

**SELECTIONS FROM THE RECORDS OF THE BOMBAY
GOVERNMENT.**

No. XCIV.—NEW SERIES.

P A P E R S

RELATIVE TO THE

INTRODUCTION OF REVISED RATES OF ASSESSMENT

INTO

**PART OF THE UTHNEE TALOOKA, THE TASGAUM
AND SUMPGAUM TALOOKAS,**

AND,

PART OF THE PADSHAPOOR TALOOKA.

ALL OF THE BELGAUM COLLECTORATE.

**WITH AN APPENDIX BRINGING UP THE REVENUE HISTORY OF
THESE DISTRICTS TO 1864-65.**


WITH THREE MAPS AND THREE DIAGRAMS.


Bombay:

PRINTED FOR GOVERNMENT

AT THE EDUCATION SOCIETY'S PRESS, BYCULLA.

1865.

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No. 318 OF 1855.

From Captain W. C. ANDERSON,

Supt. Revenue Survey and Assessment S. M. C.,

To W. W. BELL, Esq.,

Collector of Belgaum.

SIR,—I have the honour to forward, for the consideration and sanction of Government, a detailed report on the revised assessment introduced at the settlement for 1852-53 into twenty-one villages composing the western part of the mamlutdar's division of Uthnee talooka (the remainder of the talooka was settled in the preceding year); into the entire Tasgaum talooka, containing nineteen villages; into the entire Sumpgaum talooka, containing one hundred and six whole villages, and the Government shares in three other villages; and into nine villages of the Padshapoor talooka, including the town of Belgaum and eight villages in its immediate vicinity. The introduction of the revised assessment into the above districts was sanctioned by Government letter No. 8028, dated 17th December 1852.

2. A map of the portion of the Uthnee talooka now under report and of the Tasgaum talooka accompanies this letter.* The villages of the two talookas are, it will be seen, much intermixed. The Uthnee talooka was in the first instance principally composed of that part of the lapsed Neepance jagheer situated in the part of the collectorate to which, as lapses occurred in this neighbourhood, other villages were successively added, resulting in the formation of a very straggling, inconvenient talooka. In 1848 however, on the death of the Tasgaum chief without heirs, his jagheer too came into the hands of Government, and that portion of it situated in the neighbourhood of Tasgaum and Uthnee was formed into a separate mamlutdar's charge, in which was also included eight villages in the vicinity which had belonged to the Sonce chief's jagheer, lapsed three years previously.

* A general Map of the Collectorate is substituted for these sketch maps of talookas.

3. The following statement exhibits the denominations of the mahals or ancient divisions, and the number of villages included in each, as regards that portion of the Uthnee talooka to which this letter refers :—

Present Division.	Name of Mahal or old Division to which the Villages belong.	Belonging to Government.			Alienated Villages.				Grand Total of Government and Alienated Villages.
		Villages.	Buzars.	Total.	Subject or sub-ject to Quit-Rent.	Survu Enam or Rent-free.	Jaghuer.	Total.	
Mamlutdar's.	1. Utnee	14	..	14	..	..	..	..	14
	2. Meeruj	4	..	4	..	..	..	..	4
	3. Tasgaum	2	..	2	..	..	..	..	2
	4. Najreh	1	..	1	..	..	..	..	1
	Total....	21	..	21	..	..	..	..	21

4. And the following statement gives the same information on account of the Tasgaum talooka which includes in all villages twenty-one. Two of this number, however, being alienated, do not partake of the revision of assessment which is confined to the Government villages :—

Present Divisions.	Name of Mahal or old Division to which the Villages belong.	Belonging to Government.			Alienated Villages.				Grand Total of Government and Alienated Villages.
		Villages.	Buzars.	Total.	Subject or sub-ject to Quit-Rent.	Survu Enam or Rent-free.	Jaghuer.	Total.	
Mamlutdar's.	1. Munnee Rajoree.....	2	..	2	..	..	..	..	2
	2. Sanglee	2	..	2	..	..	..	..	2
	3. Desingh	1	..	1	..	..	..	..	1
	4. Bedug	1	..	1	..	..	..	..	1
	5. Mangree	1	..	1	..	..	..	..	1
	6. Wangee	1	..	1	..	..	..	..	1
	7. Tasgaum.....	3	2	5	..	..	..	..	5
	8. Punalla	1	..	1	..	..	..	..	1
	9. Kokutnoor.....	3	..	3	..	..	..	..	3
	10. Digruj	1	..	1	..	..	..	..	1
	11. Kowtch	1	..	1	..	..	..	..	1
	12. Walwa	2	..	2	..	..	..	..	2
	13. Sawurdch .....	..	..	..	..	1	..	1	1
Total....	19	2	21	..	1	..	1	21	

5. From the intermixture of the villages of Uthnee under report and those of Tasgaum, a description of their place on the general map of the presidency, and of their physical characteristics, will apply equally to both. With the exception of a tract containing twelve villages, which forms the western part of the main body of the Uthnee talooka, the villages of the two talookas are scattered singly or in twos and threes throughout the jagheers of the Sanglee, Meeruj, or Shædbal putwurduns, bounded on the east, north, and west by the Sattara collectorate and subordinate jagheers, and on the south-west, south, and south-east by lands of the Kolapoor state and those of the Jamkundee jagheer. With the exception of two villages, the whole are situated on the north or left bank of the Krishna.

6. In the southern and eastern villages near that river Canarese and Mahratta are both spoken; to the northward and westward the latter language solely prevails. The remarks at paragraph 38 of the report on the eastern part of Uthnee, settled the previous year, regarding that portion of the talooka naturally belonging to the Mahratta Deccan rather than to the Canarese Southern Mahratta Country, apply with even still greater force to the remaining villages and those of Tasgaum.

7. A range of hills running nearly north and south, some eight miles east of the town of Tasgaum, divides the district into two parts. These hills commence in the Sattara collectorate to the northward; they are of considerable height opposite Tasgaum, but as they approach the river to the southward the range becomes lower and of a less continuous form. The country to the east of the hills is on the whole of a sterile character. Patches of superior soil there are it is true, but they bear small proportion to the quantity of an inferior description. To the west of the hills the country improves as it approaches the Krishna. The level plain through which that river everywhere flows is composed of deep alluvial soil of great fertility, continually renovated by the silt deposited by the annual floods.

8. There is a most marked difference in the climate of the eastern and western extremities of the districts. In the former the fall of rain is both scanty and uncertain. Proceeding westward, however, there is a rapid improvement, which becomes more decided after passing the line of hills mentioned in the preceding paragraph. In the

level tract beyond the rains are, as a rule, both sufficient and certain enough for agricultural purposes. Most of the Tasgaum villages are comprised in this last-mentioned tract.

9. The condition of the people and the husbandry improves, together with the climate and general productiveness of the country. In the dry, unfertile eastern and north-eastern villages the people are generally poor. Almost the least possible amount of care and labour seems to be bestowed on the fields. Manure is not applied to dry crop land; its use is stated to cause the stalk to run up faster than the ordinary supply of moisture will admit of, and consequently to become burnt up. In the western villages manure is very generally used, and the fields appear to be fairly cultivated.

10. The khureef or early crops prevail, particularly in the western villages. Grain is the principal produce. Cotton is grown more or less in nearly every village; no where, however, in any great quantity. Sugarcane is grown to some extent in the gardens, principally in the Tasgaum villages. The juice is boiled down into "goor," which is mostly carried for sale to Uthnee, the demand for that article being greater to the eastward since little sugarcane is grown there. Tobacco is grown in the alluvial lands on the banks of the Krishna in some quantity.

11. The population in the Uthnee villages is thin, the total being 12,921, or 127 to the square mile. The population in the Tasgaum or western villages is 39,061, or 243 to the square mile. A very small portion of the above population in either district is supported other than by agriculture, there being no manufactures of any consequence. A few cotton-weavers are met with in some of the Uthnee villages, and in Naguj nearly 200 souls gain a livelihood by weaving kumlees. In the town of Tasgaum, which has a population of 9,000, nearly 400 are supported by weaving and dyeing. In Pulloos also 270 souls gain a livelihood in the same manner. Kumlees and coarse cotton-cloth are the only fabrics manufactured, and these not in a quantity sufficient to admit of any exportation.

12. There is no want of bazars in any part of the district sufficient to afford a sale for the surplus produce. There are small bazars at Naguj, Chinchnee, Pulloos, Dewurashta, and Kowta. The bazars of Uthnee, Sanglee, Tasgaum, and, above all, Meeruj, are those

through which the import and export trade of the district is carried on. Under these circumstances it is evident that the western villages have a decided advantage over those situated further inland.

13. Thus far it has proved convenient to consider the villages of the two talookas as composing one district. Having now, however, completed the general description of the country, it is necessary, in coming to the subject of revenue, to take each talooka separately, commencing with Uthnee.

14. The measurement of the villages under report was conducted first under Lieutenant Kemball, and afterwards under Mr. Bell in 1849-50 and the two succeeding seasons, in the last of which it was finally completed by Mr. Mitchell. The classification was partly done under the superintendence of Lieutenant Kemball in 1850-51 and completed in 1851-52 under Mr. Mitchell. The following statement an abstract of that which has already appeared in the yearly progress reports, exhibits the amount of test taken, and the degree of accuracy attained in the measurement and classification :—

Government Villages.					Nature, Extent, and Result of Test.											
Number.	Fields.	Arable Acres.	Nature of Operation.	Total Number of Villages tested.	By European Officers.				By Natives.				Total Test.			
					Fields.	Acres.	Average Error.		Fields.	Acres.	Average Error.		Fields.	Acres.	Average Error.	
							Per cent.	Per field.			Per cent.	Per field.			Per cent.	Per field.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
21	3,188	66,502	Measurement.	20	164	3,562	0 22½	..	106	1,952	4½	..	200	5,514	22½	.....
21	3,188	66,502	Classification.	21	185	3,158	..	8½	..	..	..	..	185	3,158	..	8½

Total No. of Fields tested.	Number of Fields in which the difference between Original and Test Measurement did not exceed—							
	1	2	3	4	5	6	7	8
	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.
269	183	62	14	7	3	..	..	..

	Number of Fields in which the difference between Original and Test Classification was—							
	Nothing.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		0 0 1 to 0 0 6	0 0 7 to 0 1 0	0 1 1 to 0 1 6	0 1 7 to 0 2 0	0 2 1 to 0 2 6	0 2 7 to 0 3 0	0 3 1 to 0 3 6
185	13	72	58	24	13	1	3	4

15. With regard to the past revenue history of the Uthnee villages under report, there is no need of adding anything to the description under this head given at paragraphs 47 and 48 in the assessment report of the remainder of the talooka. The whole consists of recent acquisitions from jagheerdars, and the previous rates of assessment were, for want of any alternative, retained under our management. A better climate and more productive soil enabled the people on the whole to bear up better, and caused the revenue to fluctuate less than in the eastern part of the talooka. There, as in the villages under report, the average assessment was very low; its unequal apportionment over the good and bad soils alone caused it to press heavily.

16. Of the total twenty-one villages, ten belonged to the Neepance jagheer which lapsed in 1839-40, and the remainder have been acquired either by lapse or transfer at intervals since. Accounts for each village have been obtained for every year since it has belonged to Uthnee. From the different periods at which these villages have come into our possession, it is not possible to frame a diagram exhibiting the yearly cultivation, remissions, and collections. The shortness of our tenure, indeed, of most of these villages, the smallness of their

numbers, and the dissimilarity in their circumstances, arising from great diversity of situation, would render a diagram, if it could be made out, of little practical use towards arriving at conclusions for the future.

17. What information is to be gained from a consideration of the limited past can be attained from an inspection of a statement which is here subjoined, showing the cultivation,* remissions, and realizations for eight years previous to the introduction of the revision of assessment. No regular survey had ever been made. The acres of this statement are obtained from the ancient land measures, by the proportion ascertained by the present survey to exist between them and our measurements :—

YEARS.	GOVERNMENT LAND.		
	Cultivation.	Remissions.	Realizations.
	Acres.	Rs.	Rs.
1844-45	28,906	571	17,307
1845-46	29,120	515	18,625
1846-47	31,999	345	26,671
1847-48	32,488	708	20,532
1848-49	32,816	28	21,272
1849-50	31,739	325	19,810
1850-51	29,917	....	19,711
1851-52	30,537	....	19,657

18. It has been ascertained by the survey that these twenty-one villages contain 42,322 acres of arable land. In 1848-49 the cultivated area exceeds that brought to account in any other year; yet 9,506 acres, or nearly one-fourth of the whole, were in that year waste. In the two succeeding years cultivation fell off, notwithstanding that the survey was actually in progress in the district. In 1851-52 the cultivation rose again, but by no means to the extent that might have been from experience anticipated, considering the near approach of the settlement and the rush for land, which alway stakes place in a district which has not been utterly exhausted by the severity or

* "Cultivation" or "cultivated land" in these reports means occupied—that is appropriated land, in distinction to unoccupied—that is unappropriated Government waste land. The use of the words cultivated and cultivation in this sense is derived from a literal translation of the native terms, and is certainly a misapplication of these words, since "cultivated" land is not necessarily ploughed or sown; it may be reserved by the occupant for grazing or any other purpose. "Occupied" land and "occupation" are more correct terms, less likely to lead to misapprehension, and are now frequently used instead of the old definitions.

inequality of the pressure of the old assessment. In the case of the Uthnee talooka, generally, the evil lay rather in the unequal distribution of the assessment over the good and bad soils, than in the total sum hitherto levied being above the capabilities of the district to pay. The superior soils had imposed on them an excessively high assessment, while that of the inferior descriptions, so abundant throughout the talooka, was a mere nominal rate, being as low even as six pias an acre. The natural consequence was that much of the superior soil remained waste, and the energies of the people were expended on the lightly-assessed, though unproductive, poor soils.

19. The twenty-three villages comprising the first class of that part of the talooka settled last year were assessed at a maximum rate of fourteen annas per acre. These villages immediately adjoin the most eastern of those now under report. The survey rates were introduced in the above twenty-three villages in 1851-52, and we have the experience of the two subsequent years, for which I have obtained the revenue returns, to enable us to judge of the applicability of the new assessment to those twenty-three villages. The following statement shows the area under cultivation, the gross revenue, and the amount realized for the five years preceding the survey settlement, and the cultivation of the year of the introduction of the new assessment, with the old assessment thereon :—

Years.	Acres.	Assessment.	Average Rate of Assessment per Acre.	Remissions.	Actually realized.	Average Rate per Acre of realization.
		Rs.	Rs. a. p.	Rs.	Rs.	Rs. a. p.
1846-47 ..	42,172	30,536	0 11 7	3,621	26,915	0 10 3
1847-48 ..	40,281	27,731	0 11 0	4,874	22,857	0 9 4
1848-49 ..	37,379	24,130	0 10 4	2,239	21,891	0 9 4
1849-50 ..	35,146	21,925	0 10 0	380	21,545	0 9 10
1850-51 ..	35,073	24,396	0 10 11	....	24,396	0 10 11
1851-52 ..	38,464	26,799	0 11 1	Revenue collected according to the survey rates.		

20. From 1846-47 to 1849-50 the area under cultivation had fallen from 42,172 to 35,146 acres; the average rate of the gross assessment per acre from eleven annas and seven pias to ten annas; and the sum actually realized from Rs. 26,915 to Rs. 21,545. Extensive remissions had been given in the first two years. The

declension under every head, however, remained unchecked. Matters were evidently radically wrong, and were not to be remedied by remissions given in the manner and on the data on which such most usually were—to the most clamorous, and to those who made the best arrangements for securing the favour of the native officials of the district catcherry. The decrease in the average rate of assessment on the cultivation from eleven annas and seven pies to ten annas shows plainly that relief had been sought by the relinquishment of the superior highly-assessed land. In 1850-51 the classification of the lands of the district was commenced, the measurement being already far advanced, and it was known therefore to all that the time of the introduction of the new assessment was not very far distant. Though the cultivation only increased from 35,146 to 35,673 acres, yet the assessment increased from Rs. 21,925 to Rs. 24,396, and the average rate per acre from ten annas to ten annas eleven pies. Faith in the future new assessment had caused the bringing into cultivation superior land which, on account of the prohibitory rates of assessment imposed on it by the old accounts, had hitherto, or at any rate of late years, remained waste. At the next year's settlement it was known that the new assessment would be given out. A still further increase of cultivation consequently took place, accompanied by an increase of two pies on the average rate of assessment.

21. The following statement shows the area under cultivation and the area remaining waste, with the survey assessment of each for the year 1851-52, in which the rates were promulgated, and for the two subsequent years, in which they were in full operation:—

YEARS.	CULTIVATION.			WASTE.			TOTAL.		
	Acres.	Assess- ment.	Average Rate per Acre.	Acres.	Assess- ment.	Average Rate per Acre.	Acres.	Assess- ment.	Average Rate per Acre.
		Rs.	Rs. a. p.		Rs.	Rs. a. p.		Rs.	Rs. a. p.
1851-52	38,461	19,448	0 8 1	25,192	10,637	0 6 9	63,666	30,085	0 7 7
1852-53	44,098	23,689	0 8 7	20,800	7,126	0 5 5	64,898	30,813	0 7 7
1853-54	49,225	25,945	0 8 5	13,986	4,178	0 4 9	63,214	30,123	0 7 7

The yearly small variation in the 9th and 10th columns is caused by lapses or resurreptions from enams, and by grants of Government land to shetsundees, which are transferred to the head of service enam.

22. Trusting in the justice of the future assessment yet unknown to them, the people had increased their cultivation from the 35,146 acres of 1849-50 to 38,464 acres in 1851-52, and this principally, if not entirely, by the resumption of superior land, waste through excessive assessment. In June 1852 the new rates were made known to all, the revenue for the past year being collected according to them wherever they fell short of the old; henceforward every trace of the old assessment would disappear, and the new alone be the basis of the land taxation of the district. In the next year (1852-53) the cultivation increased to 44,098 acres, and in the succeeding year to 49,225 acres, the assessment for these two years respectively being 23,689 and 25,945 acres. That the land newly taken up comprised the very best and highest assessed of the waste is proved by the average rate per acre of the waste being lower and lower in each successive year. The assessment of the land in cultivation in 1852-53 and 1853-54 was, I believe, entirely collected. What trifling sums appear under the head of remissions are not due to inability to pay on the part of cultivators but to other causes, such as compensation for abolished levies in kind, &c. being granted in this manner. The sum collected in 1853-54 (Rs. 25,945) is much in excess of the average of the five years preceding the new assessment, and in excess of every individual year but the first (1846-47, Rs. 26,915), which it falls short of apparently by Rs. 970. The true deficiency is, however, much less than this sum, since in the course of 1852-53 lands to the value of Rs. 690 have been transferred from the head of Government land to that of alienated, principally assignments to shetsundees as service enam. This is evident by the decrease in 1853-54 of the total area and assessment in columns 8 and 9 of the statement at the commencement of this paragraph on the entries in the same columns for the preceding year.

23. From the above facts, and deductions from them, we are, I think, justified in assuming the entire success of the new assessment in the forty-three villages referred to—the country has prospered, and the Government revenue already benefited. There is also still room for a considerable increase to the revenue, since in 1853-54 13,986 acres, assessed at Rs. 4,178, were still waste, some of which, from the average rate of assessment, must be of fair quality, since un-

doubtedly a great deal of it is of the very worst, bearing an assessment under two annas an acre. That some land of fair quality does remain still unclaimed augurs favourably for the steadiness of the cultivation of the district. It shows that there has been no promiscuous rush for land such as frequently occurs, stimulating cultivation beyond the limits which the resources of the people will be able to sustain, and therefore that no future falling off is to be anticipated.

24. I have gone at some length into the revenue statistics of these twenty-three villages for the years before and after the new assessment. Since the suitability of this assessment being established, a safe starting-point is gained for fixing the rates of the contiguous and very similarly situated villages both of the Tasgaum and Uthnee talookas, the reassessment of which is now under report. Of the twenty-one Uthnee villages under report, thirteen situated to the eastward in the vicinity of the twenty-three villages above alluded to, and two on the Krishna, are very dissimilarly circumstanced as regards natural advantages, even as regards climate, to the extent almost of the two extremes of good and bad. The remaining six villages hold intermediate positions both as regards locality and natural advantages. The two villages on the Krishna have assigned to them the highest maximum rate hitherto anywhere fixed for villages not in the immediate vicinity of large cities.

25. The twenty-one villages of Uthnee were divided into six classes, with rates of assessment varying according to the estimate made of their advantages, as shown in the following statement :—

Class.	No. of Villages.	Maximum Dry Crop Rate per Acre.	Description.
		<i>Rs. a. p.</i>	
1	2	2 0 0	Situated on the Krishna, and having every advantage of climate, and well placed as regards markets.
2	3	1 12 0	Near the villages of the 1st class, but further inland, and having inferior climate.
3	1	1 8 0	) Situated between the villages of the 1st and 6th classes, the rate decreasing the further eastward the position of the villages may be.
4	1	1 4 0	
5	1	1 0 0	
6	13	0 14 0	Similarly situated to the twenty-three villages of this talooka settled last year, and assessed at the same rate.

26. There is more or less garden cultivation in nearly all these villages—of Government land to the total extent of 893 acres, which is irrigated by water drawn from wells by the “môt,” or by “paths” or watercourses led from some nulla in the vicinity, in which a slight dam, renewed after every monsoon, is made to obtain a head of water. The maximum assessment fixed in any case in garden land was Rs. 4-2 per acre; the minimum eight annas. The total assessment of the whole 893 acres is Rs. 1,977, giving an average of Rs. 2-3-5 per acre. Chinchnee, Naguj, Dhowlee, and Jambgee are the villages in which bhagayut or garden cultivation is most extensively carried on. The crops raised include but a small proportion of sugarcane or other superior crops; they are principally confined to wheat, turmeric, and vegetables.

27. The following statement exhibits the assessment derived from the above rates for the land cultivated and waste in the year of settlement compared with the assessment under the old rates:—

Class.	No. of Villages.	Cultivated according to New Survey.	According to New Survey.										
			Assessment according to Old Rates.		Land in Cultivation.			Waste.			Total.		
			Assessment.	Rate per Acre.	Acres.	Assessment.	Rate per Acre.	Acres.	Assessment.	Rate per Acre.	Acres.	Assessment.	Rate per Acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Acres.	Rs.	Ra.a.p.		Ra.	Rs.a.p.		Ra.	Rs.a.p.		Ra.	Rs.a.p.
1	2	2,868	7,337	2 8 11	2,868	4,690	1 10 2	90	101	1 1 11	2,958	4,791	1 9 11
2	3	9,179	7,574	0 18 2	9,179	6,411	0 11 2	1,657	977	0 9 8	10,830	7,388	0 10 11
3	1	832	462	0 8 11	832	378	0 7 3	72	12	0 2 8	904	390	0 6 11
4	1	1,034	812	0 12 7	1,034	542	0 8 5	1,331	580	0 7 0	2,365	1,122	0 7 7
5	1	1,589	403	0 4 8	1,589	464	0 4 8	154	30	0 3 5	1,743	497	0 4 7
6	13	16,965	3,413	0 3 3	16,965	6,537	0 6 2	7,660	2,268	0 4 9	24,625	8,805	0 5 9
6	21	32,467	20,061	0 9 11	32,467	15,022	0 8 10	10,964	3,071	0 5 10	43,431	22,093	0 8 6

In the 6th class (the thirteen eastern villages of the twenty-one) the new rates increased the assessment from Rs. 3,413 to Rs. 6,537—a large addition. The fairness of the assessment, however, was called

in question by none. The new rates were promulgated in the end of January, when the settlement for the past year was effected; the people had therefore ample time to make any changes in their holdings they might desire before the next season (1853-54), in which the cultivation and waste of these villages stood as follows:—

CULTIVATION.			Remissions.	Realiza- tions.	WASTE.		
Acres.	Assessment.	Average Rate per Acre.			Acres.	Assessment.	Average Rate per Acre.
	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs. a. p.	
14,401	5,980	0 6 8	73	5,907	9,756	2,705	0 4 5

28. The sudden imposition of increased taxation might be naturally expected to produce a diminution in the cultivation, yet the conclusions deducible from the above figures are, I think, encouraging in spite of the increase of the assessment in this year. The average rate per acre of the cultivated land exhibits an increase from Rs. 0-6-2 to Rs. 0-6-8, showing that the land thrown up was of a quality below the average. The old assessment in these villages, though probably high on the very little superior soil, was doubtless inordinately low on the average, the natural consequence of which, in combination with a scanty population, was that the people were tempted to undertake the cultivation of more indifferent land than they could properly till, and the returns in consequence afforded the barest subsistence for them and their cattle after paying their assessment.

