hill forts, whilst other of the villages were let and sub-let to the highest bidder. It appears, from the memoir annexed to Mr. Tytler's report, that the village of Kooregaon was for some time held in surunjam, and it is probable that other of the villages were also alienated by the Government; but the papers containing such information as I had collected on this head were left by me with the survey records at Nassick.

12. Before settling with one of the Dang villages, it was usual to go through the form of preparing, or rather making up, in some off-hand manner or other, returns, purporting to exhibit the gross number of beegas yielding each description of crop, and the gross assessment which, according to the well-known Jinnuswar or Peerewar plan,* would, with proportionate additions to meet extra cesses, be leviable from the village; but the gross assessment was apportioned according to established fractional shares, on the different "Turruffs," "Kasses," "Moonds," "Dhuts," &c. &c., and a Ryotwar distribution of these fractional shares made by the cultivators themselves. Occasionally, however, when a village in a body would not agree to the terms demanded, or individual cultivators could not settle among themselves the Ryotwar distribution, the gross produce was estimated, and half its value, with some petty cesses superadded, assessed on the whole village, or, in extreme cases, particular ryots were rated on the Jinnuswar or Peerewar plan.

13. There cannot be a doubt but that, on our acquiring the country, all existing Turruff, Kass, and Moondbundee systems should have been upheld, at any rate for a time. But the Collector either was ignorant of their existence, or, without waiting to see whether they might not be made to work better than any system he had the means of introducing in the Dang tract, determined on their immediate abolition. Late as it was in the scason when he arrived at Nassick, he ordered the newly formed stipendiary establishment to measure separately the lands cultivated by each ryot, and to impose, not on the village at large, but on each individual cultivator, a Jinnuswar or Peerewar assessment.

14. Consequent on this order, the Camavisdar and some Hoozoor Carcoons professed to prepare by actual measurement returns exhibiting the extent of land cultivated, and description of crops produced by each individual cultivator in the Dang villages, and the Jummabundee settlement was framed accordingly. But the Collector was grossly deceived if he thought he had succeeded in thus summarily introducing his ill-devised plan, for, with the connivance of the hereditary and stipendiary officers, the ryots continued the Turruffbundee, or such other system as might have obtained in their village when we took the country, and the Ryotwar statements recorded by the Collector were worth but so much waste paper. The same farce was enacted during the following

* That is, addording to the plan of assessing at certain Beegwanee rates, varying, according to the description of crop produced, Rs. 5, 4, or 3 for each beega of rice, according to its quantity, Rs. 1; or 1 for each beega of gram or wheat, and so on.

year, and on the third year the number of beegas under cultivation were, in like manner, estimated, or rather stated to have been estimated, by actual measurement; but a stop was put by the first Assistant Collector to the system of assessing on the Jinnuswar or Peercwar plan, and certain rates were fixed and apportioned on the recorded beegas. It would appear, from an inspection of the Jummabundee papers, as well as from oral inquiries made from the district hereditary officers, that these rates were fixed and apportioned in the most haphazard manner possible; neither was the land itself inspected, nor were the rates regulated by those which had been entered in the Jinnuswar or Peercwar returns for any number of preceding years.

15. According to this revised assessment, with occasional modifications, but few of which can be considered as improvements, the Jummabundee settlement for the villages forming the Kownace Dangs has been framed up to the present year; and although for some few seasons the Assistant Collector was deceived into believing that the ryot paid according to the cultivation returns which the district and village officers chose to palm off on him, and the gross revenue demandable according to these returns from a village was actually apportioned by the ryots in the manner they had been accustomed to apportion it during the Peishwa's rule, the revised mode of assessing continued to gain ground, until at length, as Mr. Tytler correctly observes, (paragraph 42,) it has "nearly obliterated all traces of the Kassbundee" (and similar systems).

For as long as this revised mode of assessing remains in force in the Kownaee 16. Dangs, for so long will annual measurements of the cultivated portions of the jeeraet land be indispensably necessary. That such annual measurements afford scandalous opportunities for fraud and oppression has been shown in paragraph 7 of my report (dated 31st May 1838) on the Wunn Dindooree hill villages, and very clearly shown by Mr. Tytler in paragraphs 11-33 of his report* on the proposed settlement of the Kownaee Dangs. I have not at hand a copy of the letter written by Mr. Harrison, the present Collector of Ahmednuggur, when handing on my report, but I recollect that he suggested that the enormous difference in the measurements exposed by me might possibly be accounted for by a difference in the quality of the land --meaning, I conclude, that the beega was not a measure of quantity alone, but one of quality also. A plain answer to this argument of Mr. Harrison's is, however, to be found in paragraph 16 of Mr. Tytler's report, wherein he states that "the variable nature of the beega cannot be pleaded in exculpation of any one of these errors. The same standard rod has existed since our accession ; and did the beega here vary according to the quality of the land, it would be requiring of these officers, so woefully deficient as measurers, the additional duties of classifiers of the soil."

17. You and your predecessor have visited the Kownaee Dangs, and made inquiries on the spot, and both of you agree with Mr. Tytler, Mr. Reeves, and me, in thinking that the system of annual measurements is one which should forthwith be discontinued; and such, also, if I rightly recollect, is the opinion of Government, as expressed in a letter to your address, bearing date 8th February 1839. I repeat that the system is one affording scandalous opportunities for fraud and oppression.

18. In paragraphs 2-4 Mr. Tytler refers to a plan which I had at one time in contemplation, of dividing the jeeraet land into large numbers, the limits of each of which

^{*} In paragraph 14 Mr. Tytler observes, that "of the numbers tested, only seventeen were found tolerably correct,—viz. within five per cent.,—and these were so small (of $\frac{1}{4}$ or $\frac{1}{2}$ a beega) as to render any great error in them impossible." It may, however, be as well to mention that great errors are much more likely to occur in small than in large numbers, incomuch as though scarcely affecting the measurement of the latter, the misreckoning of a single link or quarter of a rod would make a great per-centage of difference in calculating the contents of the former, considering that small patches of $\frac{1}{4}$ or $\frac{1}{2}$ a beega are generally of very irregular shape, and that the Jemadars use a rod only, without any cross staff or other instrument, for viewing objects, or erecting perpendiculars. I should term such of their measurements as are found on test to be within five per cent. of the truth not as "tolerably correct," but as very correct.

were to be defined by natural boundaries, such as rivulets, hillocks, beds of rice land, &c. &c.: any one of these numbers was to be leased out for a long term of years, to such ryots as might agree, amongst themselves, to take it up, every endeavour being made by the local revenue authorities to induce them to surround their respective portions by ridges, and thus enable Government to impose a Beegwanee assessment. This plan I at once found would be altogether unsuited to many of the very Dang villages, and its success in others was by no means of certain issue. Mr. Tytler thought it could not possibly succeed, and we agreed to discontinue it in favour of my Ooktee plan, to which I am about to refer. It is, however, but proper to mention that leases were given out, according to my first plan, to the ryots of one village, who, however, cheerfully agreed to these leases being cancelled, and my Ooktee mode of settlement, which I am about to mention, being substituted.

19. On turning to paragraphs 41—46 of his report, you will observe that Mr. Tytler is in favour of the renovation of the Kassbundee and Turruffbundee, and such like systems. To the very different opinions entertained on this point by Messrs. Reeves and Tytler I shall hereafter refer; but in this place it will be sufficient for me to mention that Mr. Tytler (paragraphs 43, 44) is only in favour of their gradual renovation, and thinks that "any attempt to hurry them with a strong that into re-existence would be attended with signal failure." Mr. Tytler also think we ought to " pave the way for their revival," and that we cannot more effection do so than by introducing my Ooktee mode of assessment. On this subject I shall trouble you with my opinion after explaining what that mode of assessment is, and only here mention, that although the partial renewal of these superseded systems may eventually be advisable. they could not possibly be restored on the instant.

20. The Ooktee mode of settlement, to which the six villages enumerated by Mr. Tytler in paragraph 5 have been subjected, no doubt resembles, both in its principal features and many of its details, systems which are to be found obtaining to the present day in different parts of India. It has been partially described by Mr. Reeves, in paragraph 5 of his letter, and fully detailed in paragraphs 5, 6, 8, 30-34, and 36 of his report by Mr. Tytler, who, for an explanation of "all the minutize of the settlement." refers (paragraph 8) to an annexed copy of my translation of a lease granted by me to one of the villages. The following Summary may not, however, he out of place, although scarcely required for your information, as this year; on visiting the Kownaee Dangs, you made a very full inquiry regarding the details of my plan, and suggested, or rather directed, the adoption of some important modifications, all of which, as you will learn from the following Summary, were adopted when arranging with the six experimental villages :--

SUMMARY.

The ryots in a body agree to pay for five years certain a round sum, as the Government assessment on the whole of the jeeraet lands (enams excepted) attached to their village.

The limits of the small and scattered patches of jeeraet land, cultivated by difference ryots, although not to be defined on paper, nor distinguished by the Government officers, are yet well known to the cultivators themselves, and the ryots therefore find no difficulty in mentioning what portions of the kalee, mal, koorhal, and dulhee land each is desirous of securing; but in order that any mistakes, such as more than one individual thinking he had secured a particular patch) may be remedied in time, they are required to point out, in presence of the Zumeendars, where these portions are situated.

The round sum which the village agreed, in a body, to pay, is apportioned by the ryots themselves, with reference to the quantity and description of land which they have respectively secured.

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When the statement exhibiting the partitioning of land and apportionment of assessment is given in, the ryots themselves are questioned, and the cultivation returns for a number of past years examined by the European officer, with a view of ascertaining whether any individual has agreed to pay for more land than he has the means of cultivating, and should it appear that he has, a re-adjustment is directed.

The instalments by which each ryot is to pay his quota are fixed with reference to the relative extent of kureef and rubbee land he has secured to himself.

Nothing extra is to be exacted during the term of the lease, on account of rice, or any other valuable crop, which by efforts of his own a ryot may render his jeeraet land capable of producing. In other words, the ryot is to have the full benefit, during the term of his lease, of all improvements.

Any ryot who may in the course of the five years for which the lease is given repair any broken ridges, by which the different portions of jeeraet lands he holds may be surrounded, or who raises, as boundaries, fresh ridges, in places where none now exist, is, at the expiration of the said five years, to have such of his lands as are thus surrounded by ridges measured off, classed, and assessed separately from the remaining lands of the village, and thus be enabled to cultivate and improve his land, without being depended on, or response, for the cultivation and payments of others.

If, consequent on death, describent, poverty, or other cause, the land of any one of the body be thrown up, the typots must either provide among themselves or with others for its cultivation, or themselves make good the assessment by a proportionate subscription. In like manner, any portion of the annual assessment outstanding against any actual cultivator must, failing Government's inability by the usual law processes to collect it from that individual, be made up by proportional contributions 'from the whole body.

The total extent in beegas of the arable jeeraet land, which may remain over and above that secured by the contracting ryots, is roughly estimated by the Zumeendars.* The profits arising from any portion of such unappropriated land, being cultivated during the term of the lease, are to accrue to the contracting ryots, who are therefore at liberty to take it up themseves by shares proportionate to their original holdings, or to let the whole, or portions, out on such terms as they can obtain from persons not befonging to their body, and to deduct the amount by proportionate shares from the quota they severally have to pay.

The ryots are to abide by the decision of the Camavisdar and Punchayet on all points connected with the partitioning of the unappropriated lands regarding which they may entertain doubt or a difference of opinion, and should there be any dispute about a ryot cultivating more than his proper share of land, an inquiry is to be made as to what portion of the unappropriated land his share of the appropriated land may entitle him to; and should it be found that the additional land taken up exceeds that portion, the excess is to be assessed at the rates which the total Ooktee assessment imposed on the village would (by the common rule of proportion) give for each appropriated beega of the different descriptions of jeeraet land; and the assessment thus obtained is to be deducted by proportionate shares from the quota now payable by each individual.

^{*} The impression on my mind was, that I had determined that in villages where the unappropriated lands were of very large extent, it would only be necessary to have a rough measurement made of the under-lying or kales ind koorbal lands remaining unappropriated, there not being the slightest chance of such a demand of the high ands as would lead to a dispute regarding any individual's extending his cultivation to a greater extent than he was authorized by the terms of his lease ; but as Mr. Tytler has made no such reservation, (vide paragraph 36,) and was on the spot when he wrote his report, I conclude that my memory decaives me, and that the contents of the whole of the unappropriated lands, whether of large or small extent; of every village, are roughly estimated by the Zumeendars.

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On framing the Jummabundee settlement for the year, the local revenue officers are to enter in the "Akarbund," as leviable from the village, the round sum for which the jeeraet land has been leased out, and then to assemble all the ryots, and prepare returns, exhibiting the amount realizable from each individual, inquiries being, of course, in the first place made, as to whether the original apportionment has been adhered to, or there has been any alteration in the quota payable by particular ryots, in consequence of their having to make good the assessment of others, or of their being entitled to a share of the profits arising from the sub-letting of portions of the unappropriated land, or in consequence of any other arrangements having been made, in conformity to the provisions above described.

21. In paragraph 6 Mr. Tytler gives a brief description of the particulars which were taken into consideration when determining on the round sum to be imposed as Ooktee assessment on the six experimental villages. In columns I and 4 of a statement subjoined to paragraph 51, Mr. Tytler contrasts these sums with the average collections on account of jeeraet land for the last ten years.^{*} He trusts "that the amount of new assessment will not be objected to on the score of lowness"; and in paragraphs 52--62 he "briefly endeavours to show how much the reduction is called for," by referring to the facilities which the pasture of the Dangs affords for the maintaining of cattle and goats, describing as very wealthy the castes who follow the occupation of cattle-breeders, and expressing, as his opinion, that the cultivators who now look to these castes for such cattle as they require for agricultural purposes, would avail themselves of the natural resources of the Dangs, and follow the lucrative trade pursued by their wealthy neighbours, were it not that an oppressive assessment has hitherto prevented their acquiring wherewithal to commence.

I consider it as sufficient to state, with reference to this portion of Mr. Tytler's report, that the round sums were not fixed below what, after a full and patient consideration, Mr. Tytler and I deemed expedient; and that Mr. Reeves, in paragraph 6, observes that these sums "appear to be just and moderate, and well adapted to the exigencies of the communities to which they are applied."

22. Mr. Reeves is of opinion (vide paragraph 5) that the system introduced by me in the six experimental villages is "the best that can be devised"; but in paragraph 7 he observes that the ryots must not be allowed to settle their own shares (of land) and individual assessment;

"Unless Mr. Tytler is fully alive to the fact that Patels, Coolcurnees, and Zumeendars have it in their power under this arrangement, as heretofore, perhaps under increased facilities, to get all the best lands into their own hands; and, while he denounces the Zumeendars, and exposes the undue authority they have been possessed of, he must not suppose that they constitute the only class of people whose practices are to be guarded against."

In reply to these remarks, I beg to observe that in paragraph 29 Mr. Tytler distinctly states that "every possible precaution has been taken against the evils incident to this mode of settlement, such as that of the strong encroaching on, or otherwise annoying, the weak," &c. &c. And Mr. Tytler will, of course, be on the *qui vive* to detect any abuses similar to those mentioned by Mr. Reeves. And although the occurrence of such abuses cannot be altogether prevented under the Ooktee system, still it is not likely that Mr. Tytler would blindly receive and act upon the statements proffered him. From paragraph 47 of his letter it may be learnt that he accompanied the ryots of

^{*}Mr. Tytler sets down the average of 10 years' collections on the jeeraet of Kooregaon at rupees one thousand seven hundred and seventy (Rs. 1,770) (vide column 4 of statement); but this, I conclude, must have arisen from some error of the copyist. Judging by the amount inserted in column 6 as "total realization," and by what I myself recollect, the proper sum to have been entered as average collections on account of jeeraet is rupees seven hundred and seventy (Rs. 770).

Kownaee* through their village, and made personal inquiries on the spot as to the manner in which they were partitioning the lands.

23. In paragraphs 9, 29, 32, 37-40, 45, and 46, Mr. Tytler dilates on what he considers to be the very superior merits of the Ooktee system; and in paragraph 48 he informs us that it is his "strong belief" that the said system "is a panacea for the diseases of these (the Dang) districts." I cannot join chorus with Mr. Tytler: I consider that there are very many and very serious objections to the introduction of any mode of revenue settlement, which, malgre any precautions the settling officer may take, must leave more or less in the hands of the Patels and influential cultivators, whose interests, as far as regards the partitioning of the land, and apportioning of the assessment, are of course diametrically opposed to the interests of the remaining ryots; and I also see very many and very serious objections to the introduction of any mode of revenue settlement, involving joint responsibility for the cultivation of the land, and payment of the assessment. On these points I have recorded a very strong and decided opinion, in the joint report prepared by Lieutenant Wingate and me, under date 21st October 1840. Nevertheless, I think the system the best which we have the means of immediately introducing into the Dangs, and one very much to be preferred to the system which it is intended to supersede.

Mr. Tytler, who I know is fully alive to the evils of any system involving joint **24**. responsibility, indeed, informs us (paragraph 32) that under the new system the ryot "is as free from trammel, and as independent of others, as if he were a cultivator under our common Ryotwar system of the Desh. The joint responsibility exists but in name, and the utmost inconvenience it can entail upon him is a proportionate increase of some annas in the event of one of the village failing to pay his rent, absconding, or dying; and where the Ooktee assessment is so moderate, the most unprecedented increase from such casualties can hardly be felt." But the impression on my mind is, that in very small villages, such as Manjergaon, if one of the largest holders died without heirs, or left heirs who declined to cultivate, the payment of the smaller holders must be greatly increased perhaps nearly doubled †- to meet the round sum imposed on the village. Such an extreme case will rarely, it is to be hoped, occur, but still it may occur. Under the new system, joint responsibility for the cultivation of the land cannot be dispensed with, for in its absence one ryot after another might, and in all probability would, claim remission of his quota, on the plea that he had not been able to cultivate the portion of the land assigned to him; and the truth or falsity of such pleas could only be ascertained by an examination of the lands, and such careful inquiries on the spot as would soon entail the necessity of returning to the superseded and pernicious system of annual measurements.

