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18

SELECTIONS FROM THE RECORDS OF THE BOMBAY  
GOVERNMENT.

No. LXX.—NEW SERIES.

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P A P E R S

RELATIVE TO THE INTRODUCTION

OF

REVISED RATES OF ASSESSMENT

INTO

THE MAWUL TALOOKA

OF THE

POONA COLLECTORATE.

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Bombay:

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From Captian J. FRANCIS,  
Superintendent Poona and Tanna Revenue Survey,

To E. C. JONES, Esq.,  
Collector of Poona.

SIR,—I have the honour to submit a report explanatory of the new rates of Assessment which I propose to introduce throughout the Mawul Talooka, comprising altogether 180 Government villages.

2. This talooka, occupying the south-western corner of the collectorate, has a considerable extent of frontier boundary. Its western border, which meets the Tanna collectorate on the summit of the Syhadree ghauts, extends along that range for a distance of upwards of 30 miles. On the south it is bounded by the territories of the Punt Suchew, belonging to the Sattara zillah; but on its eastern and northern sides it is surrounded by the Hawaillee and Kheir talookas, both of which have been already settled, and will therefore, as regards their rates of assessment, form a standard of comparison by which my present proposals may be tested.

3. In its general features the Mawul talooka is very similar to the ghaut districts which have been already reported on. The hills which intersect it are not, perhaps, quite so extensive as they are in other districts, if we except the range on which the forts of Lohoghur and Veepoor are situated; the valleys also are generally more open, extensive, and far more level. We have a striking example of this in the part of the district traversed by the mail road from Poona to Bombay. The level plain that I allude to commences about 3 or 4 miles from Khandalla, and stretching across almost to the foot of the hills which overlook the road on each side, it extends to within a short distance of Wurgaum, which is one of the eastern villages of the district. The western parts of the

· mahalkurry's division must, however, be excepted from the above description, as the country is, perhaps, more rugged and undulating in that direction than in any part of our ghaut districts.

4. The chief products of the jerayet lands are nachnee, sawee, and teel for the khureef crops, and wheat and gram for the rubbee. Bajree and jowaree are cultivated to a small extent in a few villages on the eastern border. Black soil lands are only suited for rubbee crops.

5. Rice is the crop from which the cultivators pay their revenue. It is for the most part sent to the Poona market. Some little goes below the ghauts, and a smaller portion is kept for retail sale at the great halting-places along the line of road, of which Wurgaum and Khandalla are the chief.

6. Manure is not applied to any lands in this district, except that which they receive from the process of burning brushwood and grass—a practice which is confined to the spots on which the young plants of rice, nachee, &c. are raised for transplantation purposes.

7. I have explained the measures adopted for the revision of the former survey of this district in my progress report for the season of 1851-52. The result of the test on the work confirmed and on that which was executed anew by our department is therein detailed. In part, however, of the mahalkurry's division the revision was not carried out till last season, and not completed till the present in a few villages; but as this work will come under review in the report for the year, it does not appear necessary to give any details on the subject in this place. I beg to observe that I have examined the test of it, and am happy to add it exhibits a satisfactory result.

8. The classification has been a new work throughout. It was carried out partly during the past season, but not completed until the beginning of this month. The supervision of the work was entrusted to Mr. Hexton, Sub-Assistant Superintendent, who has had very great experience in classification, and is, in my opinion, well qualified for such a duty. The district I consider a difficult one to classify, and to this I attribute the circumstance of the error in the test being greater than in the case of the adjoining talooka of Kheir. The

average error made up from the rough returns is six pies in the case of jerayet, and nine pies in the case of rice lands. I have myself personally tested some of the villages, and my own work confirms the above result, which I consider to be very satisfactory.

9. With regard to the classification of rice lands I was of opinion that some modification of the Nassick dang system, which is that which had heretofore been adopted, was advisable in the case of a district like the Mawul talooka. I consulted Captain Wingate on the subject in March 1852, and obtained his full approval to the system introduced. The modification consisted chiefly in the substitution of a valuation regulated by the description of rice which the field is capable of producing, in place of a separate valuation of the "jheel" and embankments. For the classification of the soil, Mr. Tytler's plan was retained. Captain Wingate refers to this

Memorandum on the classification of rice lands appended to Mr. Tytler's report on the settlement of Kownae talooka, dated the 19th April 1841.

subject in his report in review of the survey of the kharapats of Colaba. The following are his remarks:—"The system of classification described in Mr. Jones' 13th paragraph seems well adapted to the lands to which it has been applied, and the Revenue Survey Commissioner submits this opinion with the more confidence from having been lately engaged with Lieutenant Francis, the Superintendent of the Poona Survey, and afterwards with Lieutenant Kemball, on special duty in Rutnagherry, in considering the best system of classification for rice lands, when they came to the conclusion that the particular kinds of rice grown upon the land were among the best characteristics for determining its class, and they are so used in Mr. Jones' system." Captain Wingate's testimony in favour of the system is fully borne out by my own experience of its practical working.

10. In this district, notwithstanding it is a "Mawul" or rice-growing one throughout, there is a considerable difference in the climate, which is indicated by the variation in the fall of rain in different parts. I need scarcely say it is much heavier in the immediate vicinity of the ghauts than in any other part. The plan therefore on which the adjoining districts have been divided into

classes for their jerayet rates of assessment will be applicable in this case. I propose consequently to have four classes of rates, which I would apportion in the following manner:—

*1st class rate of Rs. 1-8.*—To be applied to the villages on the extreme eastern border of the district, touching on the part of Kheir talooka, in which rates of Rs. 1-8 were introduced last year, and on the Hawaillee talooka assessed at Rs. 1-6, which I consider equivalent to Rs. 1-8 of my classification. (See paragraph 18 of report on Kheir district).

*2nd class rate Rs. 1-6.*—To be applied to the group of villages lying immediately west of the foregoing. These have no bajree or jowaree cultivation, which does exist to a small extent in the 1st class villages.

*3rd class rate Rs. 1-4.*—To be applied to a group west of class 2nd. The cultivation in these villages is generally non-continuous.

*4th class rate Rs. 1.*—To be applied to the villages lying along the crest of the ghauts and the sides of the hills. Cultivation is non-continuous throughout.

This system of applying the rates seems to have given general satisfaction in the ghaut districts that have been lately assessed, and I feel every confidence in its suitability to the case now under consideration.

11. The villages situated along the line of the Bombay road, or at a short distance from it, derive a considerable advantage from the sale of grass for the numerous droves of cart and pack bullocks that are daily halting at the different stages on the road. This consequently makes their "mal lands" more valuable. I have considered this circumstance in fixing the class for such villages, and have therefore brought some of them adjoining the ghauts (Khandalla for instance) into the 3rd in place of the 4th class rates.

12. The considerations on which the rates of assessment for jerayet lands have been lowered for each group of villages in proportion to its proximity to the ghauts would naturally suggest the application of the same system in the reverse manner in regard to rice cultivation, and therefore that our highest rice land rates should be applied where

the lowest jerayet are and *vice versa*. This rule does not, however, hold good in the case of this district, as the best rice lands are not found in the ghaut villages, nor are the least productive generally to be found in the most easterly group. The midland portion of the district has certainly the most productive lands, both in the mamlutdar's division and the petta also. There are, however, in the latter many very capital rice villages which come into the 1st class for jerayet rates.

13. What I propose then is to have 4 classes of rates for rice lands, viz Rs. 4-8, Rs. 4, Rs. 3-8, and Rs. 3, which I would distribute in the following manner:—

The rate of Rs. 4-8 to the villages of the petta falling into the 1st and 2nd classes for jerayet lands which have the best rice lands of the district.

The rates of Rs. 4 and Rs. 3-8 to the villages of the petta falling into the 3rd and 4th classes for jerayet lands, and to all of the 1st, 2nd, and 3rd classes of the mamlutdar's division.

The Rs. 3 rate to all the villages of the 4th class belonging to the mamlutdar's division which have the least productive lands of the district.

I have made a few exceptions from this general classification, sometimes by applying the higher and at others the lower rate of the adjoining class. I trust this exercise of judgment will not be objected to, especially as it has been regulated by local knowledge.

14. Having explained the rates for both kinds of cultivation (there is not, I should observe, any baghaet in the district), we may proceed to notice the result which they are calculated to effect.

15. We shall be assisted in doing so if we review in the first place the working of the settlement which is now in force. This it will be seen is most fully set forth in the diagrams introduced in the report. They are prepared generally in the usual manner; but as it seemed very desirable to have the revenue for rice and jerayet cultivation separately exhibited, I have to this end divided the column for each year into three divisions, representing respectively the jerayet and rice cultivation and the two combined, each division being differently coloured, and having its extent of cultivation and



the remission for the year marked off in its respective column. There is a diagram for each division, and one for the two combined. In the case of the Moolsee petta there has been an annual deduction from the assessment on account of what is termed "pal-nook" (which I shall allude to afterwards); but as the deduction has been regularly made, I have considered it would be better to exclude the amount of it from the diagram. If introduced it would have to appear under the head of remission, and would thus be swelling that head with an item which does not come under the denomination of remission, it being in effect a lower rate of assessment for such lands.

16. The small amount of remissions in this district is very remarkable. They amount to just five per cent. of the full assessment for the twenty-three years, being the whole period that Mr. Pringle's settlement has been in operation. This, coupled with the steady increase of cultivation which has been taking place for the last ten or twelve years, affords good evidence that the present assessment is a favourable one. For the last two years the cultivation and revenue have exceeded any former year's return. I attribute this increase of cultivation to the expectation of the survey rates. Some of the Belgaum districts, I believe, furnished some very remarkable instances of extension of cultivation in anticipation of the survey rates, and I have no doubt the present case is attributable to the same cause.

17. With respect to the present condition of the cultivators, I regret to say I cannot speak favourably of it. The villages along the Bombay road are filled with Marwarrees who have managed to get the great body of them deep in their books, and to such an extent that I am afraid they are more oppressed with debt in that part of the mam-lutdar's division than in any other district of the collectorate. I think this argues rather in favour of the assessment being light than otherwise; for the Marwarree being a keen calculator would not, it may be inferred, be so ready with his loans to the ryots were it not that land, which is the usual security for the payment of the debt, holds out a good remuneration in case he is thrown upon his security for the liquidation of the debt. He or his agent may generally be seen lurking about the ryot's stackyard when any thrashing is going

on, ready to step in and carry off the promised portion of the produce. I have heard that a new usury law is under the consideration of Government. Some change in existing practice is urgently called for in respect to this district.

18. I do not therefore, it will be observed, attribute the somewhat depressed condition of the cultivators to the heaviness of the present assessment. We have happily in this same district evidence to the contrary in the case of the Moolsee petta cultivators, who are in circumstances of comparative prosperity and well-doing, and yet their rates are heavier than in the mamlutdar's division. Their rice land is better certainly, but the difference in the condition of the two cultivators is chiefly owing to this one circumstance—that they (the Moolsee petta cultivators) pay their revenue from *bona fide* sales of grain, whereas the other party look to the Marwarree for the payment of it. This fact is very significant as regards the amount of assessment which may now be safely imposed on the district.

19. It will be seen from the diagram that the revenue derived from the district is as follows:—

On the average taken for twenty-three years it	
has amounted to .....	Rs. 48,325
On the average taken for last ten years do...	51,909
Last year's revenue is .....	58,234

In the statements appended I have calculated the amount which the proposed rates will realise on the extent of last year's cultivation and on the whole area of the arable land. In the former case it is Rs. 52,888, whereas Mr. Pringle's rates on the same amount to Rs. 58,447, thus showing a reduction of Rs. 5,559, being at the rate of about  $9\frac{1}{2}$  per cent. This reduction will appear small when contrasted with the effect of the revised settlements introduced in some of the open districts of the collectorate, but I am persuaded it will be found sufficiently liberal, especially when we consider that it is in a percentage form nearly double the amount of the remissions for the whole period (see paragraph 17), and moreover exceeds those given during the last ten years by  $8\frac{1}{2}$  per cent., as in the latter case they have amounted only to about  $1\frac{1}{2}$  per cent.

20. The reduction again is divided amongst the mamlutdar's and mahalkurry's villages in the following manner:—

*For 100 Villages of Mamlutdar's division.*

	Jerayet Land.	Rice Land.	Total.	Differences.
By present rates . .	16,579	17,867	34,446	
By proposed rates . .	14,001	17,853	31,854	
			<hr/>	2,592

*For 78 Villages of the Petta.*

	Jerayet Land.	Rice Land.	Total.	
By present rates . . . .	5,474	18,527	24,001	
By proposed rates . . . .	3,164	17,870	21,034	
			<hr/>	2,967
				<hr/>
				<u>5,559</u>

It will be observed that rather a large part of this reduction falls to the jerayet lands of the mahalkurry's division. This, I should explain, is attributable to the circumstance of a considerable extent of jerayet land being brought to account under the *present rates* as in cultivation last year, consisting of Nos. situated in the hills and only occasionally cultivated, whereas the same land is not included under the estimated revenue by *proposed rates* in consequence of its not having been measured off into Nos. at the recent survey. On a consultation with Captain Wingate it was deemed advisable to include land of this description in the ghaut villages within the limits of the hill lands undivided into Nos. or fields for cultivation. The assessment for it will be collected under the provisions of Rule 13 of the survey administrative code. The sum that will thus be collected should therefore be added to the amount realisable under *proposed rates* in order to form a correct contrasted statement between the two assessments. I have not the means of ascertaining what this revenue will amount to until the jumabundy papers are prepared, but I have mentioned the circumstance as explanatory of the apparent great reduction under this head, which, it will be seen, is unavoidably represented to be in excess of what it will actually amount to.

21. In rice cultivation the reduction is small ; but as I have before mentioned the lands are of good quality generally in this district, especially in the petta. The new rates give an average of Rs. 2-4-3 to the acre for the mamlutdar's and Rs. 2-15-2 for the mahalkurry's division, and of Rs. 2-8-11 for the two combined.

22. There are altogether 180 villages in the two divisions ; but as two of them (Nigree and Nasawee) did not come into the possession of Government till 1847-48, they have been omitted from the diagram and the contrasted statement given in foregoing paragraph. Bringing them to account, we shall have the following as the amount of assessment on last year's cultivation :—

By present rates.....	Rs. 59,358
By proposed rates.....	53,947
	5,411
Difference .....	Rs. <u>5,414</u>

The general result given in a preceding paragraph may therefore be safely taken as the effect of the rates on last year's cultivation, for the difference shown by including these two villages is too small to be of any consequence.

23. The new kumal or the full assessment by proposed rates on all the arable land of the district amounts to Rs. 70,564. There is therefore a considerable margin of waste from the cultivation of which the present reduction may be made good. If we set apart 10 per cent. of the above sum to cover the revenue of the lands periodically left fallow (the extent of which included in the kumal is small as shown in paragraph 21) and other contingences, it will leave about Rs. 63,000 as realisable revenue, whereas Rs. 58,234, collected last year, is the largest amount that the district has yet paid. I consider therefore that the proposed settlement holds out a good prospect of remunerating Government for the expense incurred in the preliminary survey and classification of the district.

24. As a further proof in support of my proposals I would beg to draw your attention to the following statement, exhibiting the working of the revised assessment in eleven villages of the Hawaillee talooka which adjoin the eastern part of the Mawul district :—

*Statement showing the working of the Revised Settlement in Eleven Villages of the Hawaillee Talooka since its introduction in Fuslee 1251.*

Revenue years.	Government Land under Cultivation.		Remissions.	Balance, being the Revenue realised.	Government Waste Land.	
	Acres.	Assessment.			Acres.	Assessment.
1251	7,013	5,269	219	5,050	2,513	1,114
1252	8,350	5,865	..	5,865	1,238	531
1253	8,845	6,062	..	6,062	743	361
1254	8,328	5,837	..	5,837	1,267	588
1255	8,281	5,846	..	5,846	1,283	577
1256	8,310	5,927	..	5,927	1,070	460
1257	8,455	5,991	..	5,991	923	395
1258	8,657	6,082	..	6,082	746	324
1259	8,971	6,273	..	6,273	704	309
1260	9,016	6,315	..	6,315	658	266
1261	9,143	6,367	..	6,367	531	214
1262	9,230	6,383	..	6,383	445	186
Total..	102,599	72,217	219	71,998	12,121	5,325

The rates were introduced twelve years ago, at which time there was an extent of 2,513, assessed at Rs. 1,114, lying waste; but at the present period the assessment of the waste land is only Rs. 186, which, taken with reference to the kumal or total assessment of these villages, amounts to a little above 2 $\frac{3}{4}$  per cent. Excepting the first year not a single rupee of remission has been given. This is a very satisfactory result indeed. We cannot, however, expect the proposed rates to be attended with the same measure of success; for it must be borne in mind that there is not an inconsiderable extent of land belonging to the Mawul talooka which is unsuited for continuous cultivation.

25. The next subject that I have to refer to is the "palnook" tenure, which is in effect a reduced rate of assessment for lands cultivated by Brahmins and other influential classes. The tenure obtains in the mahalkurry's division only. I have not been able to trace its origin; but from Mr. Pringle's remarks in his report dated 6th September 1830 on this district, it would appear to have existed from a

“35. In some villages in these valleys, and chiefly in Powar Khora, a tenure exists somewhat similar to what I have understood to be that of the pandurpeshas in the Concan, by which Brahmins and the common officers and servants of the village and some other persons specially privileged enjoy their lands at a reduced assessment under the name of palnook, which generally consists in an exemption from the extra puttee for huks, village expenses, and other babs to which the common ryots are liable.

“36. No specific written grants are produced in support of this privilege; but it appears from the village accounts and the evidence of the people to have existed from a remote period; and the concurrence of the ruling power may be inferred from a sunnud of one of the early Rajas of Sattara, in answer to a petition which appears to have related to this subject, confirming in general terms such privileges as the petitioners were entitled to by usage.

“37. The names of the persons holding under this tenure and the extent of their lands seem occasionally to have varied; but it is not clear whether the privilege was understood to extend to whole classes or only to individuals, and whether, as regarded the land, it was general or confined to specific portions. The holders of course contend for the most extensive interpretation; but I am well informed that under the former government this was never admitted in practice, and in the absence of any direct proof to the contrary, I think it may be fairly presumed that there was some limitation, expressed or implied, to a claim which might otherwise have gone to reduce the whole revenue of the country by having land entered in the names of privileged holders and sub-rented to others.

“38. This tenure, whether originating in views of personal favour or of general improvement, operates like most bounties, either uselessly or perniciously, and is therefore not one which on general principles it would be desirable to introduce or extend; but where it already exists and is supported by long usage, it could not be set aside without injustice. I am therefore of

opinion that it should be confirmed to the persons by whom it is now enjoyed, and for the land which they now occupy, but that its further extension should be precluded by distinct limitations : and I have reason to believe that this arrangement would be readily acceded to by the individuals themselves.

“ 39. With a view to the settlement of the claims of palnookdars on this principle, I have caused an accurate register to be made of their names and holdings as they now stand, with a reduction on the survey assessment of each in the proportion which his present payments come short of the present full rate ; and if the arrangement should meet with the sanction of the Honourable the Governor in Council, I will deliver it to be acted upon along with the other accounts. The number of palnookdars according to this statement is 196 ; the full amount of their survey assessment is Rs. 8,673 ; and the reduction is Rs. 3,662.”

26. The reduction on the survey assessment of each individual, to which Mr. Pringle refers in his 39th paragraph, was effected by calculating the value of the “ babs,” from the payment of which the palnookdar was individually exempted. The sum thus found was deducted from the regular assessment by a percentage rate equivalent to its amount. From this information a statement was prepared, giving the names of the palnookdars and the reduction each was entitled to ; these statements are still in existence. They are in fact the documents on which the reduction has been annually made.

27. Mr. Pringle states Rs. 3,662 ankosee, or about 3,510 Company's rupees, to be the full reduction under this head at the time of his settlement. It amounted to Rs. 2,605 on the extent of last year's cultivation, and the accounts also show Rs. 581 falling to lands lying waste, thus making Rs. 3,186 the full amount of the deductions from the present assessment under the head of palnook. The difference between these sums, viz. Rs. 324,\* falls to lands which have in

* Mr. Pringle's statement. Rs. 3510	the interval been brought under the
Last year's account . . . . . 3186	full Government assessment, the right
<u>Rs. 324</u>	to the palnook deductions being for-

feited by the transfer of occupancy, the death of the original

I believe the parties interested will set up a claim to the original palnook.

28. Government has under its consideration a report of Captain Wingate's, forwarding extracts from a letter I addressed to him regarding the "pandurpesha" tenure in the Concan which is very similar to the "palnook." In submitting his opinion on the subject, Captain Wingate recommends either the entire abolition of this class privilege, or its continuance in a modified form to those parties only who were in possession of it at our occupation of the country. The measure I had ventured to recommend was its continuance to those now in the enjoyment of the privilege; not, however, in the form of a lower rate as is now the practice, but on the plan by which the jooree payments were fixed in the Southern Maratha Country, viz. the privilege of continuing their old payments when the same fell short of the new assessment, and of paying according to the latter whenever it was less than their former payments. Captain Wingate considers that this plan of settlement would concede much more than is desirable, and recommends in the *strongest* terms the entire abolition of the pandurpesha tenure. In case, however, Government should consider it expedient to make some "temporary concession" to the pandurpesha class, he suggests the arrangement explained in the following rules:—

"15. I do not think it necessary to make even a temporary exemption in favour of any pandurpesha, let his claims be what they may, or that prejudicial consequences to the survey of much moment would result from making the whole class subject to the ordinary survey assessment, just as the ordinary ryots will be. But if Government deem it desirable to make some temporary concession with the view of conciliating the class and promoting the immediate popularity of the survey settlement, then I would suggest that the land now held by pandurpeshas at the lower rate and that portion of their land only be treated as land held on cowle has been treated at the introduction of the settlement above the ghauts. I would suggest the following rules for disposal:—

"I. When the survey assessment of a pandurpesha's whole holding shall not exceed the total assessment now paid



by him, the survey rates would of course be applicable to his whole land without exception, just as by your proposal.

“ II. When the survey assessment of a pandurpesha’s whole holding shall exceed the present assessment of the same, the excess shall be rateably apportioned on the part of his holding subject to the ordinary rate, and that held at the lower privileged rate and the portion assigned to the latter be temporarily remitted on cowle for a term of years on the following or other conditions approved by Government.

“ III. When the pandurpesha is the same individual who held the land at the accession of the British government, the remission in question to be for a term of *ten* years.

“ IV. When the pandurpesha is the son or direct descendant of the pandurpesha who held the land at the accession of the British government, the remission to be for a term of *five* years.

“ V. In all other cases, including those of pandurpeshas who have obtained their lands subsequent to the accession of the British government, no remission to be given, and the survey assessment to be levied in full without reference to its being less or more than the existing assessment.”

“ 16. These are the utmost privileges that I would concede to any of the pandurpesha class, which in my opinion possesses no valid claim upon Government for any exemption of assessment whatsoever under the survey settlement.”

29. I incline to the opinion that it would be expedient to make a temporary concession of the nature contemplated in the rules in place of the entire and immediate abolition of the tenure. Supposing such a mode of settlement to be adopted, I think a modification of Rule 3 is required, and would suggest that the remission for ten years which is therein granted should be applicable in the case of the palnook of this district to the parties in possession of the privilege at the time Mr Pringle’s settlement was introduced, and again that Rule 4 should

have before had occasion to mention, a statement prepared by Mr. Pringle giving the names of the palnookdars and the extent of land in respect to which the right to hold at the reduced rate of assessment was conceded at the introduction of his settlement; this then I would respectfully suggest should form the basis of the settlement according to Captain Wingate's rules.

30. There would be no difficulty in carrying out such a measure, but what its effect would be cannot be ascertained till the rates are being introduced, when I would suggest the preparation of a statement contrasting present palnook payments with the survey assessment, and showing the remission to which each party is entitled under the foregoing rules. The settlement for the current year's revenue should, I am of opinion, be made according to present payments, except in cases where they exceed the survey assessment, when the latter should be paid and the palnook tenure extinguished according to Rule I. And again the amount which may be remitted on account of the survey assessment being in excess should be entered as remission "on account of increase over former assessment" in the manner that is adopted with other cultivators' payments for the year the rates are introduced.

31. The transmission of this report has been delayed somewhat beyond the usual time. This was, however, unavoidable, for the classification of the district was not completed till the early part of this month, and as the calculations for the new assessment are obtained from this operation, the materials for exhibiting the effect of my proposals were not consequently available until that operation was completed. I would beg the favour of your earliest attention to the subject in order that the report may be speedily submitted for the orders of Government.

32. I beg further to intimate that I shall be prepared to furnish you with copies of the diagrams for the records of your office.

I have the honour to be, &c:

J. FRANCIS, Captain,  
Supt. of Poona & Tanna Revenue Survey.

*Tanna Districts, Camp Ghasna,*  
31st January 1854.