29. The following statement shows the financial result of the settlement as regards all tenures on the whole twenty-one villages. The sum realized on all tenures in 1853-54 (Rs. 20,249) falls but little short of the average of the preceding thirteen years. It would in fact, I think, exceed this average were it not for considerable grants of land in service enam to shetsundees in the course of 1853-54, as evidenced by the increase under the head of surwu enam—7,342 acres (the acres by the survey under that head) in 1852-53 against 8,717 acres in 1853-54. The acres for years previous to the survey, it must be remarked, are obtained by conversion of the old land measures into English acres, according to the proportion ascertained by the survey to exist between the two in the land actually cultivated in 1851-52:—

TENURE.	YEARS.	CULTIVATED LAND.				ARABLE WASTE.			Total Arable Acres.	Total Net Land Revenue for Collection or Survey, Assessment.
		Acres.	Assessment.	Remissions.	Balance for Collection.	Acres.	Assessment.	Net Produce of Grass Farms, Fruit Trees, &c.		
1	2	3	4	5	6	7	8	9	10	11
Khalat.	Average of last 13 years..	30,280	10,862	437	19,425	11,798	..	678	42,087	20,109
	Last 5 years..	31,437	20,390	212	20,178	11,324	..	1,051	42,601	21,220
	1851-52 ..	30,537	19,057	..	19,057	12,212	..	1,000	42,749	20,657
	1852-53 ..	32,467	10,022	4,097	14,925	10,963	..	1,084	43,434	16,000
	1853-54 ..	31,047	19,362	80	19,182	11,275	3,334	..	42,322	22,516
	1854-55 ..	32,923	20,013	80	19,933	9,647	2,726	..	42,570	22,650
Jodee or partially Alienated Land.	Average of last 13 years..	4,570	1,066	17	1,039	..	..	..	4,570	1,039
	Last 5 years..	4,426	1,060	..	1,059	..	..	..	4,426	1,050
	1851-52 ..	4,400	1,062	..	1,062	..	..	..	4,400	1,062
	1852-53 ..	4,881	1,098	..	1,098	..	..	..	4,881	1,098
	1853-54 ..	4,582	986	..	986	..	..	..	4,582	986
	1854-55 ..	4,897	978	..	978	..	..	..	4,897	978
Surwo Enam and Mahal Jodee Land.	Average of last 13 years..	9,933	..	..	..	..	..	..	9,933	..
	Last 5 years..	9,733	..	..	..	..	..	..	9,733	..
	1851-52 ..	9,770	..	..	..	..	..	..	9,770	..
	1852-53 ..	7,942	..	..	..	..	..	..	7,942	..
	1853-54 ..	8,717	81	..	81	..	..	..	8,717	81
	1854-55 ..	8,154	187	..	187	..	..	..	8,154	187
Total Arable Land on all Tenures.	Average of last 13 years..	44,772	20,018	454	20,464	11,798	..	678	56,590	21,142
	Last 5 years..	45,590	21,440	212	21,237	11,234	..	1,051	56,820	22,288
	1851-52 ..	44,713	20,719	..	20,719	12,212	..	1,000	56,925	21,719
	1852-53 ..	44,090	20,120	4,097	16,023	10,963	..	1,084	55,653	17,107
	1853-54 ..	44,310	20,323	80	20,243	11,275	3,334	..	56,621	23,583
	1854-55 ..	45,074	21,178	80	21,098	9,647	2,726	..	56,621	23,624

1. The large amount (Rs. 4,097) appearing under the head of remissions opposite the year 1852-53 is caused by the introduction of the new assessment at the settlement for that year. The ryots had cultivated under the old rates : therefore for this year whenever they were less than the new the difference was written off as remission.

2. The years above the horizontal line in each compartment of this statement are those before the settlement, and below the line those after the settlement.

3. The entries for the years before the survey in the last column show the amounts actually realized in each year; the entries for the year after the survey; the survey kumal or total assessment capable of realization on land of all tenures, including the assessment of Government arable unoccupied waste.

4. The returns for 1854-55 have been received since paragraph 29 was written, in time to be included in the above statement. The unoccupied waste; it will be seen, has still further decreased in this year.

30. In accordance with the usual practice, kumavisee jodee enam, or jodee enam land which had lapsed to Government and was

under Government management, but had never been transferred to the head of Government land, was now transferred to that head.

31. The collection of huks, or other direct levies by the village and district hereditary officers, was abolished, and compensation granted pending the final settlement of the emoluments of their offices. The following statement shows the amount of claims made and compensation awarded :—

Offices.	Value of Huks.			Compensation.		
	Rs.	a.	p.	Rs.	a.	p.
Patels	821	7	1	} 150	0	0
Naiks	35	10	1			
Koolkurnees	629	13	7			
Total Rupees	1,486	10	9	330	0	0

The amount of the latter bears but a small proportion to the amount claimed. The payment of huks in the unsurveyed districts has of late years to a great extent become obsolete, and the compensation necessary of very trifling amount. The award in fact varies in each case according to the amount of remuneration of the office derivable from other sources, which was in the Uthnee talooka generally ample.

32. The following statement shows the total area of the twenty-one villages, arable and unarable, belonging to Government and alienated :—

Description of Land.	Area.	Full Survey Assessment.	Deduct portion of Assessment alienated.	Balance
				Assessment realizable, or Survey Kumal.
	Acres.	Rs.	Rs.	Rs.
Unarable	10,971	....	....	....
Arable khalsat	42,322	22,596	80	22,516
Arable joodes	4,582	2,734	1,748	986
Arable surwu enam and mahal joodes..	8,717	5,574	5,493	81
Total for 21 villages	66,592	30,904	7,321	23,583

33. It may not be out of place to show the effect of the survey settlement on the entire seventy-four villages composing the talooka of Uthnee, in part of which, including fifty-three villages, the new assessment was introduced in 1851-52, and in the remaining twenty-one

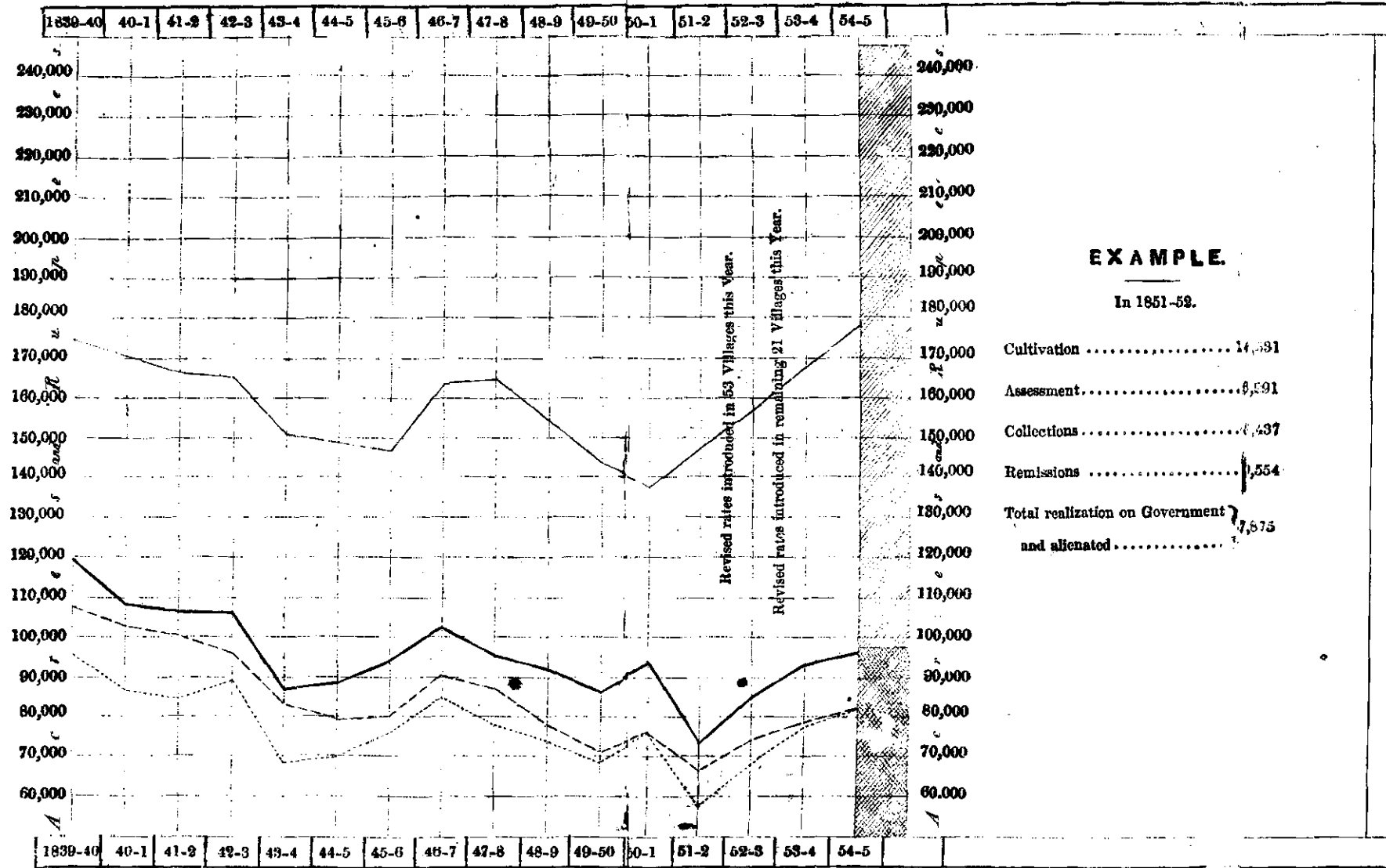
villages, as above reported, in 1852-53. I have drawn out the following statement the figures of which are also embodied in a diagram, which shows the amount of the cultivation, full assessment, realizations, and remissions on Government land for every year since 1839-40, when the district first came into our hands, up to the last year for which I have been able to obtain complete returns. Of these seventy-four villages the whole did not come into the hands of Government at the same time—fifty-two only in 1838-39; the remainder singly, or in twos and threes at different times since. Whatever was the amount of cultivation and revenue of each of these villages in the first year of its falling into the hands of Government, the same has been assumed for all back years up to 1838-39. I have also included in the diagram a line showing the yearly land revenue derived from all sources, both from Government cultivated land and from quit-rent or other levies on alienations. The profits from the grazing farm and sale of fruit trees are not included in this total, but are shown separately in the last column of the statement:—

Years.	Government Cultivated Land.	Total Assessment on Cultivated Land.	Remissions.	Balance for Collection.	Total Collection on Government and Alienated Lands.	Sale of Grass Farms, Fruit Trees, &c.
	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.
1839-40..	174,147	1,07,612	12,167	95,445	1,18,922	1,134
1840-41..	170,530	1,03,150	16,636	86,514	1,09,440	1,435
1841-42..	167,708	1,09,449	15,951	84,498	1,06,804	1,597
1842-43..	164,799	96,560	7,691	88,869	1,06,776	1,790
1843-44..	159,253	82,419	13,769	68,641	86,951	2,705
1844-45..	148,756	79,075	9,086	69,989	88,084	2,559
1845-46..	147,351	78,998	4,127	75,871	93,293	2,935
1846-47..	163,772	90,251	5,808	84,443	1,01,763	2,471
1847-48..	164,228	87,501	8,887	78,614	95,553	4,014
1848-49..	154,259	78,763	4,233	74,530	91,683	4,578
1849-50..	143,946	71,429	2,183	69,246	86,691	5,252
1850-51..	138,212	74,985	....	74,985	93,160	4,533
1851-52..	147,531	66,991	9,554	57,437	73,875	4,727
1852-53..	157,115	73,441	4,097	69,344	85,200	5,340
1853-54..	168,466	78,002	475	77,527	92,456	4,473
1854-55..	177,900	81,012	80	80,875	95,680	4,336

The sale of fruit trees since the introduction of the survey is of course confined to those standing in Government waste, or those sold together with the occupancy under rule 2 of the survey rules.

2. The returns for 1854-55 have been received since this report was written, in time to be embodied in the above statement. A very decided increase of revenue appears, it will be seen, in this year.

DIAGRAM illustrative of the fluctuations in the CULTIVATION, ASSESSMENT, REMISSIONS, and COLLECTIONS in the case of the Government Arable land of 74 Villages composing the UTNEE TALOOKA.



EXAMPLE.

In 1851-52.

Cultivation	17,591
Assessment.....	8,591
Collections.....	6,437
Remissions	1,554
Total realization on Government and alienated	7,575

EXPLANATION.

The various items are measured by the Scale of Acres and Rupees carried across the Diagram. The *black zigzag* line represents the Cultivation; the *broken* line the Assessment, and the *dotted* line the Collection; each of these items being measured by the height of the perpendicular where the *zigzag* line crosses the perpendicular for each year. The portion of each perpendicular intercepted between the *broken* and *dotted* lines shows the amount of remissions in each year. According as the *broken* or *dotted* line crosses any perpendicular above or below the *black*, the Assessment or Collections for the year marked by that perpendicular exceeded or fell short of one rupee per acre. The summit of the *shaded* column on the right of the Diagram represents the whole Government arable land, and that of the *deeper shaded* portion of the same column the Survey Assessment of the same.

The *thick black* line shows the total realizations on account of land revenue from all land, Government and alienated, including quit-rents.

34. In the first year of our rule we find a cultivation of 174,147 acres, bearing a gross assessment of Rs. 1,07,612, being an average rate per acre of Rs. 0-9-11. In that and the next five years remissions to a large amount were given, in a single year alone falling short of Rs. 12,000, and in two of these years exceeding Rs. 15,000. The cultivation and revenue, however, continued decreasing; the realizations on Government cultivated land alone had fallen from Rs. 95,445 to Rs. 69,989; the realizations on Government and alienated lands from Rs. 1,18,922 to Rs. 88,084; *and the average rate per acre from Rs. 0-9-11 to Rs. 0-8-6, distinctly showing that relief had been sought by relinquishing the most highly-assessed fields which were at the same time the best and most productive. In 1846-47 the cultivation suddenly increased to 163,772 acres, the realized revenue on Government land to Rs. 84,443, and the rate per acre to Rs. 0-9-1. In the next year there was a further increase of cultivation, but the gross revenue fell below where it had been in the previous year. Remissions were now granted with a more sparing hand compared with what had been the case from 1839-40 to 1844-45. The cultivation and the revenue rapidly declined, as also did the average rate per acre. In 1849-50 the cultivation of Government land was but 143,946 acres, the realized revenue Rs. 69,246, and the rate per acre on the cultivation Rs. 0-7-11—two annas or 20 per-cent less than it had been ten years before, to such an extent had superior land been thrown up, and relief sought by the cultivation of the poorer descriptions, the assessment of which was, however, more in proportion to its productive powers.

35. In 1849-50 the survey commenced operations in the Uthnee talooka. The next year (1850-51), though the cultivation decreased, the gross and net-revenue was greater, and the rate per acre rose from Rs. 0-7-11 to Rs. 0-8-8. The people hastened in anticipation of the new assessment to secure the good highly-assessed land, giving up that of inferior quality which necessity had compelled them to cultivate. The next year showed a large increase of cultivation. At the settlement for this year the collections were made in fifty-three of the seventy-four villages according to the survey rates of assessments, the old rates holding good for this year wherever they were in excess of the new, the difference being written off as remission, which accounts

for the large sum under that head for this year. In the next year (1852-53) the survey rates were introduced into the remaining twenty-three villages. Remissions to a large extent appear again, confined to these twenty-three villages, and from the cause mentioned above.

36. The next year (1853-54) shows a cultivation and a net revenue on Government land higher than appears for the five preceding years. The remissions appearing are of trifling amount. I have no information of the precise cause for these, but imagine that they are not what are commonly understood as "remissions"—exemptions from payment on account of inability—but on account of compensation for abolished huks, or on account of enams held without title and resumed, the present incumbent being entitled to remission of the assessment during his lifetime. The total realizations on all heads for 1853-54, when the whole talooka was entirely under the new assessment, amounted to Rs. 92,456,* being only Rs. 704 less than the amount realized in 1850-51 (the year before the operation of the survey rates commenced), and considerably in excess of the amount opposite the years 1849-50 and 1848-49. There were besides in 1853-54, 84,421 acres of Government land still waste, bearing an assessment of Rs. 20,754. Each successive year will, I doubt not, see some of this taken up, while at the same time the people are benefiting by the new assessment. Thus far the Government has not been a loser in a financial point of view. Besides the question of direct revenue, it must not be forgotten that disorder has been reduced to system, and the field cleared and prepared for the operations of the Enam Commissioner by the precise definition and valuation of alienations.

37. I will now resume the consideration of the Tasgaum talooka from paragraph 13, which has been laid on one side during the discussion of the assessment of Uthnee. The measurement of this talooka was commenced in 1849-50 under the superintendence of Mr. Bell and Lieutenant Fanning; it was finally completed in 1850-51 under Mr. Mitchell, who afterwards had charge of the classification. The

* New grants of Government land to shetshundees as service enam were made this year to the extent of 9,071 acres, bearing an assessment of Rs. 3,108. Enam lands to the extent of 1,899 acres, assessed at Rs. 654, lapsed to Government in the same year. The excess of grants over lapses has been reckoned in this calculation as Government land.

following statements exhibit the degree of accuracy attained in both operations as ascertained by the test :—

Government Villages.			Nature, Extent, and Result of Test.													
Number.	Fields.	Arable Acres.	Nature of Operation.	Total Number of Villages tested.	By European Officers.				By Natives.				Total Test.			
					Fields.	Acres.	Average Error.		Fields.	Acres.	Average Error.		Fields.	Acres.	Average Error.	
							Per cent.	Per field.			Per cent.	Per field.			Per cent.	Per field.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
10	6,067	102,983	Measurement.	10	271	4,286	0 19	..	123	2401	1	..	394	6,069	19	....
19	6,067	102,983	Classification.	19	358	5,623	..	8½	..	..	..	..	358	5,623	..	8½

Total No. of Fields tested.	Number of Fields in which the difference between Original and Test Measurement did not exceed—								
	1	2	3	4	5	6	7	8	9
	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.
394	275	86	21	9	2	..	..	..	1

Total No. of Fields tested.	Number of Fields in which the difference between Original and Test Classification was—								
	Nothing.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		0 0 1 to 0 0 6	0 0 7 to 0 1 0	0 1 1 to 0 1 6	0 1 7 to 0 2 0	0 2 1 to 0 2 6	0 2 7 to 0 3 0	0 3 1 to 0 3 6	..
358	30	162	97	34	24	8	3	..	..

38. Of the nineteen Government villages in the Tasgaum talooka, eight have been in the hands of our Government since the death of the Sonee chief in 1845, and the remaining eleven since the death of the Tasgaum chief in 1848. No revenue returns beyond a few fragments of very doubtful authenticity are obtainable for any of these villages previous to the time of their lapse to Government. The returns for the subsequent years have all been obtained, and are embodied in the appendix statement No. 3.

39. Regarding the revenue management of this talooka while in the hands of the Sonee and Tasgaum chiefs, we are in possession of no facts of a particular nature. Their management appears to have been a fair average specimen of the system generally pursued in all the jagheers in this part of the country, and from what I can learn, this system does not materially differ in principle from pure native management in any part of India when uninfluenced by European interference in matters of detail, though precluded from the commission of any very crying injustice by a certain amount of European control; the kumal or nominal rates of assessment unattainably high, the ryots very generally engaging to cultivate on these rates, yet with a tacit understanding on both sides that all shall not be collected. As to how much shall be collected, the ideas of the two contracting parties very naturally differ much—the ryot intends to evade, on one pretext or another, the present payment of all he can avoid, while the jagheerdar or his agent proposes to collect to the last rupee, and stop only when merely enough is left to the cultivator to support him and his cattle, and find means of sowing the fields in the next year. In fact this much is very frequently not even left, the jagheerdar preferring to take it himself at the end of one year, and make advances for the purpose of procuring seed when the sowing season comes round again. Whatever of the assessment is not collected remains against the cultivator in the accounts as an outstanding balance, recourse to which is had on the occurrence of any extraordinarily good season to realize more than the assessment of that year's cultivation. The threat of proceeding to collect this outstanding balance is also available for the coercion of any cultivator who declines to cultivate as much as the jagheerdar or his agent considers that he is able to do, or proposes to obtain a release from the thralldom in which he is so held by emigration into another state.

40. Rather than permit land to remain waste, it was, if no one would cultivate on the nominal rate of assessment, given out for cultivation at whatever rate might be procurable, the difference between the actual rate agreed on and the full assessment being recognized as "khund tota" or loss by agreement. Lands cultivated on these terms were, however, not considered to be entitled to any remission. This tenure was evidently very superior to that of lands cultivated on the whole nominal rate, inasmuch as the portion of the assessment to be foregone was settled beforehand; but as these agreements only held good for the current year, no outlay on land held on such terms would be made beyond that necessary to secure the current year's crop. Under this system of revenue management of the jagheerdars the ryots may enjoy a certain degree of comfort in proportion to the liberality of the management; but as the system is everywhere based not on the productive capabilities of a holding, but on the production itself, it is evident that districts under such a system must be at a dead stand-still as regards any permanent advancement in the condition of the people.

41. I will here quote Captain Wingate's views on the subject of the revenue management of jagheer districts in general, and with reference to Tasgaum in particular. The quotation in question is made from pages 115 and 116 of the pamphlet entitled the "Deccan Ryots, and their landed tenures," by the late Mr. Green. The letter from which this extract is made though not bearing Captain Wingate's signature, is evidently written by him:—

See page 117 of the same work.

"A good deal of the cultivation in Tasgaum under native management was the result of actual compulsion. It is so in all native states and jagheers that I have seen. But you must not suppose that compulsion or any other process would enable the ryots to pay the enormous rates per beega (two to ten rupees) which he mentions. These rates were never paid unless in a season of extraordinary abundance. But the native plan is to keep an impossible rate in order to be enabled in good seasons to sweep the whole surplus into the exchequer. In Tasgaum I find from my notes made on the spot that it was usual to collect under the native management only from one-fourth to one-half

of the full rates, and to lease out land besides at low fixed rates, though not upon written engagements. But our authorities, as usual overlooked these practical adjustments, and to the great astonishment and dismay of the people demanded payment of the full rates, and regarded their assertions that such a thing had never been heard of before as attempts at imposition. The result was that a large extent of land was immediately thrown out of cultivation; but the survey will luckily step in next year and put matters to rights.

“ You will perceive from this that in spite of their enormous assessment the Tasgaum ryots were not so badly off under the native system. They were slaves it is true, but their masters were considerate, and seldom tightened their bonds beyond the limits of endurance. They were not allowed to become too wealthy, but on the other hand seldom or never reduced below the level of a tolerable subsistence. They were the milch-cows of the jagheerदार, which, however, he took care should be milked by no one but himself. Accomplished extractors of the last drop of the Marwarree and other kinds, so abundant in our districts, were not allowed to finger the udder at all in Tasgaum.

“ The gross produce in a well-managed native district is certainly greater than in our unsurveyed districts, for which the unbending rules of our system of revenue management are very ill suited, but far short, I should say, of the gross produce of our surveyed districts where the settlement has been in operation for a few years, or long enough to teach the cultivator the advantages of liberty, and that he really now labours for himself and not merely for the state. The peasantry under the survey settlements quickly acquire a certain degree of independence, but ages of freedom will be required to purge them thoroughly of the mean vices of slavery, fraud, lying, and selfishness.”