25. In paragraph 8 Mr. Reeves observes that if, as Mr. Tytler states, joint responsibility exists but in name, "it should be left out as as a mere incumbrance." So far Mr. Reeves' observations are very just. With reference, however, to joint responsibility for payment of the assessment, he proceeds to state :---

"But I am not prepared to concede this (that it is a mere incumbrance); on the contrary, I am well convinced that the same system of oppression, which long experience proves to have existed throughout the Deccan, and is by no means unknown in the Dangs, as we learn from Mr. Tytler himself in paragraph 18, will be merely perpetuated, and in fact authorized, in this district, if the Government determine that the ryots shall be responsible for the revenue of defaulters; for any powerful Zumcendar, Patel, Coolcurnee, or other cultivator, has it in his power to withhold payment of his dues, which, under this condition, would of necessity become payable by the others of

* One of the experimental villages, the whole of the details connected with the leasing of which were not completed before I left the Collectorate.

+ Such is the impression on my mind; but the question might be placed beyond doubt by referring to the statements exhibiting the sums payable on these small villages by each of the contracting ryots.

the community. No matter how small the sum might be, the injustice would be the same."

So, also, under what is doubtless the very superior mode obtaining in the surveyed districts of the deshee or champaigne country, where each "number" or plot of land is separately assessed, any powerful Zumeendar, Patel, Coolcurnee, or other cultivator, can withhold his assessment, if the local revenue officers are so grossly supine as not to enforce payment. In the Desh the loss falls upon Government, in the Dangs on the remaining ryots; consequently it is much more likely that the Dang Camavisdar will be assisted in his endeavours to detect those who can pay, but will not pay, than his brother officer of the Desh; and, indeed, it would reflect the greatest possible discredit on the Dang Camavisdar, if people who can pay were allowed to withhold payment, for he is furnished by the settling officer with a statement, exhibiting not only the amount annually payable by each individual, but the instalments by which it is to be paid, and the exact period at which each of these instalments is to be levied. In clause 3 of the lease it is provided, that the remaining ryots are only to be required to make good the assessment due by a defaulter, in event of Government being unable to collect it from that defaulter, by the processes authorized by Regulation; and Chapter V. of Regulation XVII. of 1827 empowers the Camavisdar to realize revenue by preventing the removal of the crop, resorting to Mohussulee, placing the defaulting ryot in confinement, or attaching his property.

26. Mr. Reeves observes, paragraph 8, that "it would be more consonant with the justice and liberality of Government to remit such trifling sums as might otherwise fall into arrears from death, desertion, or poverty." In the Dang districts, failure of crops is happily of but very rare occurrence: when such does happen, or when the epidemic carries off many men or head of cattle, the Sub-Collector can, under clause 8 of the lease, grant remissions; but in order that such remissions may be but seldom required, the Ooktee assessment was purposely fixed low. If remissions are annually granted on account of " death, desertion, or poverty," there is every reason to fear that attempts will be constantly made by the villagers, both when the lease is first given out, and subsequently, when disposing of the unappropriated land, to apportion part of the round sum on men of straw, and thus render necessary these minute and frequent inquiries, the doing away with the necessity of which is one of the greatest advantages attendant on the abolition of the system of annual measurements.

27. This joint responsibility for the cultivation and the payment of revenue are certainly great drawbacks: nevertheless, I am, as already stated, of opinion, that the "system is the best which we have the means of immediately introducing in the Dangs." Mr. Reeves thinks that it is "the best which can be devised"; and Mr. Tytler, in paragraphs 38, 39, and 41, informs us that it is "consonant to the feelings, habits, and tastes of the people," and that in many of its principal features it resembles systems with which the ryots were familiar before our acquisition of the country.

28. In paragraph 19 I mentioned that Mr. Tytler is in favour of the gradual renovation of the Turruffbundee, Kassbundee, and such like systems, and thinks that their revival will be the consequence of the Ooktee mode of assessment introduced by me: such also, as Mr. Tytler may recollect, was the opinion expressed by the Zumeendars. Mr. Reeves, in paragraph 9 of his letter, observes:—

"For my own part, I have never yet seen a good Kassbundee; and, so far from finding that a settlement under this tenure offers any facilities, my experience goes to prove the contrary. The variety of names we meet with in the revenue terms of this country are apt to make us believe that the Natives possessed a much greater degree of skilin their management than they really had; and it may be argued with justice, that where the systems alluded to have fallen into disuse, their own defects have tended greatly to that result. I am glad to find myself in this opinion supported by Mo Goldsmid, who, in paragraph 12 of his report on the survey of Chandore, observes: 'I can see no prospect of advantage or success attending their extension.' And I venture to assert, that where Government can settle for their revenue with a village in the manner here proposed, they will only meet with increased difficulties, by entering into the minute consideration requisite to make a Kassbundee with any degree of justice."

With reference to these remarks I would beg to state--firstly, that the Kassbundee, and such like systems, which obtained in the Dangs, have not of themselves "fallen into disuse," but have been forcibly set aside by the Government officers, to make way for a Beegwanee assessment; and secondly, that the passage quoted by Mr. Reeves is extracted from a report 1 wrote on the champaigne districts, where the whole of the lands can be portioned off into fields or numbers of moderate size, and each field separately assessed, in the same manner as the awan or rice lands of the Dangs are being portioned off and separately assessed ; and although Mr. Tytler does not expressly make any reservation, it is evident from the context, that he neither advocates nor anticipates the complete revival of the Turruffbundee, Kassbundee, or Moondbundee systems : he would, I am certain, always exclude the rice lands, and I should think, that as regards even the jeeraet lands, he only contemplates the *partial* restoration of the Turruffbundee and Kassbundee systems; for in paragraph 46 he writes :- "1 trust that at the termination of the five years' lease, such will be the increased prosperity and altered condition of these districts, that Government will be able to lease with kasses and turruffs, as formerly, instead of with villages." By which I conclude Mr. Tytler means, that as under the Turruffbundee, Kassbundce, and similar systems, the lands were divided with reference to quantity and quality, but not contiguity, amongst families, or heads of families, and the plan of annual measurements has driven many of the members of those families from their different portions of land,* it is to be hoped that under the Ooktee mode of assessing, the cultivators will so arrange among themselves as to recover each his own portion, so that at the expiry of the five years Government will be enabled to fix a round sum on each kass or estate, instead of, as at present, on the lands of the whole village, and thus the number of persons for whose cultivation and revenue each individual cultivator is to a certain extent responsible will be considerably lessened.

29. In paragraph 34 Mr. Tytler alludes to that part of the clause (6th) in my lease providing for the decision by the Camavisdar and a Punchayet of all points connected with the partitioning of the unappropriated lands, regarding which the contracting ryots may entertain doubt or difference of opinion. This provision was inserted at the suggestion of Mr. Tytler, and I consider the suggestion as highly judicious. Mr. Reeves appears to think that I have only provided for the settlement of disputes regarding meeras, and observes, paragraph 9:---" With regard to disputed meeras lands, Mr. Tytler may, I conceive, be informed, that a civil court alone can at present take cognizance of such cases." The civil courts are of course open to any ryot who may wish to lay his plaint there, but the telling cultivators, who may complain of having been dispossessed of lands to which they consider themselves entitled, that they cannot obtain redress, except by filing a

* "In paragraph 45 Mr. Tytler mentions, that by the Ooktee arrangement 'each individual is free to choose his own meeras, his turruff, his kass'; and from paragraph 31 it would appear that each ryot 'had resumed his own meeras land.' But in this there must be some mistake, as I perfectly well recollect, that when the lands of the experimental villages were being apportioned, it was settled that no ryot was to be onsted from the land he then was cultivating, even though it did form part of the turruff or kass belonging to another family, or the meeras belonging to another individual; and, indeed, in paragraph 47, Mr. Tytler himself states, that in apportioning the lands of the village of Kownaee, individual members of the families belonging to two turruffs were permitted to take to themselves lands belonging to a third turruff. I have no doubt but that as the lands which at the time of giving out the lease were being cultivated by others than the proper Meerasdars have finished yielding their regular rotation of crops, and are allowed to lie at rest, exchanges will be privately effected, so as to lead to great portions of the meeras land reverting to the proper owners; but I am certain that when the lands were being apportioned out at the time I granted the lease, each ryot did not resume his own meeras." civil suit, would, as regards the majority of the Dang ryots, be synonymous to telling them that they can have no redress at all. The plan of referring such matters to the decision of a Punchayet, with a Government officer to direct and watch proceedings, is in accordance with the practice still obtaining in many parts of India, and should, for obvious reasons, be upheld for so long as the persons whose interests are affected can be induced to consent to its continuance.

30. Now permit me to request your attention to Mr. Tytler's memorandum on the classification of rice lands, and to those paragraphs (5, 7, 8, 24, 41, 63, 64) of his report in which he refers to their measurement, mapping, and classification.

31. In paragraph 24 Mr. Tytler mentions that "the same objections (as those presenting themselves to a survey and classification of the jeeraet) of course do not apply to rice lands, which are all embanked." Although several of the compartments of rice land to be met with in the Dangs are not surrounded by embankments, still their limits are, with the assistance of a map, easily to be distinguished by the Government officers, or others, and there therefore is no obstacle to the imposing, at certain rates per acre, on each compartment, a fixed assessment, only to be levied during such years as the compartment is cultivated. The measuring, mapping, and classifying each compartment, numbering it, and entering it in a register, are, however, necessary preliminaries to the imposition of such an assessment.

32. The lands are measured off into acres with a chain and cross staff, in the manner described in paragraphs 39 and 40 of my report on the Chandore

1st November 1840. 1st November 1840. a five per cent. test of (these) measurements." The re-measuring, as a test, the twentieth part of what has been measured by his Native subordinates, is *full* as much as can be expected from an officer having other duties as Assistant Collector and Magistrate to perform, and, provided the test is not allowed to fall much in arrears, is *quite* sufficient to induce the Native surveyors to diligently, carefully, and correctly execute the work required of them.

33. Mr. Tytler also states (paragraph 49) that, "except in a few instances which were severely visited, the errors (discovered by his test) have been within that allowed." As there are not many measurers employed in Kownaee, (but I believe five, or at most six,) the instances in which any great errors were detected should be few indeed; and unless satisfactorily accounted for, not only ought the measurers to be punished, but several more compartments in the same village in which the errors are discovered should be tested, and if the contents of these are found incorrectly recorded, the measurer should (as a general rule) be dismissed, and the whole rice lands of the village surveyed by a second measurer, whose returns should, in like manner, be tested. (Vide paragraph 48 of my Chandore report.)

34. In your letter to Government of 4th January 1840, No. 12, you observed that the actual amount of error detected in numbers which have undergone a test ought to be stated, and Mr. Tytler should therefore be required to submit, with all future reports, an abstract statement, after the form subjoined to paragraph 50 of my Chandore report.

35. The rice lands of the different villages have been numbered, each bed or set of compartments forming a principal number, and each of the compartments comprised therein forming of the number," or "number within a number." A map, prepared on a scale to example in the same sheet the whole of these "pot chuk numbers," would be so large as to render reference on the field extremely difficult. I therefore (after consulting Lieutenant Davidson) determined on having a series of maps prepared, on different sheets, which are mounted on cloth, and bound up in a book. On the first sheet is to be found a map exactly like that appended to Mr. Tytler's report, except that the letters and figures are in Mahratta, instead of English. It exhibits the position and shape of each bed or set of compartments. On the following sheets are plotted out, on a larger

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scale, one or more of these principal numbers, so as to exhibit the position and shape of every one of the compartments contained therein. (Vide specimen at foot of map annexed to Mr. Tytler's report.)

36. The field register exactly resembles the specimen given in paragraph 8 of my Chandore report, except that there is a column for the insertion of the "pot chuk numbers." The orders of Government regarding the entering of the assessment on alienated lands, and the non-substitution of the term mauphee for that of ename, as conveyed in paragraphs 5 and 6 of the Chief Secretary's letter to your address of 20th March last, No. 993, should be communicated to Mr. Tytler.

37. As observed by Mr. Reeves, (paragraph 13,) Mr. Tytler's memorandum on the classification "first (paragraphs 1—14) explains the varying fertility of rice lands, and shows by demonstration, and reference to a small coloured sketch, that they have every degree of fertility within the same compartment." The explanation given by Mr. Tytler on this head is clear, and well worthy of perusal.

The memorandum then proceeds " to show the manner in which standards were 38. obtained for classification, which was by determining the value of three influences which are ascertained to contribute more or less to the formation of rice beds, namely the soil, the jheel or moisture, and the embankment. A separate scale for each of these influences was then contrived, which in all their various combinations give thirty-six results: these are reduced to twelve, by assimilating such as are of nearly equal value, and these latter again into four, as shown in Diagram IV., which gives the relative values." With reference to this important portion of Mr. Tytler's memorandum, it may be as well to mention that, before entering on the classification of the rice lands in the six experimental villages, I, assisted by the Camavisdar, (an experienced classifier,) and several Patels and intelligent cultivators, selected samples, according to which the lands (not each compartment taken as a whole, but the different portions of each compartment) were to be classed as 1st, 2nd, 3rd, and 4th. The relative rates, as exhibited in Diagram IV. facing paragraphs 22 and 23 of Mr. Tytler's memorandum, I likewise determined, after making very careful inquiries on the spot; and the actual rates, Rs. 6-0-0, Rs. 4-14-0, Rs. 3-6-0, and Rs. 1-8-0, were fixed to the best of my ability, after anxiously considering the subject in all its bearings, and they have given general satisfaction.

39. The rice lands of the six experimental villages were classed according to these selected samples by the Camavisdar, accompanied by his first Carcoon; but as the classification was to be extended to the remaining villages of the district, and other classifiers were to be entertained, it became necessary, to secure uniformity of work, and to render the test easy, that (vide paragraph 20) "a separate scale (should be made) for each influence, and rules to guide the Turums in estimating it." Judging from his memorandum, Mr. Tytler has performed this duty in a very creditable manner: a perusal of his memorandum cannot but leave an impression that he fully understands the subject, and that his sentiments and arrangements are in unison with those previously expressed and determined by Lieutenant Davidson,* of whose experience and labours every officer engaged in superintending a classification of lands would do well to avail himself.

40. The rules facing paragraphs 22 and 23 for the guidance of classifiers are excellent, and, if I can trust my memory, drawn up with such alterations as would render them applicable to so very different descriptions of land, after a form *previously* issued by Lieutenant Davidson to the Turums engaged in the champaigne country.

41. The manner in which the test is made is described in paragraph 21 of his memorandum; but with all future reports, statements should be submitted, exhibiting what portion of the land classed by the Turum has been re-classified, as a test, in Mr. Tytler's presence, and what errors were detected.

* Vide Lieutenant Davidson's letter to my address, dated 1st September 1840, and the diagram inserted in the body thereof.

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42. I have fully considered, but cannot admit the justice of the arguments adduced in paragraph 15 by Mr. Reeves, against providing in the lease for the continuing for thirty (30) years certain the assessment imposed on each compartment of rice land. The Ooktee mode of assessing the jeeraet lands renders it necessary that there should be two contracting parties, Government and the ryots; and the latter would be loath to bind themselves down to a longer term of years than five. Nor is it expedient that they should be required to do so.* But the mode of assessing the rice lands is widely different: a ryot is only to pay the assessment on a compartment for so long as he may think fit to hold it; and it is but just and politic that he should be assured that any improvements he may make will not, for a long term of years, be taxed.

43. In paragraph 8, Mr. Tytler, referring to an annexed copy of my translation of a memoir I prepared regarding the past history and present state and revenue management of one of the villages, says that "it will be found to give every item of information that can possibly be required"; and Mr. Reeves (paragraph 17) considers the document to be "highly useful and interesting," and that a "similar one should, if possible, be prepared for all surveyed villages." I am not, however, certain if Mr. Reeves is aware that I prepared this memoir, not only with a view of rendering available, for constant reference, and in as condensed a form as possible, much that has hitherto been scattered among a lot of papers, some nearly illegible, remaining with the hereditary and stipendiary officers, but also with a view of lessening the quantity of writing at the Jumabundee settlement. I am certain that the new forms of "Akarbunds" and subsidiary papers which I left in the Kownaee Dufter, will, if adopted, be found to lessen the quantity of writing by at the very least three-fourths, and to render clear and easy of examination what has hitherto been notoriously the contrary.

44. In the concluding paragraphs of his report, Mr. Tytler argues in favour of a moderate assessment; but, as observed by Mr. Reeves, (paragraph 12,) "this question has long ago been settled."

45. I solicit sanction to my settlement of the six experimental villages, and recommend that Mr. Tytler be authorized to settle in a similar manner the remaining dangee villages of the Kownaee talooka.

46. On reading over what I have written, I find that, notwithstanding the hope held out in paragraph 2, my remarks have reached a great length, and I will therefore only trespass on your patience so much longer as will enable me to state that I *fully* agree with Mr. Reeves (paragraph 18) in opinion, that "Government may rely on Mr. Tytler's abilities and zeal for conducting the operations of the Kownaee survey with correctness, and all possible diligence."

I have the honor to be, &c.

(Signed) H. E. GOLDSMID,

Superintendent Revenue Survey and Assessment, Southern-Mahratta Country.

Dharwar, Superintendent's Office, 11th October 1841.

* I am, indeed, inclined to think, that in some of the smaller villages, particularly those of the Wunn Dindooree talooks, three years will be found sufficient.



LIST OF DOCUMENTS.