## MAMLUKDAR'S

## STATEMENT contrasting present and

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 25 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Kooruns, Grazing Lands, and Duffes Cultivation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Shewna.....	235	400	635	9	644	312	485	797
2	Beberwohole.....	333	62	395	28	423	518	72	590
3	Pachaneh.....	347	268	615	83	698	441	293	734
4	Purundowndee....	199	64	263	8	271	236	76	312
5	Reheh.....	283	496	779	52	831	309	613	822
6	Chand Kheir....	610	328	938	67	1,005	841	387	1,228
7	Adnileh Khoord..	355	21	376	56	432	450	27	477
8	Mungrool.....	229	11	240	18	258	293	13	306
9	Khatwee.....	99	11	110	8	118	139	12	151
	Grand Total..	2,690	1,661	4,351	329	4,680	3,539	1,878	5,417

## DIVISION.

*proposed Rates for the Villages of Class 1st.*

year's Cultivation, 1262.			Details of New Measurement and Assessment.						Estimated Revenue from Kooruns, Grazing Lands, Dullee Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayet.		Rice		Total.			
Jerayet.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
346	360	706	1,199	493	159	364	1,358	857	25	.882
394	108	502	1,027	485	49	112	1,076	597	50	647
402	304	706	1,275	513	157	346	1,432	859	137	996
202	91	293	802	356	47	105	849	461	..	461
312	696	1,008	944	390	404	708	1,348	1,098	64	1,162
915	333	1,248	2,890	1,189	209	334	3,099	1,523	..	1,523
307	161	468	1,416	559	57	168	1,503	727	16	743
127	27	154	1,175	446	16	30	1,191	476	19	495
82	9	91	423	227	6	9	429	236	14	250
3,087	2,089	5,176	11,151	4,658	1,134	2,176	12,285	6,834	325	7,159

J. FRANCIS, Captain.

## MAMLUUDAR'S

STATEMENT *contrasting present and*

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on the Fuel		
		Jerayet.	Rice.	Total.	From Koorung, Grazing Lands, and Dulles Out- vation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
1	Thoogaum .....	73	305	378	6	384	90	336	426
2	Mulowlee .....	51	162	213	6	219	103	180	283
3	Kuroonj .....	96	448	544	6	550	188	476	664
4	Katurkurak .....	137	375	512	27	539	141	380	521
5	Ardow .....	21	113	134	7	141	34	119	153
6	Bhowoor .....	246	331	577	5	582	305	370	675
7	Sudolee .....	162	111	273	6	279	204	129	333
8	Yelsey .....	167	104	271	7	278	247	118	365
9	Kaleh .....	41	243	284	27	311	41	242	283
10	Poosehneh .....	232	282	514	86	600	331	308	639
11	Shewuntee .....	20	67	87	4	91	24	73	97
12	Budowlee .....	80	93	173	3	176	95	106	201
13	Bhailuj .....	118	9	127	32	159	132	11	143
14	Wuluk .....	92	136	228	2	230	171	154	325
	Caried over..	1,536	2,779	4,315	224	4,539	2,106	3,002	5,108

## DIVISION.

*proposed Rates for the Villages of Class 2nd.*

year's Cultivation, 1909.			Details of New Measurement and Assessment.						Estimated Revenue from Kooruns, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayet.		Rice.		Total.			
Jerayet.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Ra.	Ra.	Ra.		Ra.		Ra.		Ra.	Ra.	Ra.
82	200	282	320	104	92	201	412	305	6	311
88	116	204	291	129	56	124	347	253	5	258
162	324	486	588	238	144	332	732	570	7	577
30	404	434	321	96	158	405	479	501	74	575
26	88	114	120	44	42	92	162	136	12	148
338	336	674	862	453	135	340	997	793	..	793
158	112	270	350	181	45	113	395	294	20	314
213	112	325	308	250	66	116	374	366	7	373
51	172	223	208	105	78	176	286	281	21	302
356	276	632	1,001	423	126	284	1,187	707	119	826
11	60	71	42	19	29	61	71	80	4	84
73	73	146	224	121	43	80	267	201	5	206
137	17	154	1,073	503	10	20	1,083	523	19	542
135	98	233	243	183	50	112	293	295	..	295
1,860	2,388	4,248	5,951	2,849	1,074	2,456	7,085	5,305	299	5,604

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on 1 Fus		
		Jerayet.	Rice.	Total.	From Kooruns, Grazing Lands, and Dulies Cultivation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	1,536	2,779	4,315	224	4,539	2,106	3,002	5,108
15	Takweh Khoord ..	120	193	313	15	328	157	205	362
16	Moondarweh .....	94	65	159	3	162	186	72	258
17	Wawoond.....	24	360	384	16	400	42	408	450
18	Ghonshet .....	73	139	212	6	218	69	184	253
19	Fhulneh .....	116	109	225	3	228	178	130	308
20	Rajpooree.....	140	20	160	28	188	186	25	211
21	Sheerowteh .....	57	265	322	31	353	77	284	361
22	Nanseh.....	504	220	724	22	746	920	272	1,192
23	Wadewulee .....	128	17	145	3	148	236	21	259
24	Pharwudee .....	50	25	75	10	85	59	21	80
25	Khamshet.....	62	124	186	15	201	108	148	256
26	Nanolee .....	32	54	86	10	96	51	56	107
27	Shyee .....	60	208	268	29	297	93	246	336
28	Cheekulseh .....	103	245	348	12	360	153	287	440
29	Jambhool .....	176	58	234	22	256	276	67	343
	Carried over..	3,275	4,881	8,156	449	8,605	4,897	5,428	10,325

Year's Cultivation, 1869.			Details of New Measurement and Assessment.						Estimated Revenue from Kooruns, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayet.		Rice.		Total.			
Jerayet.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
1,860	2,388	4,248	5,951	2,849	1,074	2,456	7,085	5,305	299	5,604
95	210	305	426	223	97	220	523	443	45	488
227	56	283	666	378	31	66	697	444	..	444
8	350	358	97	37	201	380	298	417	70	487
56	241	297	405	196	174	279	579	475	2	477
77	77	154	711	194	41	87	752	281	9	290
121	31	152	667	236	14	33	681	269	44	313
22	266	288	262	114	109	304	371	418	33	451
936	248	1,184	1,814	1,437	121	251	1,935	1,688	48	1,736
202	14	216	296	286	8	15	304	301	4	305
60	21	81	473	195	33	56	506	251	..	251
84	115	199	158	107	50	122	208	229	31	260
26	38	64	319	139	35	52	354	191	..	191
66	213	279	330	153	143	241	473	394	43	437
140	182	322	780	353	98	210	878	563	7	570
151	84	235	1,456	643	47	91	1,503	734	46	770
4,131	4,534	8,665	14,811	7,540	2,276	4,863	17,147	12,403	681	13,074



Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Koorun, Grasing Lands, and Dullee Culti- vation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	3,275	4,881	8,156	449	8,605	4,897	5,428	10,325
30	Wurgau.....	476	100	576	83	659	618	113	731
31	Khaneh.....	227	114	341	15	356	333	156	489
32	Sangwee .....	168	8	176	6	182	310	11	321
33	Khurkala .....	74	139	213	9	222	125	150	275
34	Pathurgaum.....	79	113	192	4	196	125	124	249
35	Satheh .....	573	253	826	14	840	817	293	1,110
36	Bhoruj .....	190	70	260	8	268	349	75	424
37	Koosgaon Khoord.	39	122	161	20	181	68	144	212
38	Carlee .....	312	216	528	7	535	489	247	736
39	Sadapoor .....	56	76	132	5	137	70	91	161
40	Duheeweylee ....	55	49	104	27	131	85	58	143
41	Naeegaum.....	186	74	260	19	279	379	94	473
42	Aheerwadee .....	106	76	182	3	185	163	88	251
43	Thaahzeh .....	197	238	435	35	470	276	272	548
44	Wulwun .....	106	224	330	11	341	133	213	346
	Carried over..	6,119	6,753	12,872	715	13,587	9,237	7,557	16,794

year's Cultivation, 1903.			Details of New Measurement and Assessment.						Estimated Revenue from Kooruns, Grazing Lands, and Dulce Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jeravet.		Rice.		Total.			
Jeravet.	Rice.	Total.	Acre.	Assessment.	Acre.	Assessment.	Acre.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
4,131	4,534	8,665	14,811	7,540	2,276	4,863	17,147	12,403	681	13,074
667	217	884	1,827	869	93	220	1,920	1,089	194	1,283
318	133	451	1,323	686	72	140	1,395	826	12	838
223	14	237	763	399	8	17	771	416	17	433
136	133	269	694	514	62	134	756	648	17	665
89	94	183	118	100	45	101	163	201	8	209
752	325	1,077	1,523	964	148	332	1,671	1,296	9	1,305
269	73	342	316	309	39	83	355	392	7	399
10	140	150	278	123	67	143	345	266	36	302
424	280	704	838	743	106	283	944	1,026	8	1,034
95	101	196	314	183	38	115	352	298	15	313
43	98	141	372	146	47	119	419	265	38	303
511	94	605	994	625	48	95	1,042	720	6	726
175	66	241	478	238	31	67	509	305	5	310
212	315	527	535	329	153	325	678	654	64	718
91	248	339	237	173	184	440	421	613	5	618
8,146	6,865	15,011	25,471	13,941	3,417	7,477	28,888	21,418	1,122	22,540

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Funlee		
		Jerayet.	Rice.	Total.	From Koorus, Grazing Lands, and Dullee Cultivation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	6,119	6,753	12,872	715	13,587	9,237	7,557	16,794
45	Awundolee .....	38	173	211	28	239	58	179	237
46	Pimpulwole .....	30	314	344	29	373	40	326	366
47	Pattun .....	101	308	409	35	444	192	328	520
48	Malowlee .....	68	10	78	5	83	174	25	199
49	Shelatneh .....	180	310	490	20	510	321	309	630
50	Wairgaum .....	113	314	427	12	439	177	342	519
51	Sanhees .....	72	324	396	12	408	101	377	478
	Grand Total..	6,721	8,506	15,227	856	16,083	10,300	9,443	19,743

year's Cultivation, 1209.			Details of New Measurement and Assessment.						Estimated Revenue from Koorung, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayat.		Rico.		Total.			
Jerayat.	Rico.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
8,146	6,865	15,011	25,471	13,941	3,417	7,477	28,888	21,418	1,122	22,540
27	157	184	199	57	57	167	256	224	54	278
21	300	321	260	75	113	320	373	395	36	431
106	297	403	189	125	138	304	327	429	50	479
132	52	184	202	199	32	59	234	258	5	263
287	234	521	481	338	137	283	618	621	33	654
85	367	452	184	117	164	381	348	498	3	501
93	227	320	312	147	105	241	417	388	9	397
8,897	8,499	17,396	27,298	14,999	4,163	9,232	31,461	24,231	1,312	25,543

J. FRANCIS, Captain,  
Superintendent of Poona and Tanna Revenue Survey.

MAMLUTDAR'S

STATEMENT contrasting present and

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Koonni, Grazing Lands, and Daltee Cultivation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Khurdeh .....	134	396	530	11	541	169	410	579
2	Shivelee .....	81	274	355	8	363	94	282	376
3	Shudgaum .....	8	152	160	9	169	8	155	163
4	Palley .....	39	211	250	11	261	8	292	300
5	Ambehgaum ....	23	397	420	7	427	38	406	444
6	Mahagaum .....	51	622	673	54	727	54	637	691
7	Takweh Boodrook.	231	122	353	28	381	375	139	514
8	Wadewalee .....	44	69	113	4	117	60	77	137
9	Wuluntee .....	33	58	91	12	103	57	69	126
10	Somawadee .....	19	30	49	9	58	44	45	89
11	Neegra .....	232	300	532	46	578	250	244	494
12	Naisaweh .....	36	335	371	60	431	40	377	417
13	Jhawureh .....	8	104	112	19	131	15	108	123
14	Dalawadee .....	17	62	79	26	105	18	68	86
	Caried over..	956	3,132	4,088	304	4,392	1,230	3,309	4,539

## DIVISION.

*proposed Rates for the Villages of Class 3rd.*

year's Cultivation, 1202.			Details of New Measurement and Assessment.						Estimated Revenue from Kooruns, Grazing Lands, and Dulce Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayet.		Rice.		Total.			
Jerayet.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
182	328	510	703	301	154	344	857	645	30	675
85	301	386	422	140	127	304	549	444	12	456
6	132	138	31	11	44	136	75	147	14	161
2	160	162	191	43	69	172	260	215	12	227
11	340	351	96	23	138	348	234	371	13	384
57	576	633	507	114	253	580	760	694	22	716
626	133	759	2,270	1,102	112	157	2,382	1,259	27	1,286
52	77	129	401	156	27	84	428	240	1	241
49	77	126	229	81	30	78	259	159	21	180
42	28	70	300	86	14	35	314	121	12	133
626	171	797	2,698	1,013	103	216	2,801	1,229	63	1,292
94	168	262	404	139	85	175	489	314	56	370
11	171	182	141	33	107	237	248	270	19	289
5	94	99	59	12	33	94	92	106	41	147
1,848	2,756	4,604	8,452	3,254	1,296	2,960	9,748	6,214	343	6,557

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	Profn. Koorun, Grazing Lands, and Daltee Culti- vation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	956	3,132	4,088	304	4,392	1,230	3,309	4,539
15	Doodvere .....	15	69	84	32	116	17	74	91
16	Ooda Khoord ....	89	292	381	50	431	96	315	411
17	Dongurgaum ....	80	49	129	8	137	96	62	158
18	Lohowadee .....	20	16	36	46	82	11	23	34
19	Dehwul.....	125	304	429	46	475	183	379	562
20	Deoghur .....	110	106	216	3	219	142	145	287
21	Toongurlee .....	47	90	137	27	164	65	121	186
22	Lonowleh.....	60	182	242	53	295	158	213	371
23	Wursolee .....	52	132	184	8	192	54	98	152
24	Koosgaum Bood- rook .....	74	131	205	26	231	138	136	274
25	Bhoosee .....	15	93	108	27	135	23	135	158
26	Kundala .....	55	129	184	50	234	72	141	213
	Grand Total..	1,698	4,725	6,423	680	7,103	2,285	5,051	7,336

year's Cultivation, 1203.			Details of New Measurement and Assessment.							Estimated Revenue from Koorun, Grazing Lands, and Dutlee Cultivation.	Grand Total of New Assessment
By proposed Rates.			Jerayet.		Rice.		Total.				
Jerayet.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.			
11	12	13	14	15	16	17	18	19	20	21	
Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	
1,848	2,756	4,604	8,452	3,254	1,296	2,960	9,748	6,214	343	6,557	
7	66	73	147	27	26	69	173	96	33	129	
41	343	384	398	111	133	350	531	461	90	551	
64	84	148	395	209	57	115	452	324	7	331	
5	21	26	104	24	11	28	115	52	64	116	
225	434	659	469	315	171	444	640	759	70	829	
99	126	225	217	150	54	127	271	277	2	279	
49	178	227	561	119	83	216	644	335	62	397	
34	318	352	763	253	151	416	914	669	40	709	
61	122	183	271	128	109	293	380	421	23	444	
9	206	215	366	115	108	293	474	408	37	445	
17	185	202	423	132	131	279	554	411	15	426	
22	140	162	360	72	45	143	405	215	53	268	
2,481	4,979	7,460	12,926	4,909	2,375	5,733	15,301	10,642	839	11,481	

J. FRANCIS, Captain,  
Superintendent of Poona and Tanna Revenue Survey.



## MAMLUUDAR'S

STATEMENT *contrasting present and*

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Kooruns, Grazing Lands, and Dullee Cultiva- tion.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Gaiwundeh .....	32	146	178	50	228	44	159	203
2	Aptee .....	40	203	243	52	295	29	210	239
3	Hutwun .....	..	..	..	45	45	..	..	..
4	Jambolee .....	10	76	86	22	108	26	85	111
5	Oombreh .....	49	93	142	23	165	58	113	171
6	Thorneh .....	63	243	306	38	344	76	273	349
7	Oundeh Boodrook.	130	320	450	53	503	108	357	465
8	Wulwund .....	63	129	192	55	247	95	146	241
9	Oondehwadee ....	25	2	27	56	83	27	3	30
10	Sheerdeh .....	45	29	74	20	94	71	48	119
11	Rakswadee .....	10	14	24	16	40	14	13	27
12	Thoraney .....	45	65	110	27	137	57	77	134
13	Oarpeh .....	20	88	108	15	123	1	99	100
14	Kooneh .....	50	119	169	27	196	41	129	170
15	Koorwund .....	65	319	384	113	497	98	403	501
16	Malwade .....	..	2	2	79	81	..	1	81
	Grand Total..	647	1,848	2,495	691	3,186	745	2,116	2,861

## DIVISION.

*proposed Rates for the Villages of Class 4th.*

year's Cultivation, 1892.			Details of New Measurement and Assessment.						Estimated Revenue from Koorun, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayet.		Rice.		Total.			
Jerayet.	Rice.	Total.	Acrea.	Assessment.	Acrea.	Assessment.	Acrea.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
25	165	190	466	75	76	174	542	249	57	306
36	285	321	469	73	123	286	592	359	68	427
3	57	60	32	5	28	58	60	63	56	119
7	90	97	166	28	38	93	204	121	19	140
36	129	165	399	97	62	135	461	232	28	260
13	372	385	283	53	147	405	430	458	39	497
11	546	557	426	132	242	642	668	774	62	836
..	171	171	16	2	84	207	100	209	75	284
..	6	6	..	..	4	9	4	9	45	54
50	64	104	649	124	26	53	675	179	23	202
1	12	13	440	73	12	18	452	91	2	93
18	69	87	596	114	34	70	630	184	28	212
..	93	93	135	48	37	99	172	147	12	159
24	102	126	395	71	47	108	442	179	38	217
30	465	495	1,400	307	212	543	1,612	850	116	966
2	9	11	87	18	6	10	93	28	98	126
256	2,625	2,881	5,959	1,220	1,178	2,912	7,137	4,132	766	4,898

J. FRANCIS, Captain,  
Superintendent of Poona and Tanna Revenue Survey.

## MAHALKURRY'S

STATEMENT *contrasting present and*

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Kooruns, Grazing Lands, and Dullee Culti- vation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Powur .....	157	553	710	54	764	203	602	805
2	Amburwait .....	287	460	747	66	813	332	505	837
3	Darolee.....	430	581	1,011	139	1,150	615	627	1,242
4	Kondowlai .....	307	584	891	9	900	358	620	978
	• Grand Total..	1,181	2,178	3,359	268	3,627	1,508	2,354	3,862

## DIVISION.

*proposed Rates for the Villages of Class 1st.*

year's Cultivation, 1202.			Details of New Measurement and Assessment.						Estimated Revenue from Koorung, Grazing Lands, and Dulce Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayet.		Rice.		Total.			
Jerayet.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Ra.	Ra.	Ra.		Ra.		Ra.		Ra.	Ra.	Ra.
234	485	719	660	398	181	500	841	898	54	952
327	455	782	1,501	516	174	470	1,675	986	66	1,052
195	590	785	1,107	486	214	645	1,321	1,131	139	1,270
357	500	857	678	448	186	515	864	963	9	972
1,113	2,030	3,143	3,946	1,848	755	2,130	4,701	3,978	268	4,246

**J. FRANCIS, Captain,**  
Superintendent of Poona and Tanna Revenue Survey.

## MAHALKURRY'S

STATEMENT *contrasting present and*

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 25 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Kooruna, Grazing Lands, and Dulce Culti- vation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Sumbuweh .....	73	311	384	13	397	84	323	407
2	Sheeleshwur .....	30	163	193	4	197	31	199	170
3	Asday .....	97	375	472	4	476	91	381	472
4	Koobowlee .....	41	298	339	9	348	41	301	342
5	Rawray .....	102	365	467	33	500	122	404	526
6	Chinchwur .....	37	374	411	7	418	45	416	461
7	Bailowreh .....	94	406	500	43	543	133	445	578
8	Kaichureh .....	139	749	888	79	967	185	774	959
9	Andaiseh .....	87	465	552	6	558	87	484	571
10	Mandaira .....	119	419	538	59	597	202	435	637
11	Kullurshait .....	74	111	185	46	231	78	119	197
12	Shaireh .....	145	423	568	29	597	182	458	640
13	Akoleh .....	164	237	401	3	404	175	263	438
	Grand Total..	1,202	4,696	5,898	335	6,233	1,456	4,942	6,398

## DIVISION.

*proposed Rates for the Villages of Class 2nd.*

year's Cultivation, 1893.			Details of New Measurement and Assessment.						Estimated Revenue from Kooruns, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayet.		Rice.		Total.			
Jerayet.	Rice.	Total.	Acra.	Assessment.	Acra.	Assessment.	Acra.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Ra.	Ra.	Ra.		Ra.		Ra.		Ra.	Ra.	Ra.
69	297	366	235	89	85	301	320	390	13	403
22	112	134	132	40	67	171	199	211	4	215
65	319	384	173	84	121	322	294	406	4	410
23	234	257	188	70	91	238	279	308	9	317
99	270	369	255	142	136	274	391	416	33	449
40	310	350	308	80	114	319	422	399	7	406
81	387	468	455	173	139	396	594	569	43	612
78	652	730	494	165	224	661	718	826	79	905
125	526	651	450	197	179	540	629	737	6	743
55	544	599	401	104	181	549	582	653	59	712
76	108	184	157	110	43	112	200	222	46	268
103	571	674	712	253	186	594	898	847	29	876
208	207	415	326	228	129	210	455	438	3	441
1,044	4,537	5,581	4,286	1,735	1,695	4,687	5,981	6,422	335	6,757

J. FRANCIS, Captain,  
Superintendent of Poona and Tanna Revenue Survey.

## MAHALKURRY'S

## STATEMENT contrasting present and

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Kooruns, Grazing Lands, and Dullee Culti- vation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Chandewlee . . . .	28	283	311	27	338	55	291	346
2	Wurwathur . . . . .	33	250	283	22	305	37	235	272
3	Nandewlee . . . . .	80	394	474	18	492	103	438	541
4	Naneewlee . . . . .	14	193	207	9	216	22	252	274
5	Wulneh . . . . .	121	433	554	32	586	143	457	600
6	Dongurgaum . . . .	77	532	609	19	628	68	527	595
7	Sherowlee . . . . .	61	524	585	55	640	96	546	642
8	Jambgaum . . . . .	26	280	306	20	326	39	290	329
9	Dislee . . . . .	27	67	94	2	96	39	65	104
10	Maleh . . . . .	170	540	710	105	815	219	581	800
11	Pureetwaree . . . .	17	45	62	3	65	20	47	67
12	Moolsee Khoord . .	28	113	141	16	157	46	129	175
13	Moolsee Boodrook.	55	402	457	27	484	69	428	497
14	Gonawree . . . . .	24	273	297	37	334	30	282	312
15	Pulsay . . . . .	13	203	216	19	235	17	204	221
16	Waruk . . . . .	20	285	305	48	353	21	309	330
17	Wurgaum . . . . .	16	187	203	18	221	23	206	229
	Carried over..	810	5,004	5,814	477	6,291	1,047	5,287	6,334

## DIVISION.

*proposed Rates for the Villages of Class 3rd.*

Year's Cultivation, 1269.			Details of New Measurement and Assessment.							Estimated Revenue from Kooruns, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayet.		Rice.		Total.				
Jerayet.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.			
11	12	13	14	15	16	17	18	19	20	21	
Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	
4	216	220	103	21	72	217	175	238	27	265	
12	276	288	184	47	102	316	286	363	22	385	
65	432	497	131	77	130	445	261	522	18	540	
10	220	230	60	19	71	234	131	253	9	262	
49	540	589	131	59	175	548	306	607	32	639	
20	427	447	128	29	137	468	265	497	19	516	
21	450	471	198	47	140	459	338	506	55	561	
22	306	328	69	37	98	315	167	352	20	372	
14	81	95	45	19	28	82	73	101	2	103	
150	837	987	336	174	246	864	582	1,038	105	1,143	
7	76	83	41	26	23	81	64	107	3	110	
5	175	180	47	15	53	189	100	204	16	220	
27	432	459	59	46	120	441	179	487	27	514	
..	297	297	55	12	94	382	149	394	37	431	
..	207	207	19	6	62	238	81	244	19	263	
4	270	274	62	32	100	378	162	410	48	458	
..	175	175	40	11	63	216	103	227	18	245	
410	5,417	5,827	1,708	677	1,714	5,873	3,422	6,550	477	7,027	



Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Koorus, Grazing Lands, and Dullee Oullivaton.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	810	5,004	5,814	477	6,291	1,047	5,287	6,334
18	Seergaum .....	7	216	223	16	239	12	212	224
19	Bhadus Khoord ..	12	153	165	28	193	36	167	203
20	Nimburwaree ....	12	70	82	3	85	19	78	97
21	Wudoosteh .....	53	365	418	22	440	70	352	422
22	Bhorkus .....	32	407	439	20	459	37	449	486
23	Aiheerwaree ....	6	76	82	7	89	12	87	99
24	Dangoleh .....	1	33	34	2	36	..	30	30
25	New Khundeher ....	33	139	172	13	185	43	154	197
26	Aksai .....	17	71	88	7	95	16	79	95
27	Deewulolee .....	11	272	283	13	296	16	289	305
28	Awalus .....	18	353	371	44	415	39	398	437
29	Vailowlee .....	8	68	76	5	81	20	78	98
	Grand Total..	1,020	7,227	8,247	657	8,904	1,367	7,660	9,027

year's Cultivation, 1202.			Details of New Measurement and Assessment.						Estimated Revenue from Kooruns, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayst.		Rice.		Total.			
Jerayst.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
410	5,417	5,827	1,708	677	1,714	5,873	3,422	6,550	477	7,027
1	166	167	36	19	98	351	134	370	16	386
1	192	193	24	6	56	192	80	198	28	226
11	132	143	54	21	47	133	101	154	3	157
19	400	419	115	56	133	423	248	479	22	501
11	436	447	186	56	142	463	328	519	20	539
1	112	113	84	20	41	120	125	140	17	157
..	..	..	..	..	16	56	16	56	2	58
24	180	204	249	71	61	180	310	251	13	264
5	76	81	93	35	21	78	114	113	7	120
11	256	267	152	35	72	261	224	296	13	309
39	584	623	715	171	210	596	925	767	44	811
5	76	81	90	20	27	78	117	98	5	103
538	8,027	8,565	3,506	1,187	2,638	8,804	6,144	9,991	667	10,658