42. Ill suited, however, as the jagheer system of revenue management under its very best aspect may be to the advancement of the condition of the country and people to any very high standard, the lapse of a district, and consequent introduction of our revenue system, is by no means a boon to the people. The kumal or full assessment was fixed probably a century or two ago on a standard which, whether

high or low, was then, to the best of the judgment of the assessor, proportioned to the capabilities of the land. The standards of value have since altered, and even had they remained unchanged, the rates and apportionment of the assessment and the boundaries of fields have not survived up to our times. Under native rule this was of little practical consequence, as the old rates of assessment, though retained in the accounts, were, either by extensive remissions or by special agreement beforehand, so far modified as not to be intolerable. Under our rule, however, these adjustments, which the perception of their necessity had forced on their former rulers, were at once ignored, and the full rates of assessment at once adopted. The following quotation from Mr. Manson's reports on the settlement of the Tasgaum talooka for 1848-49 and 1849-50 affords an illustration of the above:—

“ Lands were granted by the chief to his official dependants and carcoons in lieu of ready-money payments from the treasury, but the value set opposite these lands seems seldom to have been realized.

Extract of paragraph 35 of Mr. Manson's report No. 270, dated 22nd December 1849.

These tynatdars or stipendiaries used to sublet the lands at inferior rates, and there were altogether thirty-one ryots in the Tasgaum villages who had thus agreed with tynatdars to cultivate their lands. Each one produced his agreement paper. As they had commenced sowing operations and undergone expenses before the introduction of our Government, it would not have been fair to have levied the full assessment. They were informed, however, that the next year such assessment would be enforced.

“ A large sum (Rs. 6,380) was included in the items of remissions under the head of ‘ khund tota’—that is a large quantity of land had been let out by the former rulers to ryots at prices considerably under the assessable value. The cultivators of these lands could not prove their titles to enjoy this partial exemption from the payment of their full dues to the Government, but the fact was nevertheless established that they held the lands on these less

Extract of paragraph 5 of Mr. Manson's report No. 277, dated 4th November 1850.

onerous terms, and had undergone expense in cultivating prior to the introduction of the present rule. It thus became incumbent to grant the remissions. At the same time it was intimated to the ryots that the full assessment as entered in the accounts would be levied from them in the ensuing year. This intimation had the effect of causing a great many of them to throw up the 'khund tota' lands in 1846-47, and they agreed for lands assessed at lower rates.

" *Paragraph 7.*—The ryots were suffered to make their own terms during the chief's rule, rather than that the land should be allowed to be waste. The lands also of those thirty-one ryots mentioned in paragraph 35 of my last year's report were deserted. I had allowed them remissions last year because they produced their agreement papers with the tynatdars (stipendiaries of the late chief), who had 'sublet the lands to them at the lower rates; but it was explained that this year the full value of the lands as entered in the accounts would be demanded of them, and hence the lands have been relinquished."

Mr. Manson's report No. 277,
dated 4th November 1850.

43. In the course of time, by various expedients, relief to some extent is obtained by the people: they decrease their holdings, relinquish the land bearing the highest assessment, and the district and village officers find it necessary not to look too minutely into encroachments on Government waste. Through shifts and evasions matters at last find their level. By this time, however, the resources of the people are reduced to the very lowest ebb. Of the downward course above described the Tasgaum talooka affords a most striking example, with the exception that before the lowest level could be attained the new assessment stepped in and changed the face of affairs.

44. The following statement shows the cultivation, assessment, and remissions in the eight Sonee villages and eleven Tasgaum villages separately for each year since they have been under our rule:—

Number of Villages.	Years.	Cultivation.	Assessment.	Rate per Acre.	Remissions.	Realizations.
		Acres.	Rs.	Rs. a. p.	Rs.	Rs.
Sonee 8.	1845-46	14,974	35,042	2 5 5	10,546	24,496
	1846-47	14,250	33,444	2 5 7	8,116	25,328
	1847-48	12,882	34,675	2 11 1	4,252	30,423
	1848-49	12,809	32,394	2 8 6	3,846	28,548
	1849-50	11,194	27,712	2 7 7	4,689	23,023
	1850-51	10,298	27,223	2 10 4	1,098	26,125
	1851-52	10,191	26,697	2 9 11	1,303	25,394
Tasgaum 11.	1848-49	37,625	76,306	2 0 5	9,055	67,251
	1849-50	30,618	59,550	1 15 1	4,616	54,934
	1850-51	28,479	54,916	1 14 10	1,475	53,441
	1851-52	32,693	62,945	1 14 10	2,059	60,886

45. In the Sonee villages remissions were it appears up to the last two years given with a most liberal hand on the entire seven years to an average amount of 15 per-cent on the gross assessment. The cultivation notwithstanding steadily declined, and in 1851-52 (the last year of the statement) was but just two-thirds of what it amounted to in 1845-46. The rate per acre in the first two years is lower than in any after years. Much land was found on our acquisition of these villages held by Brahmins or other dependants of the late chief on rates lower than the full assessment. We, however, in the course of a year or two imposed the full rates of assessment on these lands, and in 1847-48, notwithstanding that the total cultivation had decreased from 14,974 to 12,882 acres (the relinquishment doubtless in these two years, as they certainly did in subsequent years, consisted of land above the average quality), yet in consequence of the substitution of the full for the reduced rates the average rate per acre exhibits an increase from the Rs. 2-5-5 of 1845-46 to Rs. 2-11-1 in 1847-48. Thenceforward till the near approach of the survey in 1850-51 the yearly decrease in the average rate per acre shows how forcibly the pressure of the old assessment told on the cultivation of the superior land.

46. The eleven Tasgaum villages, on account of the pecuniary difficulties of the late chief, met with no very liberal treatment in his

time, particularly towards the close of his life, when his declining health and want of heirs naturally induced his dependants to make the most of their opportunities. These villages were therefore less fitted to encounter the difficulties consequent on the change of rule and of revenue management. Under our rule remissions were given with a far more sparing hand in Tasgaum than in the Sonee villages, and the sum yearly extracted from these villages was, from all the information we have been able to collect, very much in excess of that collected under the late chief. To meet these demands the lands were deeply mortgaged. In 1850-51 Mr. Manson, then Assistant Political Agent in charge of this district, estimates* that of the Rs. 40,373, composing the sum paid into the treasury on account of the three first revenue instalments of that year, no less than Rs. 19,315 were raised by loans from sowcars. There can be no doubt that under the rule of the Tasgaum chief, as well as of all the other Southern Mahratta Country chiefs, actual compulsion was resorted to to induce the people to cultivate, and to the withdrawal of this direct compulsion the decrease in the cultivation in the second year is to a great extent due. If, however, the assessment had been based on a just and equal standard, the land selected for relinquishment would have naturally been the worst and least productive. The direct contrary, however, we find to be the fact. The high rate of the old assessment appears to have been universally acknowledged. I find the following remarks on this subject in a report by Mr. Manson on the settlement of this talooka for 1849-50:—

“ A rapid declension of cultivation and a failing revenue, than which two symptoms nothing can more clearly indicate that the assessment is very high, and that the measures now in progress for its revision have been most opportunely introduced.

“ The next reason for the ryots having left off sowing is the generally high rate of assessment on the soils, and the impoverished state of some of the ryots in the larger villages of Tasgaum, Bellow-dee, and Sowdee in particular. In the Tasgaum villages the rate

Extract from paragraph 5 of Mr. Manson's report No. 277, dated 4th November 1850.

Extract part of paragraph 8 of Mr. Manson's report No. 277, dated 4th November 1860.

* Paragraph 25 of letter No. 7, dated 20th November 1851.

of assessment on dry-crop soils ranges from Rs. 10 per beega* down to Rs. 3, except in Pulloos where it is as low as Rs. 1-10. The higher amount of Rs. 10 is levied on the black soils on the banks of the river Krishna in the village of Bellowdee. In Sowdee and Hullihal there is no fixed limit to the assessment. "

47. There can be no doubt that a greater revenue was collected in this talooka under our rule than it could afford to give, and that a very material reduction in the gross assessment was called for. The new rates of assessment in this talooka, as well as those in Uthnee, were fixed in conjunction with Captain Wingate before he left the Southern Mahratta Country. The nineteen villages were distributed among four classes, the 1st, 2nd, and 3rd corresponding and intermixed with the same classes of the Uthnee villages described at paragraph 25 of this letter, and the 4th class containing two detached villages corresponding and adjacent to the 6th class in Uthnee.

48. The following statement shows the number of villages in each class, the maximum dry-crop rate fixed, together with an abstract of the principal circumstances affecting each:—

Class.	No. of Villages.	Maximum Dry-Crop Rates.			Remarks.
		Rs.	a.	p.	
1	10	2	0	0	Villages in the immediate vicinity of the river Krishna, having a good climate, and well situated as regards markets.
2	5	1	12	0	Situated further inland, with a climate less favourable than the villages of the 1st class, the fall of rain being less and more uncertain.
3	2	1	8	0	Situated further inland than the villages of the 2nd class. Both climate and position with reference to markets less favourable.
4	2	0	14	0	Assessed at the same rate as the 6th class in Uthnee, adjacent to which these villages are situated.

* The beega is here a native measure of value, not of area, and will be found by comparison with the survey areas to range between one and six acres; in one case indeed a beega is equivalent to twelve acres.

49. Most of the villages of this talooka have bhagayut or garden lands to a greater or less extent. The principal gardens are at the villages of Sonee, Tasgaum, Yerundolee, Bhoseh, and Pulloos. About one-sixth of the whole area is devoted to the cultivation of sugarcane. In Tasgaum and Sonee the panwel or leaf eaten with betelnut—the most profitable description of garden produce—is cultivated to a small extent, between nine and ten acres in all. In the remainder of the gardens, wheat, turmeric, vegetables, &c. are the principal crops raised.

50. The following statement shows the total quantity of Government garden land, with the area irrigated in each way, the maximum, minimum, and average rates of assessment imposed. The old bhagayut rates of assessment vary much in different villages, the highest average assessment in any village being Rs. 8-3-4 in the case of Besoor. In some villages again in which we found bhagayut there was none in the old accounts, what was cultivated as such nominally bearing a dry-crop assessment, which was, however, very frequently higher than the new garden assessment. Water is in most villages found very near the surface. There are also several streams which run for a great part of the year, and can be dammed up at a trifling expense. With these facilities, and the fixity of tenure afforded by the survey settlement, it is to be hoped that cultivation by irrigation may be hereafter much extended :—

According to Old Rates.			According to New Survey.					
Acres.	Assessment.	Average Rate per Acre.	Description.	Acres.	Assessment.	Highest Rate per Acre.	Lowest Rate per Acre.	Average Rate per Acre.
	Rs.	Rs. a. p.			Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,055	4,321	4 1 7	Motusthul	893	2,672	4 0 0	1 8 0	3 0 0
			Patusthul	55	115	4 12 0	0 12 0	2 1 5
			Motusthul and Patusthul..	252	791	6 4 0	3 0 0	3 2 3
			Total....	1,200	3,578	6 4 0	0 12 0	2 15 8

51. A statement made out by the classers, the form of which is given at pages 134 and 135 of the printed code of rules in use in this

survey, supplies the data on which the bhagayut assessment is fixed. The nature of the well, the quantity of water and its depth from the surface, the crops actually grown, and the classification of the soil afford the principal data on which the assessment of motusthul bhagayut is fixed. In the case of patusthul, in addition to that part of the above data common to this description also, the statement gives the time of the year to which the "path" or watercourse runs, and the expense incurred by the cultivator in repairing it. This statement is made out in the field by the classer; and some of the fields to which it refers are checked in the same manner in the field by the Assistant Superintendent, under whose supervision the classification of the district is conducted. The rate of assessment is fixed by the Superintendent himself, field by field, after a careful consideration of the whole data given in the statement above described for each field—a work of considerable labour in districts containing much garden land.

52. The result of the rates of assessment above detailed on the land in cultivation in 1852-53 (the year of the introduction of the revised assessment), contrasted with the assessment on the same land according to the old rates, is shown in the following statement:—

Class.	No. of Villages.	Cultivated Acres according to New Survey.	According to Old Survey.		According to New Survey.								
			Assessment.	Rate per Acre.	Land in Cultivation.			Waste.			Total.		
					Acres.	Assessment.	Rate per Acre.	Acres.	Assessment.	Rate per Acre.	Acres.	Assessment.	Rate per Acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.a.p.		Rs.	Rs.a.p.		Rs.	Rs.a.p.		Rs.	Rs.a.p.
1	10	34,070	64,400	1 14 3	34,070	45,112	1 5 9	9,426	7,409	0 12 7	43,496	52,521	1 3 4
2	5	10,138	15,343	1 8 3	10,138	9,463	0 14 11	8,039	4,640	0 9 3	18,101	14,103	0 12 5
3	9	1,785	2,357	1 4 8	1,785	1,290	0 11 7	918	314	0 5 6	2,698	1,604	0 9 6
4	2	6,663	7,390	1 1 9	6,663	4,191	0 10 1	2,194	1,192	0 8 8	8,857	5,383	0 9 9
4	10	52,056	89,489	1 17 2	52,056	60,058	1 2 3	20,586	13,555	0 10 6	73,242	73,811	1 0 1

In every class the average rate per acre exhibits a reduction on the old assessment of about one-third—doubtless a large, but it cannot be said an unnecessary reduction, when it is not to be denied that the old rates of assessment, even aided by extensive remissions, were yearly impoverishing the country more and more, while the new rates are intended to be worked under ordinary circumstances without the aid of remissions at all, and it is hoped with a contrary effect on the condition of the people.

53. The general result of the new settlement on all tenures is exhibited in the statement on the opposite page, in which is included the year 1853-54, the first in which the new assessment was in full operation, it having been promulgated in February 1853 at the settlement for 1852-53. The total sum realized in 1852-53 (Rs. 59,923) falls short of the realization of the preceding year (Rs. 87,690), or of the average of preceding years by about one-third. The year 1853-54 shows an increase of cultivation and reclamation of waste to the extent of 5,475 acres, bearing an assessment of Rs. 5,667. There are still 15,111 acres of Government unclaimed waste, bearing an assessment of Rs. 7,878, part of which will be, I doubt not, taken up in each successive year. It can hardly be expected that the whole will ever come into cultivation since a considerable proportion must be of a quality so inferior as hardly to pay the expenses of cultivation. Were, however, the whole arable land taken up, the Government revenue could not while the survey rates are in force exceed Rs. 73,780, a sum which still falls much short of those actually realized under the old assessment. But this decrease in the revenue can hardly with justice be viewed as a loss, for it seems by no means improbable that a very few years more of the old assessment in this district would have so affected the revenue that the lowest sum yet collected under the new assessment would exceed the figure to which the collections under the old rates would have descended :—

TENURE.	YEARS.	CULTIVATED LAND.				ARABLE WASTE.			Total Arable Land.	Total Net Land Revenue for Collection or Survey Kumal.
		Area.	Assessment.	Remissions.	Balance for Collection.	Area.	Assessment.	Net produce of Grass Farms, Fruit Trees, &c.		
1	2	3	4	5	6	7	8	9	10	11
Khaslat.	Average for 7 years..	Acres. 44,725	Rs. 94,456	Rs. 9,137	Rs. 85,319	Acres. 18,021	Rs. ..	Rs. 2,490	Acres. 69,346	Rs. 87,809
	1840-50..	41,812	87,272	9,315	77,957	19,179	..	2,820	60,091	80,583
	1850-51..	98,777	82,130	2,573	79,556	22,139	..	2,812	60,910	82,258
	1851-52..	42,884	80,642	3,362	86,280	29,664	..	2,773	72,548	89,653
	1852-53..	52,650	60,050	1,499	58,551	20,586	..	1,942	73,242	60,499
	1853-54..	56,200	64,330	108	64,222	15,111	7,878	..	71,311	72,105
	1854-55..	60,036	67,120	98	67,022	11,051	4,948	..	71,087	71,070
Jodee and Alienated Land under attachment.	Average for 7 years..	1,407	1,218	108	1,110	..	..	..	1,407	1,110
	1840-50..	1,758	1,231	137	1,094	..	..	..	1,758	1,094
	1850-51..	1,758	1,170	..	1,170	..	..	..	1,758	1,176
	1851-52..	1,758	1,235	..	1,235	..	..	..	1,758	1,235
	1852-53..	4,225	1,360	..	1,360	..	..	..	4,225	1,360
	1853-54..	3,878	1,353	..	1,353	..	..	..	3,878	1,353
	1854-55..	3,808	1,310	..	1,310	..	..	..	3,808	1,310
Surwv Enam and Mahal Jodees.	Average for 7 years..	16,912	160	..	160	..	..	..	16,912	160
	1840-50..	16,626	155	..	155	..	..	..	16,626	155
	1850-51..	16,728	155	..	155	..	..	..	16,728	155
	1851-52..	16,425	175	..	175	..	..	..	16,425	175
	1852-53..	13,232	..	..	..	..	..	..	13,232	..
	1853-54..	15,841	329	..	329	..	..	..	15,841	329
	1854-55..	16,135	370	..	370	..	..	..	16,135	370
Total Arable Land on all Tenures.	Average for 7 years..	63,044	95,834	9,345	86,489	18,021	..	2,490	81,665	89,079
	1840-50..	60,196	88,658	9,452	79,206	19,179	..	2,820	79,375	81,832
	1850-51..	57,263	83,470	2,573	80,897	22,139	..	2,812	79,402	83,630
	1851-52..	61,067	91,062	3,362	87,699	29,664	..	2,773	90,731	90,463
	1852-53..	70,119	61,422	1,499	59,923	20,586	..	1,942	90,699	61,865
	1853-54..	75,919	66,012	108	65,904	15,111	7,878	..	91,080	73,787
	1854-55..	79,979	68,800	98	68,702	11,051	4,948	..	91,080	73,650

1. The large amount (Rs. 1,499) appearing under the head of remissions opposite the year 1852-53 is caused by the introduction of the new assessment at the settlement for that year. The ryots had cultivated under the old rates: therefore for this year whenever they were less than the new the difference was written off as remission.

2. The years above the horizontal line in each compartment of this statement are those before the settlement, and below the line those after the settlement.

3. The entries for the years before the survey in the last column show the amounts actually realized in each year; the entries for the year after the survey, the survey kumal or total assessment capable of realization on land of all tenures, including the assessment of Government arable unoccupied waste.

4. The returns for 1854-55 have been received since this report was written, in time to be embodied in the above statement. A very decided increase of revenue will be seen in this year.

54. It remains to notice the abolition of the huks or direct levies by the village hereditary officers, for which compensation was awarded pending the permanent settlement of the emoluments of these officers, the value of the huks as entered in the accounts as usual being much above the true value. The compensation awarded was as follows:—

Officers.	Value of Huks.	Compensation.
	Rs. a. p.	Rs. a. p.
Patels	1,621 9 4	293 8 0
Koolkurnees.....	1,607 11 11	626 4 0
Total....Rupees	3,229 5 3	919 12 0

55. The following statement shows the total area of the Tasgaum talooka (arable and unarable, Government and alienated), with the full assessment and portion realizable on each:—

Description of Land.	Area.	Full Survey Assessment.	Deduct portion of Assessment Alienated.	Balance of Assessment realizable, or Survey Kuma.
	Acres.	Rs.	Rs.	Rs.
Unarable	11,953	..	..	..
Arable khalsat	71,311	72,208	103	72,105
Arable joodee.....	3,878	3,836	2,483	1,353
Arable surwu enam and mahal joodee	15,841	16,881	16,552	329
Total....	102,983	92,925	19,138	73,787

56. The intermixture of the villages of the Uthnee and Tasgaum talookas has been already noticed. Many of the villages of the former talooka are in the immediate vicinity of Tasgaum and upwards of forty miles from the talooka kutcherry at Uthnee. I propose the following transfers between the two talookas, the propriety of which will be best

understood by an examination of the relative positions of these villages and the Uthnee and Tasgaum kutcheries:—

From Uthnee to Tasgaum.

GOVERNMENT VILLAGES.			ENAM VILLAGES.		
Names of Villages.	Distance from Uthneo.	Distance from Tasgaum.	Names of Villages.	Distance from Uthneo.	Distance from Tasgaum.
	Miles.	Miles.		Miles.	Miles.
Chinehnee	35	3	Chikulgotneh	46	10
Amnapoor	46	10	Veesapoor	41	6
Dhowlee	40	4	Hutnoor	40	8
Dhamnee	42	10	Wasumbeh	35	1½
Hutnolee	42	8½	Kowlgeh	34	7
Naguj	30	23	Jurindee	44	19½
Wurgaum	29	14	Kulumbee	27	10½
Nimbhaluk	45	9½	Goondehwarree	23	14
			Dhamnee	32	16
			<i>From Tasgaum to Uthnee.</i>		
			Government villages—		
				6	38
				10	47

And the Uthnee village of Mungawuttee I propose should be transferred to Chikodee, from which kutcherry it is not more than fourteen miles distant, while it is in a straight line twenty-eight miles from Uthnee; it is at the same time distant from any other village belonging to Uthnee, and separated by the Krishna only from the body of the Chikodee talooka.

57. I now come to the consideration of the Sumpgaum talooka, the position of which is shown in the map of the collectorate attached. It is a district of small size and compact form, divided into two unequal parts by the river Mulpurba which runs through it from west to east. This talooka is under the charge of a mamlutdar, whose kutcherry is at Sumpgaum, with a subordinate mahalkurree, whose kutcherry is at Bellowdee.

The following statement shows the number of villages composing

Note to para. 56.—All these changes have been since made in the most convenient manner.

the charge of each of the above officials, together with the summuts or ancient territorial divisions :—

Present Division.	Names of Summuts or Ancient divisions to which the Villages belong.	BELONGING TO GOVERNMENT.			ALIENATED LAND.				Grand Total of Government and Alienated Villages.
		Villages.	Bazars.	Total.	Joodee or subject to Quit-Rent.	Surwu Enam or Rent free.	Jagheer.	Total.	
Mamuldar.	1. Sumpgaum	28	..	28	..	..	..	..	28
	2. Bellowdee	6	..	6	..	..	..	..	6
	3. Nassurjee	17	..	17	..	1	..	1	18
	4. Kadurwillee	7	..	7	..	1	..	1	8
	5. Phoatgaum, or detached villages.	1	..	1	..	..	..	..	1
	Total....	59	..	59	..	2	..	2	61
Mahalkurree.	Bellowdee	47	..	47	..	..	..	..	47
	Grand Total....	106	..	106	..	2	..	2	108

58. Besides the one hundred and six entire villages belonging to Government in the Sumpgaum talooka, there are three portions of villages in the hands of Government (being the share of the Kittoor Dessae, to whom the talooka of Sumpgaum formerly belonged) in these villages, the remaining share being still, at the time of the introduction of the revised rates, in the hands of other jagheerdars. As each share consists of a certain distinct portion of the lands of each of these three villages, there was no difficulty in settling the Government portions without interference with the rights of the other shares, with the exception of one instance of no material consequence.

See paragraph 95.

59. The measurement of this talooka was commenced in 1849-50, and completed in the following year under the superintendence of Mr. W. S. Price, Assistant Superintendent. The classification was conducted, the southern half under Mr. Young, and the northern half under Mr. Mitchell, late Assistant Superintendents. The accuracy with which both operations have been performed is shown in the following statement—an abstract condensed from those which have already appeared in the annual progress reports for the years in which the survey operations in this talooka were conducted :—

“Service enam” villages not partaking of the settlement are excluded in this abstract.

Government Villages.					Nature, Extent, and Result of Test.											
Number.	Fields.	Arable Acres.	Nature of Operation.	Total Number of Villages tested.	By European Officers.				By Natives.				Total Test.			
					Fields.	Acres.	Average Error.		Fields.	Acres.	Average Error.		Fields.	Acres.	Average Error.	
							Per cent.	Per field.			Per cent.	Per field.			Per cent.	Per field.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
106	16,083	205,698	Measurement.	106	1,080	14,853	1/4	..	69	802	1/3	..	1,156	15,657	1/4	....
106	16,083	205,698	Classification.	106	1,227	14,379	..	0 1/2	..	..	..	..	1,227	14,379	..	0 1/2

Total No. of Fields tested.	Number of Fields in which the difference between Original and Test Measurement did not exceed—									
	1	2	3	4	5	6	7	8	9	10
	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.
1,155	685	418	34	9	2	2	3	2	..	..