- I. Report on the Mode of Settlement proposed.
- 2. Memorandum on the Classification of Rice Lands.
- 3. Translation of a Village Lease.
- 4. Translation of a Village Memoir.





REPORT ON THE MODE OF SETTLEMENT PROPOSED.

Τo

H. E. GOLDSMID, Esquire,

Late Superintendent of Survey in Nassick Districts.

Sir,

Previous to your departure from these districts, you did me the honor to request I would report on what steps had been taken under your superintendence towards surveying, or otherwise settling the hill or dangee portion of the Nassick Sub-Collectorate. I therefore hasten to submit such information regarding the proposed mode of settlement as will, I trust, supported by the Collector, Sub-Collector, and yourself, succeed in obtaining the final sanction of Government for its adoption throughout the hill districts.

2. Last year, the Mamlutdar's establishment was employed in the introduction of an experimental system, somewhat similar to that proposed in your letter of the 31st May 1838. The jeeraet lands of the six experimental villages were divided into large numbers, defined by natural boundaries, while each compartment of rice was measured off in acres with chain and cross staff, as were the large numbers of jeeraet. The whole of these lands were classed and mapped by Jayabhye Hurreebhye Mamlutdar.

3. The completion of so extensive a work by the district establishment does them great credit, and it is but justice to the Mamlutdar to call attention to the accompanying map of one of the six villages thus settled, drawn by him. His qualifications as a revenue and police officer, a classifier and a measurer, are well known to all whom he has served under, and the map in question will sufficiently testify to his abilities as a draftsman.

4. Deeming it likely that at some future period I might be called upon to continue the system adopted for the revision of the Dangs, I took the liberty, towards the close of last monsoon, as you are aware, of objecting to such a settlement of the jeeraet lands, and, though no approver of annual measurements, I suggested that a continuance of them were preferable, and that, failing them, a leasing system was our only resource. It is with deference I add, that future experience has only confirmed me in the opinions then given. I would say more, were not all further consideration of this subject rendered unnecessary by the fact of your having substituted this season another mode of settlement, which will, I confidently anticipate, be found adequate to all the necessities of the case.

THE SYSTEM PROPOSED FOR THE DANGS.

5. Under this system the rice lands are, as formerly, to be measured off in acres, classed, mapped, and an assessment at certain rates per acre imposed, as in our ordinary surveys. The rates to be permanent for thirty years, while a round sum is to be taken as an Ooktee assessment on the entire jeeraet lands of each village for the period of five years.

6. This system has this year been introduced in the six experimental villages of the talooka. The amount of Ooktee assessment was determined on a consideration of former collections, the state of the village, the extent of its waste land, that of its rice lands, together with all other points immediately bearing on the subject. This assessment

being made known to the ryots, they were required to give in a statement, exhibiting the quantity of land required by each, and the apportionment of assessment. On the apportionment so made being examined and found equitable, leases were given out. The new rice rates were also given out.

7. The classification, settlement, &c. of rice land, forming so distinct a subject, I have, for the sake of more easy reference, appended it in a memorandum to this report, and shall here strictly confine myself to a consideration of the settlement of the jeeraet lands.

8. I must commence by soliciting particular attention to the translation of a lease, as drawn out and given to one of these villages, which is appended to this report, because it so fully explains all the minutiæ of the settlement as to render further description superfluous. An accompanying memoir of the same village will be found to give every item of information that can possibly be required. The small map of the village Ryemba shows the mode adopted in mapping the rice lands when measured and classified.

9. It is not for me to eulogize the arrangements of a superior as set forth in these documents. I leave it to those who have to canvass their merits to judge of their completeness, and shall at once pass on to a consideration of their applicability to these parts, and the advantages likely to follow their substitution for those which have hitherto obtained.

10. The points to be considered are the following :----

- Firstly,—The imperative necessity we are under of substituting a management fraught with fewer evils than our present one of annual measurements.
- Secondly, The impracticableness, as well as unadvisedness, of a Beegawnee settlement of the jeeraet lands, chieffy owing to the peculiar nature of the country, partly because the necessities of the case call for no such tedious process, and the object in view, vizi the amelioration of the Dange, is attainable by a simpler and less expensive mode of procedure.
- Thirdly,—The system now proposed, while of easy and rapid execution, is a palliative of the evils hitherto prevailing, and holds out to us the prospect of immediate and great improvement.

Fourthly, and lastly,-The Ooktee assessment and the rice assessment.

11. Firstly.—The system of annual measurements can only be upheld, and ought, I conceive, only to be adopted where no other is within our reach. The Dangs, where this system has more than ordinarily prevailed, are precisely the districts where it must be attended with more than ordinary evil; and it is, I feel assured, in this, together with the, if possible, greater evil, emanating from the mode of annual adjustment of assessment, rather than in the oppressiveness of the Government tax,, that the depressed state of these parts takes it origin.

12. It is well known to these acquainted with these districts, that field registers, which may be constructed with tolerable accuracy in the champaign country, are nearly impracticable here, and that a field, or part of one, perfectly definite while under cultivation, is the following year, if thrown up, not traceable. Yet the Zumeendars, in making their annual measurements, affect to know whether a ryot has increased or diminished his field of the preceding year, and enter it according to the returns of that year, or measure it afresh, as they may determine by a glance. Were we to believe the statements of the hereditary and village officers annually engaged in this work, we should imagine the system perhaps a good, at all events a practicable, one; but assuredly any one who will turn his attention to the grounds here, and observe these officers at work, will allow that under such a system our assessment is little better than a lottery—the wheel may turn a prize to one, while to another, by repeated reverses, it may bring ruin.

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temedar's Measure- ment.		Test.		Per-centage Error.		Jemedar's Measure- ment.		Test.		Per-centage Error.	
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13. I this season ordered the Zumeendars to be more than usually careful in measuring, and not to depend on the incorrect returns of former years, as their work should be tested. The result of the test is shown in the following Statement :---

14. The numbers in the statement were taken at random and tested, and not in one village, but in seven different villages, also taken at random. Granting that an eye survey was the only one adopted, such errors would even then seem incredible, as one field of two beegas is entered as four. Of the number tested, only seventeen were found tolerably correct, viz. within five per cent., and these were so small (of $\frac{1}{4}$ or $\frac{1}{2}$ a beega) as to render any great error in them impossible; while in the remaining 52 the errors were such as the statement shows.

15. It will be seen that nearly all the errors are in excess, and if we may judge of our year's measurements by this specimen, we cannot doubt that there is at least onefourth more land entered in the Government returns than is actually under cultivation. I could not interrupt more important duties to test further, and though the majority of errors here are in excess, I believe they have hitherto generally been in defect. But that this year the officers, fearing an inspection of their work, and knowing the impossibility of doing it well, chose the least of evils, and systematically erred on the side of overanouncement, as that error only subjected them to the charge of carelessness, while the other rendered them liable to the suspicion of fraud.

16. The variable nature of the beega cannot be pleaded in exculpation of any one of these errors—the same standard rod has existed since our accession; and did the beegt here vary according to the quality of the land, it would be requiring of these officers, so woeffully deficient as measurers, the additional duties of classifiers of the soil.

17 I am sorry to say that, though not in the above form, the duty of classifier has been required of these officers. There are in 28 villages of this talooka various rates for kalee, and with the hereditary district and village officers the fixing of the annual assessment on this kind of land has laterally rested. They have always had it in their power to premounce whether the land a ryot held was one rupee, twelve, or eight annas' land. How arbitrarily they must have used such power may be easily conceived.

18. They, till the question is sifted and proved to them, assert that they have not had this power, and that the rates are fixed on particular parts of the village lands: such was not the case, though they have doubtless always maintained so, and in the village of Jamoor e I found that a few influential persons were, and had long been, in possession of 7 all the good black land of the village, paying the lowest rate, while the inferior soil was cultivated by the poorer ryots at the higher one.

19. Under such a system it is evident that the annual doom of every ryot is dependent on the verdict of our hereditary officers. It cannot be said that they are in communication with Government: these officers are their measurers, their classifiers—to use their own words their "Sirkar." Doubtless appeal was open to them, but our arrangements have not been such as admitted of any supervision; we have never introduced any *regularity* in procedure, and we cannot therefore prove what are *irregularities*; neither can we, I conceive, with justice attribute to our officers faults which are mercly germs of our system.

20. The few errors that I have mentioned form but an item of the mass which might be pointed out. 'To meet them as they deserve would be visiting the errors of the system upon those we have employed in carrying it on, and would be to banish every hereditary officer from the district.

21. To have tested the work of these officers, even with a measuring establishment on the spot, would have been half a year's labour, and to have corrected them would have been to re-measure the whole lands of the district now under culture. What then must it have been formerly, when the establishment was limited to a very few officers ? Complaint on the part of the ryots must have been useless, endurance less irksome, and to gain the favour of their assessors far more wise. This course was followed, and hence it is that the hereditary officers have an ascendency here unknown in other parts.

22. It has ever been regarded as one of the bright features of our Government, that the ryots do not live, as formerly, under the dread of new and ever varying impositions; that they know what they have to pay, and feel that security which can alone inspire confidence, and lead to improvement. But under the system I have been decrying this is denied them. Their annual tax is dependent on the caprice of officers, who may measure a man's field in excess or defect, impose a high rate or a low one at his pleasure, certain almost of escaping detection, or certain, if detected, of escaping punishment, except in the most flagrant cases.

23. I trust I shall not be deemed to be imagining evils. Parts, if not all, of what I have mentioned, must have been observed by every officer who has officiated here, and the remedies not applied solely because the means were wanting. The means are fortunately now at our disposal, and I confidently trust are being used in the manner best suited to ensure success.

24. Secondly.—There are urgent reasons for not attempting any more tedious process than that now proposed for the settlement of the jecraet lands. We have in them few boundary marks; and with such rapidity do the long grasses and shrubs grow up, that what is a field of wheat one year is the following, if thrown out of cultivation, a jungle. These and other causes, such as the throwing up of land after a rotation of crops, have prevented boundary marks being constructed, and this presents an insuperable obstacle to a Beegawnee settlement or a survey. The same objections, of course, do not apply to the rice lands, which are all embanked.

25. But were such a settlement practicable, it would be highly inadvisable to incur any such expense. The jeeraet land in the Dangs, more especially in the more jungly parts, consists chiefly of vast tracts of fine pasture lands, which rarely feel the plough. It is evident that to go through the laborious process of surveying and assessing such land would be to labour without one hope of benefit, for unless a miraculous increase of cultivation took place the greater part of these lands would be untouched, till time had obliterated all marks of our labour.

26. The jeeract land is very inferior to that of the champaign country, owing chiefly to the greater labour required for its cultivation. The cutting down and clearing of jungle, the extirpating and burning of roots, the tedious process required in the cultiva-

tion of naglee and other produce, the necessity of continually taking up and clearing new ground, all render the cultivation of mal land a laborious process. The kalee land, from wanting that softness peculiar to it elsewhere, requires many more ploughings, and its produce is generally considered meagre when compared with that of the black soil of the Desh. A Desh ryot can take up more land on very short notice; here the ryot rarely can, unless he has seasonably prepared it.

27. All will therefore readily concur in the opinion that a survey of such lands, even on the most modified scale, would be a useless expenditure of money and labour; and an Ooktee settlement of them seems the only mode left to us.

28. Thirdly.—I shall therefore proceed to the third point, namely, a consideration of the Ooktee settlement, its complete adaptation to these parts, and the prospect it holds out.

29. I would again refer to its minute detail as set forth in the lease, and observe that though essentially a leasing system, it is at the same time a Ryotwar one, with the exception of there being a slight joint responsibility for the payment of the Ooktee assessment. Every possible precaution has been taken against the evils incident to this mode of settlement, such as that of the strong encroaching on, or otherwise annoying, the weak, &c. &c.

30. When the round sum was fixed and agreed to, the ryots were called upon to apportion amongst themselves, and enter in a statement the number of kalee and mal beegas, waste and cultivated, which they required as their respective shares, together with the name of the teeka or teekas in which these shares were situated. They then, with reference to the quantity of land to be held by each, apportioned on themselves severally the round sum fixed on their village.

31. Thus was obtained the quota of the Ooktee assessment annually payable by each ryot, as well as the number of mal and kalee beegas forming his share. The different arrears thus given in have a nearer approximation to truth than would at first be supposed; chiefly because each ryot has resumed his meeras land, and partly because each knew his powers as a cultivator, and would not claim more land than he actually wished to use, as every increase in it rendered him liable to a proportionate one in assessment. In addition to the village lease, one has been given to each ryot, specifying his annual share of the assessment, his mal and kalee beegas, their position, &c. &c. as shown in the statement given in by them.

32. Each ryot is thus in direct communication with Government, and not subject to the caprice of the village headman, or others, for the payment of his annual tax. He is as free from trammel, and as independent of others, as if he were a cultivator under our common Ryotwar system of the Desh. The joint responsibility exists but in name, and the utmost inconvenience it can entail upon him is a proportionate increase of some annas, in the event of one of the villagers failing to pay his rent, absconding, or dying; and where the Ooktee assessment is so moderate, the most unprecedented increase from such casualties can hardly be felt.

33. In addition to making these arrangements on paper as definite and complete as possible, with a view to prevent after disputes about land, the Jemedars go through each village with the body of ryots, making each, in the presence of the others, point out his holding: that they compare with the entry made in the statement, asking if any one disputes the individual's claim; and if not questioned, they sign to the effect that they have seen the particular holding, that no one disputes the right to it, and that they have made it over formally to the occupant. (See paragraph 1st clause 3rd of lease.)

34. The probability of disputes about land is very much diminished by these arrangements, but the fact of the lands here being chiefly meeras, regarding which dispute is rare, affords stronger grounds on which to argue that they will not be of frequent occurrence. In the event of their occurring, however, a village punchayet and Government officer must decide them.

35. The cause of meeras lands being so little debateable here has its origin probably in the divisions into turruffs, kass, &c. which, though not recognized by us, have still kept families more closely to their farms than would otherwise have been the case, probably also to the extent of land.

36. Such land as remains in each village unapportioned (see clause 5th of lease for the manner in which disputes concerning it have been provided for) has been measured by the Jemedars, and each ryot, in the event of his requiring any addition, is entitled to a share of it proportionate to the share of his present holding; and this apportionment of land is to be made amongst themselves, or by the officer in charge. So very extensive are these lands in most cases, that dissension regarding them is not likely to occur, but should it, the above remedies seem sufficient for all purposes.

37. But while it is to Government's advantage to adopt some such summary method for settling the jeeraet of these districts, the plan seems also fraught with advantage to the people.

38. It has ever been a received maxim, that every system we attempt should be as far as possible consonant to the feelings, habits, and tastes of the people. To reject such a consideration is to reject the corner stone of our building, and disregard our main chance of success.

39. That the present Ooktee settlement possesses this inestimable advantage, no one who has studied the wishes of the Dang ryots will disallow. A leasing system or the plough tax they all ask for, being exceedingly averse to annual measurements. The plough tax has evils too numerous to be mentioned. The leasing system may likewise have them, but I trust they are in a great measure neutralized by beating it down, as in the present case, to a sort of Ryotwar leasing system.

40. But it is not merely the readiness of the ryots to avail themselves of this system on which we have to form our conclusions that it is one consoment to their tastes and habits : we have the assurance that from time immemorial arrangements essentially the same have existed, in different forms indeed, but of the same shade.

41. The Kassbundee, Turruffbundee, Moondbundee, are all names familiar in these parts, and have existed, in one shape or another, in almost every village. They have unfortunately fallen into desuetude as connected with our revenue arrangements, owing to no kass being able to pay its rental; but their traces still exist among the people. Their Annawar divisions of land are precisely similar to those of the present Ooktee settlement; and are not only familiar to the ryot, but were constantly resorted to formerly by them, as mere matters of private arrangement, and as facilitating agricultural economy.

42. It is much to be lamented that our after arrangements of Besgawnee settlement have so nearly obliterated all traces of the Kassbandee. And in these districts, where Beegawnee settlements, save by annual measurements, are quite impossible, the obliteration is doubly to be regretted.

43. To the kass and other systems the people are partial, and their renevation ought to be a primary object. We should then have an easy and effectual mode of settlement. But desirable as these systems are, I conceive that any attempt to havry them with a strong hand into re-existence would be attended with signal failure. The kass having long been gradually mouldering away, the strong bond of union which united their several proprietors has gone : we may revive the estates, but without this natural union amongst the members it cannot fail to be irksome to them.

44. Partnerships such as formerly existed in the kass place ties and trammels on men, which there must be some reciprocal advantage, immediate or ulterior, to compensate for. To be permanent, they require that nice adjustment which the parties intending to join them can alone make. It would be in vain for us to force them; the ryots must fall naturally into such combinations, or they will not be sound. But though it would be unsafe to force a revival of the kass, or to attempt to dictate to men the communities to which they should attach themselves, we may pave the way of return to it. And we cannot, I conceive, do so more effectually than by adopting the present Ooktee settlement.

45. The answer to my queries as to what degree of approval the Ooktee assessment met with amongst the ryots invariably has been—What further can we desire : we are unrestricted in the choice and extent of our ground, and our assessment is diminished ? And in the fact that by such an arrangement each individual is free to choose his own meeras, his turroff, his kass, his associates in cultivation, while there is not a single item but is replete with accommodation to them, we have, I conceive, the best assurance of the stability and good effects of the system, and may fairly hope that the confusion hitherto prevailing will subside into such a re-adjustment of tenures as Government would by any more hurried process fail of accomplishing.

46. So very lately has the Ooktee settlement been introduced, that little opportunity has been afforded of examining its practical working, and I cannot advance positive facts to support my reasoning that a revival of former tenures, and especially of the kass, will ultimately be the result. But assuredly it seems one as reasonably to be expected as it is devoutly to be wished, and I trust that at the termination of the five years' lease such will be the increased prosperity and altered condition of these districts that Government will be enabled to lease with kasses and turruffs, as formerly, instead of with villages.