J. FRANCIS, Captain,  
Superintendent of Poona and Tanna Revenue Survey.

## MAHALKURRY'S

## STATEMENT contrasting present and

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Kooruns, Grazing Lands, and Dullee Cult- ivation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Dawree.....	1	18	19	1	20	....	25	25
2	Chacheewlee ....	5	221	226	20	246	7	291	298
3	Tamuneh Boodrook	34	124	158	88	246	44	142	186
4	Saroleh.....	5	134	139	9	148	14	173	187
5	Neweh .....	12	317	329	50	379	24	367	391
6	Moree .....	5	204	209	13	222	9	285	294
7	Wandreh .....	8	94	102	17	119	19	112	131
8	Pimpree .....	13	92	105	70	175	31	123	154
9	Tamuneh Khoord.	4	66	70	8	78	4	87	91
10	Barpeh Boodrook.	18	93	111	18	129	41	104	145
11	Yehkoleh .....	8	35	43	20	63	23	50	73
12	Moolapoor. ....	16	123	139	18	157	39	162	201
13	Veesakur .....	34	62	96	43	139	71	73	144
14	Gootkeh .....	7	55	62	27	89	17	68	85
15	Ambowneh .....	33	111	144	64	208	56	134	190
16	Teeskurree .....	9	25	34	19	53	32	39	71
17	Maloosteh .....	6	18	24	18	42	22	37	59
	Carried over..	218	1,792	2,010	603	2,513	453	2,272	2,725

## DIVISION.

*proposed Rates for the Villages of Class 4th.*

year's Cultivation, 1902.			Details of New Measurement and Assessment.						Estimated Revenue from Koorun, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayat.		Rice.		Total.			
Jerayat.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
..	7	7	6	2	10	24	16	26	1	27
..	204	204	33	11	78	244	111	255	20	275
1	126	127	122	26	74	171	196	197	88	285
1	168	169	20	6	73	189	93	195	9	204
..	276	276	95	16	130	392	225	408	50	458
..	136	136	95	26	120	352	215	378	13	391
1	96	97	38	5	38	132	76	137	17	154
13	168	181	206	36	86	178	292	214	70	284
..	84	84	29	5	33	84	62	89	8	97
27	164	191	710	142	70	171	780	313	18	331
13	59	72	254	45	32	60	286	105	20	125
13	147	160	355	74	64	154	419	228	18	246
33	52	85	451	64	31	56	482	120	43	163
22	70	92	518	78	42	87	560	165	27	192
22	178	200	1,517	250	74	199	1,591	449	64	513
8	38	46	492	74	24	49	516	123	19	142
12	35	47	378	70	13	35	391	105	18	123
166	2,008	2,174	5,319	930	992	2,577	6,311	3,507	503	4,010

Number.	NAMES OF VILLAGES.	Yearly Revenue under present Rates deduced from an average of 23 years.					Assessment on last Fuslee		
		Jerayet.	Rice.	Total.	From Koorun, Grazing Lands, and Dulce Cultivation.	Total.	By present Rates.		
							Jerayet.	Rice.	Total.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	218	1,792	2,010	503	2,513	453	2,272	2,725
18	Bamburdeh .....	17	172	189	38	227	35	225	260
19	Teesteh .....	5	42	47	4	51	17	42	59
20	Saltur.. .....	17	88	105	25	130	33	114	147
21	Koombairee .....	35	70	105	34	139	93	106	199
22	Kolowlee .....	41	47	88	21	109	44	56	100
23	Dewghur .....	15	61	76	55	131	69	79	148
24	Masgaum .....	11	40	51	20	71	39	79	118
25	Shapoor.....	14	24	38	17	55	62	38	100
26	Tailbyla .....	16	88	104	34	138	26	122	148
27	Argaum.....	5	31	36	20	56	11	57	68
28	Nandgaum .....	4	18	22	18	40	35	30	65
29	Kotairee .....	3	6	9	8	17	20	23	43
30	Jambolneh .....	3	1	4	14	18	68	6	74
31	Barpeh Khoord ..	9	72	81	11	92	22	98	120
32	Pomgaum .....	60	196	256	77	333	116	224	340
	Grand Total ..	473	2,748	3,221	899	4,120	1,143	3,571	4,714

year's Cultivation, 1262.			Details of New Measurement and Assessment.						Estimated Revenue from Koruna, Grazing Lands, and Dulies Cultivation.	Grand Total of New Assessment.
By proposed Rates.			Jerayet.		Rice.		Total.			
Jerayet.	Rice.	Total.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
166	2,008	2,174	5,319	930	992	2,577	6,311	3,507	503	4,010
7	224	231	317	55	106	234	423	289	38	327
2	38	40	69	13	17	42	86	55	4	59
22	112	134	697	130	53	129	750	259	25	284
57	98	155	721	130	35	101	756	231	34	265
20	56	76	347	69	24	58	371	127	21	148
48	73	121	494	107	32	77	5 <sup>26</sup>	184	55	239
26	63	89	667	122	26	67	693	189	20	209
32	49	81	384	58	22	63	406	121	17	138
19	108	127	575	98	48	119	623	217	34	251
4	56	60	202	30	41	67	243	97	20	117
14	28	42	161	26	11	29	172	55	18	73
25	21	46	138	28	9	22	147	50	8	58
9	3	12	79	15	3	7	82	22	14	36
1	98	99	70	11	40	99	110	110	11	121
17	241	258	596	105	93	259	689	364	77	441
469	3,276	3,745	10,836	1,927	1,552	3,950	12,388	5,877	899	6,776

J. FRANCIS, Captain,  
Superintendent of Poona and Tanna Revenue Survey.

No. 298 OF 1854.

From E. C. JONES, Esq.,  
Collector of Poona,

To H. W. REEVES, Esq.,  
Acting Revenue Commissioner, S. D.

SIR,—I beg to hand up for the approval of Government a report (No. 33, dated 31st January 1854) from Captain Francis, Superintendent of the Deccan Survey, giving details of the proposed new assessment for the district of Mawul in this collectorate.

2. After giving a correct description of the natural aspect of the district, as well as its position, soil, and products, Captain Francis in his 8th paragraph commences with his report on the measurement, of which he gives a very satisfactory account.

3. The classification of the jerayet lands as well as the measurement are technical matters, concerning which my opinion is unnecessary, further than to state that I believe that there is little to fear for the accuracy of these operations when left to the experienced hands of Mr. Hexten and Captain Francis.

4. The classification on the rice-land was fixed on the same principle as that adopted elsewhere: it is ostensibly dependent on the description of rice the land is capable of producing; but since the land is cultivated with superior sorts of rice in proportion to its peculiar fitness, it follows that the value of the grain produced is the best criterion of its capability to bear a high or low assessment.

5. Captain Francis in his 11th and following paragraphs describes his division of the villages into four groups or classes, and the reasons assigned for determining to which class each village should belong I think are judicious. The arrangement, like that which was adopted in the Kheir and Jooneer mawuls, is founded upon the well-ascertained local peculiarities of climate and position.

6. The rates for rice are nominally the same as those introduced into similar land in other parts of the collectorate, viz :—

<i>Class</i>	<i>Rs.</i>	<i>a.</i>	<i>p.</i>
1st. . . . .	4	0	0
2nd . . . .	3	8	0
3rd . . . .	3	0	0
4th . . . .	2	8	0

But on reference to the statements accompanying it will be seen that they range higher than in Kheir, where the average was Rs. 1-10 on the acre. Rs. 4-1 is the highest I observed for any one village, viz. Gonowree Rs. 3-5-4, the same for a class, viz. 3rd class of Moolsee petta, the general average as stated by Captain Francis being Rs. 2-8-11.

7. The diagrams which accompany the report are very beautifully executed ; they give a complete representation of the cultivation and revenue since the survey under Mr Pringle. The very small amount of remission therein shown together with the steadiness with which the rice cultivation has kept on the same level are worthy of remark.

8. The future financial effects of the new assessment will in all probability realise Captain Francis' anticipations. It is fair to expect that the whole of the available rice land will be brought under cultivation, and that within the period of thirty years, during which the new rates should be guaranteed, there will be an increase of rice cultivation which, though not immediately beneficial to Government, will be profitable to the cultivators.

9. The indebtedness of the ryots in the villages along the high-road has more than once been brought to my notice, and though the fact is admitted, I should never have imagined that the lightness of the land-tax could have anything to do with it. In another part of his report Captain Francis mentions the advantages arising from the proximity of the road as affecting the classification of villages, and I think he is right. In the face of this I cannot see how the facilities for disposing of the products of cultivation afforded by the road can be the cause of the ryots being involved with their local money-lenders.



One would have expected the very converse of this. I do not pretend to solve the question, but I believe the consumption of spirits has quite as much to do with it as the rates of assessment. With regard to the Pour Khore ryots I know that there are a regular set of dealers who visit the villages and buy up the rice for the Poona grain-factors, and it is highly probable that these ready-money transactions are more profitable to the cultivators than the usual long-credit and high-interest system of resident Marwarrees.

10. With regard to palnook on which Captain Francis has bestowed a good deal of his attention, it is a matter on which Government has to decide whether Captain Wingate's rules should be upheld or Captain Francis' amendment. Of course the concession proposed by Captain Francis would be more palatable to the privileged persons affected by it, but Government has an undoubted right to enforce Captain Wingate's rules.

11. A very neatly executed map accompanies this, which I trust may be returned for the use of this office.

12. I am not aware of there being anything else requiring comment from me. I trust that Government will afford its sanction for the introduction of the proposed rates during the present fair season.

I have the honour to be, &c.

E. C. JONES,  
Collector.

*Poona, Collector's Office, Camp Jooneer,  
18th February 1854.*

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No. 1026 OF 1854.

TERRITORIAL DEPARTMENT—REVENUE.

From H. W. REEVES, Esq.,

Acting Revenue Commissioner, S. D.,

To H. E. GOLDSMID, Esq.,

Acting Chief Secretary to Government.

SIR,—I have the honour to forward a letter dated the 18th ultimo (No. 298) from the Collector of Poona, accompanied by a report of the 31st January last (No. 33) with enclosures from Captain Francis, the Superintendent of the Revenue Survey, on the new rates of assessment proposed for the Mawul talooka of that collectorate. The enclosures alluded to consist of eight figured statements, as also of a neatly executed map of Mawul (which the Collector requests may be returned for the use of his office), and three diagrams illustrative of the cultivation assessment and collections for the past twenty-three years.

2. The 2nd and 3rd paragraphs of the Superintendent's report describe the boundaries and physical character of the Mawul district, and call for no particular comment.

3. The chief jeryet products of the talooka are said (paragraph 5) to be natchnee, sawee, teel, wheat, and gram, bajree and jowaree being grown but to a small extent in a few villages.

4. *Rice*, however, is represented to be its chief product, and that from which the Government demands are paid. Excepting small quantities sent to the Concan and retailed on the Bombay road, which traverses the district, the whole of each season's produce is poured into the Poona markets.

5. The cultivators, generally in the mamlutdar's division of the talooka, are said to be in very impoverished circumstances, the result not of any oppressiveness of the assessment, but of their usurious

transactions with the village Marwarrees, of whom numbers settled along the Bombay road, and to whom the ryots invariably look for the payment of the Government demands against them. In the Moolsee petta however, where village Bunyas are not so numerously found, and where even the rates of assessment have been higher than in the mamlutdar's division, the cultivators are represented as being in a state of "comparative prosperity and well-being," and in a position to pay their rent *from the produce of their fields*.

6. The observations of Captain Francis in this part of his subject strike me, and I find that the Collector of Poona regards them as singular. All the Dang villages of Kownai which are situated on the Bombay road contrast favourably with those at a distance from it. There are Marwarrees it is true everywhere in these villages, but I have had it repeatedly declared to me by the ryots, while loudly exclaiming against the severity of their creditors, that they generally disposed of their produce at the proper market price and paid their debts in cash. No one need be surprised at finding a large number of Marwarrees on the Bombay road between Poona and Khandalla—trade of course attracts them there; but I cannot assent to Captain Francis' proposal to take the circumstance of the extensive thralldom in which these usurers contrive to hold the ryots as an evidence of light assessment. Past experience proves that there is no more prolific source of the usurer's power than heavy, unequal assessment. Captain Francis appears to be correct in considering the rates of the mamlutdar's division of Mawul to have been hitherto moderate. It is evident that the ryots have easy access to the best possible markets, and Mr. Jones states that a regular set of dealers visit the villages and buy up the rice, paying ready money. If therefore the Marwarrees still hold many of the ryots in debt, it is clear, as Captain Francis says, that the land offers good security; but it is equally so that the ryot has a fair command of money, and his circumstances ought not to contrast so unfavourably with those of the inhabitants of the Mawul.

7. The revenue appears hitherto to have been paid with facility, and Captain Francis proposes to make very little alteration in the assessment, as I think in the exercise of a sound discretion. I would

therefore regard the condition of the ryots of this division of Mawul as compared with that of those of Moolsee petta as an evidence of the exceeding difficulty with which Government has to contend in dealing with the cultivating class. The ryots are *generally* involved in debt, the fruit of past years of mismanagement; the rates are now everywhere much reduced and equalised, but a light assessment will not immediately resuscitate lost capital. It takes the impoverished ryot many years of hard struggle to contend against the monster evil which prevents him from becoming a free man and accumulating stock.

8. The extent and degree of accuracy of the measurement of the greater portion of the talooka were given in the  
 Paragraph 8. Superintendent's progress report for 1851-52, replied to in the Government resolution of 24th August 1853, No. 4989, and as the measuring operations in the remaining villages were not completed till the present season, the Superintendent has reserved all details connected with them for his report for the year. I think, however, the information should have found place in the present papers for completeness sake.

9. In classification the plan adopted by Mr. Tytler in the Kownai dangs of the Nassick sub-collectorate is said to  
 Paragraph 10. have been followed with some modification in regard to the rice lands, and on these the Superintendent has introduced a valuation, regulated *according to the description of rice* they are capable of producing—a system which is shown to be in accordance with the opinions and recommendations of the late Revenue Survey Commissioner, from whose report on the "Kharapats of Colaba" a quotation is given in paragraph 10.

10. The average error in the classification is said to have been in the case of rice-land 9 pies, and in that of jerayet 6 pies.

11. Being desirous of ascertaining how the "kalee" and "mal" lands of the district had been classed and rated, I addressed a letter on the 6th instant (No. 769) to the Collector of Poona for the necessary information. A copy of the reference, with Mr. Jones' reply (No. 423

of 18th March 1854) and its enclosure from the Superintendent is annexed for the perusal of Government.

12. Owing to the difference in the quantity of rain which falls in different parts of the district, the Superintendent has found it expedient to range the villages with reference to their jerayet lands and their proximity to the ghauts into 4 groups as follows :—

The first group consists of those “on the extreme eastern border touching on the part of the Kheir talooka, in which rates of Rs. 1-8 were introduced last year, and on the Hawailee talooka, assessed at Rs. 1-6.”

The second group consists of those “lying immediately west of the foregoing.” These have no bajree or jowaree cultivation, which does exist to a small extent in the 1st class villages.

The third group consists of those west of the second group, “where cultivation is generally non-continuous.”

And the fourth group of those “lying along the crest of the ghauts and the sides of hills where cultivation is non-continuous throughout.”

13. In the first of the above group the jerayet rates are fixed at Rs. 1-8, for the second at Rs. 1-6, for the third at Rs. 1-4, and for the fourth at Rs. 1; and as these rates have been determined by the Superintendent with every confidence in their suitability, and are said to have “given general satisfaction” to the ryots, I have nothing to urge against their adoption.

14. The average annual revenue derived from jerayet lands in the talooka\* for the past twenty-three years (1830-31 to 1852-53) is found from the accompanying statements to be Rs. 15,364, and taking the cultivation of the year 1852-53, the old rates give a revenue of Rs. 22,053, whilst

\* Omitting the villages of “Nigree” and “Nasawee,” for the reason given in the Superintendent’s 23rd paragraph.

the new rates yield for the same jerayet area Rs. 17,165, giving a reduction in the former assessment of about Rs. 22-2-7 per cent.

15. The revised survey now reported for the information of Government gives the total jerayet lands of the talooka at 76,806 acres, assessed at Rs. 31,331, or about six annas and six pies per acre.

16. For rice-lands the Superintendent proposes four classes of rates, viz. Rs. 4-8, Rs. 4, Rs. 3-8, and Rs. 3. The highest of these rates he applies to the villages of the Moolsee petta, falling into the 1st and 2nd classes of *jerayet* lands, where the best rice grounds of the district are situate. The rates of Rs. 4 and Rs. 3-8 he fixes for those petta villages which rank in the 3rd and 4th of the *jerayet* classes, as also for those of the 1st, 2nd, and 3rd *jerayet* classes in the mamlutdar's division, and the Rs. 3 rates he proposes for all the villages of the latter division which have the least production of all the lands of the talooka. To these rates, under all the circumstances stated by Captain Francis, I see no reason to object.

17. The annual average of the past twenty three years' revenue from rice cultivation in the whole talooka (excepting the two villages named in the margin of my 14th paragraph) is shown by the accompanying statements to have been Rs. 32,954. The revenue from the cultivation of 1852-53 according to the rates hitherto in force was Rs. 36,394, but according to those now proposed for sanction it would have been Rs. 35,723 or less by about Rs. 1-13-6 per cent.

18. The total area of the rice-lands will be found from the same documents to be 15,302 acres, on which the revised assessment is fixed at Rs. 39,233, giving a rate of about Rs. 2½ per acre.

19. Taking both *jerayet* and rice lands together, according to the new survey, we have 92,108 arable acres assessed at Rs. 70,564 (giving about 12 annas and 3 pies per acre), and taking the estimated revenue from kooruns, grazing lands, and dulleran cultivation at Rs. 5,292, the total revenue of the district from these sources amounts to Rs. 75,856, as shown in the following abstract:—

DIVISIONS.	No of Villages	Class.	Details of the New Assessment.						Estimated Revenue from Koorant, Grazing Lands, and Dulleran Cultivation.	Grand Total.
			Jerayet.		Rice.		Total.			
			Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
Mamlutdar's .....	9	1st.	11,151	4,658	1,134	2,176	12,285	6,834	325	7,159
	51	2nd.	27,298	14,909	4,163	9,382	31,461	24,231	1,312	25,543
	24	3rd.	9,824	3,757	2,187	5,342	12,011	9,099	720	9,819
	16	4th.	5,959	12,40	1,178	2,012	7,137	4,132	768	4,898
				54,232	24,634	8,662	19,662	62,894	44,296	3,123
Moolsee petta .....	4	1st.	3,946	1,848	755	2,130	4,701	3,078	268	4,246
	13	2nd.	4,286	1,735	1,695	4,687	5,981	6,422	335	6,757
	29	3rd.	3,506	1,187	2,638	8,904	6,144	9,991	667	10,658
	32	4th.	10,836	1,927	1,552	3,950	12,388	5,877	899	6,776
				23,574	6,697	6,640	19,571	29,214	26,268	2,169
			54,232	24,634	8,662	19,662	62,894	44,296	3,123	47,419
Total....	....	....	76,806	31,331	15,302	39,233	92,108	70,564	5,292	75,856

20. In his 26th to 31st paragraphs the Superintendent discusses the "palnook tenure," "which is in effect a reduced rate of assessment for lands cultivated by Brahmins and other influential classes" in the Moolsee petta. An extract is given (paragraph 26) from Mr. Pringle's report of 6th September 1830, explanatory of the nature of the system and the settlements proposed by that officer in respect to it, and in paragraph 29 the late Revenue Survey Commissioner's suggestions for disposing of the question are recited. I beg to express my concurrence in Captain Francis' proposal (paragraph 30), embodying certain modifications of the Survey Commissioner's rules for regulating pandurpesha tenures with reference to the "palnook" abatements. The most lenient course appears to me the most preferable in the case of the long-enjoyed privilege alluded to.

21. In conclusion I venture to recommend that the new rates of assessment now reported may be guaranteed to the ryots for the usual period of thirty years.

I have the honour to be, &c.

H. W. REEVES,  
Acting Revenue Commissioner, S. D.

*Nassick Districts, Camp Kheidgaum,  
28th March 1854.*

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No. 1417 OF 1854.

From E. C. JONES, Esq.,  
Collector of Poona,

To H. W. REEVES, Esq.,  
Acting Revenue Commissioner, S. D.

SIR,—I beg to hand up a letter from Captain Francis\* showing how he has found it necessary in a few instances to depart from the scale proposed by him in his general report on the new rates to be introduced into the Mawul district.

\* No. 244 of 10th instant.

2. The villages in which the alterations have been made are in a transition state between the regular Mawul and the Desh, the climate being generally too wet for the permanent culture of the grains grown in the open country, and yet not sure enough of rain to render the cultivation of rice to any extent safe.

3. There appears to me to be reason enough for altering the classification when it is found to have increased the rental of the villages in question, and I trust you will approve of this having been done at once, instead of giving a precedent for questioning and opening up the decision of the survey by introducing the originally proposed rates this year, and altering them in the very next season.

4. I am hardly prepared to give an opinion on the subject of the plough-tax proposed by Captain Francis to be levied from cultivators of the "bin akaree" land, *i. e.* that on which no assessment has been fixed owing to its position on the hills and slopes and its being unfit for continuous cultivation. In some places these lands though difficult of access are on a perfect level for miles in extent, and are generally more useful for pasture than agriculture. I see no objection, however, to the adoption of the plan suggested of assessing each plough at Rs. 1½ as an experiment for a few years.

5. I quite agree with Captain Francis as to the difficulties in the way of obtaining correct returns as to the extent cultivated, and believe the plan suggested by him to be the best that is to be had under the circumstances for securing a fair amount of Government rent, avoiding the labour and uncertainty of annual measurement.

I have the honour to be, &c.

E. C. JONES,  
Collector.

*Poona, Collector's Office,*  
*18th January 1854.*

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No. 246 OF 1854.

From Captain J. FRANCIS,  
Superintendent of Poona and Tanna Revenue Survey,  
To E. C. JONES, Esq.,  
Collector of Poona.

SIR,—You are aware that on the authority of a demi-official letter from the Acting Chief Secretary, I have introduced the revised settlement throughout the Mawul talooka according to the rates proposed in my report No. 33, dated the 31st January 1854. I have also informed you that I considered it was desirable to make a slight reduction in the jerayet rates proposed for a few of the villages on the eastern border of the district. I now beg to explain the modification of my original proposals which I consider necessary.

2. In the 11th paragraph of the report I have proposed 4 classes of jerayet rates, the highest (Rs. 1-8) to be applied to the villages on the eastern border of the district adjoining part of the Kheir and Poona Hawailee talookas, for both of which similar rates have been

sanctioned. I was led to suppose the villages of Mawul allotted to this class would bear the same assessment, but at the introduction of the settlement I found the ryots complained of the assessment imposed on their jerayet lands, it being in many cases an increase on their former payments. You will observe that I have attached some little importance (paragraph 11) to the circumstance that in villages of this class bajree and jowaree are cultivated to a small extent. It appears, however, on inquiry from the ryots that both these grains are an uncertain crop and often suffer from too much rain. The advantage therefore in this respect which I had supposed this group of villages to possess over the other part of the district does not appear to be sufficiently marked to call for an increased rate on that account. I beg therefore to propose that all the villages included in the 1st class under a rate of Rs. 1-8 be assessed at Rs. 1-6 instead.

3. This change of rates will effect the following reductions in the kumal of these villages:—

Mamlutdar's division, 9 villages	.....	388
Mahalkurry's do. 4 do.	.....	154
		542

The above is at the rate of about  $8\frac{1}{2}$  per cent. on the sum originally proposed for these *villages alone*, but not quite one per cent. on the full kumal of the district, viz. 70,564 (*see* paragraph 24). The modification is therefore of little importance viewed with reference to the whole district, but it will have a sensible effect in the case of the few villages to which the change of rates is applied.

4. As soon as I had satisfied myself from inquiry that it would be desirable to introduce the change in the original proposals, I ordered the rates of the villages of which the settlement had not then been made to be calculated accordingly. With the exception therefore of three or four villages, the settlement has been made according to the modification now submitted for sanction, and in the case of these exceptions I have since made the necessary alteration in the rates and explained the same to the cultivators. I ought, perhaps, to

have reported this modification of the original proposals before giving effect to it, but I think you agreed with me that it was better it should be at once introduced so as to remove from the minds of the ryots any unfavourable impressions regarding the settlement. Under this explanation I hope to be excused for having somewhat exceeded the authority which the Chief Secretary's letter conveyed; more especially as in doing so I have only corrected an error of judgment on my own part, the commission of which I much regret, but feel bound humbly to acknowledge.

5. I also found occasion to alter the rice-land rates in one village (Lonowla). It was put under class 3 originally, and assessed at a maximum rate of Rs.  $3\frac{1}{2}$ , but finding the villagers were dissatisfied and that the assessment resulting therefrom was higher than in the case of the adjoining villages, I substituted a rate of Rs. 3 instead. This is a trifling alteration, and one of the nature I requested permission to adopt, according to local peculiarities, as explained in the 14th paragraph of the report.

6. These are the only instances in which I see any occasion for a departure from my original proposals. The introduction of the settlement has given me a good opportunity of forming an opinion on the suitability of the rates. The feeling of general satisfaction with which they were received is, I consider, a good proof in favour of the settlement. In the petta especially, where the highest rice-land rates were adopted, the cultivators are excessively pleased with it.

7. I take this opportunity of bringing forward the question as to the best manner of regulating the assessment for cultivated portions of large hilly Nos. or fields on which no fixed assessment has been imposed. In the 21st paragraph of the report I have proposed that this kind of cultivation should be annually measured, and the assessment fixed according to rule 13 of the joint report—that is to say by a rate on the acre equivalent to that fixed on similar soils in the village. I am, however, very doubtful whether this plan can be carried out in a satisfactory manner in the ghaut districts. I am afraid we cannot depend on a measurement made by the mamlutdar's establishment. Besides the time required for such a work, the labour and expense of it are considerable, whilst the revenue derived from a rate of two

or three annas on the acre is very small indeed, and scarcely covers in some villages the pay of the carcoon for the time occupied in doing the work. It is impossible the Assistant Collector can test the returns of these measurements, which may be made favourable or unfavourable to the ryots according, we may suppose, to the inducement held out to the measuring carcoon. And moreover the hill on the summit of which cultivation has been carried on is sometimes so steep that a Brahmin carcoon would scarcely venture up it, although it is a very easy matter for one of these hill villagers to take his plough up.