Total No. of Fields tested.	Number of Fields in which the difference between Original and Test Classification was—						
	Nothing.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		0 0 1 to 0 0 6	0 0 7 to 0 1 0	0 1 1 to 0 1 6	0 1 7 to 0 2 0	0 2 1 to 0 2 6	0 2 7 to 0 3 0
1,227	154	535	392	99	36	9	2

60. The Sumpgaum talooka presents a great diversity of soil and surface. The western side is generally more or less hilly, but the country slopes away to the eastward, and gradually merges into the great black or cotton soil plain in which

Lieutenant Aytoun's report on the geological survey of Belgaum.

the eastern half of the talooka may be undoubtedly included. In the south-west the hills consist of frequent low, parallel ranges, geologically described by Lieutenant Aytoun thus—

“Here a new and striking feature (and one as, I think, bearing on the auriferous character of the district) presents itself. Parallel ridges, composed of alternate bands of quartz and iron ore, and having a direction nearly north and south, are met with at intervals of a quarter or half a mile. On their flanks there is a large accumulation of quartz pebbles, occasionally mixed with small red fragments of laterite or argillaceous iron ore. These hills are of no great height, not probably more than a hundred and fifty feet above the lowest part of the valley at their foot. These iron and quartz ridges have attracted the attention of every geologist who has visited the district.”

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61. The river Mulpurba, as before stated, flows through the talooka from west to east. It is in general here a sluggish stream, running in a deep bed with very high, steep banks. The valley through which it flows is of very great fertility, being almost entirely composed of black soil. North of the Mulpurba the trap range crossed near Bagwarree by the Dharwar and Belgaum made-road extends some little distance into the talooka and then gradually sinks into the plain. On the north and north-western boundary the sandstone hills of Gokak are prolonged into this talooka.

62. The westerly position and contiguity of hills to the westward combine to give this talooka an exceedingly good climate. The fall of rain is both ample and certain both in the early and later rains. If by any chance there should be a deficiency in the former, it is almost certain to be supplied by the latter. In some of the villages immediately under the hills, indeed, the moisture is somewhat greater than is desirable for the better description of crops. The villages on

the eastern boundary again may occasionally be incommoded by want of rain in the early part of the monsoon; but taking the district as a whole, it has no superior in climate in the Southern Mahratta Country; anything like a total failure of the crops from drought is stated to be unknown.

63. Throughout the talooka the fields appear exceedingly well tilled; the use of manure is general. The principal crops are jowarree, wheat, and bajree. Though both climate and soil are very favourable to the cultivation of cotton, it is not grown to any extent, probably not more than enough for interal consumption. The vicinity of large towns creates a demand for straw for fodder, and renders grain crops more profitable. In the western villages rice and sugarcane are both grown, the former in some quantity.

64. The total area of the talooka is three hundred and twenty-one square miles, and the population is two hundred and five thousand six hundred and ninety-eight souls, which gives an average of two hundred and fifty to the square mile. The cultivation of the soil is the principal source of livelihood to this population. The people appear to be in general in easy circumstances. Here and there in villages where the pressure of the old assessment was more than ordinarily heavy, the people are stated to be more or less involved in debt, but on the whole certainly to a less extent than is usually found in districts where the assessment had not been revised.

65. The district is exceedingly well situated as regards markets. Within its limits are the large bazars of Byl Hongul, Sumpgaum, Deisnoor, Nasurjee, Wunnoor, and Bellowdee, and Moogud Khan Hooblee. The smaller bazars of Kittoor and Bagwarree are both just over the boundary, and the great market of Nundighur at no very inconvenient distance from the southern part of the talooka. The north of the talooka has easy communication with Belgaum by the Kulladghee road which passes through the village of Nasurjee. The made-road from Dharwar to Belgaum skirts the western edge of the talooka, and affords easy communication with both of those places. With Dharwar there is little traffic, but with Belgaum a great deal. The whole, or nearly the whole, of the surplus produce of the villages north of the river finds its way there, being generally conveyed by the people themselves, who, when there is any amount to

be disposed of, find the higher price obtainable in Belgaum or the adjacent jagheer town Shapoor more than compensate for the cost and trouble of conveyance.

66. The people of the talooka seem to be very generally imbued with the spirit of trade, created probably by the vicinity of great markets and ready communication with them. In the time of year when their cattle are not required for field operations, it is no uncommon thing to find ryots take their produce to Belgaum or Nundighur, bring thence a return freight of Concan produce (cocoanuts, betelnut, salt, &c.), which they take to Nurgoond or some of the other great bazars inland, where grain being abundant and cheap a freight of it is brought back westward and disposed of again in Belgaum. When in the talooka I learnt of one instance where a ryot had gone as far as Sholapoor with Concan produce. Agriculture and trade are thus profitably combined, and a large number of cattle are available for the cultivation of the soil during one-half the year, since their remunerative employment in trade is certain during the hot weather when field operations are at a stand-still.

67. In the villages north of the river a considerable manufacturing population is interspersed, principally cotton-weavers. In Deisnoor and Byl Hongul there are respectively about two hundred looms; in Sumpgaum, Moogud Khan Hooblee, Murreekuttee, and other villages a smaller number. The weavers in general work on their own-account. A few master-weavers only have as many as four or five looms in their houses, worked by hired labour. Coarse cotton-cloth, sarees, turbans, and dhotees are the principal articles manufactured; some are sold in the neighbouring bazars for internal consumption, and the remainder exported *via* Belgaum to the Concan. The total number of souls supported by manufactures is a little under five thousand.

68. In the first instance this district formed part of the Anagoondee state, on the overthrow of which, at Talikote, it merged in the kingdom of the conquerors—the Beejapoor kings. At that time this and the adjoining country is stated to have been overrun with jungle and very thinly populated. By the Beejapoor kings it was granted to the Sawanoor Nawab, from whom it was conquered by the Peshwa about 1756. About 1778 Hyder Ali overran and took possession of this district. On the fall of Tippoo, and the partition

of his dominions, it reverted again to the Peshwa. The Kittoor Dessae was during all this time a powerful chief, whose influence was very great throughout this part of the country. He does not appear to have acquiesced in falling under the Peshwa's rule, for he rebelled, and fights took place at Bellowdee, Sangolee, and Hooblee, which the Dessae is said to have had the best of, and was for some time in unmolested possession. In 1804-05 the Peshwa passed through the Southern Mahratta Country on his way to a celebrated place of pilgrimage in the neighbourhood of Bellary, and took the Dessae with him there and back to Poona, where he did not easily obtain his dismissal—not indeed without a heavy expenditure, and a promise of paying one hundred and seventy-five thousand rupees yearly tribute to the Peshwa. The payment of this sum very soon fell into arrears, and just about the time of the Peshwa's fall measures were about to be taken to coerce the Dessae into paying up by the despatch of troops under a sirdar named Bappoo Narrayan Ramdroog. When the country came into our hands the Sumpgaum talooka, and some adjacent country now comprised in the Bedee talooka, was continued to the Dessae on the same terms as the Peshwa had granted, namely, a yearly payment of one hundred and seventy-five thousand rupees, which sum was regularly paid. The district came into the possession of the British government, with the remainder of the Dessae's estate, confiscated on account of the outbreak at Kittoor in 1824, before the fort at which place the then Collector and Political Agent, Mr. Thackeray, lost his life.

69. The poorer classes of the people regard the memory of the Dessae with the greatest affection, and from all accounts on them his rule lay lightly enough. The wealthier classes and the patels and koolkurnees he did not spare. Many stories are current among the people regarding the pretexts he made use of to squeeze a heavy fine or "benevolence" out of any individual reported to have accumulated means more than necessary for subsistence. In the beginning of the present century he resumed the whole of the enam lands of the district and village hereditary officers, and appointed stipendiary carcoons to conduct the duties of the offices, the emoluments of which he appropriated. The Dessae was of the Lingayut caste, to which a large portion of the population belong. Much of his popularity was no

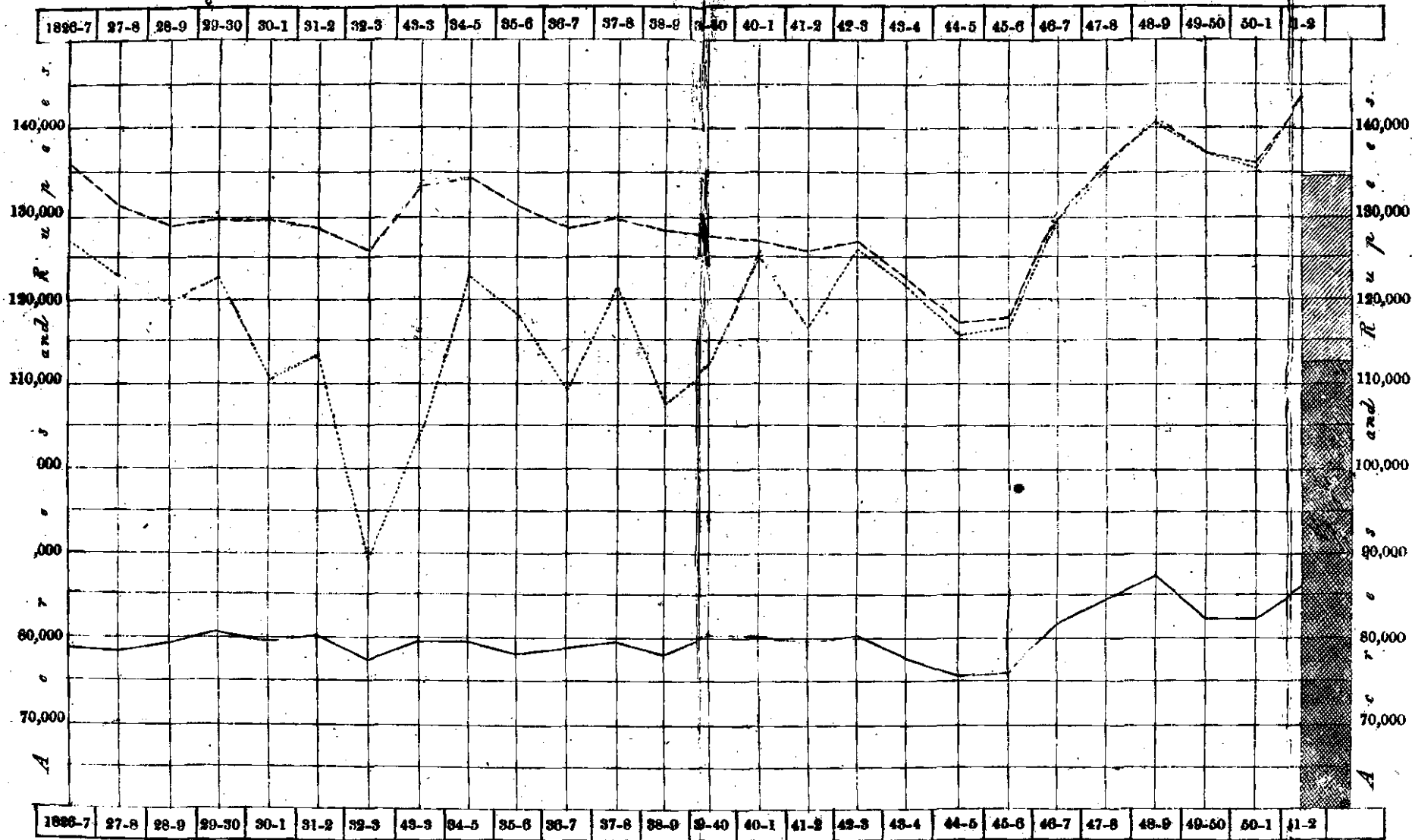
doubt due to this ; but his oppression of the rich, and particularly of the Brahmins, had certainly no small share in establishing him in the place he holds in the affection of the poorer classes.

70. Under the Dessae's rule the rates of assessment were notoriously much corrupted, the gross revenue of villages being exaggerated or diminished to suit the purpose of the moment. The Dessae in making over a village to any of his subordinates would be prone to exaggerate its value, and on the other hand to depreciate it in the case of exchange or reversion to himself. The inequality of the old rates, not only of different fields on the same village, but of adjoining villages, is notorious, and whether truly or not, the "cooking" of the accounts for particular purposes in the Dessae's time is assigned as the cause of this inequality. When the country fell into our hands these rates, hitherto confined to the accounts, became a reality, and were adopted as the basis of the land assessment. In 1825-26 a survey of the talooka was made with considerable accuracy, judging from a comparison with the areas, as ascertained by our survey wherever the boundaries of the former were ascertainable. No general revision of the assessment appears to have been made. The old rates were applied on the area ascertained by the former survey, with the exception of single cases here and there, where at different times some modification of the old assessment has been made by the officers in charge of the talooka.

71. I have obtained accounts for all the villages of the talooka complete from the time of our acquisition of the district, from which has been framed the statement No. 5 of the appendix and also the accompanying diagram. The fluctuations in the yearly cultivation shown by the black line are remarkably small ; less in fact than in any district previously settled, particularly up to the year 1842-43. Of the dotted and broken lines, the former indicates the actual collections, and the latter the gross assessments ; the interval between the two shows the amount remitted. In these two lines there is considerable yearly variation.

72. The first seventeen years of the diagram may be advantageously divided into two periods (the first of nine, the second of eight years) and contrasted with one another. The first, middle, and last years of each period are shown, together with the average of the whole :—

DIAGRAM illustrative of the fluctuations in the CULTIVATION, ASSESSMENT, REMISSIONS, and COLLECTIONS in the case of the Government Arable land of 109 Villages of the SUMPGAUM TALOOKA during the last 26 Years.



EXAMPLE.

In 1844-45.

Cultivation.....	75,666
Assessment	117,186
Collections	115,581
Remissions	1605
Average rate of Assessment	1-8-9
Do. of Collection	1-8-5

EXPLANATION.

The various items are measured by the Scale of Acres and Rupees carried across the Diagram. The *black zigzag line* represents the cultivation; the *broken* the Assessment, and the *dotted* the Collections; each of these items being measured by the height of the point when the *zigzag line* crosses the perpendicular for each year. The portion of each perpendicular intercepted between the *broken* and *dotted* lines show the amount of remissions in each year. According as the *broken* or *dotted* line crosses any perpendicular above or below the *black*, the Assessment or Collections for the year marked by that perpendicular, exceeded or fell short of one rupee per acre. The summit of the *shaded* column on the right of the Diagram represents the Survey Assessment of the whole arable land at the proposed rates, and that of the *deeper shaded* portion of the same column, the Survey Assessment of the land cultivated in 1852-53.

Years.	Cultivation.	Gross Assessment.	Rate per Acre.			Remissions.
	Acres.	Rs.	Rs.	a.	p.	Rs.
First, 1826-27	78,647	1,35,395	1	11	7	8,754
Middle, 1830-31	79,987	1,29,805	1	10	0	19,202
Last, 1834-35	79,696	1,34,545	1	11	0	11,858
Average of nine years, from } 1826-27 to 1834-35	79,345	1,30,898	1	10	5	16,296

In the first seven years of this period, notwithstanding exceedingly heavy remissions, the average rate per acre continued diminishing, as shown by the downward tendency of the broken line, without any corresponding diminution in the line showing the cultivation. The enormous remissions of 1830-31 and the two next years had a beneficial effect in inducing the resumption of superior lands previously thrown up, as evidenced by the rate per acre which rose in the year 1833-34, and was upheld during the next by the remissions of that year. The average yearly remissions during the whole eight years (Rs. 16,296) are $12\frac{1}{2}$ per-cent on the gross assessment of cultivations; still the average rate per acre declined during these eight years from Rs. 1-11-7 to Rs. 1-11, showing that highly-assessed land had been relinquished, and lower-assessed taken up in its place.

73. The following figures refer to the second period, commencing with 1835-36 and ending with 1842-43:—

Years.	Cultivation.	Gross Assessment.	Rate per Acre.			Remissions.
	Acres.	Rs.	Rs.	a.	p.	Rs.
1835-36	78,215	1,31,021	1	10	10	12,133
1839-40	80,351	1,27,688	1	9	5	15,740
1842-43	80,166	1,26,658	1	9	3	1,151
Average of eight years, from } 1835-36 to 1842-43	79,386	1,28,110	1	9	10	11,099

During these eight years the remissions were less liberal than in the first period, and give an average of $8\frac{1}{2}$ per-cent. on the average gross assessment. The area in cultivation was not affected materially, but the decrease in the rate per acre from Rs. 1-10-10 to Rs. 1-9-3 shows to what an extent the superior highly-assessed land had been relinquished and inferior land taken up in its stead. In the last year of this second period (1842-43) a stricter system was introduced, and remissions given with a very sparing hand. The effect was immediate on the cultivation, and still more on the gross revenue, as the following figures show :—

Years.	Cultivation.	Gross Assessment.	Rate per Acre.		
	Acres.	Rs.	Rs.	a.	p.
1842-43....	80,166	1,26,658	1	9	3
1843-44....	77,845	1,22,376	1	9	2
1844-45....	75,666	1,17,188	1	8	9
1845-46....	76,178	1,17,303	1	8	8

74. In the end of the season 1844-45 the survey assessment was introduced into the Nowlgoond talooka of the Dharwar collectorate, which is separated by an interval of a few miles only from the south-east of the Sumpgaum talooka. To the spread of the report of this may, I think, be fairly attributed the check in the downward progress of the cultivation and revenue in Sumpgaum in 1845-46, and the increase in the next three years. Each year too shows an increase in the rate per acre, which was in—

Years.	Rs.	a.	p.
1845-46	1	8	8
1846-47	1	9	4
1847-48	1	9	9
1848-49	1	9	8

75. In 1848-49 the cultivation, gross and net revenue, had attained a higher point than at any previous period during our tenure of the district. The revenue could not be sustained at the point to which it had risen, and a slight falling off in the cultivation and revenue appears in the next two years. The lost ground was, however, regained in 1851-52 when the measurement being completed, it was

evident that the introduction of the new rates would not be long deferred. Notwithstanding the falling off in cultivation in 1849-50 and 1850-51, the rate per acre maintained a higher figure than at any time for the previous twelve years :—

Years.	Rs.	a.	p.
1848-49	1	9	8
1849-50	1	10	6
1850-51	1	10	5
1851-52	1	10	6

showing plainly that the people now, with better times in view, clung to the highly-assessed good land, and when relief was absolutely necessary, lightened their responsibilities by the relinquishment of the lowly-assessed and less productive lands.

76. The collections for the eleven years from 1835-36 to 1845-46 inclusive give a yearly average of Rs. 1,17,239; the collections for the six years from 1846-47 to 1851-52 inclusive give an average of Rs. 1,36,659, or Rs. 19,430 per annum more than the average collections of the previous eleven years. The increase from 1846-47 in the cultivation and revenue I have attributed to the approach of the survey operations, and considering all the circumstances, I am at a loss to assign any other cause for this increase. If not the whole however, by far the larger portion must be attributed to that cause. On the six years the total increase of revenue paid into the treasury amounts to Rs. 1,16,520. One-third of this sum more than covers the whole expense of the survey of this talooka, which on the most liberal estimate did not cost more than Rs. 38,500.

77. It has been no uncommon thing to find the scramble for waste land in the years immediately preceding the survey, and retention of it for a time on the old rates increase the revenue so far as to pay the whole cost of the survey; but in this case not only have the whole expenses of the survey been paid, but after making every allowance on account of other causes for the increase of cultivation, the approach of the survey has put a clear sum into the Government treasury in excess of and equivalent to its own cost.

78. The steadiness of the cultivation in this talooka shows that the old assessment was not excessive; that it was exceedingly unequal

we know: six or seven rupees an acre was no uncommon rate in the best soils. The decreasing rate per acre on the cultivation from 1826-27 to 1845-46 shows plainly that the pressure of the assessment on these soils was so great as to cause their relinquishment, and the increase in the rate per acre after 1846, on the approach of the revision of the assessment, shows equally plainly that over-assessment alone was the cause of the resignation of these lands. It has been ascertained by the survey that the 109 villages of the talooka contain 112,305 acres of culturable Government land, yet at no time from 1826-27 to 1845-46 do we find the cultivation attain to 81,000 acres, or considerably less than three-fourths of the total amount fit for cultivation. If other circumstances did not point to the same conclusion, the rapid increase of cultivation, consequent on the introduction of the revised assessment, would sufficiently show that the cause of so much waste land remaining unclaimed is to be found in the old rates of assessment alone.

79. Under the old assessment there can be little doubt that this talooka prospered more than we find to have been ordinarily the case in other districts. It was, however, in possession of extraordinary and to some extent exclusive advantages: a fertile soil and excellent climate, together with an ample population, give the first requisites of productiveness; the immediate vicinity of bazars and large towns, with which very fair means of communication existed, afforded every facility for the disposal of produce, the demand for which was far greater than the supply obtainable from Sumpgaum or any other district equally conveniently situated. The grain and other bulky articles of produce from districts further inland could not be carried to Belgaum without the cost of conveyance swallowing up a large portion of the profits. From the east of the collectorate, indeed, the cost of transport was so great as to operate as a prohibition on the exportation of such articles. Of late years, however, much has been done, and still more is proposed to be done, in improving and extending the means of communication with the interior; the difficulty and cost of transport thence will be materially lessened, and the produce of districts hitherto excluded by their inland position and want of means of ready communication with the bazars of the West will enter in competition with the produce of districts such as Sumpgaum,

which through natural position, aided by artificial advantages, have hitherto enjoyed almost a monopoly of those markets.

80. Taking all circumstances into consideration, it is, I hope, made evident that some reduction in the assessment was called for. The reduction proposed is not as great as in many districts, for as great a result was expected in this talooka from the proportioning of the assessment to the capabilities of the different soils as from the diminution of the total amount.

81. The south of the talooka is somewhat less advantageously situated as regards markets than the north, being more distant from Belgaum, the principal mart of the country. The natural boundary formed by the river was taken advantage of in fixing the limit between the northern and southern half, the assessment proposed on the latter being for the above reason a trifle lighter than in the former.

82. The ten northern villages of the Dharwar talooka are continuous with the south of Sumpgaum, and both as regards climate and markets are very similarly situated. The survey assessment was introduced into these villages in 1848-49. The two most eastern villages of these eight were assessed at a maximum dry-crop rate of Rs. 1-12, and the remaining eight villages, on account of having a better climate, at a maximum rate of Rs. 2. The experience of past years has shown the suitability of these rates, as will be seen from the following statement. Corresponding rates were therefore fixed for the adjoining groups of villages in Sumpgaum :—

Number of Villages.	Years.	Cultivated.	Assessment on Cultivated Land.	Waste.	Remissions.	Decrease of Cultivation.	Increase of Cultivation.
		Acres.	Rs.	Acres.	Rs.	Acres.	Acres.
Before survey assessment	1843-44	5,288	13,445	4,518	2,517	..	..
	1844-45	5,261	12,260	4,569	1,910	27	..
	1845-46	5,186	11,132	4,666	167	75	..
	1846-47	6,602	16,465	3,330	889	..	1,416
	1847-48	7,437	21,815	2,505	5,427	..	835
	1848-49	8,560	11,518	2,457	12	..	1,132
After survey assessment	1849-50	9,206	11,595	1,823	..	..	637
	1850-51	9,260	11,757	1,893	27	..	54
	1851-52	9,492	12,002	1,738	27	..	232
	1852-53	9,524	12,055	1,742	27	..	32
	1853-54	9,604	12,020	1,680	..	..	80

The eastern villages of Sumpgaum are situated contiguously to the boundary of the Purusghur talooka which was settled in 1849-50. Six of the Government villages of that talooka are conterminous with these of Sumpgaum. The statement below shows the area under cultivation in those villages for ten years before and for the four years subsequent to the settlement. The maximum dry-crop rate in these villages was Rs. 1-9 per acre. Being situated further to the east, the climate is inferior to the eastern villages of Sumpgaum; they are also more distant from the great markets :—

Number of Villages.	Years.	Cultivated.	Assessment.	Waste.	Remissions.	Decrease of Cultivation.	Increase of Cultivation.
		Acres.	Rs.				
Before survey assessment	1840-41	6,796	11,244	1,002	666	..	..
	1841-42	6,877	9,633	989	614	..	81
	1842-43	6,740	10,921	1,099	118	133	..
	1843-44	6,486	10,314	1,420	23	254	..
	1844-45	6,280	9,705	1,623	338	..	..
	1845-46	5,864	8,798	2,139	117	416	..
	1846-47	6,413	9,665	1,645	..	..	549
	1847-48	7,335	11,797	718	..	..	922
	1848-49	7,892	13,530	179	50	..	557
	1849-50	8,145	8,671	226	..	..	253
After survey assessment.....	1850-51	9,679	10,013	284	..	..	1,534
	1851-52	10,113	10,411	181	31	..	434
	1852-53	13,250	13,411	172	1,381	..	3,137
	1853-54	13,172	13,362	136	..	78	..