47. In Kownaee I found one turruff objecting* to the other two having no share of the unappropriated land in theirs, but this they were of course entitled to, and the exclusives were informed that if, at the end of five years, they could pay the proportion of assessment due by their turruff, the other turruffs would be restricted to their own lands. In accompanying them through their villages, I found them settling on their meeras lands, and in their respective turruffs and kasses, all of which seemed to be well known, for a difference of opinion rarely occurred.

48. As the entire praise of inventing and modelling the above system belongs to another, I shall be excused having thus lauded it. I have but had the honor of being the advocate for its introduction in these parts; and only crave exoneration from the charge of bias in favour of one system or another, as a strong belief that the one now proposed is a panacea for the diseases of these districts has alone directed my remarks.

49. I would have deferred reporting on this subject till the close of the dry season, when the Ooktee amount proposed for the remaining villages of the talooka, along with returns of the actual progress made, and the further time necessary to complete the Kownaee talooka, could have been laid before Government, but as the Sub-Collector has requested me not to delay, this must form the subject of an after report, and I shall here but briefly state that the establishment will have completed the measurement of half the rice lands in the talooka by the rains. The classification of these lands has fallen much in arrears, owing to the Mamlutdar and his head Carcoon having been engaged during all the early part of the season with the Ooktee settlement, but I hope lost way will soon be regained. I have kept up a five per cent. test of measurements, and, except in a few instances, which were severely visited, the errors have been within that allowed.

50. The remaining half of the talooka may be accomplished next year, but I am not sanguine, as here the dry season is much limited. Arrangements for giving out all the jeeraet lands of the talooka on Ooktee can, when the sanction of Government is

^{*} This slight difference was not owing to there being a deficiency of land in any turruff, but because there was a much larger surplus in one than in the others.

received, be made during the rains, and the leases given out immediately on the opening of the season. I now proceed to a consideration of the fourth point, viz. the Ooktee assessment, and the rice rates necessary for the Dangs.

51. Fourthly and lastly.—The ingeniously planned diagram by Lieutenant Davidson, which accompanies the small map in the body of this report, shows at a glance the annual state of the 97 Dang villages of the Kownaee talooka. The great rise in some years was occasioned by more rigorous measurements, but, as I have shown in my 12th and following paragraphs, little faith can be placed in these returns. The following statement shows the change made by the new assessment in the six experimental villages, and contrasts the amount of assessment under the new system with the averages of the past collections of 10 years. I trust such an assessment will not be objected to on the score of lowness; how much a reduction is called for I shall briefly endeavour to show :—

Villages.	Amount of new Ooktee Assess- ment, including Huks.	Kumal of Rice by New Rates, including Huks, &c.		Average of 10 years'past Collec- tions on Jeeraet, including Huks, &c.	Averago of 10 years'past Collec- tions on Rice, in- cluding Huks.	Average Total Realizations of 10 last years.	
Kownaee Ryamba Warreewarree Koregaum Kheir. Mangergaum	1200 500 350	765 15 9 320 5 9 738 1 11 111 7 3 449 13 5 51 10 11	1,665 15 9 595 5 9 1,938 1 11 611 7 3 799 13 5 81 10 11	1,010 341 1,560 1,770 478 37	496 228 514 76 512 35 .	1,5065692,0741,84699072	

1. Hitherto a large portion of the rice lands of each village has been kept out of cultivation by the one uniform and heavy rate; that under the equalization which will be attained by our present classification and reduced rates, the whole of these valuable lands will sooner or later be brought under cultivation, seems at least probable. These lands are as fertile as the jceraet are poor.

2. The ruckba and kumal of the villages in these parts have never been ascertained.

52. It has frequently been asserted, in answer to exposures of the evils prevalent in the Dangs, and propositions for palliatives, that the country possesses great natural resources, of which our cultivators avail themselves: that it has great advantages over other parts no one will disallow, but that they are not available to the people in their present condition seems a point equally clear; and it is a remarkable fact, that the inhabitants of these parts who are least dependent on the soil are precisely those whose well-being, capital, and wealth, are undoubted.

53. I allude to the castes of Kanaras and Takoors, who form a fair proportion of the inhabitants of these districts. Their main dependence is on their herds and flocks, for the maintenance of which the pasture of the Dangs affords every facility, and they do but till sufficient for home consumption. The Takoor tribes depend chiefly on game, and, when they amass a little capital, devote themselves to breeding goats and cattle, rather than to tilling the soil.

54. Both these castes, but especially the former, are remarkable for their wealth. I have seen five hundred head of fine cattle, and an equal number of goats, in a Kanara hamlet, where there were not more than three or four dwelling-houses. This caste are of infinite use to our cultivators, supplying them readily and cheaply with cattle for their agricultural purposes, and very materially encouraging trade.

55. I have frequently asked Coonbees, when lamenting the changed state of their village, why they did not turn their attention to a trade similar to that of the Kanaras, and I have pointed to the pasturage withering about their doors: the reply always was—give me an opportunity of collecting a little capital to start with, and I will gladly do so; at present 1 can only furnish my plough with bullocks. The Dang ryots are better supplied with cattle than those of the Desh, but it is an evident struggle with them to keep even enough for tillage, and but a very few have succeeded in rivalling the Kanara and Takoor tribes, or in establishing a trade in cattle and ghee.

56. That castes, living not only in the same district, but within the precincts of the same village, should present such a contrast in their condition, can only be attributable to some all-pervading cause. A solution of it might be sought in the inveteracy of Native habit, which makes them pursue the beaten track, though a better is by its side. But here this solution fails; for it is notorious that they do attempt the better track, and exert every energy to continue in it. A very few succeed finally; some for a time, and then fail; a few have made some slight advancement, while a vast majority remain at the starting point.

57. The proverbial apathy of the Coonbee may next be suggested as a solvent, but having never yet seen an instance of apathy where our own immediate advantage was in view, I am not inclined to give this any weight. Nor do I see much symptom of deficient energy among the ryots of the Dangs : the labour they undergo in tillage would be inconceivable by those acquainted only with the Desh process. And if they perform this annual labour for a bare sustenance, what deters them, where every facility presents itself, from the far simpler process of rearing cattle, save inability to make a beginning.

58. Throughout nature we see vigour and energy in the immediate concerns of life, but the Coonbee is pronounced as deficient in both. He may be so as he now exists, and to all appearances he is so; but it is an unnatural state of being, and must have its origin in some powerful, and with that class universal, cause.

59. That energies ever directed to the attainment of an object, and ever failing of attainment, must sooner or later damp and annihilate the keenest ardour, will be readily accoded to me: that the Deccan ryot is in a state of poverty will also be allowed; that he has not for the last 20 years and upwards been toiling in the soil to attain to this condition, but to its reverse, must likewise be allowed. His every effort, then, has hitherto been frustrated, and instead of being crowned by the attainment of his object, has been so by poverty and debt; and shall we wonder that he is now apathetic, or that he strives no longer? There would be cause for wonder were it otherwise.

60. We have, I conceive, in this very feature of the Deccan ryot—to which are so continually ascribed failures in well meant assistance, the poverty of the country, &c. &c. one of the strongest proofs of over-assessment. Period of duration may have gone far to make this peculiarity a second nature. Remove the cause, and nature will sooner or later recoil into her original position. At present this unnatural state is in full force, and, like all deformities, ever presenting itself to the eye.

61. And what are some of the grounds on which reduction of assessment is negatived? The ryots do not complain, is the most common; but surely it would be as reasonable to argue that a man under the lash is no sufferer, because, aware that complaint is useless, he refrains. I do not mean to say that complaints remain unheard; but our assessment, except in gross cases, is looked upon by the ryots as law, and a man would as soon petition against our code of Regulations as his assessment, so long as it is equal with that of his neighbours; and if this general rule is broken through, and a man does petition, a reduction, if given to him, would be claimed by all, so it is avoided. Again, if it be urged that cultivation has increased in these parts, I ask on what grounds can this be asserted? as there is not a cultivation return in a village which may not be out a half, either in excess or defect. If these districts are prospering, how is it that of all the innumerable kass, which some years ago paid their estate rental with ease, not one can be found in a condition to do so?

62. I trust, therefore, that if fault is to be found with the amount taken as Ooktee in the six experimental villages, it will not be on the score of lowness. It is our only path to prosperity, and, following it, we may soon expect to see these hitherto neglected parts take that prominent place which their many natural advantages tell us so plainly belongs to them. I do not, of course, advocate too sudden or too great changes, and such as are made in parts must be made relatively to all. 63. My memorandum on the classification of rice land shows how our relative rates have been obtained. The rates are for the 1st, 2nd, 3rd, and 4th classes, respectively Rs. 6-0-0, Rs. 4-14-0, Rs. 3-6-0, and Rs. 1-8-0.

64. This scale shows the relative productive power of each class of land, not its positive ability to pay a money assessment. The former is founded on data by no means vague; the latter necessarily so, and Government must depend for its correctness on the settling officer.

65. But though so much vagueness exists in framing this part of an assessment, it appears to me that there are general rules, which, if followed, guide us to as safe a result as if we were engaged in a mathematical deduction.

66. While rates are low, they are safe. In the proportion that they rise does their correctness become doubtful and endangered. There are numerous items (capital, population, agricultural skill, value of money, &c.) on which rates depend, and each item is variable and fluctuating. To proportion rates to these fluctuations is a manifest impossibility under our mode of assessment : in other countries they check, correct, and adjust themselves. We can but place our rates beyond the limits of these fluctuations, and then we may feel assured that in no year will they be endangered.

67. Political causes are not now at work, and these fluctuations are consequently much limited : such as they are, however, we must make full and sweeping allowance for them. If we are to attempt a nice adjustment, it would be better to have an annual one, when the contingencies of the year could be with some little degree of correctness ascertained. But as such a mode of procedure would, even if practicable, be attended with innumerable evils, our rates as permanent ones must be fixed, not with reference to one year or another, but to all and sundry.

68. I argue, then, that we cannot possibly err on the side of lowness of assessment as regards the ryots, and that total exemption would be the furthest point to which we should go, had we solely their interests to look to. In framing an assessment, therefore, in which the well being of the ryots is what we have in view, the question becomes---What is the utmost Government can let them have? and not--What is the utmost they can let Government have?

69. Hitherto the latter question has unfortunately been too often considered; and it is one which it is utterly impossible to settle with nicety, without rendering the ryot liable at any time to be called upon for more than a fair share of his profits in the soil. How much can Government afford to let the ryot have? does not appear so difficult a question.

70. It may sometimes be a struggle to be generous, but it always meets with its return; and it is now generally allowed, that to yield much to the ryots is to receive much from them. All reason and experience lead us to this conclusion, and we have lately had practical proof of it. The interest, then, of Government, equally as that of the ryot, leads us to lowness of assessment. Give as much, therefore, to the ryot as Government can possibly spare, and take only so much as the present necessities of the State demand, ought, it appears to me, to be the standard rule of our revised assessments.

71. We may use other levers in our attempts to heave our cultivators out of poverty into well-being, but this surely is the only power whose application will effectually succeed. Many minor ones (remissions, advances, donations, &c. &c.) have long been applied, but as yet no elevation is apparent. The supposition that low rates will choke the markets is not, I trust, one to deter us. It goes to argue that by giving the country riches we shall make it poor. We do, indeed, hear of the paradox "beggared by riches," but I had thought only as applied to the prodigal and the spendthrift. 72. I shall conclude by hoping that the tediousness of my remarks will be excused, as I have been led into them from anxiety to obtain full and overflowing measures of reform for these districts; and I have expressed myself freely in order that my notions, where erroneous, may be checked.

I have the honor to be, &c.

(Signed) C. E. FRASER TYTLER,

Acting 3rd Assistant Collector of Ahmednuggur.

Camp Nandergaum, Nassich Districts, 19th April 1841.



MEMORANDUM ON THE CLASSIFICATION OF RICE LANDS.

Method pursued in Classifying the Rice Lands of the Dangee portion of the Nassick Sub-Collectorate.

1. Rice land is, comparatively speaking, the only very valuable one in these parts, being, in fact, the baghayet of the Dangs.

2. On commencing a revision of it, we had no previously adopted method to adhere to in our classification, and as doubts had even existed as to the necessity of such a proceeding, owing to rice land being supposed to run very much in beds of equal value, this was the first point to be examined and set at rest.

3. On an inspection of several beds, it appeared that so far were either they or their compartments from being similar, that few even of the latter were found which did not contain all, or at least most, of the varieties of land.

4. The annexed sketch of a bed of rice near the village of Kownaee is a very fair specimen of the varying nature of such fields.

5. These beds of soil, however, though varying so much in quality, are all subject to unvarying laws, so striking and apparent, that we may often pronounce on the nature and class of a field, previous to examining it minutely, by merely looking at its position, and keeping these laws in view.

6. For instance, No. 1 in the sketch derives its soil from the surrounding high ground. Were that ground black, its soil would be of an inferior sort; in the present case it happens to be red, and the water falling on it naturally runs into the low lying rice land, carrying with it the lighter and finer particles of the red soil above. By this process the very best kind of rice land is formed, owing to the finer portions of mal or red soil being best adapted for rice cultivation.

7. No. 1 ought, then, to be first-rate soil—so it would, but one or two other circumstances have to be considered : first, the field I allude to is immediately under the high surrounding ground; it therefore follows that on a heavy fall of rain the water must run with some force into it, and in doing so it naturally carries with it not only lighter and finer particles, but also sandy, pebbly, and other matter. This is very injurious to rice land, and deteriorates the good soil which we should otherwise find in No. 1. As the flow of the water is more or less violent, so the prevalence of these deteriorating particles will be greater or less. There is a small nullah running into No. 1: the water there is of course more violent than that which merely trickles down the sloping sides of the surrounding land, and therefore we find the soil immediately about it of the worst quality, or our fourth class land, while, as we go towards the centre of the field, in proportion as the power of the water has abated, we find the soil improved.

8. But this flow of water does not affect one field only—it affects all in the bed: leaving No. 1, the sub-soil of which is slightly sloping, it passes into No. 2, the adjoining field; much of it percolates through the sub-soil and embankment, part of it escapes over, or otherwise. Besides this, the nullah on the south runs into the parts denoted as fourth class, there depositing its coarser particles, and running finally into the part shown as second class soil. On the north of No. 2 is a part of the field denoted as third class. It lies rather high, and consequently receives nothing from No. 1; and though it receives a supply of soil from the high ground on the north, that supply is of course a mixture of coarse and fine particles: the former quickly subside, the latter float more readily, and are carried on and deposited in the interior. Thus it is that we must always look to the interior of beds for our best soils.

9. The sub-soil of such beds is generally rock more or less porous, and as the rock is hollow, or basin shaped, so in proportion have we what is called jheel or moisture in a field, one of the chief essentials in rice soil. In neither No. 1 or No. 2 is the sub-soil well calculated to retain water-- the position of the sub-soil immediately shows itself by the presence or non-presence of moisture. Were Nos. 1 and 2 much sloped, they would be of much less value, as the required composition would be tardy of formation.

10. No. 5 field is more happily situated than either of the above numbers. It gets all the water from them freed of the deteriorating particles, while a large share of the fine ones are deposited in it; and as its position and sub-soil admirably adapt it for retaining all this, a constant supply of water is found in it. This process in nature is continually going forward, and thus each compartment goes on annually increasing by insensible alluvions, and improves in soil in proportion as its position is more or less favourable, unless, indeed, from too great a force of water, the embankments of the upper fields give way, when the lower ones would receive much injury from the quantity of inferior matter which would be brought into them.

11. The remarks to No. 5 apply equally to No. 4, which, likewise, is first class land. It receives a supply of water and nourishment from the surrounding fields, and has ability to retain it. The soil composing these two numbers is red land, refined from all injurious and grosser particles, which, when existing with jheel, as in the present case, forms the best land we have. It will appear evident from the above that each compartment is a mechanical deposit from the surrounding soils, whose particles are thrown together in such proportions as affinity and other natural causes permit.

12. I need scarcely continue this detail: by similar laws the state, quality, and condition of every piece of rice land in the district may be sufficiently accounted for and explained. What here requires such a lengthened explanation suggests itself readily to an eye of experience when entering a bed of rice, and a minute examination of each part of a field, such as a classifier performs, enables him to state with very great correctness the nature and quality of each part.

13. What I would show above is the rule on which we will find that almost all the gradations of rice lands, from the best to the worst, are formed. In the Dangs these beds are generally found in hollows, valleys, and low lying ground—chiefly, where shoulders of high land run into the level country, in the course that a nullah would take between such shoulders. The first fields are generally inferior to those more in the interior of the bed, and when we have in the interior a field capable of retaining a good deposit, that is one from mal land, and moisture, we have in it the ingredients of the best rice soil to be found.

14. It will be evident from the above, that so far from the rice beds running with any sort of similarity, we may have every degree of fertility within the limits of the same compartment. The process which is continually going forward certainly tends to equalize the properties of soils, and to limit the many varieties which we have in jeeraet land, but by no means reduces them to an equality. To establish, therefore, standards for the different varieties of soil—in other words, determine on a scale of classes, under the respective heads of which were to be brought all lands of equal or nearly equal productive power, becomes absolutely necessary. Nothing but inequality of assessment could be the result of pursuing any other mode of revision.

15. It would be superfluous, even were it possible, to enumerate all the steps taken with a view of establishing a scale whereby to regulate our proceedings. I shall

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therefore at once proceed to the arrangements finally made with a view of extending the classification to the whole district, as an examination of them will best declare whether the principles on which they are founded are sound or otherwise.

16. The first and most essential point in any process of classification is to fix standards, and to fix them on a uniformly descending scale in value, from the highest to the lowest. Without such standards, we have no guide to give the Native classifiers—our system is complex, and checking difficult. This would especially be the case in rice, where so many different influences combine in each field, all of which must be weighed singly and conjointly before we can arrive at an estimate of its productive power or value.