8. There is no doubt that the plan of an annual measurement on the large scale which will be required in our ghaut districts is objectionable, but the question is, what better can be substituted? My attention is particularly directed to this subject in the Revenue

Secretary's memorandum\* on the Jooneer rate report. I tried to persuade the cultivators to agree to take all the hill lands undivided into fields on a lease according to the plan adopted in the Nassick dangs, but they object to the joint responsibility which this entails, and beg for a settlement with each individual. Another plan I proposed to them was to levy so much on the plough according to the old "outbundee" system. This was generally approved, though I confess they seemed more in favour of the annual measurement. I cannot, however, but think that it would be to their interest and to the interest of Government likewise to fix a regular sum to be paid by each individual cultivating in these hill Nos. without reference to the extent of his cultivation, and I do not know any better way of doing this than by putting so much on each plough as is now done on each bill-hook.

9. What sum should be fixed on each plough is the next point to be determined. I have obtained the opinion of the mamludars of all the ghaut districts on this point. There is some little diversity in their opinions, but from the general tenor of their remarks it appears that a man can cultivate about double the quantity of land with a plough that he can bring under cultivation on the "bill-hook" system. The rate on the latter, as you know, is 12 annas for each

man. I think therefore that double this or Rs.  $1\frac{1}{2}$  would be a fair sum for the plough-tax. I am persuaded Government would derive more revenue from the cultivation of these lands taxed on this system than it now receives from them by the annual measurement plan, and the ryots too would benefit by it in being relieved from the scrutiny of the mamlutdar's establishment, and having at the same time the option of cultivating largely without the fear of being overcharged for doing so.

10. I am aware that there are objections to this plan ; one of the greatest is the difficulty of ascertaining who or how many parties have cultivated. I think this would in some measure be remedied by requiring each party intending to cultivate on this plan to give in annually a written kubooleyet or application to cultivate, which should be forwarded with the applicant to the mamlutdar or mahalkurry for confirmation, as other applications for waste land are dealt with under rule 20. When the annual inspection of cultivation and waste fields is made, the patel and coolkurnee should point out to the inspecting carcoon the cultivation of each of the parties who had given kubooleyets in the above-mentioned form. The prutbundee or survey Nos. in which the cultivation had been carried on should then be entered in the "pahanee kurda" with the names of all the parties, and the amount of their payment, whether for one or two ploughs as the case might be. There would be no record of the extent of the cultivation ; but I do not know that this is a matter of very much importance. The revenue would, however, require to be entered under a separate head in the cultivation return.

11. In judging whether the amount of the tax I have proposed would be equitable, it must be borne in mind that all the more level lands of each village and such as are brought under cultivation after regular intervals of fallow have been divided off into Nos. at the recent survey and will be let out in the usual manner. The system proposed is therefore to be extended only to those large hilly Nos. or fields on which an assessment has not been imposed. If all the mal lands of the village were to be managed on this plan, a much higher tax on the plough would be necessary.

12. If this plan should be approved, I would propose it be extended to all the ghaut districts, but not to any of the plain villages, as the system laid down in rule 13 is well suited to the few cases of cultivation in fields on which no assessment has been imposed in such districts. Before generally introducing the plan, it would, perhaps, be better to try the effect of it in a single district in the first instance. I would therefore beg permission to introduce it in the Mawul talooka, where there is a larger extent of hill land undivided into fields than in the other ghaut districts.

13. Begging you will give this subject your early attention, as I am anxious this letter should be laid before Government before the sanction for the Mawul rates is accorded,

I have the honour to be, &c.

J. FRANCIS, Captain,  
Supt. Poona and Tanna Revenue Survey.

*Poona, 10th July 1854.*

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No. 2542 OF 1854.

TERRITORIAL DEPARTMENT—REVENUE.

MEMORANDUM.

Forwarded for the information and orders of Government.

2. The Acting Revenue Commissioner has attentively considered the accompanying letters, and has had an interview with Captain Francis on the subject of the proposals submitted.

3. The alteration of the rates proposed for the Mawul talooka in the Superintendent's report handed up to Government with the Acting Revenue Commissioner's letter No. 1026 of the 28th March last may be sanctioned. Instead of four classes there will now be three only, the first having a maximum of Rs. 1-6.

4. With regard to the plough-tax (Rs. 1½) which Captain Francis proposes to adopt in the case of lands excluded from his measurement and assessment, the Right Honourable the Governor in Council will perceive that it is meant as a choice of evils only, the lands in question being generally so situated on the summits or sides of hills and mountains, and so inferior in soils as to make them in Captain Francis' opinion unfit for regular survey, even if they could always be subjected to that operation. Annual measurements of course are very objectionable as leading to the practice of fraud. The people concerned object to leases on the principle of the Nassick dangs, *i. e.* under the condition of joint responsibility. There remains therefore two plans only for choice—

*1st.*—That of leasing the lands without the joint responsibility.

*2nd.*—The plough or the bill-hook tax.

5. If the lands be given out in lease without a joint responsibility on the part of the lessees for defaulters, an annual measurement or estimate will become necessary the very moment a holding is thrown out or falls vacant, and this will have to be continued until the vacancy is filled up. It might, perhaps, be possible to pitch the amount of the lease sufficiently low to induce the villagers to maintain its full payment, notwithstanding the occurrence of one or two defaulters, but in many or most instances this would be found impracticable, as the sacrifice of revenue would appear to the settling officers to be too great, and cultivation might be diverted from the regular lands.

6. Considering the nature and extent of the lands in question, Captain Francis' proposed mode of dealing with them appears the more advisable. The bill-hook tax is well known in the Poona collectorate, and there will be no difficulty in introducing it; but the plough-tax which is recommended for adoption is preferable, owing to its offering greater facilities for estimate.

7. The Acting Revenue Commissioner is of opinion that since it is more than probable that the ryots cultivate and otherwise make use of the same grounds annually from which they would not like to be ousted, it would not be a difficult thing for an intelligent



Assistant or Deputy Collector after a few years' experience of the plough-tax to induce them to engage for their full lands for a certain fixed annual payment calculated on an estimate of all the peculiar circumstances of the hill cultivation ; and further to introduce a simple and cheap but efficient sort of boundary marks whereby the new holdings might be permanently secured. It would be an advantage both to Government and to the ryot if this can be effected, for it is evident that interference with the latter will not be entirely avoided by the proposed mode of assessment.

8. It will be necessary for Captain Francis to be very careful in marking off the villages which are to come under the operation of his new proposals in the event of Government regarding these with approbation.

H. W. REEVES,  
Acting Revenue Commissioner, S. D.

*Poona, Revenue Commissioner's Office,  
14th August 1854.*

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No. 2542.

FROM THE ACTING REVENUE COMMISSIONER, S. D.

Forwarding for information and orders a letter from the Collector of Poona, dated 18th July 1854, with enclosure, relative to introduction of the revised settlement throughout the Mawul talooka of that collectorate.

*14th August 1854.*

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No. 576 of 1855.

TERRITORIAL DEPARTMENT—REVENUE.

The Revenue Commissioner, S. D., presents his compliments to the Officiating Chief Secretary, Revenue Department, and requests he will attract the attention of Government to the letter from the Acting Revenue Commissioner (No. 1026, dated 23th March 1854), handing up for consideration the report of Captain Francis on the Mawul talooka of the Poona collectorate for which new rates were proposed.

2. The new rates have been introduced in anticipation of sanction under the authority of a demi-official letter from the late Acting Chief Secretary, but the question of the palnook tenure still remains unsettled, and the Collector has referred for orders how he should assess the holders of palnook this season.

*See paragraph 1 of Captain Francis' letter to the Collector of Poona (No. 244 of 10th July 1854), forwarded with the Acting Revenue Commissioner's memorandum of 14th August following, No. 2542.*

H. W. REEVES,  
Revenue Commissioner, S. D.

*Poona, Revenue Commissioner's Office,  
23rd February 1855.*

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No. 3588 OF 1855.

To the REVENUE COMMISSIONER, Southern Division.

SIR,—I have laid before His Lordship in Council your letter No. 1026 of the 28th March, and memorandum No. 2542 of the 14th August 1854, handing up Captain Francis' reports and other papers connected with the introduction of new rates of assessment in the Mawul talooka of the Poona collectorate.

2. His Lordship in Council has learnt from your subsequent memorandum (No. 576 of the 23rd February last) that the new rates have been already introduced in anticipation of the consent of Government, and now directs me in communicating his formal sanction to the arrangements proposed by Captain Francis, which have been generally approved by the Collector and yourself, to convey to you the following observations and instructions.

3. That the agricultural population of this district is in a state of impoverishment, unusual even in the Deccan, would appear to be undoubted. Neither the Superintendent of the survey however nor yourself have been able in the opinion of His Lordship in Council to trace in a satisfactory manner the causes to which this is to be ascribed. The presence of a greater number of Marwarrees than is to be found in other districts can hardly be supposed to have produced this pauperism. On the contrary these traders are attracted to the district by the large amount of custom commanded by shops on such a thoroughfare as the Bombay road, and it would be reasonable to expect that the villagers should be less the bondsmen of these competing usurers than if they were, as they frequently are found to be elsewhere, entirely in the hands of one petty capitalist who monopolises the money-dealings of whole villages.

4. The former land revenue management would appear to have been favourable to the ryots, and the assessments to have been easily collected, while the villagers find a ready market for their produce. Under these circumstances the real cause of the depressed condition of the ryots would appear to be still unexplained, unless the correctness of Mr. Jones' surmise be admitted—that the impoverished condition of the villagers in these apparently favoured situations is to be attributed to the use of intoxicating liquors and the dissipated habits from which those who live in more remote localities are exempt.

5\* The adoption with some modification of the plan followed by Mr. Tytler in the Kownaee dangs in classifying the rice-lands has been suggested by a certain similarity of circumstances, and is approved by Government. Although as a general rule the assessment should not in the opinion of His Lordship in Council be based upon the description of the crop produced, yet under such circumstances as exist in the Mawul talooka, where the kind of rice grown is shown to be a sure indication of the quality of the land, this rule does not apply, and the system adopted by Captain Francis has, His Lordship in Council observes, the approval of Captain Wingate and the revenue authorities.

6. The jerayet (dry cultivation) rates have, His Lordship in Council observes, been regulated by the meteorological peculiarities of the district, the villages of which enjoy a pretty regularly increasing supply of moisture according to their proximity to the western ghauts. Under the arrangement finally adopted the villages are grouped in three classes, of which the first or highest assessed on the eastern limit of the district are those most distant from the hills, and the third or lowest assessed are those on the crest and sides of the mountain range. This classification seems to have given general satisfaction.

7. His Lordship in Council will reserve for a future occasion the remarks which he has to make on the revenue exemptions enjoyed by the privileged classes of Brahmins and others known in the Moolsee petta as "palnook."

8. The general financial result of the new assessment is in

the opinion of Government satisfactory, and you will have the goodness to communicate to Captain Francis that His Lordship in Council has formed a favourable opinion of the discretion and judgment displayed by him in the settlement which he has effected.

I have the honour to be, &c.

W. HART,  
Secretary to Government.

*Bombay Castle, 28th August 1855.*

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*Extract (paragraph 4) of a Despatch from the HONOURABLE THE COURT OF DIRECTORS, No. 10, dated 13th August 1856.*

PARAGRAPH 4. The letters referred to in the margin transmit for

*Letter No. 57, dated 23rd June 1855.*

*Letter No. 81, dated 10th September 1855.*

Introduction of revised rates of assessment into twenty-one villages of the Hawailee talooka and into the Mawul talooka of the Poona collectorate.

*Letter No. 84, dated 11th September 1855.*

Introduction of revised rates of assessment into the Hoon-goend talooka, and into fifty-three villages of the Uthnee and two villages forming the Yadwar division of the Gokak talooka of the Belgaum collectorate.

*Letter No. 93, dated 15th October 1855.*

Introduction of revised rates of assessment into six talookas of the Ahmednuggur collectorate, viz. Newassee, Kurdeh, Nuggur, Koretee, Sheogaum, and Jamkheir.

*Letter No. 94, dated 15th October 1855.*

Experimental introduction of revised rates of assessment into three villages of the Rutnagherry collectorate.

*Letter No. 101, dated 1st November 1855.*

Introduction of revised rates of assessment into the mam-lutdar's division of the Sowda talooka, and into the Yawul talooka of the Khandeish collectorate.

these measures are being conducted, and it would be as inconvenient

our information the detailed proceedings on which the formal sanction of your Government has been given to the introduction and continuance for the usual term of thirty years of revised rates of assessment in the several portions of collectorates therein enumerated. We have on former occasions signified to you our full approval of the general principles on which

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as it would be useless for us to review in detail the particular cases in which they have been practically brought into operation. It is sufficient for us to state that from an examination of the voluminous reports submitted to us, we are satisfied that care and circumspection have been exercised by the several officers concerned to adjust the rates according to the varying circumstances of the districts to which they have to be applied.

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*Extract (paragraphs 1 to 26 and 33 to 55) of a Letter from the SUPERINTENDENT OF DECCAN REVENUE SURVEY, No. 205, dated 25th November 1850.*

PARAGRAPH 1. The revision of the survey of the Mawul and Hawailee turuf forming the mamlutdar's division of Sewneer talooka has now been completed in accordance with instructions emanating from the report by the Committee assembled at Poona in 1847. I have therefore the honour to submit a report on the new rates of assessment that I beg to propose for this division.

2. For the management of its revenue and magisterial duties the Sewneer or Jooneer talooka has been allotted into three divisions, in charge of a mamlutdar and two mahalkurries. The former is stationed at Jooneer, the head-quarters of the district, and the two latter at Brahmunwaree and Boree in their respective charges. New rates of assessment have been already introduced into each of the mahalkurry's divisions. The settlement of Boree petta was made by Mr. Mansfield in 1848, and the duty of introducing the new rates for Brahmunwaree was carried out by that officer at the past season's jumabundy. The present proposals include the remaining part of the talooka, comprising altogether 109 villages, which form the Hawailee, Murkoreh, Minneer, and Kokuneer turufs with a few other detached villages.

3. A map of the tract of country to which this report refers is appended, in which the turufs are separately coloured and the districts bounding are also

shown. To the north are the villages of Brahmunwaree petta and part of the Ankola talooka of the Ahmednuggur collectorate; on the east is Boree petta, which also extends to the frontiers of the above zillah in that direction; on the south are Pabul and Kheir talookas; and to the west is the great Syhadree range bounding the Poona and Tanna collectorates.

4. The tract of country included in the above limits is of a varied character; highly interesting, however, from the many remarkable features in its natural formation. Numerous spurs forming distinct ranges of hills diverge from the ghauts on the west at right angles to the main range and extend for many miles in an easterly and south-easterly direction, diminishing in height as they recede from the ghauts. The most important of these ranges is the northern one, bounding for some distance the Poona and Ahmednuggur collectorates, and on which the strong fortress of Hurrychundergurh is situated. This same range extends close to the town of Ahmednuggur, thence takes a southerly direction, and having diminished by a successions of steps finally disappears in the neighbourhood of Sholapoor.

5. South of this and running parallel to it are two smaller spurs, separated from each other by the narrow valleys which form the approach from the Deccan to the Malsej and Nancy ghauts. These are neither so lofty nor extensive as the more northern range. They are continued in an easterly direction for about 15 miles, and then disappear somewhat abruptly near the town of Jooneer. To the south of these is a further range bounding this district and the Kheir talooka and extending beyond Malonga in Pabul.

6. Geologists make various surmises regarding the formation of the valleys lying between these ranges of hills. Some have looked on them as excavations formed by the torrents of water rushing down from the ghauts during the monsoon. Colonel Sykes, however, considers this a most improbable theory, and contends that had the streams of water that are now brought down from the ghauts been flowing on for time immemorial, they could scarcely

Natural formation.

Natural formation continued.

Geological account as gathered from Colonel Sykes' pamphlet.

have produced excavations of so extensive a nature. Others regard them as fissures formed by the probable fracture of the surface on the upheaval of the under-lying beds. This explanation seems more probable; but we may anticipate the researches of future geologists to furnish more satisfactory and convincing evidence of the origin of these extraordinary phenomena of nature. For this account of the formation of this part of the country I am partly indebted to Colonel Sykes' pamphlet on the geology of the Deccan, which contains much interesting information on this subject.

7. Each of these valleys forms one of the old divisions of the Old division of turufs, talooka known as the Minneer, Kokuneer, and rivers, &c. Murkoreh turufs; the two former evidently owe their designation to the rivers Meena and Kokree, which have their source in the ghauts at the head of them, and the latter probably takes its name from Mur, which is the chief place in the turuf. Besides the above rivers there is a smaller one called the Poosh Pawuttee which rises near the Malsej ghaut, flows through the bed of the Morkora valley, and then forms a junction with the Kokree near the village of Hewra. The Meena and Kokree take a south-easterly direction, maintaining rather a singularly equidistant parallel in their course through the district. The former flows along the southern boundary of Jooneer, and thence passing into Pabul talooka effects a junction with the Goor river near Pargaum. The Kokree is also a tributary of this river, joining it about five or six miles from Seroor in the Ahmed-nuggur collectorate.

8. The country on the extreme western border is very rugged and precipitous, the surface of it being so much Aspect of the country. intersected by ravines that the ordinary method of cultivating with bullocks and plough is found to be generally impracticable, and a system of manual tillage is substituted for it, commonly known as dullee cultivation. This, however, is peculiar to the region or locality of the ghauts, for as we proceed eastwards the hills, diminishing in height, widen out on both sides, and as the breadth of the valleys thus increases, so does the country become proportionately more level and cultivation more general. Proceeding onward in an easterly direction we emerge from the bed of the valleys and enter



the fine plain of the Hawailee turuf, extending from the town of Jooneer on the west to the borders of Boree petta on the east. This tract of country is distinguished for the fine climate it enjoys as well as for the fertility of its soil, and the happy combination of these two circumstances has rendered it remarkable as one of the richest spots in the whole of the Deccan. Nowhere in the Poona collectorate is the fall of rain so genial and so certain as in this favoured spot, and nowhere else is the growth of wheat and other grains more prolific.

9. At the corner of this beautiful plain and directly at the mouth

Town of Jooneer. of the valley leading to the Naney ghaut stands the old town of Jooneer, the capital of the

Deccan when the Mussulman held sway over it, situated, as Lieutenant Nash says, "in a most lovely country, surrounded by most fertile lands, cool in climate, and well situated for military purposes, the choice of Jooneer as their chief city along the ghauts speaks much for the taste and judgment of the men who founded it." It is greatly fallen in size and importance since the time of the Mahomedan rule and by the subsequent transfer of the seat of government to Poona under the Marathas, still it is a place of considerable note, being the chief market of the district, and a fine depôt for the merchandise and grain passing to the Concan by the Naney ghaut. But if the projected line of railroad over the Malsej ghaut to Alla should, be constructed, much of the present traffic by Jooneer will be doubtless diverted to that line of road.

10. This description, I trust, will give some idea of the nature of

Striking difference in the condition of the villages on the east and west. the country to be assessed, and I have only to request your attention to the very marked difference in the character and circumstances of the

villages of the western part of the district contrasted with those of the Champaign or Hawailee turuf, as this circumstance must have its due weight in determining the amount of assessment for these two classes of villages. In the former we have a scanty population, remarkable for their hardy character as well as for their simple habits of livelihood. The houses are generally small chuppered sheds, and the whole community of a village often falls short of thirty souls. Luckily their wants and requirements are of the commonest kind, for few artificers and traders are to be met with in these mountainous wilds,

and even those that have houses there generally leave them for Jooneer during the moonsoon season. The Champaign villages on the other hand are well populated, the houses comparatively well built, the village community complete in all the usual branches of handicraft, and though not thriving, living in an advanced state of civilisation compared with that of their Mawulee brethren. As no census of the district was taken by the Survey department, I have had recourse to that made last year by your mamlutdar's establishment, from which a statement has been prepared showing for each village the number of houses, population, number of cattle, implements, carts, &c. This information is exhibited on the map, and a reference to it will fully explain the contrast that I have been attempting to describe.

11. The history of the early revenue management of this part of the Deccan and of the various methods for assessing land obtaining at different periods previous to our administration of the country are subjects that have been frequently discussed in the reports of the officers who have at various times been employed on revenue duties in this collectorate. Perhaps one of the clearest and best descriptions is from the pen of Mr. Pringle, in his report to Government proposing rates of assessment for Jooneer and Pabul on the completion of his survey of those districts. For more information on this subject I would therefore refer you to this report. In continuation of the history that it furnishes, I have further to mention that the rates fixed on the survey and assessment of the district carried out under that officer were introduced in 1829-30, and have continued to be the basis of our revenue collections from that period to the present time.

12. The survey of this division was first commenced by Captain Boyé in October 1845, Lieutenant Nash being then at the head of the office. On Captain Boyé's nomination to the Judge Advocate General's department in the following year,\* Mr. Beynon was deputed to relieve him and carry on the work. This officer remained in charge for about a year, having left the Survey in March 1847 on receipt of his commission in the army. He was succeeded by Lieutenant Champion, who retained charge of

Revenue management.  
 Survey of the district ;  
 changes in the officers  
 superintending it.

\* April 1846.

the establishment until the appointment of the Committee in October 1847 when all further operations were for a time suspended.

13. Mr. Mansfield was nominated Settlement officer in the monsoon of 1848, and commenced the following season the work of over-

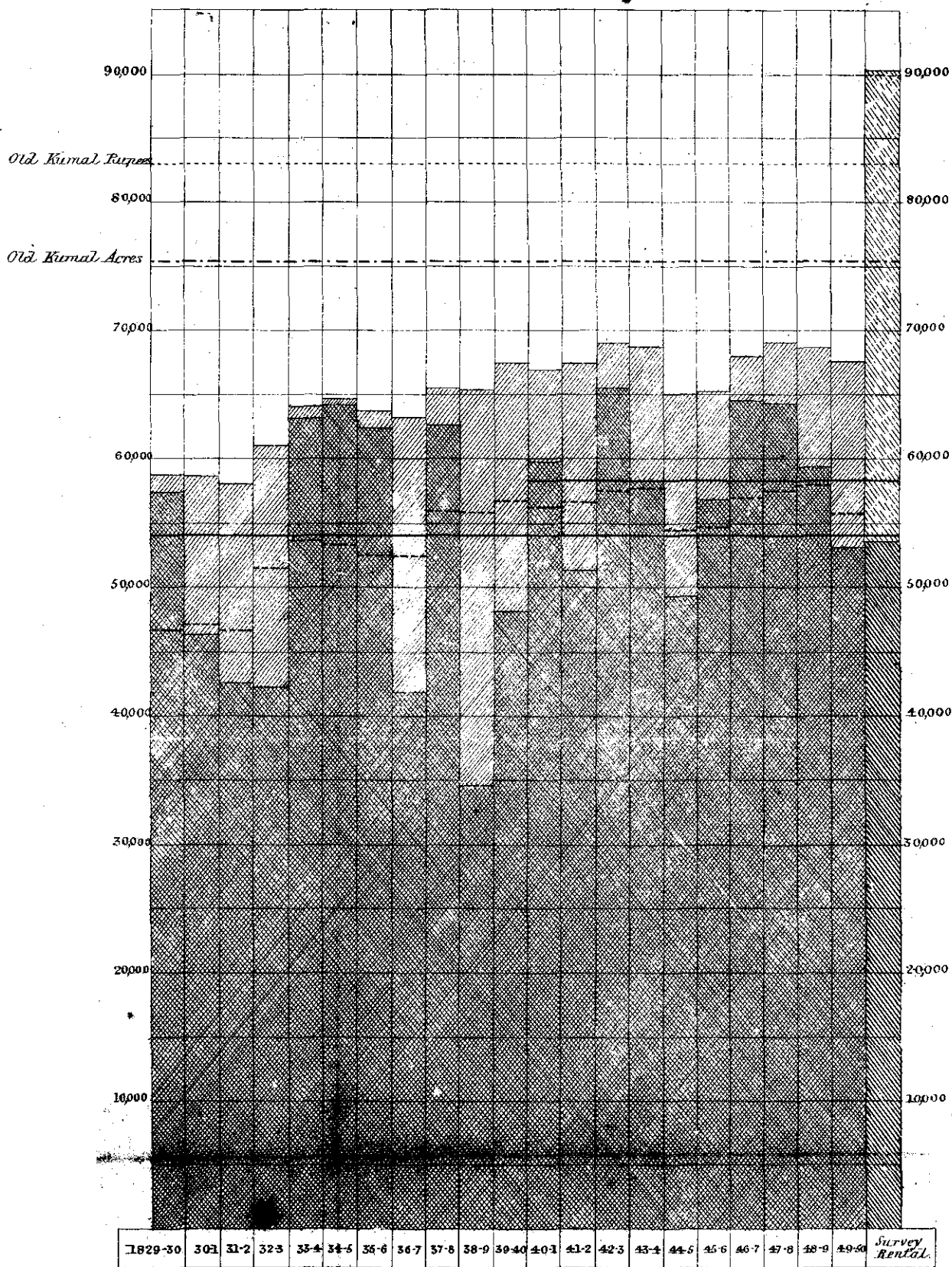
Mr. Mansfield appointed Settlement officer; method of revising the survey in the mawuls.

looking and revising the survey in the mawuls. His first step was to take a test of the former measurements, and the result of this being satisfactory as to the superficial contents, he determined to act on them in all cases where the size of the fields and the nature of the land included would admit of doing so. For rice-land the system followed in the Nuggur dang survey was adopted, every small compartment being measured and classified, and a deduction made for all cross embankments or dykes included. In cases where jerayet and rice lands were mixed up in the same field, it was in some instances necessary to make a fresh division of lands, but generally the old Nos. have been left, each description of cultivation being separately measured and assessed. The non-continuous cultivation lands have all been kept distinct from the regular jerayet, the greatest care being taken to carry out this rule; the size of the fields at the same time has been limited to 15 acres. All petitions from cultivators requesting a smaller subdivision of their holdings were inquired into, and the requests complied with where found to be practicable.

14. In the last progress report of this survey Mr. Mansfield gives a description of his method of operations, and exhibits also the result of the test taken, so that it seems needless here to enter into further details, more especially so as the subject will again come under discussion when the report of the past season's work is submitted.