The large remissions which appear opposite 1852-53 are due to the lapse and resumption of shetsundee lands in the course of the year. As service had been done for part of the year in which the lands fell to Government, a proportional amount of the assessment was remitted on account of the service done.

83. The following are the rates of assessment considered suitable for this district, and calculated to place it on an equality with districts already assessed, duly considering the relative advantages of each. The following statement shows the groups of villages into which, in accordance with the principles laid down in paragraph 67 of the joint report, the talooka was divided, the principal charac-

teristics of each group, and the maximum rate proposed for which sanction is now requested :—

Class.	Number of Villages.	Maximum Dry-Crop Rates	Remarks.
		<i>Rs. a. p.</i>	
1	7	1 12 0	Situated on the eastern frontier of the talooka; the most distant from large bazars; and the rains in occasional years somewhat scanty.
2	35	2 0 0	The central part of the talooka. The rains certain, and sufficient for dry-crop cultivation.
3	7	1 12 0	The western villages, in which rice cultivation is practised, situated in the vicinity of Dharwar and Belgaum road, and very conveniently as regards markets. The fall of rain somewhat heavy for superior dry-crop cultivation.
4	37	2 4 0	The central part of the talooka, north of the river. Climate similar to that of class 2, but more conveniently situated as regards markets. This class includes also the large market town of Byl Hongul.
5	11	2 0 0	Villages to the east of the preceding class. fall of rain somewhat less certain.
6	7	1 12 0	Villages situated on the north of the talooka. Fall of rain less certain than in the preceding two classes.
7	4	2 0 0	Villages situated to the west of those of class 4, the nearest to Belgaum, but the moisture somewhat great for the best dry-crops.
8	1	1 8 0	The hill village of Gujminhal in the extreme north of the talooka. Fall of rain about the same as in class 6, but the least conveniently situated, as regards markets, of the whole.

84. The following statement compares the old with the new assessment deducible from the above rates on each of the above classes separately. The assessment on the cultivation of 1852-53 is reduced in the instance of every class but the 3rd and 8th in the 3rd class villages. The justice of the new assessment was vindicated by an increase of cultivation in 1853-54, kept up in 1854-55 in every

village but one, and in that the amount resigned was but twelve acres. The solitary village composing the 8th class was the hill-village of Gujminhal, situated in the northern verge of the talooka, inhabited by Beruds or Ramoosees—a class who have the reputation of gaining a living by thieving. The former low rate of assessment tempted them to occupy more land than they could properly till, part of which was relinquished on the imposition of an increased rate:—

Class.	Number of Villages.	Cultivated Area according to New Survey.	According to Old Survey.		According to New Survey.								
			Assessment.	Rate per Acre.	Land in Cultivation.			Waste.			Total.		
					Area.	Assessment.	Rate per Acre.	Area.	Assessment.	Rate per Acre.	Area.	Assessment.	Rate per Acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Acres.	Rs.	Rs. a.p.	Acres.	Rs.	Rs. a.p.	Acres.	Rs.	Rs. a.p.	Acres.	Rs.	Rs. a.p.
1	7	5,030	7,178	1 6 10	5,030	6,066	1 3 3	775	405 0	8 5	5,812	6,471	1 1 10
2	35	24,624	32,077	1 5 3	24,624	30,935	1 4 1	8,257	5,207 0	10 3	32,881	36,232	1 1 7
3	7	3,872	3,857	1 0 4	3,872	4,496	1 2 7	1,194	672 0	9 0	5,066	5,168	1 0 4
4	37	39,945	71,016	1 12 5	39,945	58,633	1 7 6	4,800	4,342 0	14 0	44,745	62,975	1 8 6
5	17	10,451	18,244	1 11 11	10,451	12,966	1 9 10	414	325 0	12 7	10,865	13,291	1 3 7
6	7	6,903	7,129	1 0 6	6,903	6,021 0	13 11	1,674	682 0	6 8	8,577	6,703 0	12 6
7	4	2,729	3,755	1 6 0	2,729	3,052	1 1 11	203	282 1	1 2	2,992	3,334	1 1 10
8	1	1,048	523	0 8 0	1,048	604	0 9 3	319	92 0	4 7	1,367	606	0 8 2
8	109	94,611	1,44,476	1 8 5	94,611	1,22,778	1 4 0	17,694	12,097 0	10 11	112,905	1,34,370	1 3 3

85. The rice lands are confined to fifty-eight villages, situated 2nd 3rd, 4th, and 7th of the abovementioned classes; they (Government and alienated) amount to a total area by our survey of acres three thousand nine hundred and seventy-four. A maximum rate of Rs. 8 was adopted for the rice lands in all classes, excepting one village to be presently noticed—the same rate as was fixed for the corresponding classes of villages in the Dharwar talooka. It is not necessary in the case of rice lands to make alterations in the maximum rates on account of variations in the climate, since the supply of water obtainable in the case of each field forms one of the principal points fixed in the classification. Irrigated lands are not affected in value by distance from market to the same extent as dry-crop lands, their produce being so much more valuable in proportion to the bulk. A

much greater uniformity in the maximum rate of assessment is therefore admissible in the case of these lands.

86. The only variation from the above rate made was in the town of Moogud Khan Hooblee, which, being a bazar town, is situated near the river on the Dharwar and Belgaum made-road, and is a great halting-place, whereby a large demand for fodder is created. For this place a maximum rate of Rs. 9 was adopted. The average rate on the whole rice lands of the talooka, deduced from the scale of which the above rate forms the maximum, is Rs. 3-9-6 per acre. This is about the same as the average rate per acre of these lands under the old assessment, the exact amount of which I am unable to state as the rice lands were not accurately shown in the old accounts, much of what we enter as rice being there shown as dry-crop land. The following table shows the total amount of rice lands (Government and alienated), with the average assessment per acre and the total assessment of each, by the survey rates:—

Description of Land.	Area.	Assessment.	Rate per Acre.
	Acres.	Rs.	Rs. a. p.
Rice lands (Government and alienated.)	4,410	15,533	3 8 4

87. To prevent misconception, it may be well to add a few words in explanation of the method of applying the maximum rates to the classification. The relative values of soils as fixed by our system of classification are expressed in annas, the best possible soil being technically considered equal to one rupee. The actual rate of any field is found by increasing or diminishing the classer's rate in the same proportion that the maximum rate exceeds or falls short of one rupee. If for instance the classer's rate per acre of field is twelve annas and the maximum rate two rupees, the actual rate per acre of this field is Rs. 1-8. If the maximum rate were only eight annas, the actual rate would be six annas. In some cases there is besides a slight increase or decrease of the rate per acre on account of distance from the village. In the case of rice lands the ascertainment of the actual rates per acre is a little less simple. First the relative value of the soil is fixed as in dry-crop land; next the supply of water is

classified according to the rules at Section 13 of our printed code of rules, and brought under one of the six classes or intermediate half classes there described. The rate per acre is then deduced from a scale first class (*i. e.* sixteen annas soil), and first class water bearing the maximum rate of that scale, the rate per acre diminishing as the soil or water class, or both decrease. The following is an extract of the eight rupees' scale in use in this survey, given by way of example :—

Rate of Water.	CLASSER'S RATE OF SOIL.									
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	1 0 0	0 15 6	0 15 0	0 14 6	0 14 0	0 13 6	0 13 0	0 12 6	0 12 0*	
0 1 0	8 0 0	7 12 0	7 8 0	7 4 0	7 0 0	7 12 0	7 8 0	7 4 0	7 0 0	
0 1 6	7 6 0	7 2 0	6 14 0	6 12 0	6 8 0	6 2 0	6 0 0	5 12 0	5 8 0	
0 2 0	6 14 0	6 10 0	6 6 0	6 2 0	6 0 0	5 12 0	5 8 0	5 4 0	5 2 0	
0 2 6	6 8 0	6 0 0	5 12 0	5 10 0	5 6 0	5 2 0	5 0 0	4 12 0	4 10 0	
0 3 0	5 10 0	5 6 0	5 4 0	5 0 0	4 14 0	4 12 0	4 10 0	4 6 0	4 4 0	
0 3 6	5 0 0	4 12 0	4 10 0	4 8 0	4 6 0	4 4 0	4 2 0	3 15 0	3 12 0	
0 4 0	4 6 0	4 4 0	4 2 0	4 0 0	3 14 0	3 12 0	3 10 0	3 7 0	3 5 0	
0 4 6	3 13 0	3 11 0	3 10 0	3 7 0	3 6 0	3 4 0	3 2 0	3 0 0	2 14 0	
0 5 0	3 3 0	3 1 0	3 0 0	2 14 0	2 13 0	2 11 0	2 10 0	2 8 0	2 0 0	
0 5 6	2 10 0	2 8 0	2 6 0	2 5 0	2 4 0	2 3 0	2 2 0	2 0 0	1 15 0	
0 6 0	2 0 0	1 13 0	1 14 0	1 13 0	1 12 0	1 11 0	1 10 0	1 9 0	1 8 0	

* And so on in the inferior classes.

Note.—The intermediate class may occur in two ways: a field of a single share may in the classer's opinion be better than 3rd class water for instance, but not quite equal to 2nd, in which case he writes $2\frac{1}{2}$; or one share in a field of two shares may be 3rd class, and the other 4th; the average of the two, the water class of the whole field, is evidently $3\frac{1}{2}$.

88. Whatever may be the maximum rate fixed, it by no means follows that any single field in the district bears that rate. It is in fact very improbable that any whole field could be of a classification high enough to entitle it to so high a rate. Such and such a maximum rate merely implies that a scale headed by that amount is to be used, descending at intervals proportioned to the classer's scale, which is divided to annas of the rupee.

89. The bhagayut or garden lands are almost entirely confined to the villages in the northern part of the talooka. Water is there nearer the surface, and frequent streams flow during great part of the year from neighbouring elevations. The total of the garden lands, both

Government and alienated, amounts to 1,304 acres, of which 421 acres are alienated. About three-fourths of the whole of these bhagayut lands are irrigated by "paths" or small canals led from a neighbouring stream. The crops raised are sugarcane, vegetables, &c., which last find a ready market among the manufacturing population of the village in the vicinity or at Belgaum. On the Government bhagayut Jands, amounting to 883 acres, the total assessment fixed amounts to Rs. 3,169, or an average rate of Rs. 3-9-5 per acre. The highest rate per acre in any case on motusthul bhagayut is Rs. 4-12; on patusthul Rs. 5; the lowest rates Rs. 2 and Rs. 1-4 respectively. These rates are much lower than those previously imposed, the exact amount of which I am, however, unable to state, owing to the irrigated lands being incorrectly defined in the old accounts. The old average rate of what we have assessed as bhagayut I should estimate at between Rs. 4-8 and Rs. 5.

90. The following statement shows the financial result of the survey settlement on all tenures, in which is also embodied an abstract of the revenue returns of the district for the two years which have elapsed since the introduction of the revised rates in 1852-53. The average realizations of the whole period of our possession of the district are Rs. 1,44,745. Excluding the last six years of the old assessment since 1845-46, when the vicinity of the survey tended to increase the cultivation, the average realizations of the preceding twenty years are Rs. 1,40,024.

In 1854-55 under the survey rates the total realizations were Rs. 1,57,085, or—

Rs. 17,061 more than the average realizations of the first twenty years, from 1826-27 to 1845-46.

Rs. 12,340 more than the average yearly realizations under the old assessment on the whole period of our possession from 1826-27 to 1851-52 :—

TENURE.	YEARS.	CULTIVATED LAND.				ARABLE WASTE.			Total Arable Land.	Total Net Land Revenue for Collection or Survey Kumal.
		Area.	Assessment.	Remissions.	Balance for Collection.	Area.	Assessment.	Net produce of Grass, Farnes, Fruit Trees, &c.		
1	2	3	4	5	6	7	8	9	10	11
Khalisal.	Average of the last 26 years.	Acres. 80,137	Rs. 1,30,000	Rs. 0,198	Rs. 120,808	Acres. 25,243	Rs. ..	Rs. 1,752	Acres. 106,380	Rs. 1,22,560
	Last 10 years.	81,454	1,30,384	484	120,900	24,837	..	2,878	100,291	1,32,778
	1851-52 ..	86,366	1,43,031	..	143,031	15,680	..	3,808	102,045	1,46,839
	1852-53 ..	94,611	1,23,163	16,955	106,198	17,694	..	3,800	112,305	1,10,007
	1853-54 ..	100,740	1,31,424	..	131,424	21,078	15,300	..	121,818	1,46,814
	1854-55 ..	102,263	1,33,060	..	133,060	20,119	14,422	..	122,381	1,47,462
Jodice and Alienated Land under attachment.	Average of the last 26 years.	23,408	27,845	3,908	23,937	..	..	..	23,408	23,937
	Last 10 years.	23,339	27,669	3,949	23,720	..	..	..	23,330	23,720
	1851-52 ..	23,318	27,627	3,856	23,771	..	..	..	23,318	23,771
	1852-53 ..	29,071	23,725	3,133	20,592	..	..	..	29,071	20,592
	1853-54 ..	28,542	28,294	..	28,294	..	..	..	28,542	28,294
	1854-55 ..	28,466	23,246	..	23,246	..	..	..	28,466	23,246
Survu Enam and Mahal Jodice.	Average of the last 26 years.	41,555	..	..	..	..	..	..	41,555	..
	Last 10 years.	40,122	..	..	..	..	..	..	40,122	..
	1851-52 ..	39,720	..	..	..	..	..	..	39,720	..
	1852-53 ..	37,458	131	..	131	..	..	..	37,458	131
	1853-54 ..	28,444	554	..	554	..	..	..	28,444	554
	1854-55 ..	27,952	779	..	779	..	..	..	27,952	779
Total Arable Land on all Tenures.	Average of the last 26 years.	145,100	1,57,851	13,106	144,745	25,243	..	1,752	170,343	1,46,497
	Last 10 years.	144,915	1,58,058	4,493	153,020	24,837	..	2,878	169,752	1,50,498
	1851-52 ..	149,394	1,70,658	3,856	166,802	15,689	..	3,808	165,089	1,70,610
	1852-53 ..	161,140	1,47,009	20,088	128,921	17,694	..	3,800	178,834	1,30,730
	1853-54 ..	157,726	1,65,272	..	155,372	21,078	15,300	..	178,804	1,70,662
	1854-55 ..	158,680	1,57,085	..	157,085	20,119	14,422	..	178,799	1,71,507

1. The large amount (Rs. 16,955) appearing under the head of remissions opposite the year 1852-53 is caused by the introduction of the new assessment at the settlement for that year. The ryots had cultivated under the old rates: therefore for this year whenever they were less than the new the difference was written off as remission.

2. The years above the horizontal line in each compartment of this statement are those before the settlement, and below the line those after the settlement.

3. The entries for the years before the survey in the last column show the amounts actually realized in each year; the entries for the year after the survey, the survey kumal or total assessment capable of realization on land of all tenures, including the assessment of Government arable unoccupied waste.

91. It is useless instituting any comparison with the years immediately preceding the survey, raised as the cultivation of those years undoubtedly was by the competition for land, induced by the approach of the revision of assessment. Excluding these years, the realized revenue in each of the two years in which the survey assessment has been in operation will contrast most favourably not only with the average realizations of former years, but also with the realizations of any single year, which in no one case, from 1826-27 to 1845-46, equal the sum actually collected either in 1853-54 or 1854-55, and this increase of revenue is accompanied by an extending cultivation which already includes all but the very inferior lands, and an entire absence of remissions—a very different state of affairs to that which prevailed up to 1845-46. There is little doubt that each succeeding year will see a portion of the unclaimed waste existing in 1854-55 (20,119 acres, bearing an assessment of Rs. 14,422) taken up. That the whole of it will be taken up can hardly be expected, consisting as a large portion of it does of land verging on unarable, and so poor as to be hardly worth the expense of cultivation.

92. The amount claimed as the value of the huks or direct levies by the patels and koolkurnees, together with the compensation awarded, pending the final settlement of their emoluments, is shown in the following statement :—

Offices.	Amount Claimed.			Compensation awarded.		
	Rs.	a.	p.	Rs.	a.	p.
Patels and Naiks	1,168	2	0	681	0	0
Koolkurnees	1,256	14	10	812	0	0
	2,425	0	10	1,493	0	0

The payment of huks to the village officers by the ryots had become in a great measure obsolete. The amount entered as compensation in this talooka was, on account of the very insufficient emoluments of those officials, more liberal than would have been necessary under other circumstances. District hereditary officers there are none

in the talooka, these offices having been abolished, and the emoluments appropriated by the Kittoor dessae.

93. After the fall of Kittoor, and consequent confiscation of the Dessae's estate, some provision was made for a large number of his former pensioners and dependants by the grant of lands, principally on life tenure, as "neemjaree" enam—that is on payment of half the standard assessment. Subsequently these lands were divided into two parts, half entered as enam, and half as khalsat; but this entry was confined to the accounts, no distinction between the enam and khalsat portion being known in the field. This distinction I was able to make at the settlement by entering lands bearing half the total assessment of each neemjaree enam as "poora jaree" or "surwu" enam, and the remainder as khalsat. This was a decided boon to the holder, enabling him to relinquish, if he wished, the khalsat portion without interfering with his engagement of the enam portion. It was found that these enams had very generally, by encroachments on Government land, become very much greater than they are ascertained to have been in the first instance. The excess was in cases of this kind entered as khalsat at once. The following is a summary of the total amount of these neemjaree enams, together with the parts respectively entered as poora jaree or surwu enam and as khalsat :—

TOTAL NEEM JAREE.		SETTLEMENT.			
Area.	Assessment.	Entered as Poora Jaree Enam.		Entered as Khalsat.	
		Area.	Assessment.	Area.	Assessment.
Acres.	Rs.	Acres.	Rs.	Acres.	Rs. a. p.
6,295	8,356	2,821	3,747	3,48,212	4,609 4 0

94. After the settlement I had statements prepared showing the area of every enam by old and by new survey. Whenever the latter exceeded the former by upwards of ten per-cent, the cause was

sought for, and in many cases distinctly ascertained to be encroachment, subsequent to the old survey, on adjoining Government land. Frequently entire Government old survey Nos. had disappeared by absorption into the enam. Wherever it could be proved beyond a doubt that Government land was thus appropriated, it was resumed at once. Acres 135, bearing an assessment of Rs. 123, were in this manner recovered to Government. This course is only practicable where a tolerably correct old survey affords data for ascertaining subsequent encroachment, and therefore was not possible in Tasgaum or Uthnee.

95. At the close of paragraph 57 I alluded to one case in which the settlement of the Government share of a village interfered with the rights of the holder of the remaining part of the village. This instance was in the village of Mudunbhavee, as follows:—The koolkurnee held certain lands in the Government share as joodee enam, on which he paid a total sum of Rs. 71-6 joodee, of which Rs. 48-6 were paid to Government and Rs. 23 to the Neepanee Dessae, the holder of the remaining share of the village. The survey assessment of this land is only Rs. 42-4, or less than the old joodee paid to Government alone. This, in accordance with the rule in such cases, is fixed as the total joodee payable. Of this sum the Neepanee Dessae claims Rs. 23, which he received as his share of the old joodee. It appears to me that he is in strict justice only entitled to the same proportionate share of the present total joodee, Rs. 42-4, as he received of the total former joodee, Rs. 71-6, or $\text{Rs. } 71-6 : \text{Rs. } 23 :: \text{Rs. } 42-4 : \text{Rs. } 13 : \text{Rs. } 9-10$, or, dropping fractions, Rs. 13-8. It remains for Government to decide whether he shall be paid this last sum (Rs. 13-8) from the treasury, or the original sum (Rs. 23); whichever may be decided, is due from 1853-54.

96. The following statement completes the report of the settlement of Sumpgaum, giving the total area of the talooka (arable and unarable, Government and alienated), with the survey valuation or assessment on each:—

Description of Land.	Area.	Full Survey Assessment.	Deduct portion of Assessment alienated.	Balance of Assessment realizable or Survey Kumal.
	Acres.	Rs.	Rs.	Rs.
Unarable	26,894	.....	.....	.....
Arable khalsat	121,818	1,46,814	.....	1,46,814
Arable joodee	28,542	35,996	12,702	23,294
Arable surwu enam and mahal joodee	28,444	32,678	32,124	554
Total (106 Villages)..	205,698	2,15,488	44,826	1,70,662

97. The settlement of the nine villages of Padshapoor, around the town of Belgaum, now alone remains to be reported on. The settlement of these villages was taken in hand somewhat out of due course at the special request of Mr. Inverarity, then Collector, as expressed in his letter No. 702, dated 30th September 1852, in the following terms :—

Cusba Belgaum.
 Moujé Khasgbag.
 „ Hindulgee.
 „ Sindolee.
 „ Munnoor.
 „ Koorchee.
 „ Kunburgee.
 „ Dhamnee.
 „ Moochundee.

“ I have the honour to suggest to you the propriety of making an exceptional case of the nine villages named in the margin of the Padshapoor talooka, and of introducing therein the survey rates at the next jumma bundee.

“ 2. The oppressiveness of the rates in these villages is my apology for bringing the subject to your notice. The present rates of assessment range on rice lands from $1\frac{1}{2}$ anna to forty rupees per acre; on dry-crop lands from one anna to five rupees; and on garden lands from one to thirteen rupees per acre.

98. The measurement of these villages was in progress at the time of the receipt of the above letter, having been commenced in the working season of 1851-52; they were completed in 1852-53, and the classification immediately proceeded with, and finished in time to admit of the revised rates being introduced later in the same season.

99. The following statements show the accuracy with which both operations of measurement and classification were performed. The

former was carried on under the superintendence of Mr. Springer and the latter under Mr. Mitchell, both late Assistant Superintendents :—

Government Villages			Nature, Extent, and Result of Test.													
Number.	Fields.	Arable Acres.	Nature of Operation.	Total Number of Villages tested.	By European Officers.				By Natives.				Total Test.			
					Fields.	Acres.	Average Error.		Fields.	Acres.	Average Error.		Fields.	Acres.	Average Error.	
							Per cent.	Per field.			Per cent.	Per field.			Per cent.	Per field.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Measurement.				G	Pics.							G	Pics.
9	2,905	25,010		8	323	2,726	5	..	..	..	..	..	123	2,726	5	....
9	2,905	25,016	Classification.	9	137	952	..	7½	..	..	..	..	137	952	..	7½

Total No. of Fields tested.	Number of Fields in which the difference between Original and Test Measurement did not exceed—											
	1	2	3	4	5	6	7	8	9	10	11	12
	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.	Per Cent.
323	278	43	2	..	..	..	..	..	..	..	..	..