17. We can, by calculations founded on data easily procurable, arrive at conclusions concerning the comparative intrinsic value of different soils, and the average expense attendant on their tillage, and thereon form a scale sufficiently minute for all practical purposes. The chief difficulty we have to encounter in rice land is that which presents itself in the classification of the baghayet of the Desh, namely, many influences combining in each case to form the result—the value of each influence requiring to be separately ascertained before we can hope to be uniformly correct in our classification.

18. We can, however, ascertain the relative value each influence bears to the whole, and therefrom we can determine the comparative value one bears to another, and consequently fix separate standards of each influence to guide the classifiers in their work, and to ensure uniformity. For instance, if we take two fields precisely similar in all respects, save that one has a good jheel, and the other has none, and assuming sixteen annas as the value of the first field, find by our inquiries that their values are nearly in the proportion of sixteen and twelve, then four is the deduction made on account of the absence of jheel, or moisture. Following out this process, we find, that in assuming sixteen annas as the value of first class land, all of whose features are perfect, five annas is due to the colour or soil, four to the jheel, and four to the embankment.

19. Thus were arranged a number of standard samples, which were to serve as a guide to the classifier; and on this principle several villages were classed by the Mamlutdar, who is a very experienced Turrum. But though such a guide was sufficient for him, I found that on increasing the number of Turrums uniformity of work would not be sufficiently attained. For where there were merely standard samples, in which the influences were combined, and not separate standards of each influence, it was evident that any trifling inaccuracy in estimating the value of any one of the component in-fluences might occasion much difference in the general result.

20. Finding this to be the case, I made a separate scale for each influence, and rules to guide the Turrums in estimating it. The annexed diagrams will show the method now pursued in the field. By it each influence is estimated and classed separately, and then the results of these, when added together, give the result we want, viz. the class to which the field belongs.

21. Where the Turrum first classes the soil according to the scale and rules laid down, then the jheel, and then the embankment, and adds their relative values as given in the several scales to find the result, or class of the field, it follows that want of uniformity, except from wilful and gross neglect, can but rarely occur; and although there are four Turrums now engaged in classifying, whose work I continually test,—sometimes making one test the other, sometimes causing them to go over in my presence some part of their former work,—I have not found any difference so great as that of throwing one field into a higher or lower class, than had been in the first instance assigned to it.

22. It is but lately, however, that I have added two Turrums. The Mamlutdar, accompanied by his Head Carcoon, has hitherto classed all the rice lands, consequently further and continued observation, as well as of course continued test, is necessary.

23. In forming these scales and rules for classification every point worthy of consideration has received it; and since fixed the results attained by it in the field have been continually tested by reference to the cultivators, as to the respective value of the fields, or portions of them, and to the qualities of rice which they are capable of producing. There remains, therefore, little doubt that, having placed as awul the best description of land to be found in the district, the other classes take their position, as nearly as is attainable, on a scale uniformly decreasing, according to their relative values. It is in vain to attempt to prove this assertion on paper, or to enumerate the thousand peculiarities on which our conditions are based: scores of paragraphs might be written, and yet we should only succeed in proving what is common to these soils throughout the globe. Subjecting it to test on the spot, and among the ryots, is the only method of arriving at conviction on this head.

24. The annas in the scales show the relative value assigned to the several influences, and the three scales give us ten influences, which form thirty-six varieties; and combining into one such as assimilate in value, we have left twelve distinct varieties; and again combining into classes such of these twelve varieties as approximate in value, we obtain our four classes. The highest in value forms our first class, or awul; the next three form our second class, or doom; the next four our third class, or seem; and the remaining four our fourth class, or char seem. It must be distinctly kept in view, that these twelve varieties are generated by the necessity of having the different scales exhibited in the table of diagrams to guide our workmen. To keep twelve varieties would be to attempt a most unnecessary nicety of classification. Four distinct classes are the utmost required for the rice lands of these districts—by establishing four standards of productive power we attain our object, which is equalization. The diagrams are nothing more than the process by which we ensure adherence to the method adopted.

25. The twelve distinct varieties shown in Diagram IV. seem to run in a pretty uniformly descending scale from the highest to the lowest. The averages of the varieties under the several heads give us the average value of our four classes, as shown in Diagram IV. It cannot be thought that these average classes, from not running in a sufficiently uniform scale, will operate injuriously, by lessening the rental of the superior soils, and pressing hard on the inferior ones.

26. The scale of char seem does not appear to run with that uniformity which might be desired, as the values in it fall rapidly. A fifth class might have been added on this account; but while it did not appear that any greater correctness in classification would be obtained by such a step, it was evident we were sacrificing simplicity, which in a work of this sort is of paramount importance. Our scale, in fact, ends at five, and does not run on to one, as shown in Diagram IV., and the *real* value of char seem is the average of our two highest varieties, 7 and 5, *i.e.* 6; so that, assuming sixteen annas as the value of our highest class, six annas is the value of our lowest. The reason of our admitting the varieties 3 and 1 into this class, instead of making a separate class for them, I shall briefly endeavour to point out; and I trust it will be found that though, owing to the existing state of these lands, and the necessity of having these scales laid down for guidance, they are now shown as 3 and 1, they are in no wise inferior in value to our fourth class, or at least do not call for a fifth.

27. The lands forming these two varieties, shown as 3 and 1 in Diagram IV., are such as are susceptible of rice cultivation, though, owing to the one uniform and heavy rate which has always prevailed in these parts, they have rarely or ever been cultivated. But a slight degree of labour is required to put them into a cultivable state, and the embankments they require are so slight and small as in point of expense to be little or nothing.

28. To produce rice at all this attention must be given them, and it ensures their rising to a perfect equality in productive power with the highest char seem, in many cases, indeed, rising above it; but in the proportion that a field of this sort is to be raised

to third, second, or first class, nearly in the same proportion will the ryot's outlay on its embankment increase; for though a very slight embankment will generally suffice for fourth class land, a more expensive one is required for third class, a still more expensive one for second, and generally a very expensive one for first.

29. The profits of any such change is entirely due to the cultivator, and the prospect of raising his field in value without the fear of extra cess holds out inducement for outlay and improvement in these lands. Any after inequality in our classification, occasioned by such improvements, will be merely a nominal one, as the outlay always stands against the profits accruing.

30. It will naturally be asked how the one heavy rate came to affect char seem land in such a way as to keep out of cultivation one portion of it, and at the same time keep another portion in? and how under a high rate first class land alone was not cultivated? The very excessiveness of the rate was, singularly enough, the cause of this; for the condition of the majority of the ryots here is such that they generally consume their stock of grain before the fresh supply comes in. It is, therefore, an object with them to secure the earliest crop.

31. And as all the early rice is grown on the inferior soils, they are compelled to cultivate a great deal of such land in preference to better soils, whose crops, though infinitely more valuable, are much later of ripening, and do not, consequently, so readily supply their wants. We have here then an evil doubling itself—a rate not only pressing hard on the inferior soils, but in time forcing them into cultivation in preference to the superior ones.

32. Every one must have remarked the quantity of best class rice land out of cultivation here, while with the former rate it would have been natural to suppose that it alone would have been cultivated. But every field that is so, it will also be observed, has an injured embankment, the expense and labour attendant on the renewal of which has deterred the ryots from attempting it.

33. Once broken, the evil becomes annually greater, or the field is, perhaps, totally carried away; but as in our classification this point has been especially kept in view, and the embankment so treated as to hold out every possible inducement for outlay in that department, I hope to see many, if not all, of these evils remedied.

34. I trust it will not be thought, from the detail here entered into, that the process of classification is over-laboured, and that in attempting nicety simplicity and rapidity of execution have been neglected, or that a rougher process, such as that sometimes adopted, of pronouncing at once whether a field be awul, doom, or seem, might with propriety be substituted. I respectfully think it could not, and ought not.

35. The process of arriving at the present mode of procedure was certainly laborious and difficult; but, once attained, its working is easy and uniform. We have got rid of all ambiguity, and testing the work of the classifiers is one where no room is left for hesitation or doubt. By the other system we should be entirely dependent on the honesty and judgment of our officers; and even where the indefiniteness admitted of our discovering error, we could with no certainty pronounce whether it was wilful or otherwise; and experience has taught us that to have any such ambiguity in arrangements as prevents test is nearly synonymous to having no arrangement at all.

36. It has been before, and may be again, brought forward as an objection to classifying rice land, that we tax industry in considering the embankments. Doubtless these embankments have occasioned vast outlay on the part of those who constructed them, as have the wells of the Desh. The Baghayet rate there is a well tax, the rice rate here is an embankment tax. It would be as reasonable to object to the classification

of a field on the score that it was in a high state of improvement, and had from constant tillage, care, accumulation of manure, &c. &c. risen far above its original power of productiveness, as to object to the embankment being considered in our classification. We must classify land with reference to its actual condition at the time, and not with reference to what it has been.

> (Signed) C. E. FRASER TYTLER, Acting 3rd Assistant Collector of Ahmednuggur.

19th April 1841.



Lease granted in the Arabic year Ahadi Arbin Mailin wo Alif, carresponding with 1840-41 A. D., by the Honorable East India Company, through Mr. GOLDSMID, Superintendent Revenue Survey of the Sub-Division of Nassich, in the Zillah of Ahmednuggur, to the Muccadum, and all the Ryots of the Moza Khoregaon, in the Kownaee Talooka of the said Sub-Collectorate.

Conformably with the new arrangements, which have been agreed upon by Government and you, for settling the revenues of your village, a lease is granted as follows :----

Clause First.—The whole of your rice lands have been measured off into English acres with a chain and cross staff, field registers and maps have been prepared, and the land classed 1st, 2nd, 3rd, 4th.

The land has also been divided into principal numbers, which have been sub-divided into chuck numbers,* and each chuck number separately assessed at rates exhibited in a book, made over to your head Patel.

The assessment thus fixed on any Government chuck number will be levied from its cultivators for such years only as it may be under cultivation, and no extra cess whatever on account of kurch puttee, &c. will be taken. It must, however, be understoad, that if any portion of a chuck number is cultivated the whole number must be paid for, no deductions being made on account of any portion lying waste, and the specified amount of assessment will be exacted whether the crop raised be that of rice or of any other description. These arrangements are to be in force for thirty years, *i. e.* from A. D. 1841-42 (1251 Fuslee) to A. D. 1870-71 (1280 Fuslee); and during the said period of thirty years no extra assessment whatever will be levied on a number, on the plea of any portion of it, which may at present be deemed unculturable, and consequently have escaped assessment, having been rendered capable of cultivation. Moreover, during the said term of thirty years the assessment will be neither raised nor lowered in consequence of the land being, by natural or artificial causes, improved or deteriorated.

Clause Second.—As for the present each teeka of kalee and mal land cannot be separately measured, classified, and assessed, all you ryots have agreed to take on lease for five years,—from A. D. 1841-42 (1251 Fuslee) to A. D. 1845-46 (1255 Fuslee), —at an annual Ooktee assessment of Rs. 500, the whole mal and kalee Government lands, mauphee being excluded. You are therefore required to pay to Government annually the sum of Rs. 500, nothing in addition being required on account of kurch puttee, &c. The Rs. 500 are to be apportioned on individual ryots, in the manner set forth in the following clause :—

Clause Third.-- In Clause Second it is stated that the whole of the Government kalee and mal land has been leased out on Ooktee, but as for the present you do not require the whole of this land, you have settled amongst yourselves, and entered in a statement, the number of both kalee and mal beegas of cultivated and waste land which are to be held by each individual, and the different teekas in which the land

* A field within a field, machin the Northern Descan survey when it is necessary to sub-divide a field, without destroying the numbering or series of the larger portion of land into which a village is divided.

of each is situated, and you have also, in presence of the Jemedars, pointed out to one another where your respective portions are situated; you have likewise, with reference to the quantity of hand to be held by each individual, apportioned on yourselves the abovementioned sum of Rs. 500.

A copy of the statement given in by you is furnished with this lease, and each individual is to pay his quota, according to the instalments therein set forth.

If, consequent on death, desertion, poverty, or other cause, the land of any one of your body be thrown up, one or more of you muss hold and pay for the same, or you must bring some one or more new cultivators (*i. e.* cultivators from other villages) to do so.

In event of your making neither of the above arrangements, and, consequent on the land being left waste, the assessment become irrecoverable, you must make up the deficit by a proportionate subscription among yourselves, and thus make good the whole amount of Ooktee assessment payable to Government.

In like manner, any portion of the annual assessment outstanding against any actual cultivator must, failing Government's inability by the usual law processes to collect it from that individual, be made up by a proportionate subscription on the whole body, as the whole Ooktee assessment of Rs. 500 must be paid, and nothing more or less will be taken.

Clause Fourth.—Nothing extra will during the term of five years be demanded by Government on account of rice, or any valuable garden or dry crop; which you may by efforts of your own render your kales and mal land capable of producing.

Clause Fifth.—The whole of the Government kales and mal lands, mauphee being excluded, have been leased out to you, and as no addition to, or abatement from, the amount of Government Ooktee assessment will be made on account of any increase or decrease of cultivation, you are at liberty to cultivate and take the produce of as much as you may have the means of tilling. In the statement you have given in, 888 beegas, 2 pands of kalee, and 293 beegas, 2 pands, 10 catees of mal—in all 1181 beegas, 4 pands, 10 catees, are portioned off amongst you; and over and above this, there are, according to the measurements of Jemedars; 344 Government beegas, 8 pands, viz. 16 beegas, 6 pands kalee, and 328 beegas, 2 pands mal, which are considered as forming part of the land you hold in common, and consequently no extro assessment will be imposed thereon.

Clause Sixth.—If, instead of giving out the unappropriated land to new ryots, you determine on sharing it amongst you, it is to be hoped that you will be able to make the necessary arrangements amongst yourselves; but in event of your failing to do so the Mamlutdar will, through a Punchayet, make the apportionment. If it so happen that previous to your making the necessary arrangements amongst yourselves, or previous to the unappropriated land being shared, there should be a hitch about a ryot cultivating more land than has been entered against his name in the statement you have given in, inquiry will be made as to what portion of the unappropriated land his share of the appropriated land entitles him to; and should it be found that the additional land taken up exceeds that portion, the excess will be assessed at the rate which (according to the statement you have given in) the total Ooktee assessment imposed on your village would (by the common rule of proportion) give for each beega of appropriated kalee and mal land, and the assessment thus obtained is to be deducted, by proportionate shares, from the quota set forth in your statement, apayable by each individual.

Clause Seventh.—In Clauses Fifth and Sixth provisions are made for varying the amount which is entered in the statement you have given in as payable by each of your therefore the Comavisdar will every year, when the Jummabundee Akarbund is been

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prepared, assemble all the ryots, and make inquiries on the subject. The Ooktee assessment of Rs. 500 is to be entered in the Akarbund as leviable from the village, and should the original apportionment, as set forth in the statement you have given in, remain in force, an entry to that effect is to be made; but should there have been, in conformity to the provisions of Clauses Fifth and Sixth, any alteration in the quota payable by particular individuals, the names of these individuals, with the sums realizable from them, and all necessary particulars, are to be entered, and the Patel and Coolcurnees will render themselves liable to the penalties set forth in the Regulations if they demand more or less from any individual.

Clause Eighth.—You must, in conformity to the above terms, pay the Rs. 500, without expecting any remissions. But if there be very great loss occasioned by failure of crops, civil commotion, or calamitous visitation of any kind, the Collector will, if he deem it expedient, make searching investigation, and give such remissions as may to him appear advisable.

Clause Ninth.—Any ryot who may, in the course of the five years for which this lease is given, repair any broken ridges by which the different portions of kalee and mal land he holds may be surrounded, or who raises as boundaries fresh ridges in places where none now exist, will, at the expiration of the said five years, have such of his lands as are thus surrounded by ridges measured off, classed and assessed, separately from the remaining lands of the village, in the same manner as the different compartments of rice land are now separately assessed; and thus the ryot will be able to cultivate and improve his land without being dependent on others. The revenues of your village are to be settled agreeably to the terms set forth in the above nine clauses, which have been agreed upon by Government and you.

(Signed) H. E. GOLDSMID,

Superintendent Revenue Survey.

Moza Nandergaum, Kownaee Talooka, 26th March 1841.

We agree to the terms set forth in the above nine clauses of the lease, and will, without creating any obstacles, act conformably thereunto.

(Signed by all the Ryots.)

(True translation) (Signed) H. E. GOLDSMID, Superintendent Revenue Survey.

(True copy) (Signed) C. E. FRASER TYTLER, Acting 3rd Assistant Collector of Ahmednuggur. Memoir prepared in the Arabic year Ahadi Arbin Maitin wo Alif, corresponding with 1840-41 A. D., and 1250 Fuslee, by Mr. GOLDSMID, Superintendent Revenue Survey and Assessment, regarding the Village of Khoregaon, Talooka Kownaee, in the Forth Turruff of the Nassick Purgunna, attached to the Nassick Sub-Collectorate of the Ahmednuggur Zillah. under the Bombay Presidency.

1. The village is seven koss SW. from Nassick, three and a half koss NE. from Kownace, and three quarters of a koss E. from the made road running between Bombay and Malligaum. It is bounded as shown in the annexed sketch.

2. There is a road, passable for carts, from the village to the made road, and to the neighbouring villages.

3. There being no hamlet, the whole of the population reside in the village: it contains 28 houses, of which 16 are tiled, and 12 thatched.

4. The drinking water is obtained from a well, built up "pucka" with cut stone and "chunam," and having steps. There also is the Oodwunl river on the S., within a bowshot. People sojourning at a village put up in a temple dedicated to "Marotee," as there is neither "Dhurumsulla" nor "Chowree." Government have never contributed towards the construction of a well, or any other work of public utility.