15. In the district to which our proposals extend we have a great variety of climate to deal with; but there seems little or no difficulty in distinguishing the changes as the different products and methods of cultivation indicate clearly enough where they occur. Thus, for instance, on the western border where the fall of rain is most copious we find rice to be the staple product, whilst the dry-crop cultivation is entirely confined to the inferior kinds of grain, such as nachnee, sawa,

**DIAGRAM** exhibiting the extent of Government Land annually under Cultivation for the last 21 Years in 109 Villages of the Sewnere Talook, with the gross and Net Assessment thereon.



**EXPLANATION.**

1. The various items are measured by the Scale of Acres and Rupees carried across the Diagram
2. The Heights of the Columns indicate the Net rental, and of the lighter, the gross Assessment on the Cultivated land- the intermediate space, the amount of Remissions.
3. The-----lines show the extent of Cultivation in Acres for each Year.
4. The Horizontal-----lines mark the average Net rental for 21 and 10 years
5. The Height of the Column shows the Estimated Maximum Rental of the 109 Villages, according to the proposed Rates of Assessment- And the the total Acres by "New Measurement"

**EXAMPLE.**

Year 1849-50.

Cultivated Acres.....	55,506.
Assessment thereon.....	67,304.
Actual Realizations.....	33,759.
Remissions.....	33,545.

khorasnee, &c., and so much is the soil deteriorated and exhausted by the excess of moisture in this locality, that a rotation of these crops can be grown in the same spot for only three or four years successively, the land then requiring a fallow for the same or a longer period. The first circumstance that attracts our attention as indicative of a change from this climate is the disappearance of the "phenpalee" cultivation and the partial introduction of wheat, gram, and bajree amongst the dry-crop products. We next note the cultivation of rice to be gradually diminishing, and with it that of the inferior kinds of grain mentioned above. Lastly we find ourselves in the fine plain of the Hawailee turuf surrounded only with crops of wheat, gram, and bajree. This state of things indicates clearly enough that our climatic lines of division must run north and south, parallel to the ghauts, and that the rates of assessment must be highest in the east, and formed on a scale of values decreasing for each class as we approach the ghauts.

16. Besides the variations of climate we have also to look to the situation of the villages in regard to facilities for disposal of produce, so as to fix the rates on a consideration of these circumstances combined. The two great markets of the district are Jooneer and Otoor; besides these there is Narrangaum, close on the borders of Sewneer talooka. Of these Jooneer is the chief. Situated almost in the centre of the district, it is a convenient distance and of easy access to nearly all the villages. The farthest from it are those on the ghauts, which have besides the disadvantage of carrying their produce through a country not traversable by carts. This circumstance will be borne in mind when determining the rates for these villages.

17. Before giving the detail of the new rates it is first necessary to ascertain what the district has hitherto paid, and what its condition is under the operation of the present assessment. For this purpose I have prepared the opposite diagram according to the instructions in paragraph LXXI. of Superintendent's joint report. It exhibits annually the cultivation, remissions, and actual realisations from the land for the last twenty-one years, commencing with the first settlement according to Mr. Pringle's

survey and assessment of the district. The revenue accounts for the period of our administration antecedent to this are somewhat confused. The extent of land is entered in beegas and other uncertain denominations of measurement, and the different items of revenue are not separately given; besides in some villages no accounts for a year or two are obtainable. Under these circumstances I have thought it better to exclude altogether from the diagram the information for this period, confining it to the years for which satisfactory and trustworthy data are procurable, viz. from 1829-30 to 1849-50: our administration dates from 1818-19. For the first two years Jooneer was under the charge of the Ahmednuggur Collector, and for the other nine the revenue management, as I have before said, was not on any systematic plan.

18. The diagram furnishes a complete analysis of our revenue management of this division for the last twenty-one years. It commences, as I have before mentioned, with the introduction of Mr. Pringle's assessment, and we may therefore trace the financial effects of that measure through the whole period of its operation. For the first four years cultivation was stationary, if we except a small increase in the fourth only, whilst the revenue was annually decreasing. 1833-34-35 are remarkable as the period in which almost the full assessment on the cultivated land was realised. 1836 was evidently a bad season, but remissions being liberally given, the revenue in the succeeding year reached its former standard. We now come to 1838, a year of deficient rain in the Deccan, and marked by the large amount of remissions that were granted, being about 45 per cent. on the assessment. The effects of this unfavourable season appear to have been felt for the succeeding three years, from which time there is nothing remarkable till 1846. The survey of the district had then commenced, and the anticipated reduction of assessment gave a stimulus to cultivation. In 1848 there was a greater extent of land under tillage than in any preceding year of the whole period. The new rates of assessment were expected this season, which fully accounts for this circumstance; so again may we attribute the falling off in the cultivation of 1849 to the delay in the introduction of them.

19. Thus for three years only has the revenue been collected according to the fixed rates of assessment. I take no account of the small amount of remissions for this period as it was not more than sufficient to cover the losses by fires, casualties, &c. that may be looked for under any circumstances. The present depressed state of the cultivators shows that in spite of remissions our exactions have fallen very heavily on them, and that a great reduction in their payments is urgently called for. The great body of them, I regret to say, appear to be deep in the sowcar's books, almost literally living from hand to mouth. The few exceptions to this are parties who have, perhaps, held their lands on favourable terms owing to some inequality in the present assessment.

20. Taking the whole period of twenty-one years,\* the collections have on the average amounted to Rs. 54,656 annually, and the last ten years gives an average of Rs. 58,354 ; in this is included the revenue from rice and bhagaet as well as jerayet lands. These sums applied to the acres under cultivation give rates of Rs. 1-0-2 and Rs. 1-0-7 per acre respectively. The recent measurement shows a great increase of acres, according to which the realisations are reduced to about Rs. 15-6 on the acre. The revenue from kooruns, dullee lands, and such other items as are not levied by a fixed rate of assessment on the acre have been excluded, because the extent of land from which they were realised could not be traced, and to have given the collections alone would have made them appear heavier on the acre than they really were. A statement of the sums which have been realised on these accounts is annexed. The form of the diagram is similar to that in Captain Wingate's report for Bunkapoor.

21. Carrying out the general plan of arrangement as discussed in paragraphs 15 and 16, I propose to form the rates for each. Five classes, and the 109 villages into five groups, to be assessed at the following rates :—

1st Class.	2nd Class.	3rd Class.	4th Class.	5th Class.
Rs. a.	Rs. a.	Rs. a.	Rs.	As.
1 12	1 8	1 4	1	12

The highest rate will be applied to 22 villages situated in the eastern part of Hawailee turuf and in the valley of the Kokree river, extending to the limits of the town of Jooneer. This will include that tract of country which I have described as one of the most fertile spots in the Deccan.

22. Class 2nd will contain 24 villages lying generally west of class 1st, and from their greater proximity to the ghauts it might, perhaps, be supposed that they were more favourably circumstanced. Such, however, is not the case, for though the fall of rain may be more copious, there is an acknowledged and perceptible difference in the fertility and productiveness of the soil. This may, in my opinion, be in some measure attributed to the undulating nature of the country and the drainage from the hills on the north and south sides.

23. Classes 3rd and 4th will contain 19 and 34 villages respectively. The division for these classes has been made with reference to the change of products and cultivation. Thus the former marks on its western side the limit to which wheat and bajree cultivation extend, and the latter is remarkable as being suited only to the growth of the inferior kinds of grain—sawa, nachnee, &c. The poorer soils too do not generally admit of continued cultivation, owing to the undulating nature of the country and the very heavy rains that occur.

24. Class 5th will contain 10 villages; these are situated on the top and sides of the ghauts, and the small extent of table-land they contain is entirely of the “pherpalee” description. It will be observed that in determining the number and limits of these classes I have attached considerable importance both to climate and products; but in carrying out this natural arrangement I have not omitted to take into consideration other local circumstances of almost equal importance in regard to the matter of assessment.

26. I have besides been assisted in forming my opinion on the rates by a comparison of the rates already sanctioned for the adjoining districts of Boree and Brah-  
 New rates compared with those of Otoor and Odanooor



division Captain Landon proposed that the two villages of Otoor and Oodapoor, situated in the plain on the southern side of the Brahmunwaree ghaut, should be assessed at rates of 750 reas or Rs. 1-14 for first black soils. On Captain Wingate's recommendation this was reduced to Rs. 1-10. I mention these two villages particularly because they adjoin and are precisely similar in climate and situation to the group that forms my first class, for which I beg to propose the same rates, making Rs. 1-12 the maximum sum instead of Rs. 1-10. This alteration is necessary for assimilating the assessment in both cases, as the increase to the value of the reas and buruds adopted for Brahmunwaree is to be dispensed with in this case, and the rates for Jooneer calculated on the Indapoor scale throughout. Reasons for this will be given in the sequel. The average of the assessment on the nine classes will be exactly the same at Rs. 1-12 on the Indapoor scale as Captain Landon's rates at Rs. 1-10. The following shows the result under both scales :—

Rates.	Total Reas of the nine Classes.	Average for each Class.
Captain Landon's rates ..	3,104	344 $\frac{8}{9}$
Proposed rates .....	3,103	344 $\frac{7}{9}$

On the good soils a higher assessment will be imposed as they can well bear it, whilst the others will have a lighter rate than those of Otoor. This arrangement will meet the views and opinions of the cultivators, who complain of the assessment on some of the poorer soils.

33. For rice cultivation two classes of rates only are required.

Rice-lands. There is a great similarity in it, and it is only for a few villages stretching out towards the

plain that a reduction in the rates is necessary to meet the decrease in the fall of rain. The rice-lands of this district are very dissimilar from those that I have seen in the Southern Maratha Country. In the latter they owe their fertility to tanks and drainage from the hills by means of which they are irrigated; here they are entirely dependent

occur at seasonable intervals. This climate is a very important element of consideration, and we must endeavour to counteract the disadvantages which some villages labour under in this respect by a decrease in their rates of assessment. For this purpose I propose rates of Rs. 3 and Rs. 2-8; the latter to be applied to all the villages of class 2, also to five other villages \* of class 3; the rest to be assessed at the former rates.

Marked thus \* in appendix.

34. For a comparison of these rates with those sanctioned for other districts we may turn to Ankola in the Rates for rice-lands of Ahmednuggur collectorate, which borders on the western villages of Sewneer talooka. From inquiry, as also from information gained from Mr. Hexton, who was employed in the classification of the Ankola dangs, there is, I imagine, little difference in the cultivation of the two districts; but Jooneer has considerable advantages in regard to markets, and I have therefore proposed rates in excess of those for Ankola, Rs. 2-8 being the highest sum sanctioned for the latter.

35. On the above rates the new assessment in all the rice-lands of the district will fall short of the annual New assessment on rice-lands. realisations for the last twenty-one years by about Rs. 150. Considering the great increase in this cultivation since the introduction of the present assessment, the total acres being then about 2,200, and now 2,687 by recent measurement, I should, perhaps, have been justified in fixing a higher rate, but this would at least be doubtful policy because it would be imposing a tax on the industry of those cultivators who at great labour and not inconsiderable expense have added to their rice holdings, and such a measure might have a tendency to check future improvements of the kind. Rice cultivation is the source from which we derive the greater part of our revenue in the mawuls, and it would therefore seem politic and expedient alike to hold out encouragement to the extension of it. In relieving the ryots from a portion of their burdens on it, we may expect the capital thus placed at their disposal to be directed to the improvement of the jerayet-lands and to an increase in the extent of this cultivation. I would also plead the

general impoverished condition of the Mawul cultivators as a further reason in favour of this reduction.

36. I have next to show how I propose to fix the rates of assessment on non-continuous cultivation soils. From a correspondence that passed between Captain Landon and the Collector regarding the manner in which lands of this description in Poorundhur talooka should be assessed, it appears that Lieutenant Evans had contemplated the introduction of a plan (afterwards recommended by Captain Landon) of making the cultivators enter into an agreement to hold such fields for a term of five years, which would embrace the period of three they could be continuously cultivated and two of fallow. For this lease the full assessment of three years only was to be collected at the proportion of one-fifth annually. This system was not, however, introduced as the two villages to which it was to be applied are still unassessed. I can see no advantage in it over that of an annual settlement for cultivation. The assessment would not in reality be lighter, but merely distributed over a period of five instead of three years, and great would be the complaints when it was demanded for the seasons that the field was lying fallow. Besides, it would be directly opposed to the rules in Superintendent's joint report, established for the management of surveyed districts, as the cultivator would not have the privilege there conceded of annually contracting or extending his cultivation.

37. To me it appears there is no reason why the assessment on these lands should not be levied in precisely the same manner as on the regular jerayet. They are confined to certain localities, so that a lower rate of assessment can be fixed for the class of villages in which they are to be met with, and having by the present revision of the survey been kept distinct from other descriptions of cultivation, and measured off into small-sized fields, a man can easily cultivate as long as he finds it profitable and then relinquish it for a period, paying the assessment of course only for the years it is under tillage. This is a system I would venture to recommend for this district. The villages in which this non-continuous cultivation prevails have been allotted off into classes 4 and 5, and I am persuaded the low rate of assessment that will be

imposed, varying from  $1\frac{1}{2}$  anna to seldom if ever more than 3 annas an acre, can be paid with ease.

38. In this district we have the two kinds of bhagaet cultivation common to the Deccan, viz. the "motusthul,"  
 Bhagaet cultivation. by irrigation from wells, and "pathusthul," by means of watercourses from nullas and running-streams. For the former the veerhoonda system of assessment, fixing the extra tax for the garden cultivation on the well instead of the land has always been adopted in this survey, and I propose to continue it. A new method for the classification of wells will be introduced, as the recent inquiries respecting the working of the bhagaet assessment in Boree petta have shown the defects of that settlement to be attributable to the manner in which the field returns were prepared. The extent of land irrigable from the well has alone been ascertained and taken as the basis for calculating veerhoonda, instead of the extent that the well is yearly capable of irrigating. Rupees 2 an acre in excess of the jerayet assessment is the rate hitherto sanctioned for all well-garden lands in this collectorate, and I beg to recommend the same for this district, excepting the three villages of bhagaet Khoord, bhagaet Boodrook, and Hatbun immediately adjoining the town of Jooneer, for which Rs. 4 an acre might safely be fixed in consideration of the great advantages of market for sale of garden produce.

39. Wells in this district have been exempt from assessment since the introduction of Mr. Pringle's survey. The  
 Assessment on well-gardens. veerhoonda then fixed was partly collected for the first season, and its operation then suspended. There is, however, in my humble opinion no objection to the imposition of a small extra sum on this description of cultivation, and custom in the other surveyed districts has fully sanctioned its adoption in this case. I have estimated the amount leviable on this head at Rs. 1,992. This is found on a rough calculation from the papers prepared under Captain Boyé and the other officers engaged in the survey of this district. I have, however, taken a small extent of land for each well as the basis of this calculation, and am therefore of opinion that the total assessment will be over, rather than under the sum given. A re-examination of every well will be made, when the total amount of veerhoonda will be ascertainable.

40. For patusthul lands Rs. 1 to Rs. 3 an acre in excess of the jerayet has been the ordinary rate in this collectorate, and it would also appear applicable to this district. Where the supply of water is sufficient for irrigation for part of the season only, it would not seem expedient to impose a higher sum than this; but where there is a never-failing supply throughout the year, as in the case of the stream that irrigates the Hafiz Bhag, now held on lease by Mr. Dickinson, a higher rate than Rs. 3 is called for. I would recommend Rs. 6 for the above garden. This would effect a very considerable reduction on the present payment. Mr. Dickinson informs me there is a clause in his agreement which provides that he is to have the advantage of any reduction of assessment that may be made by the survey rates, and I trust therefore he may be permitted the benefit of it, as he has shown by his energy and success in the cultivation of sugarcane that his labours are deserving of the favourable consideration of Government. An examination of the patusthul lands of two or three villages on my recent visit to Jooneer has led me to infer that my estimate of the revenue from this source is somewhat less than the sum likely to be realised. The papers from which it was formed are drawn up in so imperfect a manner that it is impossible to form from them an opinion of the capabilities of each stream.

41. A bhagaet assessment on patusthul lands has been regularly paid in several villages. These have been distinguished in the statements appended. I have to request the sanction of Government to collect the revenue in these cases for the current year according to the present assessment, and also that the new rates on all other patusthul and all motusthul lands be remitted for the first season.

42. My reasons for proposing a rate of Rs. 4 per acre for the well-garden lands of bhagaet Boodrook, bhagaet Khoord, and Hatbun are based on a consideration of the great fertility of the soil in these villages, being a fine alluvial, as also of the high rates of assessment that they have hitherto paid, averaging

about Rs. 15 on the acre. They were formerly assessed at Rs. 20, but in 1836 Mr. Rose made some general reduction, fixing the present assessment, and great as it appears and really is, still I found to my surprise that the cultivators of these gardens are in better circumstances than the great body of their class in the district. The irrigation is chiefly from wells, with a little assistance from "paths" for two or three months after the monsoon. The proposed rates will not realise quite half the present collections, and are only just sufficient to cover the allowances to enamdars, hukdars, &c., according to present payments. The following is a statement of the disbursements on these accounts taken from last year's jumma-bundy chitta:—

NAMES OF VILLAGES.	Total Revenue for 1849-50.	Village expenses and payments to Hukdars.	Percentage allowance to Peerzada and other Enamdars.	TOTAL.	Estimated new Assessment.
	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
Bhagaet Boodrook.	1,154	250 9 11	330 5 3	580 15 2	561
Do. Khoord..	688	172 6 1	30 15 5	203 5 6	344
Hatbun .....	214	66 0 5	94 0 1	160 0 6	104

43. The rate of percentage on which the payments to "peerzada" and other "enamdars" are made was fixed from the old "kumal" of these villages, and it would seem rather hard to these parties to calculate their allowances in future on the same percentage scale applied to the new kumal, especially as there is some doubt from the wording of the village chittas whether their's were not originally fixed payments, converted into a percentage rate on the total revenue of the villages. Under these circumstances I submit the question whether these villages are to be brought under the operation of the new rates, and if so, the further one of how the allowances to the enamdars are to be regulated. No inquiry as to the rights of these parties has,

I believe, been made, but they have regularly been paid on the above scale of allowances since our occupation of the country.

44. For dulleeran cultivation I have no new system to recommend, and propose therefore to continue the Dulleeran cultivation. "old kohita" plan of assessment. I have endeavoured to ascertain from the members of this establishment what method for assessing this kind of cultivation the late Lieutenant Nash proposed to adopt, but no information seems to have been given them. That he had some different system in view may be inferred from the circumstance of his having surveyed and classified these lands merely in the same manner as jerayet, but it is evident from the nature of the cultivation that any regular assessment on the acre could not be carried out.

45. In the villages towards the ghauts new ground is sought out almost every year, and the cutting down the brushwood and clearing the land and preparing it for sowing appears a most laborious process; at the same time the return from it, judging from the circumstances of the cultivators of three or four villages I examined, is anything but remunerative. As we get down the valleys a little way we find them cultivating the same ground for two and in some villages three successive years; it seems therefore that all this description of cultivation ought not as heretofore to be assessed at the uniform rate of 12 annas on the kohita. I would recommend three rates, the lowest 10 annas for the villages of class 5, 12 annas for those of class 4, and Rs. 1 for the small extent of this cultivation on classes 3 and 2. This slight change in the rates will not, I anticipate, have any effect on the revenue, or if it is perceptible it will be in the form of increase rather than decrease. I have taken last year's revenue as the probable amount of future ones. In recommending this change of rates I do so with the greatest diffidence, as I have had such limited opportunities of acquiring information on the subject that I feel myself scarcely qualified to give an opinion in the case.

46. In the appendix will be found a detailed statement for every village, contrasting the present with the new rates of assessment, and I have now only to exhibit the general effects of the whole measure.

Financial effects of the measure.

The new kumal or maximum revenue from jerayet, bhagaet, and rice-lands is estimated at Rs.	53,889
<i>Add</i> items not included in diagram, viz. revenue from dullee cultivation and grazing lands. . . .	1,476
Total of new assessment. . . . .	<u>55,365</u>
The average for twenty-one years from the same heads under present rates is. . . . .	56,672
Difference between present and new rates. . . . .	<u>1,307</u>

Thus the new "kumal" is less than realisations for twenty-one years under the present rates by about Rs 1,300; the financial prospects of the measure are not therefore so promising as I could have wished; but my estimate, I would remark, is formed from the rough village papers, and is, I am of opinion, less than the rates will give when the calculations are completed, especially in the case of "patus-thul" lands. Of this reduction about Rs. 900 will fall on the three villages of bhagaet Boodrook, bhagaet Khoord, and Hatbun. I have before submitted the question whether they should be brought under the new rates. If I may offer an opinion on this subject, it would be to give them the full benefit of the reduction, that they may profit by it in the same manner as other villages in the district do, though to a less extent, excepting a few villages in which the non-continuous cultivation system prevails. The new kumal will, I anticipate, be soon realised, and Government will thus in the present revision of assessment have carried out a measure calculated to confer a lasting benefit on the district with scarcely any perceptible loss of revenue.

47. I have further to solicit sanction for the introduction of new rates of assessment to 9 villages of the Bramunwaree petta. In his report on that district Captain Landon states that the above villages have been left over for future settlement, as they contain rice-land which had not been separately measured. The revision of the survey of them has been completed in the same manner as described for the villages of the mamlutdar's divison.

48. Seven of these villages are situated on the top of the range of hills which forms the Brahmunwaree ghaut, and the other two in the Kotool valley to the

Position of the villages.



north of it. The whole are very much intermixed with the villages of Ankola talooka, and a transfer of some of them to Ahmednuggur, giving some of the villages of that zillah to Poona in exchange, was contemplated, as appears from some correspondence with this office on the subject. The whole country is very mountainous and precipitous, and cultivation chiefly confined to the rice-lands in the ravines.

49. The rates I have to propose are Rs. 1 for jerayet-lands for the two villages in the Kotool valley and 12 annas for the others, being the same as already submitted for classes 4 and 5 of Sewneer talooka—the assessment to be calculated according to the Indapoor scale of values.

Jerayet-lands : proposed rates.

50. Rice-lands have hitherto paid a very low assessment, and I find the rates proposed for Jooneer would in several cases more than double the sums hitherto realised, and besides the villages are very unfavourably situated in regard to markets, having to descend the ghaut either for the Otool or Kotool bazar. On these accounts I have made Rs. 2 per acre the highest rate.

Rice-lands : proposed rates.

51. I find that I have omitted in the case of the Sewneer villages to give the scale of values on which the assessment for rice-lands is to be calculated, and I may therefore here supply the wanting information as the same standard is to be adopted for both districts. Mr. Tytler divides the rice-lands into 8 classes, for each of which a distinct value has been assigned. His system of classification has been here followed throughout, and I would also adopt his scale for calculating the rates, with a slight reduction in the value of the lower classes. This I consider called for to meet the marked difference in their fertility as contrasted with the better descriptions of soil falling into the higher classes. I subjoin the proposed scale of values calculated for rates of one rupee; it is very similar to that adopted for Ankola:—

Classes .....	1	2	3	4	5	6	7	8
Annas .....	16	14	12	10	8	6	4½	3

52. Captain Landon's jerayet rates for the villages adjoining these  
 Captain Landon's rates for Brahmunwaree. were 10 reas less than a rupee, and for rice-lands Rs. 3. On a reference to the statement it will be seen that even at Rs. 2, the sum now proposed for the latter, there will, in the case of Ambhol for instance, be an increase on the new rates to nearly five times the amount of the average of former collections—on rice-lands alone I mean. This is a village in which rice cultivation has yearly been extending, so that a part of its revenue put down to jerayet has in reality been paid on the rice. However, looking at the maximum "kumal" that the new rates are calculated to realise, I hesitate to propose higher sums than those now recommended.

53. Appendix G exhibits the effects of the new rates contrasted with the payments on the present. The average for the latter is made out for twenty-one years only, the papers for the period antecedent to this being defective like those for Jooneer, as described in paragraph 17. The sums are too small to exhibit in the form of a diagram, but the statement will, I think, be found to contain all the requisite information. The following is the result under the present assessment :—

Total revenue from rice and jerayet lands, average	Rs.
being for twenty-one years . . . . .	1,485
Ditto from dullee cultivation and grazing-lands.	94
	<hr/>
Total . . . . .	1,579

The new kumal on rice and jerayet . . . . .	1,692
Estimated revenue from dullee and grazing lands . .	158
	<hr/>
Total . . . . .	1,850

In this instance the new rates exceed former collections by Rs. 271 ; but the first settlement will effect a very great reduction, last year's revenue

from rice and jerayet being . . . . .	1,656
Estimated revenue at first jumabundy being . . . . .	882
	<hr/>

Total reduction . . . . Rs. 774

The reduction here shown is very great, but I must explain that the cultivated acres on which the first year's revenue is calculated are taken from Captain Landon's classification made in 1846-47, and as there has, from the mamlutdar's returns, been a considerable increase in cultivation of late years which has not been taken into account, the revenue will be more than my estimate. The acres under cultivation last year according to new measurement have not been ascertained because the original classification was confirmed on test. I should however, on a rough calculation formed from the increase on the old measurements, estimate that the revenue will be about Rs. 1,000, thus making the reduction nearly 40 per cent.

54. The customary levies of grain and money by the district and village officers, both for Jooner and for these Hubs of district and village officers. 9 villages, were inquired into and converted into fixed annual payments at the introduction of Mr. Pringle's assessment, and the amount of these payments is included in the revenue for each year, so that the diagram and statements show the full realisations from the land for the whole period.

55. The mamlutdar's department is now engaged in making the "pahanee" according to the survey Nos., and arrangements have been made for the introduction of the new rates at the current season's jumabundy. The calculation of the assessment is, however, deferred, waiting the sanction of Government to the rates, and unless early intimation of this be received, much difficulty will be experienced in getting the papers ready in time for the first settlement. I have therefore to request the favour of your early consideration and transmission of this report.