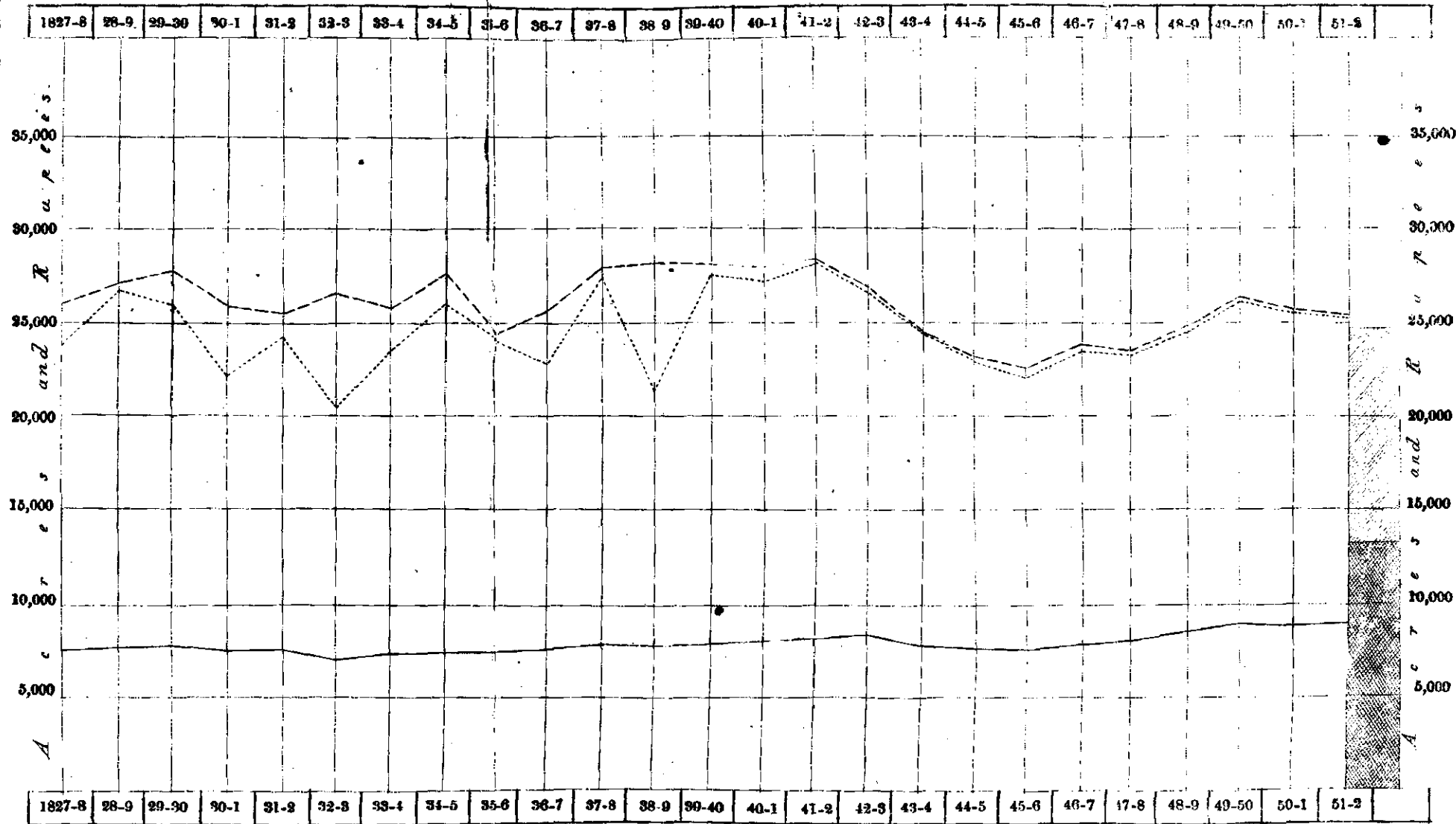
Nothing.	Number of Fields in which the difference between Original and Test Classification was—											
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	0 0 1	0 0 2	0 1 1	0 1 7	0 2 1	0 2 7	0 3 1	0 3 7	0 3 6	0 4 0	0 4 0	0 4 0
137	32	45	42	9	3	2	2	1	1	1	1	1

100. The climate of the whole nine villages is exceedingly wet—far too much so for superior dry-crop cultivation. The villages in the east (Sindolee and Moochundee) have a slight advantage in this respect, the fall of rain being there somewhat more moderate than in Belgaum and the villages closer to it. Again, in the most western village (Munnoor) the fall of rain is a little heavier than in Belgaum, and therefore even less favourable for dry-crop cultivation. The very abundant rain and general humid climate of all these villages brings up luxuriant crops of grass in soil which under other circumstances would produce but little. The great demand for grazing and fodder, engendered by the vicinity of a very large town, renders leaving it in grass one of the most profitable ways of employing dry-crop land.

101. The staple cultivation of all these villages is rice, for which both climate and soil are very well suited. In the lower parts of the rice lands the soil beneath remains moist throughout the year. Sugarcane is grown in such situations in considerable quantity. After the rice has been cut, the moisture remaining in the soil suffices almost everywhere to bring to perfection a second crop of wheat, gram, or more commonly field peas.

102. The population of Belgaum and the included village of Khasbag is returned at 17,130. This does not include the inhabitants of the camp; as the troops amount to about 3,000, the sum total within military limits, including followers, probably does not fall short of 13,000 or 14,000. The total population of Belgaum therefore will certainly amount to the number of 30,000. Shapoor, situated in territory belonging to the Sanglee jagheerdar, is separated from Belgaum by a space of not more than two or three hundred yards. I cannot ascertain exactly the population of Shapoor; it may be estimated at 15,000. Of the other villages, Kunburgee and Dhamnee are both entitled to be considered small towns rather than villages, having each a population of about 1,500, and Keorchee and Moochundee also upwards of 1,000. In the town of Belgaum there are between 400 and 500 weavers, whose manufactures are confined to coarse cloth, the whole of which, together with that made at Shapoor, is consumed in the vicinity. In most of the other villages there are from ten to thirty weavers.

DIAGRAM illustrative of the fluctuations in the **CULTIVATION, ASSESSMENT, REMISSIONS, and COLLECTIONS** in the case of the Government Arable land of 9 Villages of the **PADSHAPOOR TALOOKA** during the last 25 Years.



EXAMPLE.

In 1845-46.

Cultivation.....	76,30
Assessment	22,082
Collections	22,105
Remissions	577
Average rate of Assessment....	2-15-6
Do. of Collection....	2-14-4

EXPLANATION.

The various items are measured by the Scale of Acres and Rupees carried across the Diagram. The *black zigzag line* represents the cultivation; the *broken* the Assessment, and the *dotted* the Collections; each of these items being measured by the height of the point where the *zigzag line* crosses the perpendicular for each year. The portion of each perpendicular intercepted between the *broken* and *dotted* lines show the amount of remissions in each year. According as the *broken* or *dotted* line crosses any perpendicular above or below the *black*, the Assessment or Collections for the year marked by that perpendicular, exceeded or fell short of one rupee per acre. The summit of the *shaded* column on the right of the Diagram represents the Survey Assessment of the whole arable land at the proposed rates, and that of the *deeper shaded* portion of the same column, the Survey Assessment of the land cultivated in 1852-53.

103. There is a market held in Belgaum every Wednesday and Saturday, and in the sister town Shapoor every Saturday. These large bazars afford every possible facility to the people of the surrounding villages for the disposal of produce. Everything can be readily turned into money, from a cart-load of rice or "goor" (coarse sugar) down to a head-burden of grass or a basket of vegetables.

104. Belgaum is the most important of the marts in this part of the country through which the trade between the coast and interior is carried on. Hooblee, south of Dharwar, is probably the only town in the Southern Mahratta Country which rivals Belgaum and Shapoor as a centre of trade. Each market day the Belgaum bazar is supplied by about 1,500 bullocks laden with salt, cloth, and grain, brought from the plain-districts to the east and south-east, even from beyond Dharwar, most of which is consumed in Belgaum, little being exported farther.

105. The lands of these nine villages are in general exceedingly well cultivated, and the people appear to be on the whole in good circumstances. During the last few years many have certainly become involved by retaining heavily-assessed land in the hope of better times. In the town of Belgaum and the included village of Khasbag alone could the average of the old assessment be considered excessive; the average rate in these two villages was respectively Rs. 10-13 and Rs. 9-3. In the other villages the average assessment was by no means excessive on the whole, though it doubtless was so in individual instances.

106. I have obtained complete accounts for these villages from 1827-28.* The acres of these accounts are those of the survey made soon after our acquisition of these villages, a few years before the above date. The total area of Government rice land in these nine villages (cultivated and waste) has been ascertained by the survey to be 3,446 acres, of which, up to 1840-41, between 3,100 and 3,200 acres were occupied yearly. Up to that year remissions were given liberally, averaging on rice and dry-crop land Rs. 2,189 yearly. From 1841-42 to 1851-52 the remissions were far less liberal, averaging only Rs. 236 a year. Under this stricter management the cultivation fell off rapidly; in 1845-46 it descended to 2,811 acres. It is not the falling off in the cultivation alone that very distinctly

* Shown in detail in the Appendix and embodied in the diagram on the opposite page.

marks the pressure of the old assessment, as much as the falling off in the rate per acre of the gross assessment, which was in 1841-42 Rs. 7-10-1 and in 1845-46 Rs. 6-12-10.

107. The increase in cultivation which commenced in Sumpgaum in 1845-46 extended also to the Padshapoor talooka. The monsoon of 1845 I spent in Belgaum, and well remember how inquisitive the people were about the approach of the survey, and also hearing of land being taken up in anticipation of the new assessment, the fame of the rates recently introduced in the Nowlgoond and Hooblee talookas of Dharwar having spread far and wide.

108. It must not be supposed that rates either as high or as low as those mentioned by Mr. Iuverarity in his letter quoted in the 97th paragraph were of common occurrence. The rate of Rs. 40 per acre was in fact confined to a very few acres, though rates in excess of Rs. 20 per acre were by no means of uncommon occurrence, while much similar land again was rated at but a tenth part of that sum. The origin of rates of such extraordinary inequality cannot be ascertained. It can only, I think, have arisen in a corruption of the original standard, by the more powerful members of the community throwing a part of their burdens on the shoulders of their less influential brethren, aided by the challee tenure, in which one or two fields of a holding bore the bulk of the assessment, as well as all extra cesses which were on occasion imposed without scruple by the former government or its subordinate farmers of the revenue.

109. Whatever may be the cause, the weight and exceeding inequality of the assessment of this valley has always been an admitted fact. I find Mr. Reeves, when Collector of Belgaum, in his jumma-bundee report for 1844-45, paragraph 7, expresses his intention of "superintending a reduction and equalization of the assessment in the rich Belgaum valley this year if other duties permit." Something prevented him carrying out his intentions, for the original rates prevailed in all their unmitigated inequality till the introduction of those for which sanction is now requested. It is only wonderful that the cultivation and revenue did not suffer to a far greater extent than was actually the case. The accident of the vicinity of the large military station of Belgaum can have alone caused a result so contrary to what might have been expected. Contiguity to the

place of consumption, and the absence of made-roads communicating with the farther interior, gave these villages and the adjacent district a comparative monopoly of the market—a monopoly which every day now is tending to diminish; a fact not to be lost sight of in fixing the future rate of assessment.

110. These nine villages were placed in two classes, the first containing Belgaum and the included village of Khasbag, for which a maximum rice land rate of Rs. 12 and a maximum dry-crop rate of Rs. 1-10 was thought suitable. The rice land rate is one-fourth higher than has hitherto been proposed in any case; but no land of the same description hitherto assessed has possessed such advantages in the shape of vicinity to a large market, and such facilities for obtaining an unlimited supply of manure. This maximum rate gives an average of Rs. 5-4-1 per acre, against Rs. 7-0-6, the average under the old assessment, calculated on the land actually cultivated in 1852-53.

111. For the remaining seven villages a maximum rice-land rate of Rs. 9 and a dry-crop rate of Rs. 1-6 was fixed, with the exception of the village of Munnoor, which, being situated further to the west, and where the fall of rain is decidedly heavier than in the other villages, and consequently still less favourable for dry-crop cultivation, had a maximum dry-crop rate of Rs. 1-2.

112. The bhagayut or garden lands in these villages are of no importance, amounting in all to but 116 acres, of which 56 acres are unalienated. With the exception of one acre watered by a path, the whole is watered from wells by the möt. The assessment fixed on this land varies from Rs. 5-8 to Rs. 2-4 per acre, giving an average rate of Rs. 3-15-5. Vegetables, &c. are the principal produce of these lands, little of which is devoted to the cultivation of sugarcane or other superior crops.

113. The revenue deducible from the above rates on the cultivation ascertained by the survey in the year of settlement is contrasted with the assessment on the same land under the old rates in the following statement. The main reduction of assessment, it will be seen, falls on the two villages of the first class, in which the excessive average assessment of rice land noted in the 105th paragraph prevailed, namely, Rs. 10-13 per acre in Belgaum and Rs. 9-3 in Khasbag, for which rates the new assessment substitutes an average respectively

of Rs. 6-6-7 and Rs. 5-4, the maximum in any case in these two villages being Rs. 9 and the minimum Rs. 1-2:—

Class.	No. of Villages.	Cultivated Area according to New Survey.	According to Old Survey.		According to New Survey.								
			Assessment.	Rate per Acre.	Land in Cultivation.			Waste.			Total.		
					Area.	Assessment.	Rate per Acre.	Area.	Assessment.	Rate per Acre.	Area.	Assessment.	Rate per Acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Acres.	Rs.	Rs.a.p.	Acres.	Rs.	Rs.a.p.	Acres.	Rs.	Rs.a.p.	Acres.	Rs.	Rs.a.p.
1	2	2,802	13,425	4 12 8	2,602	8,895	3 2 10	2,417	2,956	1 3 7	5,319	11,851	2 4 4
2	7	3,578	12,462	1 14 4	6,576	11,886	1 12 11	1,430	1,175	0 13 1	8,012	13,061	1 10 1
2	9	9,378	25,887	2 12 2	9,378	20,781	2 36	3,853	4,131	1 1 2	13,231	24,912	1 14 2

114. The statement on the page opposite shows the general financial result of the survey settlement on all tenures. The total sum realizable under the survey assessment, supposing the whole land to be taken into cultivation, is Rs. 35,345, or Rs. 344 less than the average collections of the twenty-five preceding years. The sum actually collected in 1853-54 (Rs. 33,221) is Rs. 2,568 short of the average collections of the years antecedent to the introduction of the new assessment. In 1854-55 the total Government revenue has receded a little from the amount of the previous year. This is not caused by a diminution in the amount under cultivation, which has in fact slightly increased, as proved by the diminution in the total amount of waste, but by the increase of alienations. In a financial point the survey settlement in these villages is not so favourable to Government as in Sumpgaum or Uthnee. The necessity of a reduction in Belgaum has been long admitted, and it will, I hope, be deemed well that the readjustment of the assessment has been effected at so small a sacrifice of revenue:—

TENURE.	YEARS.	CULTIVATED LAND.				ARABLE WASTE.			Total Arable Land.	Total Net Land Revenue for Collection or Survey Assessment.
		Area.	Assessment.	Remissions.	Balance of Collections.	Area.	Assessment.	Net produce of Grass Farms, Fruit Trees, &c.		
1	2	3	4	5	6	7	8	9	10	11
		Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.
Khasat.	Average of last 25 years.	7,020	26,030	1,331	24,708	5,936	..	1,163	13,856	25,871
	Last 10 ..	8,328	24,705	248	24,457	4,866	..	2,468	13,194	23,995
	1851-52..	9,120	25,987	35	25,952	3,228	..	3,027	12,248	23,979
	1852-53..	8,378	20,781	2,481	18,300	3,853	..	3,090	13,231	21,990
	1853-54..	10,427	23,275	104	23,171	3,358	2,124	..	13,385	25,205
1854-55..	9,809	23,065	..	23,065	3,343	2,067	..	13,212	25,132	
Joodas.	Average for last 25 years.	5,716	11,464	343	11,081	..	..	..	5,716	11,081
	Last 10 ..	5,698	11,498	10	11,488	..	..	..	5,698	11,488
	1851-52..	5,085	11,573	..	11,573	..	..	..	5,085	11,573
	1852-53..	5,314	10,013	41	9,972	..	..	..	5,314	9,978
	1853-54..	5,231	9,618	..	9,618	..	..	..	5,231	9,612
1854-55..	5,009	9,209	..	9,209	..	..	..	5,009	9,209	
Sirwa Eann and Mahal Joodas.	Average for last 25 years.	1,591	..	..	..	..	..	..	1,591	..
	Last 10 ..	1,691	..	..	..	..	..	..	1,691	..
	1851-52..	1,331	..	..	..	..	..	..	1,331	..
	1852-53..	1,459	432	..	432	..	..	..	1,459	432
	1853-54..	1,323	432	..	432	..	..	..	1,323	432
1854-55..	1,000	361	..	361	..	..	..	1,000	361	
Total Arable Land on all Tenures.	Average for last 25 years.	15,227	37,508	1,674	35,789	5,936	..	1,163	21,168	36,959
	Last 10 ..	15,507	36,203	258	35,945	4,866	..	2,468	20,464	38,412
	1851-52..	16,036	36,060	35	36,025	3,228	..	3,027	19,264	40,552
	1852-53..	16,151	31,280	2,481	28,764	3,853	..	3,090	20,004	32,454
	1853-54..	16,581	33,325	104	33,221	3,358	2,124	..	19,939	35,345
1854-55..	16,504	32,725	..	32,725	3,343	2,067	..	19,941	34,792	

1. The large amount Rs. 2,481 appearing under the head of remissions opposite the year 1852-53 is caused by the introduction of the new assessment at the settlement for that year. The ryots had cultivated under the old rates: therefore for this year whenever they were less than the new the difference was written off as remission.

2. The years above the horizontal line in each compartment of this statement are those before the settlement; below the line those after the settlement.

3. The entries for the years before the survey in the last column show the amounts actually realized in each year; the entries for the year after the survey, the survey kumal or total assessment capable of realization on land of all tenures, including the assessment of Government arable unoccupied waste.

4. The returns for 1854-55 have been received since this report was written, in time to be embodied in the above statement. A very decided increase of revenue will be seen in this year.

115. The claims by village hereditary officers on account of abolished huks in these villages, and the compensation awarded, amounted to the following sums :—

Officers.	Value of Huks.			Compensation.		
	Rs.	a.	p.	Rs.	a.	p.
Patels.....	95	4	8	43	0	0
* Koolkurnees	80	5	2	45	0	0
Total.... Rs.	175	9	10	88	0	0

116. The following statement shows the total area of these nine villages (Government and alienated), together with the assessment realizable and unrealizable :—

Description of Land.	Area.	Full Survey Assessment.	Deduct portion of Assessment alienated.	Balance Assessment remaining realizable, or Survey Kumat.
		Rs.	Rs.	Rs.
Unarable	5,677	....	....	....
Arable khalsat	13,385	25,399	104	25,295
Arable joodee	5,231	15,701	6,083	9,618
Arable surwu enam & mahal joodee.	1,323	4,549	4,117	432
Total,...	25,616	45,649	10,304	35,345

117. In every instance in the whole of the districts under report lands already covered with babul trees were set aside as Government reserves for the growth of that description of timber. I would suggest for the consideration of Government the propriety of making over the whole to the care of the Conservator of Forests. The following statement gives the amount of land reserved, and the number of trees at present stated to be in existence thereon. Much of this land gives

excellent crops of grass, the sale of which will nearly, if not quite cover the survey assessment :—

Talookas.	Revenue Survey Numbers.	Area.	Survey Assessment.	Trees.
		Acres. G.	Rs.	No.
Sumpgaum.....	28	389 15	535	24,347
Tasgaum.....	18	325 8	403	5,172
Uthnee	8	139 23	137	1,615
Total.....	54	0 6	1,075	31,134

118. In the Sumpgaum talooka there are several lines of road the construction of which is worthy of consideration. I am not, however, exactly aware of what proposals have already been made to Government with reference to that talooka, and I therefore propose bringing this subject forward at a future opportunity.

119. In the districts under report very extensive grants of land have been recently made in remuneration for service to shetsundees. I find that in the Uthnee and Tasgaum talookas alone, in 1853-54, the following amount thus alienated :—

Talookas.	Area.	Assessment.
	Acres.	Rs.
Tasgaum	2,445	1,911
Uthnee.....	9,072	3,108
Total....	11,517	5,019

The whole of these lands are entered as service enam. I am not aware if this course has ever been directly sanctioned by Government, but imagine not as a permanent measure, as Mr. Inverarity, late Collector, distinctly informed me that it was his intention when the shetsundee assignments were complete to propose the entry of all these lands as khalsat instead of service enam, and to exhibit in the accounts the assessment of the land in question as a

remission on account of service. I beg to submit whether it would not be preferable to do this with as little delay as possible, with reference to new assignments already made, and in the first instance in the case of future assignments. The longer these lands remain undisturbed as service enam, the stronger will the feeling of hereditary right become, and the more difficult to remove without dissatisfaction.

120. I trust I may be pardoned in again alluding to the subject of the walls and hedges round villages in the Belgaum collectorate. The construction of these enclosures is by no means voluntary on the part of the people. In the case of a wall being the enclosure, it is a source of heavy expense in the first instance, continually recurring on account of repairs. The practice is for the people on the outskirts of the village each to be required to build the portion opposite his own house or enclosure, while the inhabitants of the interior of the village supply the funds for the erection and repair of the gates.* The impression of the people is that the construction of the wall or hedge is not optional but ordered by Government, and therefore a matter of necessity. I have never heard other than complaints of them from any of the villagers in any part of the collectorate. The only classes in favour of enclosing the villages are the non-agricultural population, tradespeople, shopkeepers, &c. and the village officers. The former are not inconvenienced, and imagine themselves more secure; the latter find this wall or hedge convenient in many ways—their power is increased consequent on the charge of it; the collection of “puttees” for the construction of the gates, and the supervision of the state of the wall gives a pretext for interference with every household, and a degree of power, the want of which has been much felt and deplored of late years, and which, unless the morality of the village officials has improved, is not likely to be made use of to any good purpose.

121. These are arguments against these enclosures entirely distinct to the sanitary effect of them, or to the direct inconvenience

* No small sums are frequently collected on this account. I have ascertained that two gates of the town of Tasgaum, still not complete, cost Rs. 1,957. The burden of keeping the walls of this town in repair was found intolerable, and consequently they have fallen into disrepair, and the costly gates consequently are useless. This is no solitary instance of expenditure, or of more being attempted in this way than could be carried out or kept up.

entailed on the people by the closing up of exits from the villages, which last is the cause of no slight annoyance. On the point of condemnation of these enclosures, I am by no means singular in my views. I am confident that they would receive general confirmation from every one of your assistants—at least every one with whom I have had any communication on the subject.

122. I must apologize for the time which has elapsed between the introduction of the assessment and the transmission of this report. The last of the necessary village statements were only received from the mamlutdars in the course of the last fair season. The statements for 1854-55 were only received in the course of the monsoon, and these, for the reasons presently mentioned, I was anxious to embody in the report in order to show the working of the new rates for an extended period previous to their final sanction. In the present case the delay is hardly to be regretted. In Sumpgaum particularly the petitions against the new rates were numerous; the justice of none of these petitions was admitted by the authority to whom they were addressed, whether the Survey Commissioner, the Revenue Commissioner, or Government, and the experience of two years' working of the new assessment has fully justified the propriety of the rates fixed in the first instance.

123. The cause of the number of petitions presented is, I imagine, to be found in the extreme inequality of the old rates, and the consequent raising of the assessment of individuals, even in case where that of the whole village was lowered. The holders of land lowly assessed would be naturally the most influential, and rich ryots, who would easily induce others to join in the clamour against the new rates.

124. In conclusion I beg to suggest that you request Government to guarantee the rates now proposed for the usual term of thirty years.

I have the honour to be, &c.

W. C. ANDERSON, Captain,
Supt. Revenue Survey and Assessment S. M. C.

Superintendent's Office, 8th December 1855.