5. From population and other returns, prepared in the year 1840-41 A. D. (1250 Fuslee), it appears that—

		Sex.				Q		24	Years	of Age.				
		2020			Under 5	5 to 10	10 to 20	20 to 30	80 to 40	40 to 50	50 to 60 0	0 to 70	70 to 80	Total.
Males Females	•••	•••	· · ·	•••	29 24	15 10	12 19	30 22	5 9	- 12 I	3 4	 3	· 1	106 93
			To	tal	53	25	31	52	14	13	7	3	1	199

1st.—There are residing in the village—

Of these 33 males and 50 females have no other means of subsistence but what they derive from land, held in their own names, or in the names of their partners; 16 males live partly on what they obtain from other sources, 2 being Patels, 1 Muhar, and the others taking down grain to the Concan, and bringing up wood, &c. There are three Marwarrees (brothers) who trade as partners in the same shop. Eleven people are labourers, viz. 4 men and 4 women in the field, and 3 (brothers) as Wuttundaree Carpenters of the village. There are three Byragees, a man, his wife and daughter, who subsist on alms. The remaining 83 persons are women and children, residing with their husbands and parents.

2nd.--With the exception of the Wuttundaree officers belonging to the village, none of the inhabitants, nor of their relations, are in the employ of the Company, or of any foreign State, nor are any in the receipt of pensions or other allowances. 3rd.-The following is a list of live stock :-

	•• - ·					Number.	,
	Descript	ions.	•		Used or destined for Agricultural purposes.	Used or destined for other than Agricultural purposes.	Total,
Particular 1970-1970-1970-1970-1970-1970-1970							
Jullocks and Oxen	••	1 - 2	• •	• •	77	1 1	78
Cows	• •	• •		414) 1	• •	103	103
Male Calves				4.4	59	19. et 1	59
emale do.	• •	• •				73	73
Aale Buffaloes					40		40
emale do				<u>, 4</u>	••	46	46
Male Calves		15			20		20
[?] emale do	× 7, 1.4	2.				21.	21
Iorses						2	2
lares	• •		•••	1		2	2
Tillies	• •	••	••	•••		1 1	1
	-77	1997 - * * 1997 - 1997		•••	8		<u>.</u>
arge Carts with Bu	mock wheels		••	•	0	••	
Small Carts	••	94 - 1 9 - 19 - 19	· · · · · · · · · · · ·		、 1		. 1
	1	• 10 _ 14	New York New York		I	1	

4th.—The black leprosy has broken out upon one man.

5th.— Three men are blind of one eye from the small-pox, and a woman aged 65 years totally blind in consequence of natural causes.

6th.—Two people are so lame that they cannot work in the field—one a man who ten years since had the guinea-worm in the knee, the other a woman who dislocated her hip in child-birth.

7th.—There is one half-wit in the village.

8th.—Since the commencement of the British rule, 17 children have had the smallpox. and of these 4 died. Seven children, all of whom are now alive, have been operated on by the Government Vaccinator, and never been attacked by the disease.

9th.—Since the acquisition of the country by the British, the cholera has committed the greatest ravages in A. D. 1819-20 (1229 Fuslee), when 16 people died; in A. D. 1829-30 (1239 Fuslee), in which year there were 18 deaths; and in A. D. 1838-39 (1218 Fuslee), when the complaint was fatal to 14 people.

10th.—The guinea-worm always shows itself in the monsoon months, but appeared to a greater extent than usual in A. D. 1837-38 (1247 Fusice), and A. D. 1838-39 (1248 Fusice), during each of which years 20 men were afflicted.

11th.—Fever, accompanied by ague, prevails more or less after the monsoon, and this year no less than 20 people were laid up. One of the number, a woman, died; all the rest have recovered.

12th.—With the exception of the 3 Marwarrees. who can read and write their own language, there is not an inhabitant of the village who can either read or write. One child, a Mahratta, and son of the Police Patel, goes to a Brahminee Puntojee, in the neighbouring village of Goondee, and learns from him to draw figures and letters with sund on a board.

13th.-Neither gang-robbery nor murder has ever been committed in the village.

6. From the subjoined statement, showing how many people have paid revenue to Government since the commencement of the British rule, it would appear that of late years there has been a considerable increase to the number of cultivators, and therefore it may be as well to explain, that although, on the village passing into the hands of the British, it was intended separately to assess, according to the Beegwanee system, each cultivator, (vide paragraph 18, elause 1,) many ryots adhered to the old Kassbundee plan, which obtained under the former Government, (vide paragraph 17,) of several individualsholding land under one name, and it is in consequence of the "Coolwar Beegwanee" system

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having gained ground, that during late years there has apparently been a large increase to the number of cultivators :---

Statement exhibiting the number and description of people paying Revenue to Government, since the commencement of the British rule.

1818-19	143000 2 4 4 3 4 5 5	Meerasdars.	l Oobrees	-punny Mommun 1 2 2	Total.	Bullote.	: : Moturpha.	Rabta.	Total.	<u> </u>
1819-20	4 4 3 4	· · · · · · ·	1 1 1	 2	15 16 16	 	••	1	1 1 1	
1820-21	4 3 4 5	••• ••• •••	 1 1	2	16 16	1	••	1	1	
1821-22	3 4 5	•••	1.1.		16				Ī	
1822-23	4		1.	2 1						
1823-24	5			1	10			1 1	1	
1824-25	- 1				16	I		1 1	i	l
1824-25	5		3	1	19		••	1 i	ī	
1995.96		1	5	3	24		1	i	2	
1020-20	5	•••	2		17		ī	ii	$\tilde{2}$	ł
1826-27	15	•••	2		17		1	i	2	i.
	5		2		17		i	1 i	$\tilde{2}$	
	5				15		i	i	2	
	4				14		i	l i	2	
	4				14		1	l i	$\tilde{2}$	ĺ
	3	•••	3	i	17		î	i î	$\frac{2}{2}$	
	5		9	4	28		i	i	$\hat{2}$	ł
	5		8	-	23		1	i	2	1
	5	•••	7	336	28	I ··	1	1	2	[
	5		5	5	25	· · ·	1	1	2	
	6		6	4	26		1		2	
	7		7	5	29	···	1 · ·	1 1	-	
	7	•••	6	7	30	I ··	1		2	
	6	•••	6	5	27		1	1	$\frac{2}{2}$	

7. The following is a list of the Wuttundarce officers :---

SIX GOVERNMENT SERVANTS.

Deshmookh has huks at the rate of five and an eighth per cent. out of the land revenue, and Rs. 1 as bhet, out of the sum set apart for village expenses. He also has a money allowance of Rs. 4 for ghee, and Rs. 3 as rabta.

1 Deshpandia.—" Huks" as those of the Deshmookh, and Rs. 1 as "Hurreer" out of the sum set apart for village expenses.

2 Patels have, as passoree, 50 beegas rubbee land, also 2 seers of the grain produced in each beega of rice and jeeraet land, cultivated by Oopree ryots. The value of last year's grain, which is shared by the whole of the Bhaeebund, was estimated at Rs. 8-8-0.

1. The Revenue Patel (vide paragraph 18, clause 6) is, when absent on duty, allowed for his support something out of the sum set apart for village expenses. The office is considered as one conferring honor on the possessor, but the honorary rights and privileges of Patel do not appertain to the office, and therefore can only be claimed by the incumbent in event of his being the eldest of the Bhaeebund. His share of the passoree land, and huks in kind, are the same as that of any other of the Bhaeebund, no larger share being attached to the office of Revenue Patel.

2, The Police Patel, (vide paragraph 18, clause 6,) whose allowances and perquisites are the same as those of the Revenue Patel.

1st Coolcurnee receives Rs. 25 per annum; also grain from all Meerasdar and Oopree cultivators, and ghee from the village at large. The largest quantity of grain receivable by this officer amounts to 15 maunds; the grain receivable is apportioned on the different ryots with reference to their means, cultivation, &c., and of ghee 2

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seers. The money value of the grain and ghee receivable last year was estimated, the former at Rs. 16, and the latter at Rs. 0-10-6.

1, The Muhar, who pays rabta tax.

Two VILLAGE SERVANTS.

The Carpenter, on whom there has never been any bullote tax.

The Bhut.—He lives at Trimbuck, but comes to the village to perform the duties of his Wuttundaree office.

None of the hereditary officers nor their deputies have ever been tried for fraud, or neglect in the performance of their official duties as connected with the village, nor have any of them ever been suspended or dismissed.

8. The following is a comparative statement of the number of beegas sown with different kinds of grain during the years A. D. 1760-61 (1170 Fuslee), and A. D. 1837-38 (1247 Fuslee):---

		Kind of Grain.											
Yoar.	Rice.	Nagles.	Jewarte.	Bajree.	Wurraoo	Whome.	Gram.	Mussoor.	Watana.	Lao.	Kurdaçe,	Tour.	Total.
	B. P.)	B. P.	B. P.	[В. р.	B. P.	B. P.	B. P.	B. P.	B. P.	B. P.
1760-61 1837-38	10 3 26 4 1	43 13	9 18 7 10	8.18	2 13	373 9 183 104	37 3 131 12	40 9 97 193	0 17	1 0 49 17	7 17 10 15	17 15	525 16 453 19

In the returns for the former of these years the description of rice produced is specified, but not so for the latter. Last year, however, statements were made out, showing what description of rice was grown in each compartment, and on contrasting these statements with the returns for A. D. 1760-61 (1170 Fuslee), it appears that in A. D. 1760-61 there was no rice of the first class of this purgunus, *i. e.* of the Commode kind, grown in the village, but last year there were 8 beegas, 13 pands; in the former year there were 5 beegas, 17 pands, and last year $15\frac{2}{5}$ beegas of second or Wurungul sort; whilst of the Takee, or inferior description, there were in the former year 4 beegas, 6 pands, and last year but 16 pands produced.

9. The plough worked in this village has either two bullocks or two male buffaloes, or one of each. But a small portion of the seed rice is grown on land which has not been previously burnt ("Ooteeache"); most of it being sown on fand that has been so prepared ("Dareeche"). The "Ooteeache" is generally sown on the sloping land in the neighbourhood of the village (Oototee), and then transplanted into the regular rice land ("Awun"). A very little of the seed rice is put into that description of land in which rice is capable of coming to maturity, and the rootlets transplanted into other "Awun" land.

10. The village had its present name, and formed part of the Goolshanabad Purgunna, when that district was under the dominion of the Moguls. Subsequently, in the year A. D. 1751-52 (1161 Fuslee), the purgunna came into the possession of the Peishwa, and its old name of Nassick, first given at the commencement of the Kale Yug, was restored. From that year until A. D. 1773-74 (1183 Fuslee), in all 22 years, it remained a Government village, and then was given as "Surinjam" to Raja Bahadoor, in exchange for some grazing land taken from three of his villages, Mhursool, Wudala, and Satpoor, for the use of the Nassick cattle. The village was, in A. D. 1804-0-5 (1211 Fuslee), attached by the Peishwa with the Raja Bahadoor's Sowasthan, and, to the commencement of the Company's rule, was managed as a "Foot Gaon," its revenues being brought to account separately from those of the rest of the district, and farmed out to Trimbuckjee Danglia, afterwards to Gungader Balcrishna, Mahratta, and subsequently to Naroo Govind Ghanekur. 11. From the commencement of the Company's rule up to the close of A. D. 1838-39 (1248 Fuslee) this village formed part of the Nassick talooka. In May A. D. 1839-40 (1249 Fuslee) a separate talooka of Kownaee was formed, and the village transferred thereto.

12. During the Mogul rule the "Jagheer" umul was received by Government; the "Sir Deshmookee" and "Chouth" by the Mahrattas. After the country passed into the hands of the Peishwa the "Jagheer," "Sir Deshmookee," and "Babtee," were received for some period by Government, and for some period by the Raja Bahadoor. (Vide paragraph 10.) Of the "Mokassa," the "Sahotra" portion was received by the Punt Suchew, and the "Ein Mokassa" was with Somajee Dhabaree, but in Λ . D. 1801-02 (1211 Fuslee) the latter was attached by the Peishwa, and ever since the acquisition of the country by the Hon'ble Company the "Sahotra" has been the only umul alienated. The following are the sums which have been paid on account thereof:—[Here follow the figures, which it is not deemed necessary to insert in the translation.]—A plan has been suggested, and is now under consideration, for paying a round sum, on the revenues of the zillah, as "Sahotra," instead of a separate sum from each village. On the plan being introduced a postscript will be subjoined to this memoir.

13. The following old documents, throwing some light on the past management of the village, are in the possession of the Jemedars and the Comavisdar, viz :---

8 Records of the Mogul Government with the Jemedars.

1 Mowazna statement, for the year A. D. 1669-70 (1049 Fuslee), exhibiting the amount of "Tunkha" in dams, and the Government and mauphee beegas; the amount of revenue, both "Ein" and "Sayer"; the average rate of land revenue, and the increase and decrease on the revenues of the current, as compared with those of the preceding year.

1, A Mowazna statement, for the year A. D. 1711-12 (1121 Fuslee), exhibiting the "Rukba" in Government and mauphee beegas; the amount of "Tunkha" in rupees; and the amount of land revenue, with the average rate.

6 Accounts and Jummabundee statements, for six years, from A. D. 1744-45 (1154 Fuslee) to A. D. 1749-50 (1159 Fuslee). They show the amount of Jummabundee and extra cesses, together with a detail of expenditure on account of the Jemedars' and the Peishwa's (claims) &c.

15 Records of the Mahratta Government with the Jemedars.

9 Tallibunds, zhurteeas, and yadees for 9 years, viz. A. D. 1758-59, 1759-60, 1761-62, 1762-63, 1763-64, 1765-66, 1784-85, 1798-99, and 1799-1800, (corresponding with 1168, 1169, 1171, 1172, 1173, 1175, 1194, 1208, and 1209 Fuslee). These returns exhibit the names of the principal ryots of each kass, as well as of sundry ryots not belonging to a kass, but cultivating the amount realizable, together with the actual collections on account of Government and the "Mokassa Amul." In the returns of some years the different items are entered under their respective dates, and in other years without any such specification. The amount of payments towards the liquidation of the village debts is also shown.

1, A'slip of paper, giving particulars for the year A. D. 1760-61 (1170 Fuslee). In it the rukba of this village is shown, together with the number of beegas which are waste, gairan and arable; the extent of Government land and "Hadola" is also specified, as is the amount of assessment, according to certain rates per beega, varying with reference to the descriptions of crop.

1, An account of the lands prepared in A. D. 1770-71 (1180 Fuslee). It shows the rukba in beegas, distinguishing the Government land from the mauphee, and the amount of "Tunkha" and "Sir Deshmookee."

1, A calculation for the year A. D. 1772-73 (1182 Fuslee), showing the gross produce of the kurreef land, with its value in rupees, as equally divided between

Government and the ryots. Also the amount of assessment on rubbee land, according to certain rates per beega, yielding certain descriptions of crops.

1, For the year A. D. 1778-79 (1188 Fuslee) (when the village was with the Raja Bahadoor), an account exhibiting the amount of jumma in a round sum, and the collections according to dates, and the amount of mokussa to be deducted.

1, A list, prepared in the year A. D. 1795-96 (1205 Fuslee), of the villages of the Nassick Purgunna. This village is entered as being in "Surinjam" with Rung Row Trimbuck Raja Bahadoor. The "Rukba" and "Tunkha" of the village, as well as the kumal for A. D. 1767-68 (1177 Fuslee), and the amount of revenue for A. D. 1795-96 (1205 Fuslee), are shown.

1, A tabular statement of the different villages, prepared in the year A. D. 1817-18 (1227 Fuslee), and exhibiting particulars for five years, from A. D. 1766-67 (1176 Fuslee) to A. D. 1817-18 (1127 Fuslee). The Jummabundee for some years of this village is entered, and the "Rukba," "Tunkha," and "Sir Deshmookee," are also shown.

10, Records of the Mahratta Government with the Comavisdar.

10 Zhurteeas, for 10 years, from A. D. 1808-09 (1218 Fuslee) to A. D. 1817-18 (1227 Fuslee), exhibiting similar particulars to those set forth in the 9 papers of the Jemedars, as above explained. Copies of such of the above 33 papers as exclusively relate to this village are bound up with this memoir, as are extracts of all the portions of the remaining papers which have any reference to the village.

14. In the records of the former and present Governments the amount of "Rukba" and "Kumal" &c. are stated as follows :---

	**		Ext	tent of La	nd in Beej	gen.	3	Highest	amount of l	Revenue 1	ealizable.	
Year.	der wh		Cultu	rable.	YA	ble of ion.		Tunkha.				temark
	D B	Rice.	Rubbee.	Karroef.	Total.	Incapa b Aratio	Total.	Ein.	Sir Desh- mookee.	Total.	Kumal.	

[N. B.-It is not considered necessary to translate this figured statement.]

The rukba, according to the survey made last year, as explained in paragraph 18, clause 15, was as follows :---

	Description of Land, and extent in English Acres.									
Liable to, or exempted from Assessment.	Rice.	Rubbee.	Kurreef.	Total.						
Liable to Assessment Entirely exempted Partially	A. G. A. 39 7 0 0 8 6 1 22 14	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	A. G. A. 437 35 4 1 6 19 3 4	A. G. A. 940 9 3 29 11 4 38 2 1 4						
Total	40 38 4	522 9 13	444 14 8	1007 22 9						

Add land incapable of aration, but situated in the midst of arable		,	
tracts (hills and beds of rivulets not having been measured)	42	13	2 ş

Total acres. 1049 35 113

Ooktee assessment imposed on those cultivating the Government jeeraet			
land Rs.	500	0	0
Assessment imposable at certain rates per acre on the rice land			
	616	15	5

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Deduct-				
Rice land exempted from assessment	Rs.	5	8	2
Add	-	611	7	3
Sum imposable on jeeraet and rice land partially exempted		16	8	0

bet t			Er	tent of La	nd in Beej		Highest amount of Revenue realizable				
Year.	nder wh	_	Culti	váble.		bla of ion.	Total	1	Tuvilla.	 _ Kumal.	
58	⇒ õ	Rice.	Rubbee.	Kurreef.	Totel.	Incapa Arat		Ein.	Sir Desh- mookeel Total.	- A GIDEL.	