## APPENDIX

Number.	Names of Talookas and Pettas.	Rates fixed for							
		Blacks.				Reds.			
		1st.	2nd.	3rd.	4th.	1st.	2nd.	3rd.	4th.
1	2	3	4	5	6	7	8	9	10
	<i>Indupoor Talooka.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Sooba division .....	300	240	170	..	220	130	75	..
2	Kullus petta .....	300	240	170	..	220	130	90	..
3	Kuryat Baramutty petta	330	265	185	..	220	145	80	..
	<i>Bheemthurree Talooka.</i>								
4	Sooba division .....	375	300	230	..	260	180	130	..
5	Koorkoomb petta ....	330	265	185	..	220	145	100	..
	<i>Pabul Talooka.</i>								
6	Sooba division ....	490	390	270	..	320	230	130	..
7	Owserree petta ....								
		390	310	220	..	260	180	110	..
	<i>Hawaitee Talooka.</i>								
8	Sooba division ....	550	450	350	250	475	375	275	175
9	Donja petta .....								

A.

Dry Crop Lands.						Increase to the Reds and Buruda over the value, according to Indapoor scale.		
Buruda.			Dehlee and Kewtal.					
1st.	2nd.	3rd.	1st.	2nd.	3rd.	1st. Reds.	2nd. Reds.	1st. Buruda.
11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100	60	35	800	700	..	..	..	..
75	45	35	..	..	..	..	..	..
110	65	40	380	285	..	..	2	..
165	100	60	..	..	..	..	18	40
110	65	40	400	..	..	..	2	..
180	100	60	650	600	..	..	18	17
210	120	70	700	650	..	..	9	17
140	80	50	500	450	..	..	11	10
240	140	60	..	..	..	72	137	57

Number.	Names of Talookas and Pettas.	Rates fixed for							
		Blacks.				Reds.			
		1st.	2nd.	3rd.	4th.	1st.	2nd.	3rd.	4th.
1	2	3	4	5	6	7	8	9	10
	<i>Poorundhur Talooka.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10	Sooba division' .....	450	372	264	..	312	228	156	..
		394	325	231	..	273	199	136	..
		356	295	209	..	247	181	124	..
11	Soopa petta .....	345	275	195	..	230	155	85	..
		330	265	185	..	220	145	80	..
	<i>Sewneer Talooka.</i>								
12	Boree petta .....	580	470	330	..	450	325	175	..
		490	390	270	..	350	250	130	..
		390	310	220	..	260	180	110	..
		650	530	390	..	500	360	187	..
13	Brahmunwaree petta	600	480	340	..	450	310	150	..
		480	384	272	..	320	208	120	..
		390	312	221	..	260	169	97	..

Dry Crop Lands.						Increase to the Reds and Buruds over the value, according to Indapoor scale.		
Buruds.			Dehlee and Kewtal.					
1st.	2nd.	3rd.	1st.	2nd.	3rd.	1st. Reds.	2nd. Reds.	1st. Buruds.
11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
192	120	78	..	..	..	..	33	42
168	105	68	..	..	..	..	28	37
152	95	62	..	..	..	..	27	33
115	70	40	..	..	..	..	6	..
110	65	40	380	285	285	..	2	..
210	120	70	700	650	..	25	74	17
180	100	60	650	600	..	..	38	17
140	80	50	500	390	..	..	11	10
250	150	87	..	..	..	23	78	33
200	120	70	..	..	..	10	50	..
160	95	56	..	..	..	..	..	..
130	78	45	..	..	..	..	..	..

J. FRANCIS, Lieutenant,  
Superintendent of Deccan Revenue Survey

## APPENDIX

STATEMENT *contrasting Old and New*

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jera- yet and Bbagaet.	Yearly Revenue from Rice.	Revenue not in- cluded in Diagram.		Total amount of Realisations	Last year's Revenue on Jera- yet, Rice, and Bbagaet Lands
				Kooruns and Graz- ing Lands.	Dullees Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Dholwar .....	2,802	..	26	..	2,828	2,871
2	Hewra Boodrook.....	2,518	..	45	..	2,563	2,702
3	Do. Khoord.....	1,213	..	1	..	1,214	1,248
4	Oomruj .....	4,349	..	..	..	4,349	3,836
5	Serolee Boodrook .....	1,631	..	32	..	1,663	1,632
6	Jejewaree .....	793	..	6	..	799	760
7	Arvee .....	2,369	..	41	..	2,410	2,597
8	Pimpulgaum.....	1,192	..	2	..	1,194	1,440
9	Nailwar.....	953	..	..	..	953	977
10	Dhalehwaree .....	503	..	3	..	506	509
11	Hoorun .....	430	..	1	..	431	334
12	Dhungurwaree .....	251	..	..	..	251	267
13	Wurgaum Sahanee .....	1,852	..	10	..	1,862	1,139
	Carried over..	20,856	..	167	..	21,023	20,312



## B.

## Rates for the Villages of CLASS I.

Details of New Measurement and Assessment.								
Probable Revenue from Jerayet and Rice at first Jun-mabundy.	Jerayet Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Kooruns, Grazing Lands, and Dulloo Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veerhoonds.	Estimated amount of Patusthal Assessment.		
9	10	11	12	13	14	15	16	17
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
2,094	1,570	2,103	..	..	26	..	41	2,170
2,002	1,775	2,008	..	..	128	25	14	2,175
1,219	1,447	1,246	..	..	16	6	2	1,270
3,169	3,290	3,372	..	..	34	..	..	3,406
1,564	1,797	1,656	..	..	73	11	1	1,741
677	911	761	..	..	9	..	..	770
2,074	2,568	2,233	..	..	303	..	13	2,549
1,055	1,298	1,060	..	..	98	13	4	1,175
981	1,310	1,089	..	..	23	39	..	*1,151
675	1,273	761	..	..	9	..	4	774
360	765	495	..	..	12	..	1	508
344	527	344	..	..	10	..	..	354
1,044	1,143	1,047	..	..	70	..	..	1,117
17,258	19,674	18,175	..	..	811	94	80	19,160

\* Denotes villages that have paid a bhagoet assessment on patusthal lands.

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jera- yet and Bhagaet.	Yearly Revenue from Rice.	Revenue not in- cluded in Diagram.		Total amount of Realisations.	Last year's Revenue on Jera- yet, Rice, and Bhagaet Lands
				Kooruns and Graz- ing Lands.	Dulles Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	20,856	..	167	..	21,023	20,312
14	Serolee Khoord .....	702	..	2	..	704	834
15	Khanapoor .....	384	..	2	..	386	456
16	Sawurgaum .....	1,858	..	..	..	1,858	1,595
17	Bustee .....	605	..	2	..	607	512
18	Agur .....	1,439	..	9	..	1,448	1,460
19	Hoomshait .....	692	..	..	..	692	836
20	Bhagaet Boodrook .....	962	..	..	..	962	1,174
21	Do. Khoord .....	674	..	..	..	674	688
22	Hatbun .....	228	..	1	..	229	214
	Grand Total..	28,400	..	183	..	28,583	28,081

## Details of New Measurement and Assessment.

Probable Revenue from Jerayet and Rice at first Jumbandy.	Jerayet Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Koorung, Grazing Lands, and Dulles Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veerhoonda.	Estimated amount of Patusthal Assessment.		
9	10	11	12	13	14	15	16	17
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
17,258	19,074	18,175	..	..	811	*94	80	19,160
754	1,114	811	..	..	37	..	5	853
460	763	480	..	..	23	18	..	521
1,350	2,470	1,598	..	..	154	61	..	*1,813
582	869	662	..	..	23	20	2	*707
946	1,355	1,104	..	..	30	181	..	*1,315
547	639	569	..	..	45	..	1	615
185	107	185	..	..	320	76	..	*581
105	50	105	..	..	100	39	..	*304
30	16	33	..	..	56	25	..	*114
22,217	27,057	23,722	..	..	1,659	514	88	25,983

\* Denotes villages that have paid a bhaguet assessment on patusthal lands.

J. FRANCIS, Lieutenant,  
Superintendent of Deccan Revenue Survey.

## APPENDIX

STATEMENT *contrasting Old and New*

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jera- yet and Bhugaet.	Yearly Revenue from Rice.	Revenue not in- cluded in Diagram.		Total amount of Realisations.	Last year's Revenue on Jera- yet, Rice, and Bhugaet Lands.
				Kooruns and Graz- ing Lands.	Dulles Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Pangree .....	110	..	1	..	111	155
2	Nimgaum .....	166	..	1	..	167	169
3	Dhamun Khail .....	284	..	1	..	285	254
4	Amrapoor .....	28	..	..	..	28	94
5	Golahgaum .....	372	..	1	2	375	326
6	Horudwole .....	132	..	1	..	133	117
7	Barow .....	21	..	..	..	21	27
8	Aldehreh .....	176	..	..	3	179	196
9	Nimdurree .....	687	..	17	..	704	672
10	Chincholee .....	707	..	3	6	716	702
11	Waruj .....	1,439	..	2	..	1,441	1,387
12	Paroonda .....	1,063	6	21	22	1,112	1,120
13	Kataria .....	636	..	5	2	643	752
	Carried over..	5,821	6	53	35	5,915	5,971

## C.

## Rates for the Villages of CLASS II.

Details of New Measurement and Assessment.								
Probable Revenue from Jerayet and Rice at first Jummabundy.	Jerayet Lands		Rice Lands.		Garden Lands.		Revenue from the sale of Koorune, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veerhoonds.	Estimated amount of Patnathul Assessment.		
9	10	11	12	13	14	15	16	17
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
98	374	162	..	..	..	..	..	162
286	627	300	..	..	9	21	3	333
304	899	353	..	..	11	19	..	383
63	102	64	..	..	2	..	..	66
417	928	471	..	..	5	..	1	477
177	390	179	..	..	..	..	..	179
12	47	17	..	..	..	2	..	19
183	489	207	..	..	..	28	7	*242
550	942	557	..	..	15	25	..	597
546	1,058	577	..	..	25	12	13	627
884	1,339	965	..	..	..	212	4	*1,181
897	1,989	923	3	3	8	9	30	+973
604	825	608	..	..	5	12	7	*632
5,021	10,009	5,383	3	3	80	340	65	5,871

\* Denotes villages that have paid a bhagat assessment on patnathul lands.

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jera- yet and Bhagaet.	Yearly Revenue from Rice.	Revenue not in- cluded in Diagram.		Total amount of Realisations.	Last year's Revenue on Jera- yet, Rice, and Bhagaet Lands.
				Kooruns and Graz- ing Lands.	Dullee Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	5,821	6	53	35	5,915	5,971
14	Bagloeoh .....	160	..	..	..	160	164
15	Bullalwaree .....	862	2	2	..	866	850
16	Dingora .....	2,447	..	1	7	2,455	2,030
17	Pimpulgaum Seednath.....	405	4	1	..	410	297
18	Haosoor .....	811	..	2	..	813	692
19	Somutwaree .....	211	..	..	..	211	199
20	Yennehra .....	1,153	..	4	7	1,164	981
21	Nurgooreh .....	805	..	6	7	818	794
22	Padulee .....	489	..	2	..	491	377
23	Belsue .....	409	..	1	2	412	472
24	Haleh .....	740	9	5	16	770	647
	<b>Grand Total..</b>	<b>14,313</b>	<b>21</b>	<b>77</b>	<b>74</b>	<b>14,485</b>	<b>13,474</b>

## Details of New Measurement and Assessment.

Probable Revenue from Jerayet and Rice at first Jumbandy.	Jerayet-Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Kooruns, Grazing Lands, and Dulce Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veghoonda.	Estimated amount of Patusthal Assessment.		
9	10	11	12	13	14	15	16	17
Ra.		Ra.		Ra.	Ra.	Ra.	Ra.	Ra.
5,021	10,009	5,383	3	3	80	340	65	5,871
78	116	99	..	..	4	24	..	*127
602	1,342	619	7	6	23	2	..	+650
2,126	3,541	2,482	..	..	24	12	8	*2,526
408	1,182	454	9	9	..	10	2	+475
871	1,876	999	..	..	24	102	6	*1,131
191	643	227	1	1	..	1	1	+230
825	1,254	861	..	..	8	56	18	*+943
651	1,132	714	..	..	62	44	17	*837
282	821	362	2	2	..	11	..	+375
277	484	278	..	..	74	2	1	355
471	1,026	508	2	2	..	..	41	+551
11,803	23,426	12,986	24	23	299	604	159	14,071

\* Denotes villages that have paid a bhagat assessment on patusthal lands.

† Rates for rice-lands in these villages calculated at Rs. 2-8.

J. FRANCIS, Lieutenant,  
Superintendent of Deccan Revenue Survey

## APPENDIX

STATEMENT *contrasting Old and New*

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jera-yet and Bhagaet.	Yearly Revenue from Rice.	Revenue not included in Diagram		Total amount of Realisations	Last year's Revenue on Jera-yet, Rice, and Bhagaet Lands
				Kooruns and Grazing Lands.	Dullee Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Moolkee .....	73	..	..	..	73	71
2	Godereh.....	266	41	2	16	325	198
3	Alma.....	384	10	2	6	402	354
4	Alloo .....	54	..	14	2	70	66
5	Holmaree.....	107	16	4	10	137	144
6	Manikdo .....	192	9	2	5	208	203
7	Khangaum .....	382	..	4	8	394	434
8	Khamgaum .....	382	36	4	7	429	436
9	Boturdeh .....	335	..	2	8	345	274
10	Jambeh .....	400	22	13	24	459	397
11	Ralehgum .....	237	..	8	12	257	231
12	Setehwaree .....	391	70	7	7	475	465
13	Watkuleh.....	332	47	1	6	386	383
	Carried over..	3,535	251	63	111	3,960	3,656

\* Denotes villages that have paid a bhagaet assessment on patusthal lands.



**D.***Rates for the Villages of CLASS III.*

Details of New Measurement and Assessment.								
Probable Revenue from Jery-yet and Rice at first Jum-mabandy.	Jery-yet Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Kooruns, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veerhoonda.	Estimated amount of Patusthal Assessment.		
9	10	11	12	13	14	15	16	17
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
86	252	101	..	..	..	8	..	109
301	1,046	326	39	27	2	9	32	+396
543	1,700	592	12	12	..	..	11	*+615
77	301	109	1	2	..	..	9	+120
157	535	173	18	14	..	..	3	190
201	649	214	12	11	..	..	8	+233
369	927	382	..	..	24	12	12	430
478	1,474	478	54	43	..	12	19	+552
226	680	308	..	..	8	6	9	331
365	1,086	405	17	19	..	..	45	469
171	388	177	6	7	..	..	24	208
313	908	338	73	89	..	..	25	452
242	626	252	31	29	..	..	27	308
3,529	10,612	3,855	263	253	34	47	224	4,413

† Rates for rice-lands in these villages calculated at Rs. 2-8.

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jerayet and Bhugaet.	Yearly Revenue from Rice.	Revenue not included in Diagram.		Total amount of Realisations.	Last year's Revenue in Jerayet, Rice, and Bhugaet Lands.
				Kooruns and Grazing Lands.	Dullees Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	3,535	257	63	111	3,960	3,656
14	Pangree .....	262	25	3	4	294	193
15	Sooraleh .....	186	..	3	..	189	183
16	Wursowna .....	39	..	9	3	51	41
17	Sindeh .....	258	5	5	1	269	274
18	Heevea Turf Nimhere.....	176	..	10	7	193	172
19	Gungaldureh .....	160	14	9	8	191	179
	Grand Total..	4,616	295	102	134	5,147	4,698

Details of New Measurement and Assessment.								
Probable Revenue from Jera- yet and Rice at first Jum- mabundy.	Jerayet Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Koorans, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assess- ment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veerhoonds.	Estimated amount of Patusthul As- sessment.		
9	10	11	12	13	14	15	16	17
Ra.		Ra.		Ra.	Ra.	Ra.	Ra.	Ra.
3,529	10,612	3,855	263	253	34	47	224	4,413
216	564	272	24	22	..	..	2	296
201	497	252	4	4	..	..	4	260
40	158	43	..	..	..	..	2	45
170	371	164	6	8	..	..	2	174
149	642	182	1	1	..	..	13	-196
88	520	160	15	15	..	..	46	221
4,393	13,364	4,928	313	303	34	47	293	5,605

J. FRANCIS, Lieutenant,  
Superintendent of Deccan Revenue Survey.

## APPENDIX

## STATEMENT contrasting Old and New

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jera- yet	Yearly Revenue from Rice.	Revenue not in- cluded in Diagram.		Total amount of Realisations	Last year's Revenue on Jera- yet, Rice, and bhagaet Lands
				Kooruns and Gras- ing Lands.	Dullee Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Wanehwaree .....	75	7	2	1	85	82
2	Optateh .....	237	8	2	1	248	282
3	Jaijoor .....	211	20	3	4	238	182
4	Hudsur.....	134	64	11	9	218	156
5	Dhaleehwaree .....	91	4	5	2	102	80
6	Mhur.. ..	606	163	7	1	777	441
7	Sangnoreh .....	224	160	4	9	397	311
8	Sonowleh .....	172	38	15	5	230	186
9	Kehlee .....	40	13	4	3	60	9
10	Mankeshwur .....	149	20	2	1	172	227
11	Kehwaree.....	154	35	6	..	195	223
12	Rajoor .....	364	16	7	2	389	315
13	Jullepran .....	147	339	21	24	531	451
	Carried over..	2,604	887	89	62	3,642	2,945

## E.

## Rates for the Villages of CLASS IV.

Details of New Measurement and Assessment.								
Probable Revenue from Jerayet and Rice at first Jumma-bundy.	Jerayet Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Kooruns, Grazing Lands, and Duilee Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veerhoonds.	Estimated amount of Patusthul Assessment.		
9	10	11	12	13	14	15	16	17
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
61	245	84	8	8	..	..	1	93
286	736	285	11	13	..	..	3	301
185	705	170	30	34	..	..	3	207
195	1,220	328	63	58	..	..	37	423
63	370	108	7	6	..	..	1	115
718	1,575	755	142	134	..	..	4	893
385	846	321	92	159	..	..	25	505
132	434	128	29	25	..	..	31	184
7	244	74	5	6	..	..	6	86
175	579	153	37	49	..	..	4	206
221	536	124	69	112	..	..	8	244
295	1,207	389	32	47	..	..	18	454
284	810	157	163	204	..	..	61	422
3,007	9,507	3,076	688	855	..	..	202	4,133

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jerayet	Yearly Revenue from Rice	Revenue not included in Diagram.		Total amount of Realisations.	Last year's Revenue on Jerayet, Rice, and Bhanguet Lands.
				Korons and Grazing Lands.	Dullee Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over..	2,604	887	89	62	3,642	2,945
14	Sookalwedda .....	122	..	7	10	139	113
15	Pimpurwaree .....	21	..	2	4	27	41
16	Ingloon.....	168	102	7	5	282	298
17	Sewlee .....	100	59	2	1	162	159
18	Bhewareh Khoord .....	78	84	6	5	173	118
19	Do. Boodrook .....	45	98	4	1	148	123
20	Oocheel .....	147	55	6	4	212	86
21	Serowlee .....	58	37	12	4	111	93
22	Chawund .....	123	122	2	..	247	227
23	Poor .....	30	39	4	7	80	75
24	Oosran .....	67	21	1	..	89	103
25	Khurkoomeh .....	63	52	7	3	125	126
26	Julwundee .....	35	55	6	1	97	83
27	Heerde .....	44	84	1	2	131	125
	Carried over..	3,705	1,695	156	109	5,665	4,715

## Details of New Measurement and Assessment.

Probable Revenue from Jernayet and Rice at first Jurnambundy.	Jernayet Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Kooruns, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veechoonda.	Estimated amount of Patusthel Assessment.		
9	10	11	12	13	14	15	16	17
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
3,007	9,507	3,076	688	855	..	..	202	4,133
117	960	208	5	5	..	..	28	241
17	198	39	..	..	..	..	4	43
208	354	105	98	108	..	..	18	231
118	215	71	34	49	..	..	5	125
65	200	36	44	49	..	..	17	102
73	147	28	47	62	..	..	1	91
75	456	131	41	41	..	..	4	176
68	281	59	23	29	..	..	16	104
165	542	131	79	89	..	..	3	223
59	263	40	17	24	..	..	14	78
86	220	58	30	30	..	..	2	90
78	336	72	43	38	..	..	21	131
42	157	37	32	32	..	..	14	83
82	205	49	49	69	..	..	1	119
4,260	14,041	4,140	1,230	1,480	..	..	350	5,970

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jera- yet.	Yearly Revenue from Rice.	Revenue not in- cluded in Diagram.		Total amount of Realisations.	Last year's Revenue on Jera- yet, Rice, and Bhagaet Lands.
				Kooruns and Graz- ing Lands.	Dulces Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Ra.	Rs.	Ra.
	Brought over..	3,705	1,695	156	109	5,665	4,715
28	Kheer .....	53	28	3	2	86	58
29	Khutkaleh .....	93	39	4	6	142	116
30	Nimgeree .....	91	143	10	11	255	173
31	Pargaum .....	223	69	8	12	312	310
32	Kurunjaleh .....	102	145	8	5	260	235
33	Kolehwaree .....	30	60	3	8	101	74
34	Oondehkuruk .....	81	14	4	4	103	7
	Total..	4,378	2,193	196	157	6,924	5,688



## Details of New Measurement and Assessment.

Probable Revenue from Jerayet and Rice at first Jumma-bundy.	Jerayet Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Kooruns, Grazing Lands, and Dullee Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veerboonda.	Estimated amount of Patusthal Assessment.		
9	10	11	12	13	14	15	16	17
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
4,260	14,041	4,140	1,230	1,480			350	5,910
58	324	29	34	47	..	..	11	87
110	418	83	43	53	..	..	19	155
111	528	79	72	71	..	..	59	209
242	831	204	95	115	..	..	40	359
338	709	291	143	176	..	..	3	470
85	361	85	85	91	..	..	15	191
71	481	131	8	8	..	..	30	169
3,745	17,693	5,042	1,710	2,041	..	..	527	7,610

J. FRANCIS, Lieutenant,  
Superintendent of Deccan Revenue Survey.

## APPENDIX

STATEMENT *contrasting Old and New*

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jera- yet.	Yearly Revenue from Rice.	Revenue not included in Diagram.		Total amount of Realisations	Last year's Revenue on Jera- yet, Rice, and Bhagaet Lands
				Koomra and Graz- ing Lands.	Dullee Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambah .....	48	2	15	15	80	55
2	Hutveez .....	62	..	4	22	88	93
3	Dhauk .....	10	..	12	45	67	11
4	Ambolee .....	83	121	20	20	244	206
5	Phagoolgowan .....	6	14	5	16	41	24
6	Ghatgur .....	18	87	28	19	152	103
7	Unjunowleh .....	76	167	17	20	280	216
8	Dewleh .....	137	155	6	7	305	295
9	Khoobee .....	78	60	6	3	147	100
10	Khereshwur .....	35	82	1	11	129	114
	Total..	553	698	114	178	1,533	1,217

F.

## Rates for the Villages of CLASS V.

Details of New Measurement and Assessment.								
Probable Revenue from Jerayet and Rice at first Jum-mabundy.	Jerayet Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Kooruns, Grazing Lands, and Dulce Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Veerhoonda.	Estimated amount of Patustihul Assessment.		
9	10	11	12	13	14	15	16	17
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
55	951	111	4	6	..	..	54	171
149	1,463	187	9	9	..	..	54	250
10	95	16	..	..	..	..	54	70
141	410	80	86	98	..	..	39	217
16	43	11	20	15	..	..	39	65
57	303	41	81	63	..	..	76	180
157	811	105	153	162	..	..	45	312
197	692	104	156	176	..	..	27	307
155	706	212	51	61	..	..	9	282
122	543	134	80	96	..	..	12	242
1,065	6,017	1,001	640	686	..	..	409	2,096

J. FRANCIS, Lieutenant,  
Superintendent of Deccan Revenue Survey.

## APPENDIX

STATEMENT *contrasting Old and New Rates*

Number.	NAMES OF VILLAGES.	Result under Old Rates, average being for 21 years.					
		Yearly Revenue from Jera- yet.	Yearly Revenue from Rice.	Revenue not in- cluded in Diagram.		Total amount of Realisations.	Last year's Revenue on Jera- yet, Rice, and Bhaugat Lands
				Kooruns and Graz- ing Lands.	Dules Cultivation.		
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambhol .....	368	23	21	2	414	568
2	Sheelwundee .....	108	30	3	..	141	150
3	Mandwa .....	111	6	10	• 3	130	113
4	Moothulna .....	104	12	2	1	119	63
5	Sataiwaree .....	192	37	5	7	241	253
6	Lawalee .....	29	8	17	5	59	48
7	Kehlee .....	339	17	5	1	362	351
8	Kopra .....	65	4	4	3	76	66
9	Jamboolsee .....	29	3	2	3	37	44
	Total..	1,345	140	69	25	1,579	1,656

G.

for 9 Villages of BRAHMUNWARRE PETTA.

Details of New Measurement and Assessment.								
Probable Revenue from Jerayet and Rice at first Jummabundy.	Jerayet Lands.		Rice Lands.		Garden Lands.		Revenue from the sale of Kooruns, Grazing Lands, and Dulce Cultivation.	Grand Total of New Assessment.
	Total Acres.	Total Assessment.	Total Acres.	Total Assessment.	Estimated amount of Yearhoonda.	Estimated amount of Patusthul Assessment.		
9	10	11	12	13	14	15	16	17
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
365	1,850	446	121	120	..	..	57	623
51	444	95	37	38	..	..	5	138
58	970	130	10	10	..	..	11	151
44	752	107	14	15	..	..	4	126
104	1,409	200	38	33	..	..	5	238
24	198	28	15	14	..	..	38	80
188	1,602	247	44	41	..	..	13	301
29	868	110	13	12	..	..	20	142
19	300	41	6	5	..	..	5	51
882	8,393	1,404	298	288	..	..	158	1,850

Rates for these villages calculated at 18 annas.

Rates for these villages calculated at Rs. 1.