659	5,855	....	....	22,031	2,429
593	5,372	....	....	22,201	2,162
630	5,370	....	....	22,189	2,126
601	5,369	....	....	22,201	2,227
6	429	....	....	6,226	3,745
606	5,215	....	....	22,502	2,304
6	506	....	....	6,241	3,414
....	213	....	....	2,029	145
550	5,146	....	....	22,682	2,296
6	506	....	....	6,241	2,793
....	213	....	....	2,028	130
298	3,901	....	....	21,515	12,660
607	5,168	....	....	22,766	2,443
6	503	....	....	6,242	3,583
....	213	....	....	2,028	135
297	3,901	....	....	23,746	13,341
613	5,146	....	....	22,813	2,801
6	503	....	....	6,242	4,001
....	213	....	....	2,028	140
298	3,576	....	....	23,796	14,623
631	5,146	....	....	23,155	3,304
6	503	....	....	6,242	4,131
....	213	....	....	2,029	155
297	3,536	....	....	22,326	14,428
643	5,146	....	....	23,155	3,346
6	565	....	....	6,304	4,403
....	213	....	....	2,028	152
298	3,554	....	....	22,325	14,836
115	362	....	....	2,984	552
643	5,070	....	....	23,167	3,330
6	565	....	....	6,324	3,811
....	213	....	....	2,028	152

1849-50....	6	12,706	13,736	300	12,4
	1	1,594	304	.....	1,2
	10	9,823	2,038	.....	9,6
	3	5,397	4,284	.....	5,2
	1	1,096	133	.....	1,0
1850-51....	6	12,077	12,956	.....	11,6
	1	1,531	300	.....	1,5
	10	9,963	2,068	.....	9,7
	3	5,313	3,937	.....	5,3
	1	1,224	154	.....	1,2
1851-52....	6	12,338	13,134	.....	11,9
	1	1,699	364	.....	1,7
	10	9,722	2,013	164	9,7
	3	5,329	3,913	127	5,3
	1	1,159	143	.....	1,1
Average for 13 years.	6	12,365	13,442	146	11,7
	1	1,714	351	.....	1,7
	10	10,560	2,138	.....	10,5
	3	5,344	4,123	45	5,3
	1	1,189	148	.....	1,1
Average for 5 years.	6	12,630	13,630	167	12,6
	1	1,714	351	.....	1,7

12,201	....	....	444	1,235	13,436
163	....	....	303	141	304
1,869	....	....	213	169	2,038
4,059	....	....	154	225	4,284
121	....	....	49	12	133
11,721	....	....	444	1,235	12,956
159	....	....	303	141	300
1,899	....	....	214	169	2,068
3,712	....	....	154	225	3,937
142	....	....	49	12	154
11,971	....	....	432	1,163	13,134
223	....	....	303	141	364
1,685	....	....	208	164	1,849
3,562	....	....	156	224	3,786
131	....	....	49	12	143
12,081	....	....	425	1,215	13,296
210	....	....	303	141	351
1,972	....	....	207	166	2,138
3,853	....	....	157	225	4,078
136	....	....	49	12	148
12,243	....	....	442	1,220	13,463
210	....	....	303	141	351

3,233	26	12,645	1,770	3,531	659	....
3,693	52	13,364	1,569	3,465	663	70
4,530	68	13,288	1,496	3,531	643	13
4,906	65	13,301	1,626	3,531	643	42
275	22	5,735	3,739	62	6	....
5,728	97	14,004	1,698	3,283	616	10
318	2	5,673	3,408	62	6	....
656	....	1,816	145	....	....	....
4,981	69	14,248	1,746	3,288	618	68
507	4	5,673	2,787	62	6	....
769	....	1,815	130	....	....	....
5,577	82	16,970	12,362	644	298	....
5,292	84	14,447	1,836	3,091	613	11
485	6	5,677	3,577	62	6	....
677	1	1,815	135	....	....	....
7,600	313	19,201	13,044	644	297	....
3,924	125	14,576	2,188	3,051	616	3
278	4	5,677	3,995	62	6	....
677	3	1,815	140	....	....	....
6,800	282	19,576	14,325	644	298	....
3,990	519	14,918	2,673	3,091	631	....
389	39	5,677	4,125	62	6	....
592	1	1,816	155	....	....	....
5,134	430	18,148	14,131	642	297	....
3,712	454	14,918	2,703	3,091	643	....
314	50	5,677	4,397	62	6	....
613	2	1,815	152	....	....	....
5,093	449	18,105	14,538	666	298	....
....	....	2,034	437	588	115	....
4,051	504	14,930	2,687	3,167	643	....
339	68	5,697	3,805	62	6	....
613	2	1,815	152	....	....	....

1.

Government Land, Cultivated and Waste, and of Alienated Land; together with the Assessment, Remissions, and Collections on account of land in the above period.

GOVERNMENT WASTE LAND.		GOVERNMENT LAND, CULTIVATED AND WASTE.		JOODEE LAND.				SURWA ENAM AND MAHAL JOODEE LAND.			GOVERNMENT AND ALIENATED LANDS TOGETHER.	
Area.	Grazing Farm, Sheep Tax, and sale of Fruit Trees, &c.	Sum of Columns Nos. 3 and 13.	Net Revenue, being sum of Columns Nos. 12 and 14.	Joodee.	Joodee Assessment.	Deduct Remissions and allowances.	Net Revenue for Collection.	Area.	Net amount of Assessment on Surwa Enam Land.	Mahal Joodee Net Assessment.	Sum of Columns Nos. 15, 17, and 21.	Net for Collection or Co. Nos. 1 and 2.
13	14	15	16	17	18	19	20	21	22	23	24	
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	
456	766	18,162	14,202	666	298	....	298	3,500	....	....	22,328	14
488	13	2,082	317	588	115	....	115	319	....	....	2,989	3
552	373	14,875	2,411	3,137	643	....	643	5,060	....	....	23,072	3
331	....	5,728	4,284	62	6	....	6	565	....	....	6,355	4
720	2	1,816	135	....	....	....	....	213	....	....	2,029	4
116	562	18,193	13,518	666	297	....	297	3,500	....	....	22,359	13
551	11	2,082	311	588	115	....	115	319	....	....	2,989	13
942	421	14,905	2,489	3,091	643	....	643	5,176	....	....	23,172	3
415	66	5,728	4,003	62	6	....	6	565	....	....	6,355	4
592	2	1,816	156	....	....	....	....	213	....	....	2,029	4
881	502	18,219	13,636	665	298	....	298	3,496	....	....	22,380	13
382	9	2,081	373	588	115	....	115	320	....	....	2,989	13
464	220	14,186	2,069	3,265	637	17	620	5,249	....	....	22,700	3
365	26	5,694	3,812	62	6	....	6	521	....	....	6,277	3
656	1	1,815	144	....	....	....	....	213	....	....	2,028	3
957	423	18,322	13,719	655	298	....	298	3,620	....	....	22,597	14
356	8	2,070	359	588	115	....	115	330	....	....	2,988	14
349	454	14,909	2,592	3,115	641	....	641	5,120	....	....	23,144	3
357	45	5,701	4,123	62	6	....	6	553	....	....	6,316	4
326	2	1,815	150	....	....	....	....	213	....	....	2,028	4
536	542	18,166	14,005	661	297	....	297	3,517	....	....	22,341	14
356	8	2,070	359	588	115	....	115	330	....	....	2,988	14

APPENDIX No. 2.

List of Government Villages in the UTHNEE TALOOKA assessed as specified in the 25th paragraph of the Report.

Class.	Name.	Class.	Name.
1st—Maximum Rate Rs. 2.	1. Mungawuttee.	6th.—Maximum rate 14 Annas.	1. Ujjoor.
	2. Ummapoor.		2. Seeroor.
2nd—Maximum rate Rs. 1-12.	1. Hutnalce.		3. Jumbgee.
	2. Chinchnee.		4. Shivnoor.
	3. Dhowlee.		5. Mullabad.
3rd—Maximum rate Rs. 1-8.	1. Dhamnee.		6. Bevnoor.
			7. Kowlgood.
4th—Maximum rate Rs. 1-4.	1. Sewpoor.		8. Hunmapoor.
			9. Kidgeddee.
5th—Maximum rate Rs 1.	1. Wudgaum.		10. Harfeehuttee.
			11. Naguz.
			12. Pandagaum.
			13. Nagnoor.
		Total 21 Villages.	

W. C. ANDERSON,
Supt. Revenue Survey and Assessment S. M. C.

3,233	26	12,645	1,770	3,531	659
3,693	52	13,364	1,569	3,465	663
4,530	68	13,288	1,496	3,531	643
4,906	65	13,301	1,626	3,531	643
275	22	5,735	3,739	62	6
5,728	97	14,004	1,698	3,283	616
318	2	5,673	3,408	62	6
656	....	1,816	145	....	....
4,981	69	14,248	1,746	3,288	618
507	4	5,673	2,787	62	6
769	....	1,815	130	....	....
5,577	82	16,970	12,362	644	298
5,292	84	14,447	1,836	3,091	618
485	6	5,677	3,577	62	6
677	1	1,815	135	....	....
7,600	313	19,201	13,044	644	297
3,924	125	14,576	2,188	3,051	616
278	4	5,677	3,995	62	6
677	3	1,815	140	....	....
6,800	282	19,576	14,325	644	298
3,990	519	14,918	2,673	3,091	631
389	39	5,677	4,125	62	6
592	1	1,816	155	....	....
5,134	430	18,148	14,131	642	297
3,712	454	14,918	2,703	3,091	643
314	50	5,677	4,397	62	6
613	2	1,815	152	....	....
5,093	449	18,105	14,538	666	298
....	....	2,034	437	588	115
4,051	504	14,930	2,687	3,167	643
339	68	5,697	3,805	62	6
613	2	1,815	152	....	....

APPENDIX No. 2.

List of Government Villages in the UTHNEE TALOOKA assessed as specified in the 25th paragraph of the Report.

Class.	Name.	Class.	Name.
1st—Maximum Rate Rs. 2.	1. Mungawuttee. 2. Ummapoor.	6th.—Maximum rate 14 Annas.	1. Ujjoor. 2. Seeroor. 3. Jumbgee. 4. Shivnoor. 5. Mullabad. 6. Bevnoor. 7. Kowlgood. 8. Hunmapoor. 9. Kideddee. 10. Hurleehuttee. 11. Naguz. 12. Pandagaum. 13. Nagnoor.
2nd—Maximum rate Rs. 1-12.	1. Hutnalee. 2. Chinchnee. 3. Dhowlee.		
3rd—Maximum rate Rs. 1-8.	1. Dhamnee.		
4th—Maximum rate Rs. 1-4.	1. Sewpoor.		
5th—Maximum rate Rs 1.	1. Wudgaum.		
			Total 21 Villages.

W. C. ANDERSON,
Supt. Revenue Survey and Assessment S. M. C.

STATEMENT showing the Number of Government Vill

YEARS.	NUMBER OF VILLAGES.				
		Area.	Assessment.	Deduct Remissions.	
1	2	3	4	5	
		Acres.	Rs.	Rs.	Ac
1845-46....	8	14,974	35,042	10,546	14
1846-47....	8	14,250	33,444	8,116	14
1847-48....	8	12,882	34,675	4,252	14
1848-49... }	8	12,809	32,394	3,846	11
	11	37,625	76,306	9,055	37
1849-50... }	8	11,194	27,712	4,689	10
	11	30,618	59,550	4,616	30
1850-51... }	8	10,298	27,223	1,098	9
	11	28,479	54,916	1,475	28
1851-52... }	8	10,191	26,697	1,303	9
	11	32,693	62,945	2,059	32
Average for the } 7 years..... }	8	12,371	31,027	4,836	11
Average for 4 } years..... }	11	32,354	63,429	4,301	32

APPENDIX

*of TANGAUM TALOOKA from 1845-46 to 1851-52 ; the Extent of Government
the 7 years contained*

REMNANT LAND IN CULTIVATION.					
Remaining on account of—					TOTAL.
Land.	Rice Land.		Garden Land.		
7	8	9	10	11	12
Rs.	Acres.	Rs.	Acres.	Rs.	Rs.
20,893	836	3,603	24,496
21,823	857	3,505	25,328
25,104	861	5,319	30,423
24,756	1,161	3,792	28,548
66,286	252	965	67,251
19,264	868	3,759	23,023
54,116	207	818	54,934
22,393	855	3,732	26,125
52,588	223	853	53,441
21,991	833	3,403	25,394
59,970	221	916	60,886
22,318	896	3,873	26,191
58,240	226	888	59,128

APPENDIX No. 3.

No. 3.

Land, Cultivated and Waste, and of Alienated Land; together with the Assessments, Remissions, and Collections on account of the same for in the above period.

GOVERNMENT WASTE LAND.		GOVERNMENT LAND, CULTIVATED AND WASTE.		JOODEE LAND.				SURWU ENAM AND MAHAL JOODEE LAND.			GOVERNMENT AND ALIENATED LANDS TOGETHER.	
Area.	Grazing Farm, Sheep Tax, and sale of Fruit Trees, &c.	Sum of Columns Nos. 3 & 13.	Net Revenue, being sum of Columns Nos. 12 & 14.	Joodee.	Joodee Assessment.	Deduct Remission on all account.	Net Revenue for Collections.	Area.	Net amount of Assessment on Surwu Enam Land.	Mahal Joodee Net Assessment.	Sum of Columns Nos. 15, 17, and 21.	Net Revenue for Collections, or sum of Columns Nos. 22, 16., 20, and 23.
13	14	15	16	17	18	19	20	21	22	23	24	25
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.
3,275	282	18,249	24,778	....	....	....	....	3,009	....	....	21,258	24,778
5,137	520	19,387	25,848	....	....	....	....	2,862	....	....	22,249	25,848
4,820	446	17,702	30,869	....	....	....	....	2,761	3	....	20,463	30,872
5,473	573	18,282	29,121	....	3	....	3	2,873	....	....	21,155	29,124
5,580	1,784	43,204	69,035	364	1,231	295	936	15,037	155	....	58,595	70,126
6,790	775	17,984	23,798	1	3	....	3	2,873	....	....	20,858	23,801
12,389	1,851	43,007	56,785	1,758	1,228	137	1,091	13,753	155	....	58,519	58,031
7,698	616	17,996	26,741	1	3	....	3	2,979	....	....	20,976	26,744
14,441	2,076	42,920	55,517	1,757	1,173	....	1,173	13,749	155	....	58,426	56,845
15,297	840	25,488	26,234	1	3	....	3	2,887	....	....	28,375	26,237
14,367	1,933	47,060	62,819	1,758	1,232	....	1,232	13,539	175	....	62,356	64,226
6,927	579	19,298	26,770	....	2	....	....	2,892	....	....	22,190	26,772
11,694	1,911	44,048	61,039	1,406	1,211	....	....	14,020	160	....	59,474	62,307

W. C. ANDERSON, Captain,
Superintendent of Revenue Survey and Assessment S. M. C.

APPENDIX No. 4.

List of Government Villages of the TASGAUM TALOOKA to be assessed as specified in paragraph 48 of the Report.

Class.	Name.	Class.	Name.
1st—Maximum rate Rs. 2.	1. Bellowdee.	3rd—Maximum rate Rs. 1-8.	1. Padlec.
	2. Wussugdeh.		2. Hurrolee.
	3. Boorlee.	4th—Maximum rate 14 as.	1. Sowdee.
	4. Unkulkop.		2. Hullechal.
	5. Pulloos.		
	6. Nagtan.		
	7. Beisoor.		
	8. Koopwad.		
	9. Unklee.		
	10. Tasgaum.		
2nd—Maximum rate Rs. 1-12.	1. Toorchee.		1st class 10 villages.
	2. Sonce.		2nd " 5 "
	3. Bhoseh.		3rd " 2 "
	4. Dewrasteh.		4th " 2 "
	5. Yerundolee.		Total.. 19 "

W. C. ANDERSON, Captain,
Supt. Revenue Survey and Assessment S. M. C.

APPENDIX No. 4.

List of Government Villages of the TASGAUM TALOOKA to be assessed as specified in paragraph 18 of the Report.

Class.	Name.	Class.	Name.
1st—Maximum rate Rs. 2.	1. Bellowdee.	3RD—Maximum rate Rs. 1-8.	1. Padlee.
	2. Wussugdeh.		2. Hurrolee.
	3. Boorlee.	4TH—Maximum rate 14 as.	1. Sowdee.
	4. Unkulkop.		2. Hullechal.
	5. Pulloos.		
	6. Nagtan.		
	7. Beisoor.		
	8. Koopwad.		
	9. Unklee.		
	10. Tasgaum.		
2ND—Maximum rate Rs. 1-12.	1. Toorchee.		1st class 10 villages.
	2. Sonee.		2nd " 5 "
	3. Bhoseh.		3rd " 2 "
	4. Dewrastch.		4th " 2 "
	5. Yerundolee.		Total.. 19 "

W. C. ANDERSON, Captain,
Supt. Revenue Survey and Assessment S. M. C.

STATEMENT showing the Number of C

YEARS.	NUMBER OF VILLAGES.				
		Area.	Assessment.	Deduct Remissions.	
1	2	3	4	5	
		Acres.	Rs.	Rs.	
1826-27	106	78,647	1,35,395	8,754	7
1827-28	106	78,253	1,30,926	7,959	7
1828-29	106	79,389	1,28,840	9,260	7
1829-30	106	80,685	1,29,998	7,430	7
1830-31	106	79,867	1,29,805	19,202	7
1831-32	106	80,305	1,28,958	15,891	7
1832-33	106	77,555	1,25,760	36,125	7
1833-34	106	79,692	1,33,859	30,188	7
1834-35	....	79,696	1,34,545	11,858	7
1835-36	....	78,215	1,31,021	12,133	7
1836-37	....	78,948	1,28,594	18,733	7
1837-38	....	79,587	1,29,996	8,394	7
1838-39	....	78,012	1,28,379	21,322	7
1839-40	....	80,351	1,27,688	15,740	7
1840-41	....	80,237	1,26,979	1,921	7
1841-42	....	79,573	1,25,567	9,401	7
1842-43	....	80,166	1,26,658	1,151	7
1843-44	....	77,845	1,22,376	831	7
1844-45	....	75,666	1,17,188	1,605	7
1845-46	....	76,178	1,17,303	887	7
1846-47	....	81,679	1,29,229	316	7
1847-48	..	84,490	1,35,864	16	8
1848-49	....	87,401	1,40,098	31	8
1849-50	....	82,680	1,36,762	....	8
1850-51	....	82,083	1,35,334	3	7
1851-52	....	86,356	1,43,301	....	8
Average for the last 26 years..		80,137	1,30,006	9,198	7
Last 10 years..		81,454	1,30,384	484	7

APPENDIX

*Villages of the SUMPGAUM TALOOKA from 1826-27 to 1851-52; the Extent
the same for the 26 years*

RENT LAND IN CULTIVATION.					
Remaining on account of					TOTAL.
Land.	Rice Land.		Garden Land.		
7	8	9	10	11	12
Rs.	Acres.	Rs.	Acres.	Rs.	Rs.
1,18,131	2,083	7,048	345	1,462	1,26,641
1,14,392	2,073	7,098	342	1,477	1,22,967
1,10,889	2,095	7,233	343	1,458	1,19,580
1,13,658	2,133	6,798	354	2,112	1,22,568
1,01,148	2,073	7,388	354	2,067	1,10,603
1,03,826	2,095	7,182	354	2,059	1,13,067
81,981	2,010	5,745	331	1,909	89,635
95,105	2,031	5,975	345	2,591	1,03,671
1,13,375	2,081	6,690	340	2,622	1,22,687
1,09,802	1,992	6,455	381	2,631	1,18,888
1,01,967	1,979	5,405	380	2,489	1,09,861
1,12,290	2,043	6,780	388	2,532	1,21,602
99,040	2,005	5,666	339	2,351	1,07,057
1,03,136	2,017	6,366	385	2,446	1,11,948
1,15,584	2,001	6,944	460	2,530	1,25,058
1,06,941	2,091	6,773	454	2,452	1,16,166
1,15,799	2,066	7,106	445	2,602	1,25,507
1,11,834	2,066	7,083	455	2,628	1,21,545
1,05,984	2,047	7,037	446	2,560	1,15,581
1,06,846	1,999	6,903	674	2,667	1,16,416
1,19,013	2,058	7,170	685	2,730	1,28,913
1,25,444	2,167	7,608	490	2,796	1,35,848
1,29,376	2,227	7,895	490	2,796	1,40,067
1,26,280	2,160	7,920	403	2,562	1,36,762
1,25,408	2,090	7,369	403	2,554	1,35,331
1,32,173	2,238	8,131	434	2,727	1,43,031
1,11,516	2,074	6,914	416	2,378	1,20,808
1,19,816	2,112	7,422	492	2,662	1,29,900

APPENDIX No. 5.

the Assessment, Remissions, and Collections on account of

Net Revenue for Collection.	SURWA ENAM AND MAHAL JOODER LAND.			GOVERNMENT AND ALIENATED LANDS TOGETHER.	
	Area.	Net amount of Assessment on Surwa Enam Land.	Mahal Jooder Net Assessment.	Sum of Columns Nos. 15, 17, and 21.	Net Revenue for Collections, or sum of Columns Nos. 22, 16, 20, and 23.
20	21	22	23	24	25
Rs.	Acres.	Rs.	Rs.	Acres.	Rs.
27,097	43,317	....	....	170,608	1,54,059
26,960	42,899	....	....	170,608	1,50,275
26,073	42,680	....	....	170,836	1,46,115
27,025	42,703	....	....	170,836	1,50,044
25,301	42,588	....	....	170,836	1,36,365
25,720	42,322	....	....	170,836	1,39,267
20,916	42,840	....	....	170,775	1,12,618
21,346	43,368	....	....	170,749	1,26,238
23,570	43,246	....	....	170,654	1,47,624
23,345	43,225	....	....	170,855	1,43,586
22,133	42,954	....	....	170,663	1,33,277
23,647	42,692	....	....	170,639	1,46,532
22,336	42,379	....	....	170,697	1,30,605
22,623	40,920	....	....	170,692	1,35,980
23,763	40,410	....	....	170,513	1,50,229
23,290	40,752	....	....	170,609	1,41,101
23,670	40,249	....	....	171,603	1,51,122
23,565	39,991	....	....	170,611	1,47,720
23,618	39,805	....	....	170,705	1,41,884
23,425	39,516	....	....	170,748	1,42,539
23,368	39,311	....	....	167,855	1,55,387
23,923	39,118	....	....	170,889	1,62,408
23,881	39,087	....	....	170,988	1,66,630
23,865	42,380	....	....	170,951	1,63,845
23,818	42,049	....	....	168,091	1,62,843
23,771	39,720	....	....	165,083	1,70,610
23,937	41,555	....	....	170,343	1,46,497
23,720	40,722	....	....	169,752	1,56,498

W. C. ANDERSON, Captain,
 Superintendent Revenue Survey and Assessment S. M. C.

APPENDIX No. 6.

*List of Government Villages to be assessed as specified in the Table
•inserted after the 83rd paragraph of the Report.*

Class.	Name.	Class.	Name.
1st.—Maximum rate Rs. 1-12.	1. Kurveenkop.	2nd.—Maximum rate Rs 2 (continued.)	11. Bedurguddee.
	2. Korveekop.		12. Besulhullee.
	3. Goodeekuttee.		13. Hereh Belleekuttee.
	4. Moogbussow.		14. Chik Belleekuttee.
	5. Woodkerec.		15. Boodeehal.
	6. Nungoondeekop.		16. Boodurkuttee.
	7. Kumut Dodwar.		17. Khoodanpoor.
2nd.—Maximum rate Rs 2.	1. Belwuddee.		18. Mulkunkop.
	2. Kuddusguttee.		19. Revdeehal.
	3. Kudtunhal.		20. Suvutgee.
	4. Kenchramunhal.		21. Seed Sumoodra.
	5. Kenganoor.		22. Hoskotee.
	6. Gurjoor.		23. Hooleekuttee.
	7. Gooddoor.		24. Chik Belwuddee.
	8. Jumnoor.		25. Koolmunhuttee.
	9. Jyaleekop.		26. Naglapoor.
	10. Hereh Nundeehullee.		27. Sangolee.
			28. Kulbhavee.

No. 5.

of Government Land, Cultivated and Waste, and of Alienated Land; toj contained in the above period.