[N. B.-It is not considered necessary to translate this figured statement.]

16. The highest amount of assessment imposable on the "Hudola" land is Ancosee Rs. 45, and the following sums have been assessed and collected under this head, since the village passed into the hands of the British—the amount of assessment to be imposed during any one year being regulated by the quantity of "Hudola" land under cultivation, and the general state of the season :---

Year.	Amount assessed. Of which recovered.	Balance,
	ABUSEA	

[N. B.-It is not considered necessary to translate this figured statement.]

17. Up to the termination of the Mahratta rule there obtained the Kasebundce system, which, if tradition may be credited (there not being extant any records throwing light on the subject), was introduced in the village between the years Λ . D. 1735-36 and 1740-41 (1145 and 1150 Fuslee), when it was in the possession of the Moguls.

18. The following modifications have taken place in the management of the village since its acquisition by the Honorable Company :---

I. Captain Pottinger, Collector of the Zilla, ordered the Comavisdar to adopt for A. D. 1818-19 (1228 his standard a guz of 21 tasses for dry crop, and 19 for irrigated Fuslee). Ind, and to measure with rod made according to this standard the whole of the cultivated lands of the purguina, and impose thereon an assessment at certain Beegwanee rates, varying according to the description of crop produced. Consequent on this order the Comavisdar and some Hoozoor Carcoons prepared, partly by actual measurement, and partly by eye estimate, the returns for this village, and A. D. 1819-20 (1229 framed the Jummabundee settlement accordingly, as did they also during the following year.

The following is a list of the rates imposed on account of the different descriptions of crop: they are the same as those which were in force under the Mogul Government, and which nominally were continued by the Peishwa—nominally, because proportionate additions were made if the aggregate of those rates did not meet the total amount which it had been predetermined the village was to pay :--

H. This year the number of beegas under cultivation were in like manner estimated *A. B.* 1820-21 (1230 by actual measurement and eye survey, but Mr. Crawford, Fuslee). First Assistant Collector, put a stop to the system of the rates 13 varying according to the description of crop produced; and through the agency of his two Dufterdars, Vicajee Gopall and Ram Row Nursing Cundee, fixed upon certain rates, which were apportioned upon the recorded beegas. The data on which these officers went when fixing and apportioning the rates cannot now be ascertained from the records or oral inquiries, but certain it is that the rates were neither fixed nor apportioned on an inspection of the land itself, nor with reference to the rates which had been during any number of previous years imposed, under the system of assessing according to the description of crop produced.

III. Mr. Reid, 1st Assistant Collector, substituted the "Reshmee Guz," used A. D. 1823-24 (1233 under the Peshwa's Government, (measuring the jeeraet 19 and Fuslee). the baghaet 18 tassoos,) for the standard sanctioned by Captain Pottinger, and consequently, in conformity to instructions issued by Mr. Reid, an addition at the rate of 22 beegas 3¹/₄ pands per cent. was made to the number of recorded cultivated beegas in each plot of jeeraet and rice land (there is no baghaet in the village); and the difference shown in the Akarbunds under the head of "Khata."

Last year Mr. Reid had ordered the Comavisdar to prepare for the different vil-IV. lages of the purgunna statements, distinguishing each "Tikka" **А. D. 1824-25** (1234) Fuslee). by a name. These instructions were not attended to at this village until the present year, when they were in so far carried out that the number of cultivated beegas in each tikka, as estimated, partly by actual measurement and partly by eye survey, were registered ; and "Tikkas" not already distinguished by a name were named. During the present year Mr. Boyd, 1st Assistant Collector, set apart for "Oolta" one-fourth of the recorded number of kurreef beegas, and assessed one-third of the remaining number at Rs. 1, one-third at Rs. 0-8-0, and one-third at Rs. 0-4-0 per beega; intending, it is presumed, although no written order was given to this effect, that a ryot's "Khata" should be held to contain an equal portion of land, assessed at each of these rates; an arrangement which, whilst it caused much more trouble in the preparation of the accounts, and left a door for fraud, would be equivalent to imposing a uniform rate of Rs. 0-9-4 per beega. The Jummabundee settlement being framed according to Mr. Boyd's new arrangement, the amount of "Kumal" became increased. The moturpha tax was this year for the first time imposed on the Marwarrees who held a shop in this village. The mode which obtained under the Peshwa's Government of keeping accounts in quarters, annas, and quarter annas, was continued up to the close of the present season, when reas were introduced.

V. Mr. Dunlop, the Collector, sent the person in charge of the Mamlutdar's office **а. d.** 1825-26 (1235 two forms, after which returns were to be prepared, exhibiting Fuslee). the name of each "Tikka," its contents in beegas, the portions thereof which were meeras and gutkool, cultivated and waste, the rate per beega, aggregate assessment, and whether the occupants of the cultivated portions were Meerasdars or Ooprees. At this village Mr. Dunlop's order was only obeyed so far as regarded the cultivated land; nevertheless the additional number of becgas brought to light by the measurements, which even partial obedience to this order rendered necessary, were so many, that the ascertained extent of cultivated land exceeded what had hitherto been entered as covering both cultivated and waste. It was, therefore, deemed expedient to draw up the records, so as to make it appear as if there were no waste land whatever left in the village. The assessment imposable on the additional quantity of cultivated land brought to light, and amounting to Rs. 185-10-0, was remitted by Mr. Boyd for one year, with instructions that it was in future to be brought to account. By order of Mr. Dunlop, a bound day-book and ledger were introduced in place of the Toose bits of paper on which the Government accounts were kept. During late years the method of keeping these books has been from time to time considerably improved by the Revenue Commissioner.

VI. Up to this year the police and revenue duties had been carried on by the whole A. D. 1828-29 (1238 of the Patels in a body, but now, as laid down in Clause 2, Sec-Fuslee). tion VI. Regulation XII., and Clause 4, Section XVII. Regulation XVI. of 1827, two of the body were selected, one as police, and the other as revenue Patel; and the former had a book, containing an extract from the Regulations, and a Sunnud, given to him. An amended translation of this extract was substituted in 1838-39 A. D.

A. D. 1829-30 (1239 VII. Additional statements to those hitherto in use were Fuslee). prepared for the Jummabundee settlement.

[N. B.—In the Mahratta memoir a list of all the old and additional statements is given, but a translation does not appear necessary, as most of them are of so complicated, and at the same time so imperfect a form, that on the introduction of the new assessment it will be desirable to set them aside.]

VIII. Hitherto the village officers had been in the habit of giving, or not, as they A. D. 1832-33 (1242 thought fit, receipts on small scraps of paper for the payments Fuslee). made by the ryots, but this year, by order of Mr. Williamson, Revenue Commissioner, the Comavisdar furnished each ryot with a slip of paper, bearing the impress of his seal. On this slip the village officers had to enter the amount of revenue claimable from the ryot, together with a particularization of the years, and items on account of which the several sums forming that amount were due; also to deduct any remissions which might be granted, and to credit, the instant it was made, every payment, with a specification of the person from whose hands, the currencies in which, the English^a and Native date on which it was received. At the close of the official year the several payments were to be added up, and a balance struck.

IX. Mr. Williamson, Revenue Commissioner, improved on his former order, by A. D. 1833-34 (1243 directing that each ryot should be furnished with a bound receipt Fuslee). book, prepared after a given form. This receipt book was to be paged, each page sealed by the Comavisdar, and an entry made of the number of pages.

This year was also introduced the system, now happily abolished, of making the ryots give written agreements as to the quantity of land they intended to cultivate during the approaching season. The ryots were assessed for this quantity, whether or not it was cultivated, but remissions on account of the portions left waste were generally granted at the Jummabundee settlement.

X. By order of Mr. Williamson, Revenue Commissioner, the Comavisdar was A. D. 1834-35 (1214 directed to page and number the village day-book and ledger, in Fuslee). The same manner as the ryots' receipt books. (Vide Clause IX.) In the course of the present year the system of keeping the Government accounts in an imaginary coin was done away with, and annas and pies substituted for quarters and reas. Hitherto the Coolcurnee whose year it was to receive the huks used to perform the duties of the office, but such repeated changes causing considerable hinderance to public business, the co-sharers were, in conformity to Clause 4 of Section XVII. of Regulation XVI. of 1827, ordered to appoint a person to continue in office for three years.

XI. The instructions issued by Mr. Williamson, Revenue Commissioner, regarding A. D. 1836-37 (1246 the preparation of Numberwar Kurdas were, at this village, in so Fuslee). far obeyed that each field was numbered, and the number, together with the quantity of land, cultivated and waste, and the rate of assessment placed on the cultivated land, shown in a book. When this book was prepared, the "Rukba," including land incapable of aration, was found to have been increased by beegas 468¹/₂, which are exhibited, but not brought to account in the "Akarbunds" of A. D. 1837-38 and 1838-39 (1247 and 1248 Fuslee). A bound book was, by order of Mr. Williamson, Revenue Commissioner, furnished by the Comavisdar to the village officer, in place of the slips of paper hitherto given as receipts for revenue forwarded to the Thanna. This receipt book, which is paged and sealed in the same manner as the ryots', (vide Clause IX.) is sent to the Thanna with every instalment of revenue, and returned to the village after the Comavisdar has fixed his signature to an entry made by the Treasury Carcoon.

[N. B.—A description, given in the Mahratta, of an alteration in the form of one of the Jummabundee papers, is, for the reason set forth in note to Clause VII., omitted in the translation.]

XII. Mr. Williamson, Revenue Commissioner, visited the dangee villages, and A. D. 1837-38 (1247 having inquired regarding their state, put a stop to the system of Fuslee). a Daroga attaching the produce, and preventing its removal from the "Kullaee," until security was given for the payment of the revenue. He also ordered that the Jemadar's huks, which, up to the present period, had been levied as an extra cess, over and above the regular land assessment, should be deducted from the Government collections, and, in obedience to these instructions, the ryots have ever since been relieved from the payment of the Jemedar's huks, amounting in this village to 10¹/₄ per cent.

A plan has been suggested, and is now under consideration, for granting the district hereditary officers an allowance, bearing a uniform proportion to the total land revenue collections of the purgunna to which they may belong, instead of, as at present, calculating the huks at different rates of per-centage on different villages. On the adoption of these plans a postscript will be subjoined to the memoir. This year the following cesses were, by order of Government, abolished :---

- 1. That of Rs. 2, commutation of the ghee demanded as part "Sir Deshmookee," under the Peshwa's Government.
- 2. The one per cent. exacted as "Sherista Batta," over and above the regular assessment.
- 3. The extra assessment hitherto levied on unirrigated land producing sugarcane.

XIII. Determined that the accounts were from 1st May 1838 to be kept in Com-A. D. 1838-39 (1248 pany's, instead of, as heretofore, in Ancosee Rupees; but instead Fuslee). of making any alteration in the Beegwanee rates, the Jummabundee settlement was framed in the old currency, and the difference, at the rate of 4 per cent., having been deducted as a round sum in the ryots' receipt books, as well as village ones, the balance appeared as Company's Rupees.

XIV. The Beegwanee rates were reduced by 4½ per cent., so as to bring them A. D. 1839-40 (1249 into Company's Rupees, fractions or pies being taken in and cast Fusice). out in the manner set forth in a table for facilitating calculations.

In Clauses IV. V. and XI., the orders which were at different times issued regarding the preparation of field statements and registers have been referred to, and the partial manner in which these orders were obeyed mentioned; but it is not to be supposed that the necessity for annual measurements would have been superseded, even had these instructions been carried out to the very letter. For, although known to the ryots themselves, the boundaries of but very few "Tikkas" are distinguishable by any visible mark ; and, moreover, it is but seldom that the whole of one "Tikka" is cultivated by one individual, part being cultivated by one, part by another, and part probably remaining waste, whilst the difficulty of dividing off the jeeraet land into small numbers of a size, such as any one of them might be held by one individual, consists in this, that after being cultivated for a few seasons, the land becomes exhausted, and consequently must be thrown up, and so soon as it becomes covered with grass, it is not to be distinguished from the surrounding arable waste. Therefore, if a Beegwance assessment is to obtain in these districts, the necessity for annual measurements will continue, because, in absence of boundary marks, there is nothing to enable the revenue officers to secertain whether the land re-opened is of the same or greater extent than the last time it had been brought under the plough. So, with a view of putting an end to a system which entails considerable loss and inconvenience both on Government and the Ryots, it was determined to divide the jeeraet land into latge numbers, the limits of each of which were to be defined by natural boundaries, such as rivulets, hillocks, beds of rice land, &c. Objections such as have been advanced against a Beegwanee assessment of the jeeraet lands are not to be urged against a Beegwanee assessment of the rice land, because the boundaries of the latter are generally sufficiently well marked, either by the artificial mounds of earth erected by the cultivators; or by the natural rise of the adjoining mal or kalee land. Each compartment of rice land was, therefore, measured off in acres, with a chain and cross staff, as were the large numbers of A map was prepared, and the land classed. The whole of these operations jeeraet. were carried on under the directions of the Superintendent Revenue Survey, and superintended by Jayabhaee Hurreebhaee, Comavisdar; but in lieu of the arrangements which it was intended to introduce on the completion of these operations, the settlement described in the following clause was made.

A. D. 1840-41 (1250 Each compartment of rice land having been measured, map-Fuslee). ped, and classed, as above stated, an assessment at certain rates per acre was imposed thereon.

These rates, which were to be in force for thirty years, were to include the extra cess on account of village expenses, the Patel's and Coolcurnee's huks, and the value of the produce hitherto exacted in kind. The assessment on any one compartment was only to be paid for so long as that compartment might be under cultivation. The land was marked off into principal numbers, which again were subdivided into chuck numbers, each compartment forming a chuck number.

A round sum was placed as an Ooktee assessment on the jeeract, *i. e.* kalee and mal land, in a lump. The amount, which was to include the extra cess on account of village expenses, and the Patel's and Coolcurnee's huks, and the value of the produce hitherto exacted by them in kind, was determined after due consideration of former collections, the state of the village, extent of waste land, &c. and was to be collected for five years,—the ryots giving in a statement, exhibiting the apportionment made amongst themselves of so much land as they required, and its assessment; and if the apportionment so made appeared equitable, puttas were to be given. It was also determined that the ryots were jointly responsible for any deficiencies that might occur consequent on the death, desertion, default, &c. of any of their body, and all profits arising from bringing the unappropriated waste under cultivation was to accrue to them. These and other conditions, made with the concurrence of the ryots, are set forth in the "Putta"; and as a copy of that "Putta," together with a list of the registers, plans, &c. are bound up with this memoir, further detail here would be superfluous.

The thirty years' assessment on the rice, and five years' Ooktee assessment on the jeeraet land, are to be held as commencing from 1841-42 A. D., but on the petition of ryots, they were also imposed during the current year, the Ooktee assessment being apportioned, for this one year only, according to the relative extent of each individual's cultivation.

For the term "Enamee," whose application to all descriptions of land escaping assessment has caused great confusion, the term "Mauphee"* has been substituted. Land entirely exempt from assessment is termed "Ujee Mauphee,"* and that only partially exempt "Upoorn Mauphee."* These divisions have been subdivided in the manner exhibited in the registers. The "Hudola" forms the only "Upoorn Mauphee"*

* The use of these terms has been discontinued, in consequence of their having been considered inappropriate. land in this village. Hitherto the full sum imposed thereon was only taken in event of all the Hudola being cultivated, proportionate deductions being made for any part that was left waste; but as under the new Ooktee system, which is introduced with view of superseding the necessity of preparing annual returns of the extent of jeraeet land under cultivation, it would be inconvenient to every year estimate the quantity of "Hudola" left waste, the partial assessment imposed on this description of land has been reduced in the same proportion as the tax on the Government land has been lowered, with a proviso that the reduced amount is to be levied without regard to the portion of the "Hudola" which may be left unsown.

19. In the above eighteen paragraphs all important particulars connected with the past management of the village have been detailed; and from time to time, as anything worthy of being recorded occurs, postscripts will be added by the Sub-Collector.

(Signed) H. E. GOLDSMID,

Superintendent Revenue Survey.

Dated 26th March 1841.

(Signed) — Deshpandea.

(True translation)

(Signed) H. E. GOLDSMID,

Superintendent Revenue Survey.

(True copy)

(Signed) C. E. FRASER TYTLER,

Acting 3rd Assistant Collector of Ahmednuggur.



TERRITORIAL DEPARTMENT, Revenue.

To

The REVENUE COMMISSIONER.

Sir,

I am directed to acknowledge the receipt of your letters to the address of Mr. Acting Secretary Blane, No. 1800, dated the 31st December, and No. 184, dated the 31st January last, transmitting letters from the Sub-Collector of Nassick to the Collector of Ahmednuggur, with reports from his Assistant, Mr. Tytler, on the experimental settlement of six dangee villages of the Kownaee talooka, in which a perfect measurement and classification of the land is proposed for the rice cultivation, and for the jeeraet the settlement of a fixed sum on each village, to be apportioned among the cultivators by themselves.

2. All that is proposed on the former of these subjects the Honorable the Governor in Council, I am desired to acquaint you, is pleased to approve. The assignment of a particular value to the incidents on which the value of the rice lands depend may at first sight seem somewhat complex, but the formula having once been determined, there can be little difficulty in its application. The rates seem, as far as it is possible to form an opinion on the point, to be fair and equitable, and therefore the term for their continuance unaltered may be fixed at thirty years, in conformity with the practice which has been adopted throughout the recent surveys in the Dekkan.