J. FRANCIS, Lieutenant,  
Superintendent of Deccan Revenue Survey.

*Extract (paragraphs 1 to 8 and 14 to 31) of a Letter from the SUPERINTENDENT OF REVENUE SURVEY AND ASSESSMENT, SOUTHERN MARATHA COUNTRY, No. 57, dated 12th February 1851.*

PARAGRAPH 1. I have the honour to acknowledge the receipt, on the 28th ultimo, of Lieutenant Francis' report, dated 25th November last, proposing rates of assessment for the mamlutdar's division of the Sewneer talooka, forwarded for my opinion with your memorandum dated 11th ultimo, No. 271. The map of the Sewneer talooka mentioned as forwarded in a separate tin-case only reached me on the 31st, and I avail myself of the earliest opportunity to proceed to the consideration of Lieutenant Francis' proposals.

2. In doing so I shall not attempt to follow Lieutenant Francis through the whole details of his subject, but confine myself to the notice of such of his conclusions as I cannot fully accept; for my time is at present so fully taken up with pressing business in my own department, that I am unable to find leisure for so deliberate a review of his proposals as I could wish and as their importance merits.

3. I pass over the introductory parts of the report and proceed to state my concurrence in the reasons adduced by Lieutenant Francis in his 15th and 16th paragraphs for dividing the 109 villages of the division into groups, to be assessed at different rates in the manner detailed in his 21st paragraph. I have no doubt whatever of the general correctness of this classification, but I think it might with advantage be made more minute, in order to lessen the disparity of assessment between contiguous villages of distinct groups. Lieutenant Francis proposes to make a difference of four annas between the maximum rates of assessment of adjoining groups, but this is equivalent to a difference in the assessment of from 33 to 16 per cent., according to the groups selected for comparison, and it appears to me greater than is desirable. I think it would be a preferable arrangement, if capable of accomplishment, to increase the number of groups from five to nine, so as to reduce the common difference of four annas between the maximum rates for adjoining groups to two annas, and thus prevent any very perceptible difference of assessment in passing from any one group to that next adjoining.

4. The rates proposed by Lieutenant Francis will effect a large reduction in the present assessment. The general financial statement in his 46th paragraph shows that the new "kumal" or the total assessment of the whole arable land cultivated and waste will fall short of the average collections from the same land during the last twenty-one years by about Rs. 1,300, and he estimates the immediate reduction to be effected by the new settlement at 36 per cent. in his 32nd paragraph, or allowing for the extra tax on garden-land at 34 per cent. This is a large and if I mistake not a more liberal reduction than was thought necessary in the case of adjoining districts.

5. In justification of this reduction Lieutenant Francis in his 17th, 18th, and 19th paragraphs points to the large remissions found necessary under Mr. Pringle's assessment, and to the general poverty of the cultivators, the great body of whom he states "to be deep in the sowcar's books, and to be literally living from hand to mouth." The evidence afforded by his diagram, however, appears hardly to bear out this extreme view of the case, and judging from it I am rather inclined to view Mr. Pringle's assessment as high undoubtedly, but at the same time not so excessive as to have remarkably crippled the resources of the district or to have opposed a complete bar to its progress. Under its operation cultivation increased considerably during the first ten years of its continuance, and has been subject to few fluctuations ever since or for the last eleven years. Remissions have been considerable no doubt within the same period, but not greater or even so great as in adjoining districts of the collectorate, if my recollection serves me rightly, for I have no record of them to refer to except a statement and diagram for the Boree petta of Jooneer furnished to the Collector of Poona with Captain Landon's letter of 2nd March 1848. From the latter I find that the remissions in Boree for the sixteen years ending with 1844-45 amounted on an average to 16·7 per cent. of the assessment, while in the Sewneer division, according to Lieutenant Francis' diagram, they average 15·8 per cent. of the assessment during the twenty-one years ending with 1849-50.

6. The rates proposed by Lieutenant Francis for his 1st class

of most favourably-situated villages he considers equivalent to the rates sanctioned for the villages of Ootoor and Oodapoor, which he states to be precisely similar in climate to the villages forming his first group. The two villages just named are not shown upon the map, but I have no doubt of the correctness of the estimate of their climate and position. Lieutenant Francis has not alluded to the rates of assessment proposed by the late Lieutenant Nash for Jooneer Hawailee, but I think they were Rs.  $1\frac{1}{2}$  for 1st black, which is lower than his own, and might be adduced to show that he has not adopted a needlessly low standard. My only doubt on this subject arises from a consideration of the great reduction of the existing assessment they will occasion, and of the fact that the district has not absolutely retrograded under the latter. If I myself had had to propose the rates I think I should have taken a somewhat higher standard; but there can be no question that an error on the side of liberality is far safer than one of an opposite tendency, and in the present case the former does not seem to me so clearly demonstrable as to induce me to recommend the adoption of a higher standard than that proposed by Lieutenant Francis.

7. It occurs to me, however, that in the event of manure being freely applied to dry-crop soils (the practice in this respect is not noticed by Lieutenant Francis), that the villages immediately around the town of Jooneer must have a larger supply of it than the others of their class, and also possess some advantages over them as respects a ready market for bulky produce, such as straw, &c., on which account a slight addition to the rate in their case might be fully warranted. The vicinity of a large town affords advantages in many ways to the agriculturists, and I have raised the rate for particular villages in several instances in the Southern Maratha Country in consideration of these. But the case may be different with Jooneer, and the point at issue could only be determined by local investigation.

8. In event of the additional classes of villages suggested in my 3rd paragraph being thought desirable, I would recommend that in consideration of the liberal standard of assessment adopted by Lieutenant Francis, the extra classes be formed by raising the rates of the villages selected to form them as far as may be found practicable—



that is say that the villages to form any interpolated class should be taken chiefly from the inferior of the two adjoining classes instead of from both equally, by which the kumal of the whole division would be very slightly raised.

14. Lieutenant Francis proposes maximum rates of Rs. 3 and Rs. 2½ for the rice-lands of the district, which are neither extensive nor valuable. These rates will effect a great reduction of the existing assessment of this land, and must be considered, like those for the jerayet land, very liberal. They will average only Rs. 1-2-2 per acre, from which it is evident that the rice-land must be mostly of inferior quality. They can hardly fail of affording encouragement to the extension of this description of cultivation for which there are probably many localities in the villages towards the ghauts well suited. The classification of these lands from the description given of it in Lieutenant Francis' 51st paragraph seems to have been abundantly minute for all practical purposes.

15. Lieutenant Francis proposes to assess the soils which are only occasionally cropped in the same way as other jerayet soils, but only to levy the assessment for the years they may be under tillage, and he understands that this plan would admit of these fields being managed under the survey rules in the same manner as ordinary jerayet lands.

16. The latter conclusion appears to me to be erroneous, and I see many difficulties in the way of the proposed plan of management, such as the following:—When two or more holdings have been included in one survey field, what is to be done when one is fallow and another under crop? If the cultivator of the former relinquish his share under the 20th survey rule, the cultivator of the latter must either take it up under rule 7th or relinquish his own share too and allow the whole field to become waste. The right of holders to resume the cultivation of these fields after the usual fallows would be extinguished by their relinquishing possession under rule 20, when any other parties would be at liberty to apply for the fields and obtain possession. Some of these fields may be meerasee, and at all events it is probable that they are held continuously by the same individuals

who would probably decline to relinquish possession under rule 20 on occasion of their remaining fallow, and consequently be liable for the full assessment by the survey rules instead of merely for the years they may be under tillage, as contemplated by Lieutenant Francis.

17. It would materially facilitate the disposal of the question under consideration to know how fields requiring fallows are now managed. Do the holders pay only for the years they are in crop? How is payment made when a portion of a field is under crop and the rest fallow? If the fields when fallow are entered in the cultivation returns as waste and no assessment levied, is any one at liberty to take them on agreeing to pay their assessment; or have the last cultivators a prior right to resume their cultivation on the expiration of the usual fallows or at any other time? In fine, is there any distinction made between the management of fields requiring fallows and of fields which do not require them, and if so, what is it?

18. In the absence of information in regard to these points, I have difficulty in forming a decided opinion as to the best mode of collecting the assessment in the case of fields requiring fallows, but I see clearly that the printed survey rules would not apply at all to Lieutenant Francis' plan for collecting the assessment only for the years the fields are under tillage, if the rights of the cultivators to their possession are to be considered as extending over the years of fallow. At the same time I am strongly impressed with a sense of the disadvantages and confusion that might ensue from the introduction of an exceptional set of rules into the survey code in order to meet the peculiarities of the fields under consideration, and am also convinced of the great importance of bringing them if possible under the existing rules.

19. This could only be done by collecting the assessment in the case of these fields as of all others for so long as the holders may choose to keep them, without reference to the circumstance of their being fallow or under crop, giving the holders at the same time clearly to understand that they would forfeit their right of reoccupancy on the expiration of the time the field may be fallow by giving the "razenama" required by rule 20. Lieutenant Francis states in his

37th paragraph that the rates for fields requiring fallows will range from  $1\frac{1}{2}$  to 3 annas per acre, that is to say  $1\frac{1}{2}$  to  $2\frac{1}{2}$  rupees would be the whole assessment leviable from a field of 15 acres, and as the holder would have the benefit of the grass when it lay fallow, I cannot imagine that he would have any difficulty in paying so trifling a sum every year, whether the land be under crop or not.

20. The non-continuous cultivation appears by Lieutenant Francis' account of it to be confined to the very poorest soils, and the revenue capable of being derived from these is so trifling that in a financial point of view it is of no importance whether the assessment be collected in the mode recommended by him or in that suggested by me. The great disadvantage of the former consists in its requiring another plan of management than that laid down in the survey rules, which in my opinion should not be set aside unless for some very important end; but I can discern none such in the case under consideration. Had Lieutenant Francis perceived that his proposal would involve a departure from the survey rules, I think he would not have brought it forward, as, from the expression in his 37th paragraph that "there is no reason why the assessment on these lands should not be levied in precisely the same manner as on the regular jerayet," it was evidently his object to bring the non-continuous cultivation fields under the operation of the survey rules.

21. In his 38th to 43rd paragraphs Lieutenant Francis treats of the bhagaet assessment, judiciously, I think, adopting the "veerhoonda" for the well-gardens in consideration of this tax having been introduced into all the talookas of the collectorate already settled. The rate proposed is Rs. 2 an acre in excess of the jerayet, which is moderate indeed. Lieutenant Francis does not say that this rate would be increased in the case of gardens receiving water from a "path" as well as the well, but I imagine that it would be so. For the gardens of bhagaet Khoord, bhagaet Boodrook, and Hatbun he proposes a rate of Rs. 4 in consideration of their superior advantages of situation close to the market of Jooneer, of soil, and of having hitherto paid a high assessment of Rs. 21 an acre, reduced to Rs. 15 by Mr. Rose in 1836. The last reason I do not think a valid one for assessing these gardens relatively higher than others. I hardly think it is

Lieutenant Francis' intention to do so, and as he mentions in the 42nd paragraph that they also receive a little assistance from "paths," I have no doubt but that their superior advantages compared with the other gardens of the talooka fully warrant the proposed increase.

22. The method of classing the wells with reference to the extent of land capable of being annually irrigated from them, which Lieutenant Francis intends to follow, is clearly the correct one, and I have difficulty in imagining that this consideration could have been overlooked in apportioning the bhagaet assessment in Boree petta.

23. Lieutenant Francis shows that these rates will reduce the existing assessment of the above villages by one-half or more, and will barely produce a sufficient revenue to cover the expenses of hukdars and allowances to "peerzada" and other enamdars at this present amount. He considers it would be hard to calculate the allowances of these parties in future by the same percentage on the new kumal as is now done on the old; but I cannot see that it would, for every allowance paid by a percentage must necessarily be subject to all the fluctuations to which the principal is liable, and in the case in point a reduction of the village revenues by a revision of assessment is evidently such a contingency, and one that must at all times have been patent to the apprehension of the enamdars. I can see no valid reason for withholding from the ryots the boon of the new assessment, in the circumstance that this would occasion a reduction in the allowances now paid from the village revenues to hukdars and enamdars.

24. Lieutenant Francis proposes for the patusthul lands rates from  
 Paragraph 40. 1 to 3 rupees an acre in excess of the jerayet,  
 which are the same that have been imposed in  
 other districts. He makes an exception, however, in the case of the Hafiz Bagh, which is irrigated from a stream that never fails, and is now held on lease by Mr. Dickinson (on what terms are not mentioned). For this garden he proposes a rate of 6 rupees an acre, which seems very moderate indeed. In the Dharwar collectorate rates as high as 10, 15, and even 20 rupees have been imposed on gardens watered from tanks, which may be considered as partly "patusthul" and partly "motusthul;" but these are for the most part devoted to the

culture of the cocoanut, soparee, and betel creeper, which are better-paying crops in a suitable climate than sugarcane and the other products to which Mr. Dickinson's garden is probably appropriated. The Hafiz Bagh is a Government garden, and it was decided I think, on occasion of a reference regarding such gardens in the neighbourhood of Poona, that the survey assessment should not be made applicable to them. But if Mr. Dickinson has a clause in his lease to secure to him the benefit of the new rates, the latter must, I apprehend, as a matter of course, be introduced.

25. I do not perceive a reason for the request made in Lieutenant Francis' 41st paragraph for sanction to collect the existing bhagaet assessment on certain patusthul lands, and remit the new assessment on all patusthul and motusthul lands for the current year. The usual course followed in introducing the new settlement, viz. to remit the difference when the new assessment on a ryot's entire holding, jerayet and bahgaet, exceeds the old, seems to me adequate to provide for the contingencies Lieutenant Francis probably had in view in making the request above alluded to.

26. The "dulleeran" cultivation, or the portions of hill sides too steep for the use of the plough on which crops are occasionally raised by manual labour, is next treated of by Lieutenant Francis. This land is now assessed at a uniform rate of 12 annas the "kohita" or bill-hook, which may be considered as equivalent to the extent of land capable of being cleared by a single hand. Lieutenant Francis proposes to continue this plan of assessment, but instead of the uniform rate of 12 annas, to impose discriminating rates of 10 annas for the villages of class 5, 12 annas for those of class 4, and 1 rupee for those of classes 2 and 3, as he thinks the dulleeran cultivation becomes more laborious and less remunerating on approaching the crests of the ghauts. I am not satisfied of the correctness of this view. It seems to me not improbable that the ghaut cultivator changes his ground more frequently than his neighbour down the valley because he has at command a larger extent of land, and I think that were population to increase in the ghaut villages, the dulleer cultivators there might find it necessary to raise crops from the same lands for as many

seasons in succession as is now done in the villages further eastward. I do not feel satisfied that the dullee cultivation in the latter is more profitable than in the ghaut villages, or that the information given by Lieutenant Francis in regard to this kind of cultivation is sufficient to warrant the alterations in the assessment of it which he has proposed. I would rather see the present uniform rate of 12 annas retained — at least until the desirableness of change can be more fully established. While there is not a strong probability of change being an improvement, it is in my opinion always better to keep things as they are.

27. In considering the financial prospects likely to result from his settlement, Lieutenant Francis appears to me to adopt too favourable a view in anticipating that the new kumal will be soon realised. Taking into account the vicissitudes of seasons and the poverty of many of the cultivators, I think it would be hardly safe to make a less deduction than 10 per cent. from the new kumal in estimating the future collections, which according to this view would fall short of the average of the last twenty-one years by upwards of Rs. 6,000.

28. Lieutenant Francis next proposes rates for nine villages of the Brahmunwaree division, viz. maximum rates of 1 rupee and 12 annas for jerayet-land, and 2 rupees for rice-lands. These rates for the rice-land especially appear very low, and they will effect a reduction of from 40 to 50 per cent. in existing assessment. Captain Landon's rates for adjoining villages Lieutenant Francis states to have been 10 reas less than 1 rupee for jerayet and 3 rupees for rice. The difference between the latter and Lieutenant Francis' rate for rice-land is 50 per cent., and unless the former can be shown to be too high, the latter would appear to be unnecessarily low.

29. Lieutenant Francis appears to have been chiefly deterred from imposing a higher rate on the rice-land from an apprehension of the great increase on the existing assessment which it would occasion, and he states that the rate he has proposed will be five times the amount of the average of former collections from rice-land in the instance of the village of Ambhol. But there is clearly a mistake here. The appendices to Lieutenant Francis' report would be more

valuable had he given the extent of land from which the collections entered in columns 3 and 4 were realised, as this would enable us to compare the rates of assessment per acre derived from past collections with the proposed rates. In the instance of Ambhol in Appendix G it appears from column 17 that the new kumal is Rs. 623, and that the collections last year were Rs. 568 as per column 8. But it also appears from the large difference between the new kumal and the probable realisations of the first jumabundy at the new rates entered in column 9 that there must be a great extent of waste in this village, most probably inferior jerayet, and it follows that the existing rate per acre of jerayet and rice land taken together is much higher than that proposed by Lieutenant Francis, viz. in the proportion of Rs. 568 to Rs. 365. It cannot be that the small revenue from rice-land entered in column 4, viz. Rs. 23, is all that is paid on the 121 acres of rice-land entered in column 12. It can hardly be that the existing rate of assessment for rice-land in Ambhol is lower than the jerayet rate, and we may safely conclude that most of the above 121 acres do not pay as rice but as jerayet, and it seems quite possible that on allowing for this, it might appear that the present collections so far from being only one-fifth of Lieutenant Francis' proposed assessment might actually exceed it. The same might be said of the past collections on account of rice-land in the cases of the other villages entered in Appendix G.

30. I am consequently of opinion that there is no valid ground for lowering the rice assessment in consideration of the small revenue hitherto paid by this description of land in the villages in question, and I am satisfied that the higher rate of 3 rupees, proposed by Lieutenant Francis for certain villages of the mamlutdar's division, and by Captain Landon for adjoining villages of Brahmunwaree, might be applied with perfect safety to these villages also.

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*Extract (paragraphs 1 to 9 and 12 to 21) of a Letter from the SUPERINTENDENT OF DECCAN REVENUE SURVEY, No. 66, dated 27th February 1851.*

I have the honour to acknowledge the receipt of your letter No. 1023 of the 12th instant, submitting for consideration Captain Wingate's letter in original in review of my report on the rates of assessment for the mamlutdar's division of Sewneer talooka, and in compliance with your request I beg to submit my opinion on the modifications of the original proposals as suggested by that officer.

2. The plan on which it is proposed to divide the 109 villages into groups to be assessed at different rates is generally approved of in paragraph 3; but Captain Wingate suggests that to avoid the chances of any disparity in the assessment of contiguous villages, nine classes should be formed instead of five, with an intermediate rate of assessment for the additional four, so that the difference in the maximum rate of each group be two instead of four annas. The main object of all our settlements is of course that of an equitable apportionment of the assessment over the entire district, allowance being made for changes of climate, market, or other local peculiarities. Now the district under consideration presents us with so many and such marked changes in the circumstances and condition of even contiguous villages, that I am by no means persuaded that so minute a classification of its villages as Captain Wingate recommends would effect a more equitable assessment than the plan I have ventured to propose.

3. Captain Wingate argues against the plan of only five groups, principally on the score of the great percentage difference in the rates of adjoining classes; but there is strong evidence in my opinion that this difference is fully in accordance with the circumstances of the case. Let us take for instance the extreme case of 33 per cent. between the rates of class 4 and 5. In the latter are included the villages on the top and sides of the Syhadree ghaut, in which very little jera-yet cultivation of any kind will be found, dullee being their main feature, whilst for class 4 you descend the ghaut to the bottom of the valley and are at once in a comparatively cultivating country. To meet the rent-paying capabilities of villages of such varying circumstances, a difference of 4 annas in the rate of assessment will not,



I think, be found too great, especially when it is considered that the soils are in both cases mostly of the second and third order of buruds, for which the rates calculated on the Indapoor scale will be 2 annas 6 pies and 1 anna 5 pies for class 5, and only 3 annas 4 pies and 1 anna 10½ pies for class 4. The difference here shown is so small that no fear of disparity of assessment need, I submit, be entertained.

4. For the reasons given at length in paragraphs 21 to 24 of original report, I am also of opinion that the difference in rates for the other classes is not too great. There is no very marked feature for distinguishing a first from a second class rate village, that is to say in regard to products as in the other cases, although to a careful observer the change is very perceptible; but then in this case the difference is not considerable, being only 15½ per cent. In Boree petta (the adjoining division to that under report) 15½ and 20 per cent. was not considered too great a difference for the rates of contiguous villages, and yet there is not the marked difference of climate in the former that we find in the latter, and if precedent is to have any influence in the decision on this case, I could adduce further instances exhibiting even greater fluctuations than those now mentioned.

5. The report on Boree petta was reviewed by Captain Wingate, and it must have escaped his penetrating observation when penning the remarks in the present case, that he had for the adjoining district recommended a course precisely similar to that to which exception is now made. Captain Wingate's remarks on the rates for the above as also for Brahmunwaree pettas were most attentively studied at the time the report was in preparation, and I felt in my own mind persuaded that I was carrying out the plan that he had approved of. It is therefore some disappointment to find that his opinion, which is of so much importance on a subject of this kind, is opposed in some measure to the details of the plan submitted by me. But for the reasons above given, I may, I hope, be excused for not agreeing to the modification which has been recommended.

6. Paragraphs 4, 5, and 6 treat of the reduction which the proposed rates will effect, and Captain Wingate inclines to the opinion that a slightly higher rate might have been imposed, but he does not, however, recommend it. A comparison of the rates sanctioned for

the other districts of this collectorate may not be considered here out of place, and will, I think, show that I have not been too liberal in the sum proposed for Jooneer. In Appendix A the rates for all the assessed districts can be traced, and it will be seen that even for Poona Hawailee Rs. 1½ was the maximum, including the addition made to the villages adjoining the city. Jooneer, I admit, has a better climate than Poona; but let the difference in prices between the two markets be taken into consideration, and there is little remaining in favour of the former district.

7. Let us next turn to all the adjoining districts, as they afford still further evidence against the adoption of a higher standard than I have fixed. First in regard to Pabul I take the village of Narrangaum which adjoins some of those of class 1—Arwee for instance; the rate for the former is Rs. 1-3-6 and for the latter Rs. 1-12. For the other villages on the south bordering those of Sewneer talooka Rs. 1-7-2 was the maximum rate; these adjoin some of class 1 and class 2 villages. For Boree petta Rs. 1-6 was the maximum, and for the two villages of Brahmunwaree (Otoor and Oodapoor) Rs. 1-10 as given in paragraph 26. Excepting in the two last mentioned, the present are greatly in excess of the rates in all the adjoining villages. Lieutenant Nash's rates too for the Hawailee turuf, which forms a part of the mamlutdar's division, were only Rs. 1-8. It will hence be apparent that the proposed rates, though considered to be rather low, are greatly in excess of any that have been introduced in the adjoining districts or in any part of the collectorate.

8. In comparing the new kumal with the average of past collections it exhibits a reduction of only Rs. 1,300, and of this about Rs. 900 will fall to the three small \* garden-villages adjoining Jooneer, thus leaving between the sum the new rates are calculated to realise and that of the actual collections for the last twenty-one years a further difference of only Rs. 400, and the reclassification of the garden-lands, which in paragraph 46, I state to be in my opinion now under-valued, may probably make up this amount. I cannot therefore see that any great reduction is likely to occur, except for the first season, which is invariably the case in all new settlements.

9. With respect to paragraph 7, I beg to mention that the villages which benefit by manure from their vicinity to the town of Jooneer are the three small garden ones for which higher rates are proposed; not, however, on the above account, as the advantage in regard to manure did not occur to me when recommending the increase; but no further addition need, I think, on that account be made. In the other villages immediately west of Jooneer the country is very undulating, and the drainage from the hills so heavy that manuring, as represented to me by the cultivators, is of little advantage.

12. Paragraphs 15 to 20 are devoted to a discussion on the system to be adopted for the future management of the non-continuous cultivation fields. They contain no objections to the rates of assessment for such lands, and I would therefore beg that the question of management only may be deferred till after the introduction of the rates. I shall be happy to submit an opinion on this subject in the jumabundy report on the district should Government request it.

13. In paragraph 21 Captain Wingate alludes to the want of information in regard to the manner in which the bhagaet rates will be fixed in the instance of a garden which has a supply of water from a path in addition to that from the well. I beg therefore to mention that for such cases the plan hitherto adopted is to take the full patusthul assessment, making a deduction from the hoonda on the well, as, were the full amount of both to be imposed on the same \* land, the rate would fall very heavy on it. The three villages near Jooneer are cases in which both denominations of assessment will be jointly imposed.

14. Captain Wingate has not seen the correspondence on Boree petta bhagaet settlement, otherwise the object of my stating that the rate would be fixed on the acres annually watered by the well would have been apparent.

15. From information gained from Dr. Gibson it appears that \* Bhagaet Boodrook, it was Lieutenant Nash's intention that the Bhagaet Khoord, and new rates of assessment should not be introduced in the three small villages\* near Jooneer. Hatbun. They are not, however, mentioned in his report as cases to be

excepted from the operation of the survey rates, and I can supply no evidence from the records as to what might have been the intention of the late Superintendent. I was in doubt whether they should not be excepted chiefly on account of the loss that would be occasioned in the allowances to "peerzada" and other hukdars. Captain Wingate considers this is not a valid reason on my part, and I at once give in to his opinion.

16. The assessment of the Hafiz Bagh is next alluded to, the rate for which is considered low, the sum named being 6 rupees per acre in addition to the jerayet assessment—that is to say the rate for a first class soil will be Rs. 7-12-0. For a comparison I may instance the case of the lands irrigated from the Narrangaum canal. The supply of water in the latter seldom if ever fails; not so with the Hafiz Bagh, for a deficiency always occurs in the hot weather. The rates in Narrangaum according to the Revenue Commissioner's settlement still in operation are as follows:—

1st class.....	Rs. 14
2nd do. ....	9
3rd do. ....	4
4th do. ....	3
	30

Average. .Rs. 7-8

Thus the rate fixed for the Hafiz Bagh would not, relatively speaking, appear to be low. However, from the 2nd paragraph of your letter it appears that the introduction of the survey assessment is not unconditionally conceded in the terms of the lease as I had supposed, but is a matter optional with Government.