3. The principle pursued in regard to the jeeraet lands, though less satisfactory, inasmuch as it is based on no actual measurement and classification of the fields, seems, upon the whole, to be the best to be devised for the tract of country over which the present operations extend: all parties agree in the opinion that a regular survey is impracticable in the Dang. A system suited to the open country of the Dekkan is wholly unfitted to the rugged and hilly country lying along the Ghauts; and although we have nominally levied an assessment according to the assumed quantity and quality of the land, it is notorious that, in practice, our Jummabundee has been merely on paper, and that the revenue has been realized with reference to the modes of settlement which existed previously to our rule; and, in a manner, the uncertainty and indefinite nature of which has rendered it oppressive, or at least unequal.

4. There are doubtless many objections to the Ooktee leases, as there must be to every plan which does not define with scrupulous accuracy the proportion which each individual field should contribute to the public burdens. The Governor in Council relies on the concurrent testimony of all the officers who have visited the spot, (Messrs. Tytler, Goldsmid, Reeves, and yourself,) that such definition cannot be attained; and he thinks, that by giving a fair trial for five or six seasons to the plan detailed by Mr. Tytler, we shall incur no risk of deteriorating the condition of the country, or of injuring the resources of the State. We shall have an opportunity of substituting a real system, whatever may be its defects, for a fictitious one, and at the close of the experiment we can determine how far we can revive in a complete form the ancient systems of kass, moond, &c., which seem suited to the state of that part of the country, and to which the people seem still to be attached. 5. Under the above view, His Honor in Council is pleased to sanction the extension of the system throughout the Dang villages of the talooka. For the details he is willing to repose all confidence in the settling officer, Mr. Tytler, superintended, as he will be, by his immediate superiors and yourself. Government does not, I am desired to add, consider any change necessary for the present in either the scheme of allowing the ryots to apportion the payment of the revenue among themselves, or the rule of mutual responsibility.

6. The Governor in Council fully concurs in your remarks in paragraphs 21-25, on the advancement which may be gradually made towards the removal of the defects apparent in the Ooktee leases, and you are directed to bring them strongly to the notice of the settling officer. Government does not consider that it will ever be able to introduce into the Dang a survey and classification of the jeeraet lands. The expense of such a measure, if accurately conducted, would far counterbalance all the advantages that can be expected from it; and we must therefore look to perfecting some other system, more adapted to the wants and condition of the country.

7. Mr. Tytler has certainly not erred against moderation in fixing the amount to be paid by the six villages on which he has reported. His Lordship in Council does not think that any case of excessive taxation has been very clearly made out, and he cannot discover much reason for a reduction of the total revenue below that actually realized on the average of the past ten years. It is to be recollected that the leases will have a tendency to put a stop to undue exactions by the subordinate revenue officers, if they do not actually succeed in doing so, and we know from sad experience the extent to which throughout the Dekkan these have been carried. The establishment of a perfect freedom from them would enable the cultivators to contribute to the State with perfect ease far more than they can now do with difficulty.

8. Mr. Tytler appears to the Honorable the Governor in Council to have conducted the duty required of him with much ability. His report is clear, and he deserves much credit for the zeal and application which he has exhibited in the performance of the difficult task entrusted to him: a continuance, I am desired to observe, in this course of steady industry and attention, cannot fail to render his services most valuable as a revenue officer.

9. With respect to the correspondence alluded to by you at the commencement of your letter under reply, it is desirable that all the operations of the survey on which Mr. Tytler is engaged should in future be transmitted to you through the Sub-Collector and Collector.

I have the honor to be, &c. (Signed) L. R. REID, Chief Secretary.

Bombay Castle, 10th March 1842.

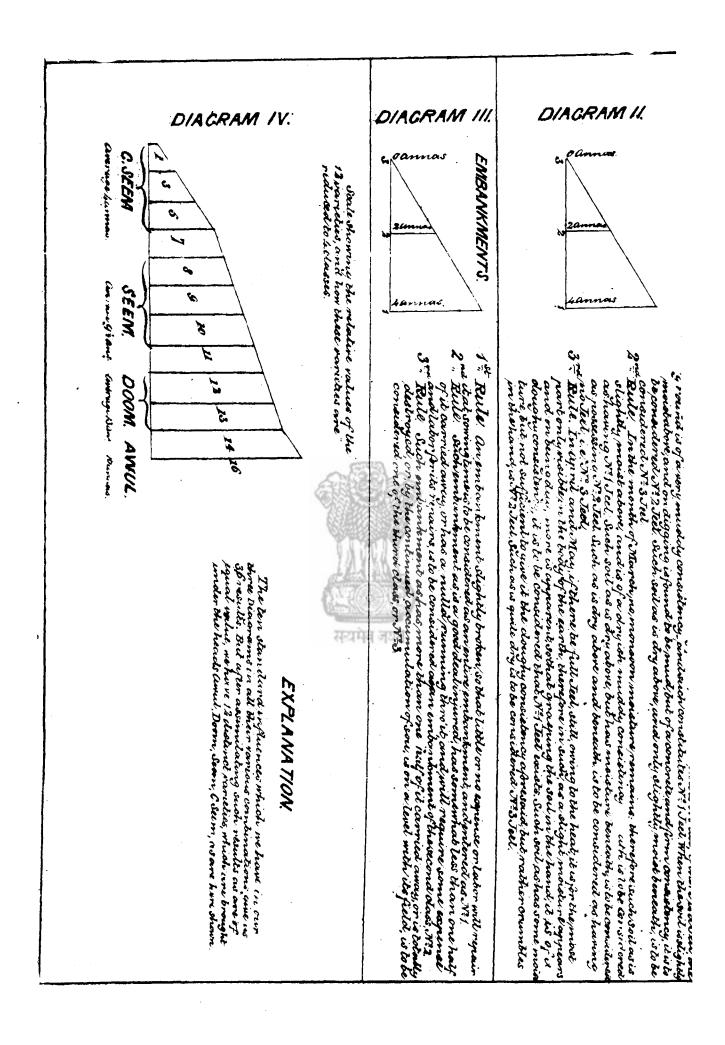
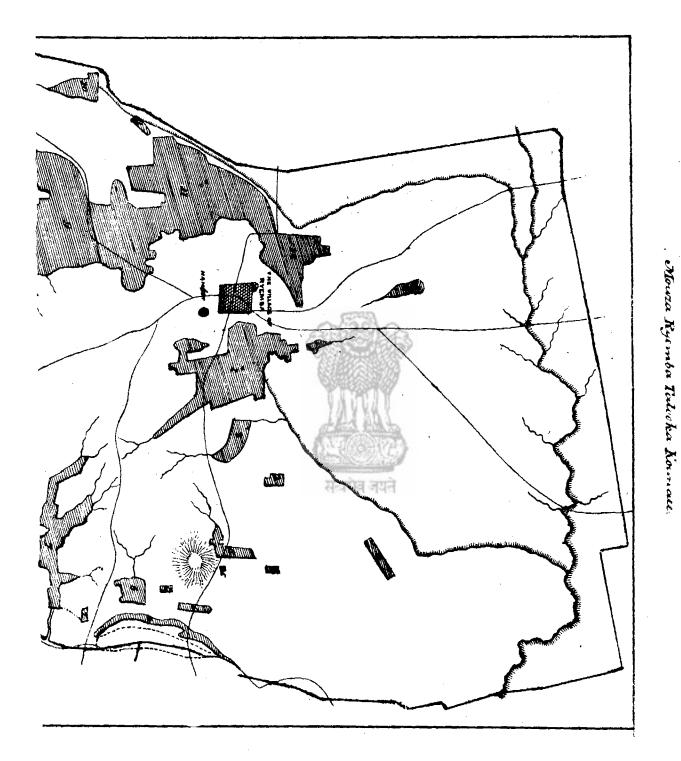
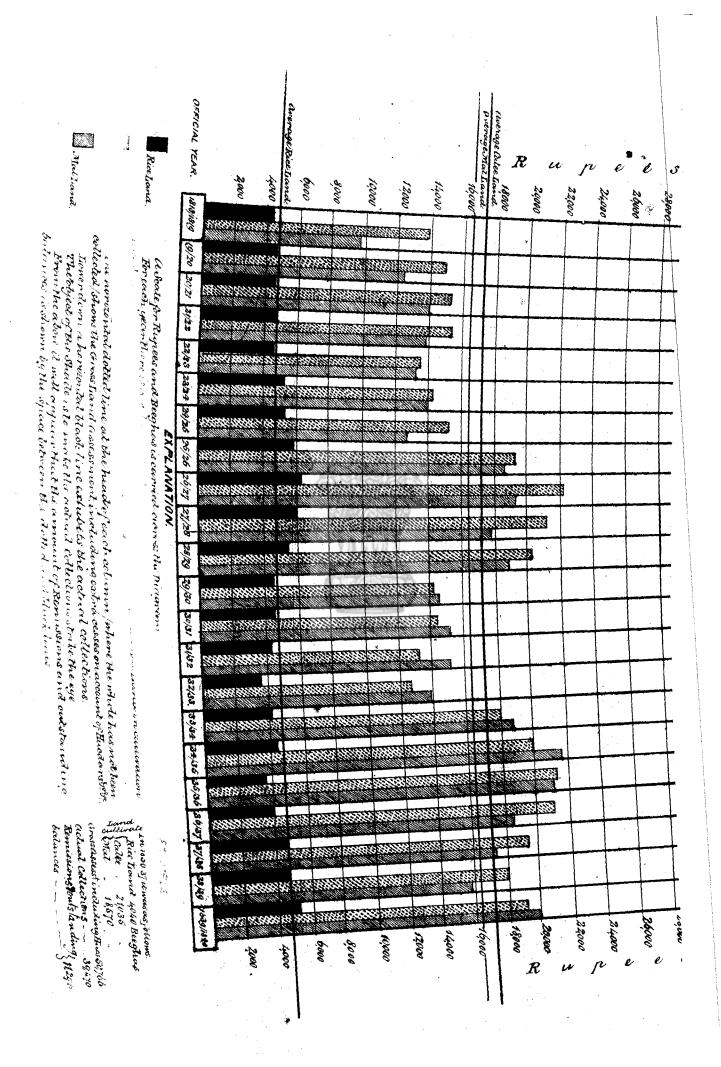


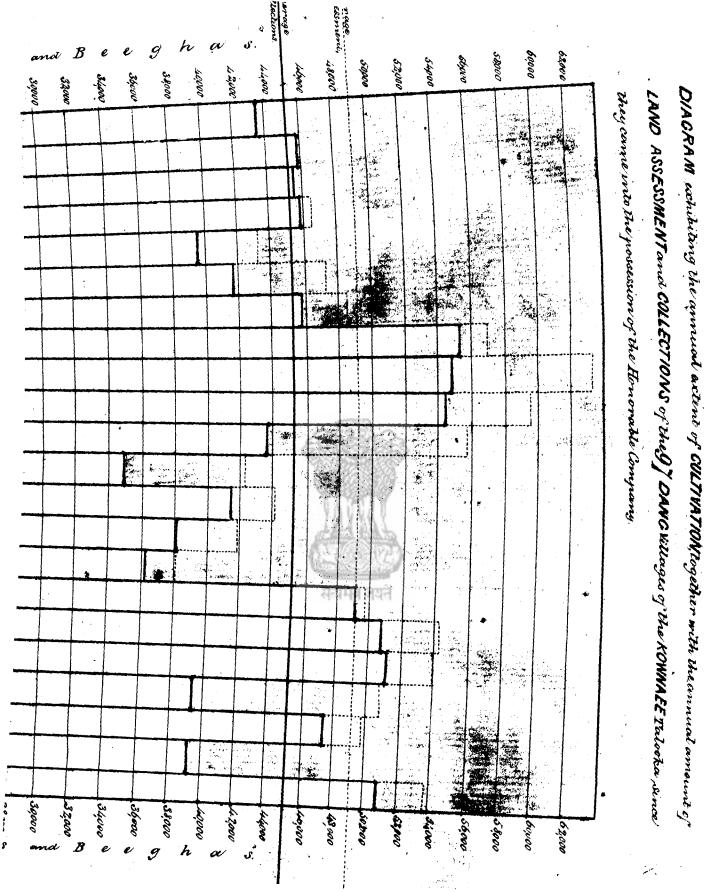
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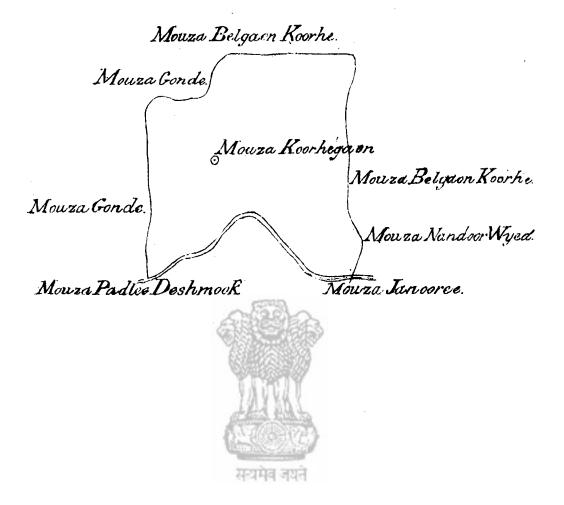
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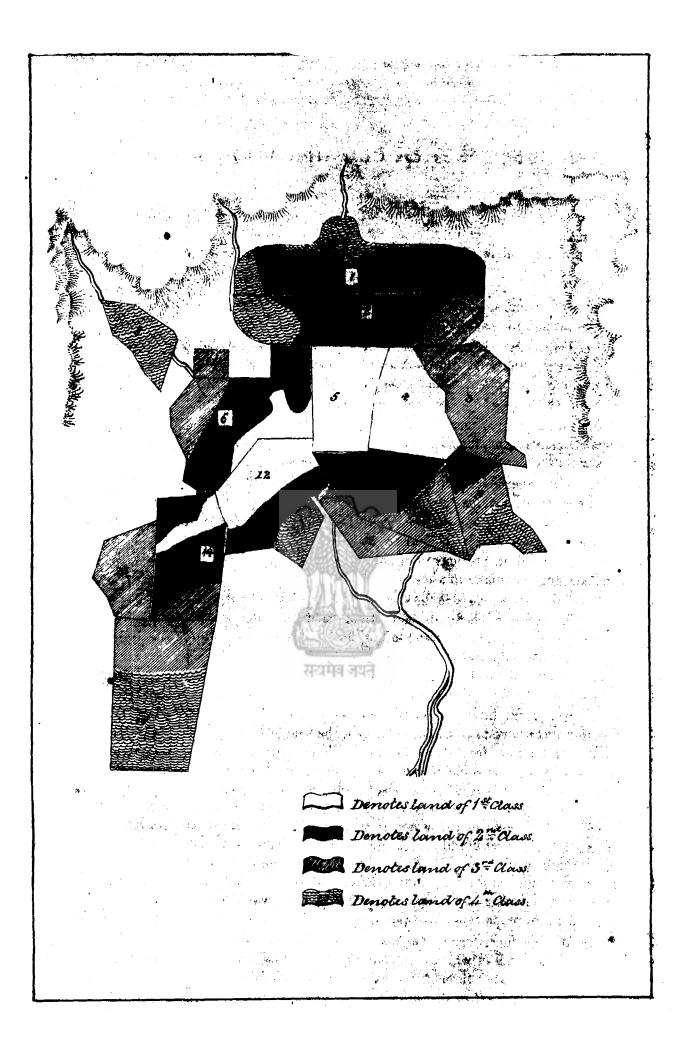














TERRITORIAL DEPARTMENT, Revenue.

To

D. A. BLANE, ESQUIRE,

Acting Secretary to Government,

Bombay.

Sir,

In reference to Mr. Secretary Reid's letter, No. 466, of the 8th February 1839, and the preceding correspondence on the subject of the assessment of the Dang villages, in the Nassick Sub-Collectorate, I have the honor to forward a letter from the Sub-Collector of Nassick to the Collector of Nuggur, submitting a report from his Assistant, Mr. Tytler, on the experimental settlement of six dangee villages of the Kownaee talooka.

2. Mr. Harrison returned the letter and report to the Sub-Collector, (as will be seen

Accompaniment No. 2. him : on this point, however, he was, I believe, in error, as will be seen by a reference

Accompaniment No. 3. to my predecessor's letter to him, of which a copy is now forwarded, dated the 31st January 1838, No. 247, and which was the origin of the revision of the dang assessment now in progress; and Mr. Goldsmid's first report on the subject laid before Government, with my predecessor's letter, No. 2614, of the 24th November 1838, seems also to have been submitted through the Collector; and it was therefore, I conceive, his duty to have offered an opinion on the questions discussed; and as some of them are not unattended with difficulties, his omission to do so is the more to be regretted.

3. I referred the papers to Mr. Goldsmid for any remarks which might occur to Accompaniment No. 1. him, and the original report, which he forwarded in compliance with my request, is annexed.

4. Before entering on the subjects more immediately discussed in the accompaniments, I would beg to observe, in reference to paragraphs 3 and 4 of Mr. Reid's letter above alluded to, that since the receipt of that letter I have twice visited the Kownaee and Trimbuck dangs, and once that of Wunn Dindoree, and that all I saw myself, and heard from others, induced me to believe that the account of the present condition of these districts, and of the necessity of an *entire* change in our system of management, given by my predecessor and Mr. Goldsmid, was not at all overstated; and this opinion is, I think, fully borne out by what is said by Messrs. Reeves and Tytler, both of whom may be considered as very competent judges, the former from his long acquaintance with the districts, and the latter from having, since his appointment to the Sub-Collectorate, resided, I believe, chiefly in the dangs, and devoted the greater part of his attention to the subject now under discussion. I trust, therefore, that this concurrence of independent testimony will satisfy the doubts of Government expressed in the paragraphs above alluded to.