17. The reason for soliciting remission of the patusthul and mo-  
 Paragraph 25. tusthul assessment for this year is that no classification of those lands has been made—at least the former one is far too imperfect to form the basis for calculating the new assessment.

18. Dullee cultivation is the next subject to which Captain Wingate draws attention, and my plan of assessing these lands does not meet his approval. As before mentioned in original report, I have had so little opportunity of forming an opinion on this question that I am not prepared with any further argument in support of the plan recommended. I think therefore it would be advisable to take advantage of Captain Wingate's advice, viz. to continue the uniform rate of 12 annas on the "kohita" for the present. I would beg respectfully to suggest that the opinion of Dr. Gibson be solicited on the subject of dullee cultivation, chiefly to ascertain whether it would be injurious to the forests in the ghauts to hold out inducement to the extension of this cultivation by a reduction in the present rate of assessment on the "kohita."

19. I have now to thank Captain Wingate for kindly explaining how the great increase in the assessment of the rice-lands of the Brahmunwaree villages, as shown in Appendix G, is to be accounted for. As he supposes, this was my only reason for proposing such low rates, and I beg therefore that as it appears that my calculations were not correct, the rate of Rs. 3 may be substituted for Rs. 2. The following will be the result from this change in the rate:—

The new kumal on rice and jerayet . . . . .	Rs. 1,836
Estimated revenue from dullee and grazing lands . . . . .	158
	<u>Total . . . Rs. 1,994</u>

Carrying on the form of comparison in paragraph 53, we have the following sums:—

Last year's revenue from rice and jerayet . . . . .	Rs. 1,656
Estimated revenue at first jummabundy . . . . .	1,026
	<u>Difference . . . . . Rs. 630</u>

If we also make allowance for the increase in cultivation for the reasons given in paragraph 53, we may estimate the first year's revenue to be upwards of Rs. 1,100, thus making the reduction about 32 or 33 per cent. instead of 40.

20. From the foregoing observations it will thus be apparent that I have adopted all the modifications recommended by Captain Wingate, excepting that of the addition of four classes of villages, and I have only to request that in deciding on this point my remarks may have some little consideration as being the result of an attentive study and observation of the peculiar features of the district. In conclusion I would earnestly beg that the introduction of the rates may be sanctioned either with or without the above-mentioned slight modification; for the Jooneer ryots have already been once disappointed in the anticipated introduction of the new assessment, and a second disappointment would shake all confidence in the benefit of the survey operations, not only for their case, but throughout the collectorate generally.

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**STATEMENT**

**OF THE**

**CULTIVATION, ASSESSMENT, REMISSIONS, AND COL-  
LECTIONS IN THE MAMLUTDAR'S DIVISION OF  
THE JOONEER TALOOKA.**

**STATEMENT of the Cultivation, Assessment, Remissions, and Collections in the Mamlutdar's Division of the Jooneer Talooka for the within mentioned years.**

Years Fualoo	Cultivated Khalsa Beega.	Assessment.			Average Rate.			Remissions.			Realisations.			Average Rate realised.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1230	77,459½ 1 4	83,673	15	8	1	1	3	.....	83,673	15	8	1	1	3		
1231	77,185½ 4 3½	83,181	13	1	1	1	2	821 1 4	82,360	11	9	1	1	0		
1232	72,862½ 2½ 1½	79,773	4	7	1	1	6	2,580 11 9	77,192	8	10	1	0	11		
1233	69,388½ 4½ 1½	77,048	2	7	1	1	9	31,660 3 10	45,387	14	9	0	10	5		
1234	64,663 1½ 0½	72,073	4	1	1	1	10	28,974 9 5	43,098	10	8	0	10	7		
1235	71,370½ 1½ 3½	75,264	3	4	1	0	10	2,099 1 11	73,165	1	5	1	0	4		
1236	71,302½ 1 3½	76,438	5	10	1	1	1	20,723 1 0	55,715	4	10	0	12	6		
1237	65,323½ 3 1	72,226	4	1	1	1	8	16,818 3 7	55,408	0	6	0	13	6		
1238	62,890½ 1 3½	69,943	0	1	1	1	9	11,502 11 8	58,440	4	5	0	14	10		
	632,447½ 0½ 1½	6,89,622	5	4	.....			1,15,179 12 6	5,74,442	8	10	.....				
	70,271½ 3½ 0	76,624	11	3	1	1	5	12,797 12 0	63,826	15	2	0	14	6		



1239	46,386	30	6½	55,548	10	11	1	3	1	30,478	12	6	25,069	14	5	0	8	7
1240	44,631	37	9	55,802	12	8	1	4	0	10,441	13	5	45,360	15	3	1	0	3
1241	46,218	0	12½	54,217	6	2	1	2	9	13,191	0	2	41,026	6	0	0	14	2
1242	51,457	27	15	56,997	0	2	1	1	8	16,194	10	3	40,802	5	11	0	12	8
1243	53,405	21	0½	59,073	4	7	1	1	8	393	1	4	58,680	3	3	1	1	5
1244	52,420	10	5	60,001	15	4	1	2	3	48	2	9	59,953	12	7	1	2	3
1245	52,697	38	2	39,100	12	1	1	1	11	844	0	10	58,256	11	3	1	1	8
1246	52,682	12	5	58,993	5	6	1	1	10	18,875	10	0	40,117	11	6	0	12	2
1247	55,831	13	8½	61,534	2	3	1	1	7	2,080	14	2	59,453	4	1	1	1	0
1248	58,250	34	5½	61,143	10	4	1	0	9	26,158	8	5	34,985	1	11	0	9	7
1249	51,787	21	13	63,213	11	1	1	3	6	15,214	10	0	47,999	1	1	0	14	9
1250	54,293	10	6	62,151	10	6	1	2	3	4,699	15	3	57,451	11	3	1	0	11
1251	56,052	18	0½	62,580	15	2	1	1	10	12,672	6	0	49,908	9	2	0	14	2
1252	57,151	13	9½	64,730	13	7	1	2	1	1,523	13	8	63,206	15	11	1	1	8
1253	57,437	11	2½	63,778	3	7	1	1	9	7,720	1	3	56,058	2	4	0	15	7
1254	54,287	27	4	60,765	0	3	1	1	10	13,173	0	7	47,591	15	8	0	14	0
	8,44,992	8½	0½	9,59,633	6	2	.....			2,88,890	5	1	7,85,922	13	7	.....		
	52,812	0	0	59,977	1	4	1	2	2	18,055	10	3	49,120	2	10	0	14	10

*STATEMENT of the Cultivation and Assessment in the 36 Villages under report for the year 1255 Fuslee.*

TOTAL ACRES.	Unculturable.	Culturable.	Deduct Enam.	Remaining.	Deduct Waste.	Remaining Cultivated.	Assessment or Cultivated Land.	Baptees.	Jummabundy.	Remissions.	Remaining.
44,752 15 4	8,144 6 1	36,600 35 8	4,438 33 2	32,171 2 6	7,083 9 2	25,087 33 4	32,373 5 2	996 7 11	33,369 13 1	2,981 12 1	30,388 1 0

**STATEMENT**

**OF THE**

**ASSESSMENT THAT WILL BE PRODUCED IN THE  
36 VILLAGES UNDER REPORT BY THE  
PROPOSED RATES.**

STATEMENT of the Assessment that will be produced

	Proposed Rates.	Acres.	Assessment.	DE-		
				Waste.		
				Acres.	Assessment.	
	Rs.		Rs. a. p.		Rs. a. p.	
Guddee .....	1st	1,200	7 38	23 13 7	....	....
	2nd	900	70 18	158 8 2	4 31	10 11 11
	3rd	600	90 6	135 3 7	9 16	14 1 7
Dhalee.....	1st	650	20 12	32 15 9	....	....
	2nd	625	17 1	26 9 8	....	....
Kheotah .....	1st	600	....	....	....	....
Black .....	1st	600	5,478 20	8,217 12 0	191 39	287 15 5
	2nd	475	4,128 19	4,902 9 0	271 8	322 0 9
	3rd	350	3,936 22	3,444 7 8	364 29	319 2 2
Red.....	1st	525	3,896 11	5,113 13 9	308 39	405 8 6
	2nd	375	4,644 29	4,354 6 10	583 1	546 9 4
	3rd	237	5,925 38	3,511 2 0	1,094 20	648 7 10
Burdee .....	1st	275	5,687 22	3,910 3 0	896 6	616 1 8
	2nd	150	6,168 33	2,313 4 11	1,857 19	696 8 10
	3rd	75	4,979 9	933 9 8	1,851 22	347 2 8
Donguree .....	1st	150	1,253 38	470 3 9	1,197 28	449 2 2
	2nd	100	2,221 10	555 5 0	2,050 34	512 11 4
	3rd	50	4,413 25	551 11 3	4,143 20	517 15 0
Total....	....	52,940 31	38,655 11 7	14,825 32	5,694 3 2	

in the 36 Villages under report by the proposed Rates.

DUCT.						Remaining Cultivated.	
Enam.		Khooduns, &c.		Total.		Acres.	Assessment.
Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
....	....	....	....	....	....	7 38	23 13 7
2 13	5 3 8	....	....	7 4	15 15 7	63 14	142 8 7
5 33	8 11 9	....	....	15 9	22 13 4	74 37	112 6 3
1 20	2 7 0	....	....	1 20	2 7 0	18 32	30 8 9
1 0	1 9 0	....	....	1 0	1 9 0	16 1	25 0 8
....	....	....	....	....	....	....	....
489 21	734 4 7	6 12	9 7 2	687 32	1,031 11 2	4,790 28	7,186 0 10
481 34	572 3 2	12 20	14 13 6	765 22	909 1 5	3,362 37	3,993 7 7
454 31	397 14 0	18 30	16 6 6	838 10	733 7 6	3,098 12	2,711 0 2
536 16	704 0 5	11 0	14 7 0	856 15	1,123 15 11	3,039 36	3,989 13 10
579 17	543 3 4	25 8	23 10 0	1,187 26	1,113 6 8	3,457 3	3,241 0 2
570 24	338 1 3	39 30	23 8 10	1,704 34	1,010 1 11	4,221 4	2,501 0 1
632 28	434 15 8	58 20	40 3 6	1,587 14	1,091 4 10	4,100 8	2,818 14 2
442 0	165 12 0	164 20	61 11 0	2,463 39	923 15 10	3,704 34	1,389 5 1
337 14	63 4 1	372 38	69 14 10	2,561 34	480 5 7	2,417 15	453 4 1
4 0	1 8 0	30 0	11 4 0	1,231 28	461 14 2	2,210 0	8 5 7
41 0	10 4 0	122 12	30 9 2	2,214 6	553 8 6	7 0	1 12 6
12 0	1 8 0	101 15	12 10 9	4,256 35	532 1 9	156 30	19 9 6
4,592 11	3,984 14	9,963	5,328 10 3	20,381 8	10,007 12 2	32,559 23	28,647 15 5

*Extract (paragraphs 1 to 4, 6 to 13, 15 and 16) of a Letter from the REVENUE COMMISSIONER FOR SOUTHERN DIVISION, No. 1346, dated the 15th March 1851.*

PARAGRAPH 1. I have the honour to transmit a correspondence as per margin containing the new rates proposed by the Superintendent of the Deccan Revenue Survey for the mamlutdar's division of the Jooneer (or Sewneer) talooka and 9 villages of the Brahmunwaree petta, together with Captain Wingate's opinion on the rates proposed, and a further letter from Lieutenant Francis commenting on the alterations proposed by the Superintendent of the Southern Maratha Country.

2. As any recapitulation of the Superintendent's report would needlessly occupy the time of Government, I will merely refer to the points on which these officers differ in opinion.

3. Lieutenant Francis proposed to divide the 109 villages of the mamlutdar's division into 5 groups. Captain Wingate, to make the changes more gradual, would divide them into 9 groups. Lieutenant Francis in his letter of 27th February defends his original plan, and so far as the theory is concerned I agree in his opinion that on the borders of a hilly country like the one under discussion, the changes of soil and general circumstances between two adjoining villages may be so great as to justify a large difference of rates.

4. In his 7th paragraph Captain Wingate questions whether higher rates might not be applied to the villages near Jooneer on account of the abundance of manure. In the 9th paragraph of his reply Lieutenant Francis states reasons for thinking that the present rates will be sufficient.

6. The Superintendent of the Deccan Survey proposes a system of management regarding fields that require a periodical fallow. Captain Wingate shows that this plan would not agree with the joint report, and so far as I may offer an opinion I concur in his views. Lieutenant Francis asks that the question lie over till

Report, 37th paragraph. Captain Wingate's 16th paragraph. Reply, 12th paragraph.

he can report on it more fully, and to this there can, I presume, be no objection, as it does not affect the rates to be proposed.

7. Lieutenant Francis was incorrectly informed as to the term of Mr. Dickinson's lease of the Hafiz Bagh, the 4th clause of which distinctly leaves it optional with Government to introduce the new assessment there or not as they may choose.

8. For 3 villages near Jooneer Lieutenant Francis hesitates to introduce the survey rates because of the reduction that they would cause in the shares of certain umuldars. I quite agree with Captain Wingate that this is not an adequate reason, and Lieutenant Francis yields to his arguments. If the umuldars can prove their right to a fixed allowance, they of course should do so, otherwise they must take their percentage on the new revenue as on the old.

9. The Superintendent solicits the authority of Government to collect old bhagaet rates during the first year, and to remit new rates where they are for the first time imposed. To this Captain Wingate objects as contrary to the usual practice. Lieutenant Francis replies by assigning the imperfectness of classification which makes it "far too imperfect to form the basis for calculating the new assessment. "In that case it would seem that sufficient data have not yet been obtained to fix the rates—a supposition hardly consistent with the fact of their being recommended in this report. There may, however, be some explanation of this apparent incongruity which does not occur to me.

10. The Superintendent proposes various and reduced rates for kohita cultivation, to which Captain Wingate objects as a departure from practice for which cause has not been shown, and Lieutenant Francis withdraws his proposal suggesting a reference to Dr. Gibson, whose opinions, however, are very hostile to this sort of cultivation as being injurious to forests, a fact of which,

I believe, Government are aware. The old rate therefore of 12 annas per kohita may be continued.

11. The Superintendent proposes to assess rice-land at Rs. 2 per acre, but on being shown by Captain Wingate that there was an error in his calculations, he proposes Rs. 3 per acre instead.

Report, 50th paragraph. Captain Wingate's 20th paragraph. Reply, 19th paragraph.

12. Captain Wingate considers the rates now proposed as very liberal, especially those on rice and garden lands, but he says that this if an error is one on the right side, and in all other respects he agrees in the rates proposed.

13. The Superintendent solicits an early sanction for the rates here proposed, which will afford a considerable relief (viz. about 34 per cent.) to this district, and for which I solicit the sanction of Government. The delay in forwarding this report arose from my desire to obtain Captain Wingate's opinion, which I doubt not his Lordship in Council will think well worth the delay.

15. The transfer of villages referred to in the report has formed the subject of a correspondence between this office, the Superintendent of Dang Survey, and the Collectors of Poona and Ahmednuggur. A further reference was made to the two latter officers on the 11th instant. The result shall, if necessary, be reported to Government when their replies are received.

Paragraph 48.

16. The rates now reported, as well as those which they replace, are shown to include all huks of whatever sort and from whatever quarter.

Paragraph 54.



*Extract (paragraphs 1, 4, 5, and 11 to 27) of Government letter to the ACTING REVENUE COMMISSIONER FOR THE SOUTHERN DIVISION, No. 4180, dated the 15th April 1851.*

PARAGRAPH 1. I have placed before the Right Honourable the Governor in Council Mr. Townsend's letter, No. 1346 of the 15th ultimo, with its accompaniments, relative to the operations of the Superintendent of Revenue Survey and Assessment, Poona collectorate, in the mamlutdar's division, and nine villages of the Brahmunwaree petta of the Sewneer talooka, and I have been directed to communicate to you the following observations.

4. Lieutenant Francis, Captain Wingate, and Mr. Townsend have omitted to bring to the notice of Government that neither the diagram nor the figured statement in the body of the report (paragraph 46) referring thereto gives a fair contrast of the new kumal or rental with past collections, inasmuch as the new kumal is the amount which would be realisable were all the plough land under cultivation, whereas the fact that part of the plough land is incapable of continuous cultivation shows that such cannot be the case.

5. Captain Wingate's arguments in favour of a more gradual change of rates than can be effected by dividing villages into but few groups are correct, but the changes in the district under report are doubtlessly much more sudden and marked than those to be met with in districts at a greater distance from the ghauts and hills, and His Lordship in Council is of opinion that the explanation given by Lieutenant Francis in his letter of 27th February last (No. 66) is sufficient to warrant Government accepting the divisions as made by him.

11. *Bhagaet Assessment.*—The joint report prescribes the manner in which the lands are to be classed with reference to soil and supply of water, and in which the relative value of gardens is to be deduced, and as regards these processes it would have been sufficient for Lieutenant Francis to have referred to those rules and stated he had been guided by them. Moreover having adopted the veerhoonda mode of assess-

ment, and considering the lengthy discussions which had so recently taken place relative to the working of the veerhoonda system in other districts of the Poona collectorate, and of the instructions which have been given for apportioning it on the land, it would have been more satisfactory had Lieutenant Francis expended some portion of the time he must have devoted to the writing his long report to detail the manner in which his arrangements may have been made, and are to be acted on so as to prevent their working in the manner complained of by the Collector's department and Mr. Mansfield, with reference to other districts of the collectorate.

12. Government do not understand Lieutenant Francis explanation in paragraph 13 of his letter of 27th February. In his report of 25th November 1850 (No. 205) he states that motusthul land pays Rs. 2 per acre in excess of jerayet assessment, patusthul Rs. 1 to Rs. 3 in excess of jerayet; further explanation is therefore necessary to understand how he has given effect to the instructions in paragraph 62 of the joint report.

13. The course pointed out in Captain Wingate's 25th paragraph should in all cases be followed. Mr. Townsend appears (paragraph 9) to misunderstand Lieutenant Francis' first report, and therefore to read it as contradictory of what is urged in the second (paragraph 17). Lieutenant Francis does not profess to have calculated the amount of bhagaet assessment imposed in the district, but merely proposed certain rates, and till those rates were worked out and applied to the quantity of land determined by his field operations as proper to be assumed as irrigable, all that could be done was to give an estimate of the probable amount.

14. The three nominal villages (bhagaet Boodrook, bhagaet Khoord, and Hatbun) appear to be capable of easily bearing a higher assessment than is imposed on them. Captain Wingate and Mr. Townsend are no doubt perfectly correct in their opinion that the ryots are not to suffer by the imposition of a heavier assessment than it otherwise appears proper to impose, merely because the increase will

"Nominal because the cultivators live in the city of Jooneer, there being no separate villages."—  
(See Captain Landon's report of 1st June 1847, No. 29).

advantage parties having shares of the Government proceeds of that

"7. One remark may be necessary before closing this letter. Mr. Davidson at paragraph 10 makes some observations on the subject of bhagaet rates, and gives the fluctuations in the assessment of the village of bhagaet Boodrook close to Jooneer, where he states that the proposed rates make the jerayet rate to yield Rs. 127, and the veerhoonda will not make it Rs. 300 more. Captain Landon at paragraphs 20 and 21 of his report, dated 10th March last, No. 54 (appended to this letter), explains this circumstance, and states that although this village and some others in the Jooneer Hawailee, bearing at present a high bhagaet assessment, are not mentioned in Lieutenant Nash's report as being special cases to be exempt from the operation of the survey, he particularly asked Lieutenant Nash before he left what his intentions were regarding them, and he distinctly informed him that he did not intend to alter the present assessment of these villages."

assessment; but the question is whether some of the umuldars are not entitled to a fixed allowance, and the fact of this question nothaving been disposed of, coupled with the information quoted in paragraph 7 of Mr. Courtney's letter to the address of Mr. Townsend, dated 7th August 1847, No. 1665, lead

Government to think that the proposed rates should not be sanctioned without further consideration. Mr. Townsend should have referred Government to the above letter, the more especially so as the report quoted therein had escaped Lieutenant Francis' notice (*see* paragraph 15 of his letter dated 27th February 1851).

15. As regards the "Hafiz Bagh" I have been directed to refer you to paragraphs 4 and 5 of my letter of 12th March 1850 (No. 1885) to the Collector of Poona (a copy of which is hereto annexed), in which the rule referred to in Captain Wingate's 24th paragraph is to be found.

16. In paragraph 11 of his letter under acknowledgment Mr. Townsend refers to the portions of the correspondence relative to the rice-land assessment of 9 villages in the Brahmunwaree petta, as though they also related to the assessment of rice-land in the mamlutdar's division of the talooka. Lieutenant Francis in paragraph 51 of his report states he has adopted Mr. Tytler's scale of relative valuation, but omits to mention that it is the scale of valuation laid down for the first 8 classes of dry crop land in the joint report, paragraph 42.

17. The Right Honourable the Governor in Council sanctions the proposed assessment for the lands in the villages of the Brahmun-

waree petta, modified consequent on Captain Wingate having exposed an error into which Lieutenant Francis had fallen.

18. The Governor in Council considers Lieutenant Francis must be mistaken (paragraph 15) in attributing to excess of moisture the deterioration of land, which he describes as incapable of continuous cultivation. Land incapable of continuous cultivation. If he be correct, the portions of land in the localities referred to, which are situated on the slope of hills, and which from their position cannot be overflowed, must be of more value than underlying lands. Government know from reports on their records that in the Nassick dangs the latter, termed "kalee," and which are capable of producing rubbée crop, are much more valuable than the former or "mal" lands, which can yield only khureef; and if Lieutenant Francis be correct, the system of classification as prescribed in the joint report and found to answer in other parts of the Deccan would require to be changed.

19. Government are inclined to favour the adoption of Captain Wingate's arrangement for the revenue management of this description of land, even though it may not be worth anything as grass land.

20. It is to be recollected that land of this description does not produce crops of equal value each year it is under cultivation. The description and value of the crops vary according to the number of years for which the land has been under culture, and to cultivate such land with advantage it is generally found that a ryot must have a portion in each stage of cultivation; consequently unless the extent of available land is very large as compared with the extent of population, it is probable that a ryot would keep part or parts of his kumber or numbers in fallow, and on each stage of cultivation, so as to have a constant succession of crops; but then to enable him to do this, if the grass is of no value, it is necessary the assessment, based on a classification according to ordinary rates, should be lowered. For instance, if the land can produce for three years, and then requires a rest of five, and if, on taking its average value with reference to the several stages of cultivation, its assessment were fixed at one rupee per acre

3 years at	Rs.	Rs.	a.
5 „ „	1=3	0=0	0
	8) 3 0		
	Rs. 0 6		

for so long as it was under culture, it would require to be assessed at six annas per acre. But then again were this system pursued in villages where there is much more available land than suffices for the population, the ryot might work the whole of his number for three years, paying six annas per acre for it instead of one rupee, and then abandon it for another. Difficulties would also, as suggested by Captain Wingate, present themselves when giving effect to the joint report rules, with regard to the responsibility of the remaining occupants, when portion of a number was abandoned by one of its occupants.

21. The question is one replete with difficulty, and there is nothing in Lieutenant Francis' report to enable Government to meet it. The Collector, whose opinion on such a point ought to have been of value, has either written nothing, or Mr. Townsend has omitted to send or take any notice of his letter.

22. The Governor in Council approves of the old rate of twelve annas per bill-hook or lands inaccessible to the plough being continued as proposed by Mr. Townsend and Captain Wingate.

23. The present papers I am to observe have been handed up to Government in a very unsatisfactory manner.

24. For Lieutenant Francis had been but nine months in the collectorate when he penned his report, and of these about five were monsoon months; he had not at any time before 22nd April 1850 been at the head of a department, and in fact had had but little experience in revenue survey matters, excepting as a classer. The points on which his long report is peculiarly defective in information, viz. effects in the district under report of previous assessment, effect of proposed rates with regard to the existing assessment (revised) of neighbouring districts, management for revenue purposes of land incapable of continuous cultivation, and the much-vexed question regarding the three garden villages of bhagaet Koord, bhagaet Boodrook, and Hatbun, are questions regarding which the opinions of the Collector and Revenue Commissioner ought to have been of value; but for all that can be learnt to the contrary from the papers

before Government, the Collector has handed on the report without a single remark. Mr. Townsend has merely given a very incomplete summary of the arguments adduced on several points by Captain Wingate and Lieutenant Francis, and confined his opinion to but three points—one, the general question as to whether a large difference of rates between two adjoining villages on the borders of a hilly country can be safely made; another, that the circumstance that the shares of persons having percentage umuls will be reduced is an inadequate reason for refusing to reduce an assessment; and the third and only one affecting any of the points in the particular case before Government, on which Mr. Townsend gives a positive opinion, is that the present rate of assessment for the dullee land should be continued.

25. Considering that the season has been unfavourable, and that Lieutenant Francis' qualifications as a classer have been well ascertained, Government will not object to the proposed rates being introduced by the Assistant Collector and Lieutenant Francis for one year, the garden assessment in the three bhagaet villages being excepted. This arrangement you will accordingly be pleased to have carried into effect. But further information on the points above discussed appears to Government necessary before a thirty years' lease can be given.

26. To avoid the lengthy correspondence which would be entailed by a reference to the Collector and yourself for the necessary information, His Lordship in Council has directed me to place myself in direct communication with Lieutenant Francis when we are at Poona during the next monsoon, and after referring to the subsidiary papers, to inform Government whether satisfactory explanations have been obtained or what modifications appear necessary.

27. Lieutenant Francis should be given to understand with reference to the remarks made in the 12th paragraph of his letter of 27th February 1851 (No. 66) that no jumabundy report is required from him; the usual annual report should be furnished by the Assistant Collector in charge of the district, who, as enjoined in paragraph 83 of the joint report and its foot note, is to introduce the settlement in conjunction with the Superintendent. The Assistant Collector and Lieutenant Francis cannot, I am to observe, guard too carefully against the settlement being attended by acts of extortion and bribery on the part of the native establishments.

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