GOVERNMENT WASTE LAND.		GOVERNMENT LAND, CULTIVATED AND WASTE.		JOODEE	
Area.	Grazing Farm, Sheep Tax, and sale of Fruit Trees, &c.	Sum of Columns Nos. 3 and 13.	Net Revenue, being sum of Columns Nos. 12 and 14.	Joodee.	Joodee Assessment.
13	14	15	16	17	18
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
25,361	321	104,010	1,26,962	23,281	28,344
25,923	348	104,175	1,23,315	23,534	28,580
25,423	462	104,812	1,20,042	23,344	28,327
24,106	451	104,789	1,23,019	23,344	28,423
25,017	461	104,904	1,11,064	23,344	28,434
24,865	480	105,170	1,13,547	23,344	27,958
26,164	2,067	103,719	91,702	24,216	28,967
24,281	1,221	103,973	1,04,892	23,408	27,460
24,259	1,367	103,955	1,24,054	23,453	27,709
25,961	1,353	104,176	1,20,241	23,454	27,837
25,307	1,283	104,255	1,11,144	23,454	27,766
25,050	1,283	104,637	1,22,885	23,410	27,433
26,891	1,212	104,903	1,08,269	23,415	27,498
26,017	1,409	106,368	1,13,357	23,404	27,498
26,469	1,408	106,706	1,26,466	23,397	27,518
26,869	1,645	106,442	1,17,811	23,415	27,518
27,795	1,945	107,961	1,27,452	23,393	27,518
29,382	2,610	107,227	1,24,155	23,393	27,518
31,841	2,685	107,507	1,18,266	23,393	27,829
31,690	2,698	107,868	1,19,114	23,364	27,743
23,525	2,806	105,204	1,31,719	23,340	27,737
23,953	2,637	108,443	1,38,485	23,328	27,738
21,183	2,682	108,584	1,42,749	23,317	27,719
22,668	3,218	105,348	1,39,980	23,223	27,640
20,641	3,694	102,724	1,39,025	23,318	27,627
15,689	3,808	102,045	1,46,839	23,318	27,627
25,243	1,752	105,380	1,22,560	23,408	27,845
24,837	2,878	106,291	1,32,778	23,339	27,669

Class.	Name.	Class.	Name.
2nd.—Maximum rate Rs. 2 (contd.)	29. Govunkop.	4th.—Maximum rate Rs. 2-4.	16. Naglapoor.
	30. Lingudhullee.		17. Deolapoor.
	31. Hurwullee.		18. Sahneekop.
	32. Konunkoopee.		19. Unneekerree.
	33. Kadurwullee.		20. Bhaveehal.
	34. Purunkop.		21. Navulguttee.
35. Hoonseekuttee.	22. Umtoor.		
3rd.—Maximum rate Rs. 2-4.	1. Sumpgaum.		23. Chik Moolkoof.
	2. Yergop.		24. Hongul.
	3. Putteehal.		25. Hereh Moolkoor.
	4. Neigunhal.		26. Nassurjee.
	5. Kesurkop.		27. Chitlarkop.
	6. Bylwad.		28. Yergoodee.
	7. Lukkoondee.		29. Sootguttee.
	8. Yerdol.		30. Deisnoor.
	9. Jekkeeyayekenko		31. Mutteekop.
	10. Kulloor.		32. Koorgoond.
	11. Hereh Male.		33. Hossoor.
	12. Poolarkop.		34. Moogud Khan Hooblee.
	13. Chik Male.		35. Seewutgoondee.
	14. Byrunhuttee.		36. Putteehal.
	15. Tegudeh.		37. Bevinkop.

Class.	Name.	Class.	Name.
3rd.—Maximum rate Rs. 1-12.	1. Kotbagee.	6th.—Maximum rate Rs. 1-12.	1. Meyakulmurdee.
	2. Choonchulgoondee.		2. Mohoreh.
	3. Meteehal.		3. Wunnoor.
	4. Seegeehullee.		4. Hunburhuttee.
	5. Chik Nundeehullee.		5. Oojunhuttee.
	6. Honeedeb.		6. Mullapoor.
	7. Hooleekuttee.		7. Hogurtee.
5th.—Maximum rate Rs. 2.	1. Nagnoor.	7th.—Maximum rate Rs. 2.	1. Gunneekop.
	2. Moorkeebhavee.		2. Seegeehullee.
	3. Aneegol.		3. Seedapoor.
	4. Muddunmuttee.		4. Murreekuttee.
	5. Kulkoopce.	8th Maximum rate Rs. 1-8.	1. Gujmunhal.
	6. Somunhuttee.		1st..... 7 villages.
	7. Koldoor.		2nd.... 35 „
	8. Wukoond.		3rd.... 7 „
	9. Sungteekop.		4th.... 37 „
	10. Kumut Muddunbhavee.		5th.... 11 „
	11. Kumut Foormurree.		6th.... 7 „
	7th.... 4 „		
	8th.... 1 „		
	Total.. 109 „		

W. C. ANDERSON,
Supt. Revenue Survey and Assessment S. M. C.

STATEMENT showing the Number of

YEARS.	NUMBER OF VILLAGES.	Area.	Assessment.	Deduct Remissions.
		3	4	5
1	2	3	4	5
		Acres.	Rs.	Rs.
1827-28	9	7,400	26,124	2,038
1828-29	7,554	27,212	337
1829-30	7,567	27,780	1,719
1830-31	7,451	26,161	3,801
1831-32	7,539	25,610	1,113
1832-33	7,064	26,589	6,158
1833-34	7,423	25,782	2,306
1834-35	7,439	27,545	1,577
1835-36	7,462	24,434	187
1836-37	7,748	25,703	2,728
1837-38	7,946	27,958	328
1838-39	7,975	28,269	6,841
1839-40	8,030	28,179	604
1840-41	8,054	28,171	903
1841-42	8,066	28,394	143
1842-43	8,429	26,898	221
1843-44	7,936	24,566	217
1844-45	7,831	23,272	243
1845-46	7,636	22,682	577
1846-47	7,920	23,939	476
1847-48	8,024	23,524	174
1848-49	8,574	24,706	251
1849-50	9,026	26,388	278
1850-51	8,888	25,690	16
1851-52	9,020	25,387	35
Average for 25 years.	9	7,920	26,039	1,331
Average for 10 years.	9	8,328	24,705	248
Average for 5 years.	9	8,707	25,139	151

Alienated Land; together with the Assessment, Remissions, and Collections on account

LAND.		SURVU ENAM AND MAHAL JOODÉE LAND.			GOVERNMENT AND ALIENATED LANDS TOGETHER.	
Deduct Remissions on all account.	Net Revenue for Collection.	Area.	Net amount of Assessment on Survu Enam Land.	Mahal Joodee Net Assessment.	Sum of Collection Nos. 15, 17, and 21.	Net Revenue for Collections, or sum of Columns Nos. 22, 16, 20, and 23.
19	20	21	22	23	24	25
Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.
738	10,562	1,658	....	....	21,644	34,966
739	10,688	1,583	....	....	21,644	37,908
683	10,838	1,581	....	....	21,644	37,200
750	10,266	1,581	....	....	21,644	32,951
730	10,457	1,581	....	....	21,644	35,273
864	10,200	1,576	....	....	21,644	30,991
690	10,835	1,585	....	....	21,644	34,614
812	10,667	1,585	....	....	21,644	36,885
619	11,121	1,592	....	....	21,645	35,684
910	10,710	1,580	....	....	21,652	33,899
623	10,913	1,582	....	....	21,652	38,767
764	10,747	1,576	....	....	21,652	32,413
561	10,963	1,577	....	....	21,652	38,810
....	11,523	1,555	....	....	21,492	39,094
4	11,639	1,551	....	....	21,526	40,200
25	11,509	1,586	....	....	21,670	38,950
32	11,440	1,552	....	....	21,660	36,647
37	11,429	1,545	....	....	21,706	35,718
....	11,456	1,499	....	....	21,561	35,128
....	11,462	2,490	....	....	20,910	36,362
....	11,499	1,614	....	....	19,422	39,255
....	11,495	1,573	....	....	19,409	39,815
....	11,534	1,388	....	....	19,633	40,834
....	11,487	1,440	....	....	19,411	40,869
...	11,573	1,331	....	....	19,264	40,552
383	11,081	1,591	....	....	21,163	36,952
10	11,488	1,601	....	....	20,464	38,413
1	11,518	1,469	....	....	19,428	40,265

W. C. ANDERSON, Captain,
Superintendent Revenue Survey and Assessment S. M. C.

APPENDIX No. 8.

*List of Government Villages assessed as specified in paragraphs 110
and 111 of the Report*

Class.	Name.
1st—Maximum rate Rs. 1-10.	1. Belgaum. 2. Khasbaug.
2nd—Maximum rate Rs. 1-6.	1. Kunburgee. 2. Moochundee. 3. Sindolee. 4. Koorchee.
3rd—Maximum rate Rs. 1-6.	1. Hindulee. 2. Dhamnee.
4th—Maximum rate Rs. 1-2 ..	1. Munnoor.

W. C. ANDERSON,
Supt, Revenue Survey and Assessment S. M. C.

No. 7.

1851-52; the Extent of Government Land, Cultivated and Waste, and of contained in the above period.

GOVERNMENT WASTE LAND.		GOVERNMENT LAND, CULTIVATED AND WASTE.		JOODEE	
Area.	Grazing Farm, Sheep Tax, and sale of Fruit Trees, &c.	Sum of Columns Nos. 3 and 13.	Net Revenue, being sum of Columns Nos. 12 and 14.	Joodee.	Joodee Assessment.
13	14	15	16	17	18
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
6,776	318	14,176	24,404	5,810	11,300
6,715	345	14,269	27,220	5,792	11,427
6,704	301	14,271	26,362	5,792	11,521
6,820	325	14,271	22,685	5,792	11,016
6,732	319	14,271	24,816	5,792	11,187
7,212	360	14,276	20,791	5,792	11,064
6,844	303	14,267	23,779	5,792	11,525
6,865	250	14,304	26,218	5,755	11,479
6,837	316	14,299	24,563	5,754	11,740
6,570	214	14,318	23,189	5,754	11,620
6,438	224	14,384	27,854	5,686	11,536
6,426	238	14,401	21,666	5,675	11,511
6,369	272	14,399	27,847	5,676	11,524
6,189	303	14,243	27,571	5,694	11,523
6,241	310	14,307	28,561	5,668	11,643
6,004	764	14,433	27,441	5,652	11,534
6,513	858	14,449	25,207	5,659	11,472
6,673	1,260	14,504	24,289	5,637	11,466
6,822	1,567	14,458	23,672	5,604	11,456
4,868	1,437	12,788	24,900	5,623	11,462
4,167	4,406	12,191	27,756	5,617	11,503
3,646	3,865	12,220	28,320	5,616	11,495
3,338	3,190	12,365	29,300	5,880	11,534
3,398	3,708	12,286	29,382	5,685	11,487
3,228	3,627	12,248	28,979	5,685	11,573
5,936	1,163	13,856	25,871	5,716	11,464
4,866	2,468	13,194	26,925	5,668	11,498
3,555	3,759	12,262	28,747	5,697	11,519

APPENDIX

*at Villages in the 9 Villages of the PADSHAPOOR TALOOKA from 1827-28 to
of the same for the 25 years*

CULTIVATED LAND IN CULTIVATION.					
Remaining on account of					TOTAL.
Waste Land.	Rice Land.		Garden Land.		
7	8	9	10	11	12
Rs.	Acres.	Rs.	Acres.	Rs.	Rs.
2,611	3,181	21,475	....	....	24,086
2,195	3,234	24,680	....	....	26,875
2,231	3,237	23,830	....	....	26,061
2,093	3,192	20,267	....	....	22,360
2,149	3,212	22,348	....	....	24,497
1,877	3,169	18,547	2	7	20,431
2,161	3,192	21,243	33	72	23,476
2,407	3,141	23,472	33	89	25,968
2,273	2,976	21,888	31	86	24,247
2,491	3,121	20,373	33	111	22,975
2,640	3,214	24,874	33	116	27,630
2,679	3,204	18,647	18	102	21,428
2,674	3,187	24,799	18	102	27,575
2,879	3,184	24,287	18	102	27,268
2,913	3,187	25,236	18	102	28,251
2,963	3,099	23,522	22	192	26,677
2,850	2,929	21,393	18	106	24,349
2,723	2,860	20,198	18	108	23,029
2,830	2,811	19,164	19	111	22,105
3,202	2,881	20,159	18	102	23,463
3,260	2,862	19,988	18	102	23,350
3,563	2,939	20,790	18	102	24,455
3,795	3,070	22,213	18	102	26,110
3,818	3,011	21,754	18	102	25,674
4,074	3,012	21,176	18	102	25,352
2,774	3,084	21,853	17	81	24,708
3,308	2,947	21,036	18	113	24,457
3,702	2,979	21,164	18	102	24,988

APPENDIX NO. 7.

No. 676 OF 1856.

From G. B. SETON KARR, Esq.,
Collector of Belgaum,

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

SIR,—With reference to the Resolution of Government, Territorial Department, Revenue, No. 8022, dated the 17th December 1852 (and the Endorsement from your office, No. 3114 of the 21st idem), authorising the introduction of new rates of assessment into the Tasgaum and Sumpgaum talookas and the balance of the Uthnee talooka of this collectorate, I have the honour to forward for the approval and sanction of Government a detailed report thereon (No. 318, dated the 8th December last) from Captain W. C. Anderson, Superintendent of the Revenue Survey Southern Mahratta Country, to the address of my predecessor Mr. Bell, with its accompanying maps and figured statements stitched up with it.

2. As Mr. Bell had the benefit of twelve months' experience in this collectorate, I regret that he did not submit this report to you before his departure. It reached him, however, only about a month before he left the collectorate, and as he doubtless had many things to wind up at the last moment, it would seem that he was unable to spare time for this matter, and I consequently found Captain Anderson's report amongst the other arrears which unavoidably fall on a new incumbent.

3. My recent assumption of office in this province will afford a sufficient explanation of my now submitting Captain Anderson's letter with very few observations of my own. I might have sent it to you at an earlier date, but I was unwilling that a document of so much importance should pass through my hands without a careful study of it, and this I have not until this moment, owing to very great press of business, been able to make.

4. It would be waste of time for me to repeat the *facts* which the Superintendent gives in this report, for I could not state them

more clearly than he has done. The report embraces twenty-one villages, composing the western part of the mamlutdar's division of the Uthnee talooka (the remainder of the talooka was settled in the preceding year); the entire talooka of Tasgaum, containing nineteen villages; the Sumpgaum talooka, containing one hundred and six villages, with the Government share of three other villages; and lastly the town of Belgaum, with eight villages in its vicinity in the talooka of Padshapoor.

5. In his 14th paragraph the Superintendent commences his account of the settlement of the twenty-one villages of Uthnee, the first 13 paragraphs being taken up with a general description of the country. In these twenty-one villages the average rate per acre of the new assessment on the land under cultivation in the year of settlement was Rs. 0-8-10, and the average rate per acre on the entire area of culturable land, both waste and cultivated, is Rs. 0-8-6.

Uthnee.

See the Table given in the Superintendent's 27th paragraph.

6. The assessment on the 893 acres of irrigated garden land in these twenty-one villages is only Rs. 1,977, which gives an average of Rs. 2-3-5 per acre; and although this land is seldom cultivated with sugarcane or the other highest sorts of produce, the assessment now imposed is low enough to leave a very ample profit even on crops of wheat, turmeric, and vegetables.

Uthnee.

Superintendent's 26th paragraph.

7. In the thirteen villages of class 6, in which the new rates have raised the assessment from Rs. 3,413 to Rs. 6,537, the fairness of them was unquestioned; and in the three years that have elapsed since their introduction the extent of cultivation, although it has not increased, does not seem to have been unfavourably affected. In 1852-53 (the year of settlement) it was 8,185 acres, and in the year now closing (1855-56) it was 8,136 acres—a difference only of 49 acres.

Uthnee.

8. The general result of the introduction of the new rates in Uthnee may be briefly described as the equalisation of a land revenue, which fell with undue and depressing weight on the best lands—

distribution of the land tax in so fair an apportionment as completely to satisfy the ryots, and to lead to a considerable increase of cultivation,—no less than twenty thousand additional acres of land having been taken into cultivation in the two years which intervened between the introduction of the settlement and the end of 1854-55. In addition also to the advantages which the permanent arrangements of the new survey confer on the ryots (freedom, for instance, from interference, and release from the demoralising necessity of securing the good-will of the village and district authorities), there has been secured to Government a revenue equal to that of any year from 1842-43 to 1854-55, with the exception only of the year 1846-47.

9. On the subject of Uthnee I would beg leave to draw your particular attention to the Superintendent's 34th, 35th, and 36th paragraphs.

Uthnee.

10. At his 37th paragraph the Superintendent resumes the consideration of Tasgaum. In the nineteen villages of this talooka which are embraced in the enclosed report the settlement came into full operation in the year 1853-54, it having been promulgated in February 1853 at the settlement for 1852-53. In this district the old rates pressed with even more severity than in Uthnee on the best lands. "The rapid declension of cultivation," the failing revenue, and "the impoverished state of some of the ryots in the larger villages of Tasgaum, Belowdee, and Sowndee," which are facts adverted to in the Superintendent's 46th paragraph, were indications of the great want of revision under which the fiscal administration of these villages was labouring. From the time of their having come under our rule the management of them, under an apparent misapprehension of what the arrangements under their native ruler virtually were, had gone so far towards deteriorating the general condition of the district that had a revision of assessment been deferred much longer the worst consequences must have ensued. By the new rates the average rate per acre has been reduced, the Superintendent states at the close of his 52nd paragraph, about one-third; the total sum realised in 1852-53 viz. Rs. 59,923, falling short of the realisations of the preceding year, viz. Rs. 87,690, and of the average of former years by about one-

Tasgaum.

third. The relief, however, which the ryots feel under the new rates, and which is satisfactorily shown by the increase of cultivation that has since occurred, has been attained at some sacrifice of revenue on the part of Government. The revenue under the new rates can never exceed Rs. 73,780, which is much less than the annual amount of the collections under the old assessment; but I trust that Government will not look with any regret at the loss of income which has resulted from the introduction of arrangements so greatly needed.

11. I concur with the Superintendent in recommending the transfer of the villages mentioned in his 56th paragraph.

12. From his 57th paragraph the Superintendent commences his account of the settlement of Sumpgaum, a district which is described with accuracy as having the advantage of an excellent climate, a good soil, and an abundant and certain fall of rain. "Anything like a total failure of the crops from drought," says the Superintendent, "is stated to be unknown." The tillage is good, and the use of manure general.

It is a matter of regret that although this district is well suited to cotton, little or none of that staple is raised for exportation. It is a fact worth notice, with reference to what has been said against the Government of India by persons connected with the Manchester school, that a thriving district, with easy and unfettered access to the coast, and possessing now a moderate and equal land assessment, finds cotton at the price that manufacturers have as yet been able to pay for it a *less profitable* crop than grain, I think it would be difficult to establish, in such a case that it is the *fault of the Government* that ryots do not produce cotton at the price that Manchester can give for it.

13. Until the introduction of the rates now reported on great inequality existed in the assessment and considerable fluctuation in the collections; the average rate of taxation varied in different years from Rs. 1-11-7 to Rs. 1-11, Rs. 1-10-10, Rs. 1-9-3, and Rs. 1-8-8 per acre.

14. The collections during the eleven years from 1835-36 to 1845-46 inclusive average Rs. 1,17,239, and the collections for the six years from 1846-47 to 1851-52 inclusive Rs. 1,36,659

Sumpgaum—Superintendent's 76th paragraph.

per annum. The estimation in which the new survey assessment is held by the public is shown by the effect which its presence in the adjoining talooka of Nowlgoond had on Sumpgaum itself. The very approach of the survey roused the exertions of the ryots, and incited them to retain their highly-assessed lands until they should receive the relief anticipated. The drooping revenue, at the sound as it were of its voice, got fresh vitality, and at once attained a point which it previously had never reached during the entire period of our management of the district.

15. The new rates in the year of their introduction reduced the assessment on the whole area of un-irrigated land under cultivation from Rs. 1,44,476 to Rs. 1,22,773, and the rate per acre from Rs. 1-8-5 to Rs. 1-4-9 per acre. The total assessment on the khalsa, or Government, irrigated lands (the extent of which is 883 acres) is Rs. 3,109, which gives an average rate per acre of Rs. 3-9-5, the average rate of the old assessment on the same lands being estimated as having been about Rs. 4-8 or Rs. 5-8 per acre.

Sumpgaum.

Superintendent's 84th paragraph.

Superintendent's 89th paragraph.

The general result of these rates has been to give the Government a secure and larger revenue, paid with punctuality and apparent ease.

16. From his 97th to the end of his 115th paragraphs the Superintendent explains the settlement that has been made regarding the lands of Belgaum and eight other villages of the Padshapoor talooka which are mentioned in the margin. An opinion prevailed that the old rates were exceedingly oppressive, but the results of the survey operations show that it was the great inequality rather than the heavy amount of the tax which made it burdensome. The ryots in these villages, partly on account of the

Nine villages of Talooka Padshapoor.

Mouje Khasbag.
 " Hindulgee.
 " Sindolee.
 " Munnoor.
 " Koorchee.
 " Kunbargee.
 " Dhamnee.
 " Mochundee.

climate and partly on account of their vicinity to an excellent market, are generally well off, and as the new rates have effected some reduction of the assessment, besides of course readjusting it fairly, the ryots I conceive are well contented. The following short statement will show you the exact results of the survey in the nine villages above mentioned :—

TENURE.	YEARS.	CULTIVATED LAND.				ARABLE WASTE.			Total Arable Land.	Total Net Land Revenue for Collection or Survey Assessment.
		Area.	Assessment.	Remissions.	Balance for Collection.	Area.	Assessment.	Net produce of Grass Farms, Fruit Trees, &c.		
1	2	3	4	5	6	7	8	9	10	11
Total arable Lands on all tenures.		Acres.	Rs.	Rs.	Rs.	Acres	Rs.	Rs.	Acres.	Rs.
	Average of last 25 years.	15,227	37,503	1,674	35,789	5,930	..	1,163	21,163	36,252
	Last 10..	15,597	36,203	285	35,945	4,868	..	2,468	20,464	38,413
	1851-52..	16,035	36,960	35	36,925	3,298	..	1,627	19,264	38,552
	1852-53..	16,151	31,286	2,522	28,764	3,853	..	3,690	20,004	32,454
	1853-54..	16,581	33,325	104	33,221	3,358	2,121	..	19,939	35,345
	1854-55..	16,598	32,725	..	32,725	3,343	2,067	..	19,941	34,792

17. I recommend that the permanency of the several settlements now reported on be guaranteed for the usual period of thirty years. The good effect of the rates that have been brought into operation has been exhibited with much lucidity by Captain Anderson, and seems in my humble judgment to be without drawback or alloy. His report, indeed, I must be permitted to say is altogether one of the most satisfactory that has ever passed through my hands on the subject of the survey.

18. I concur in the suggestion made by the Superintendent in the 116th paragraph for making over the Babul tree preserves to the care of the Conservator of Forests, but the sale of the grass should be made, and the price of it realised as usual by this department.

19. I have under general consideration the subject of assignments of land to shetsundees, which is adverted to by the Superinten-

dent in his 118th and 119th paragraphs, and I propose to report upon it as soon as I can find time.

20. In concluding his report (at paragraphs 120 and 121) the Superintendent again alludes to village walls and hedges—a subject on which I disagree with him. With regard to the feeling of the people upon it in this part of the country he is a very good authority, but if the villagers are averse to the walls and hedges, that fact, I conceive, is attributable mainly to bad management. If needless expense has been incurred for useless gates, and speculators have been allowed an opportunity of misappropriating funds, the villagers no doubt have cause of disgust; but I can state that when I served in the Sholapoor collectorate I had the village walls of some hundreds of villages built up and repaired to the security and satisfaction of the villagers, and I do not remember a single complaint regarding them being made by any person. In paragraph 14 of the Resolution in the Territorial Department, Revenue, No. 3758 of 7th September last, Government disposed of this subject by stating that it concurred with the Revenue Commissioner and Collector in favour of the construction of walls and hedges.

I have the honour to be, &c.

G. B. SETON KARR,

Belgaum, Collector's Office, 24th June 1856.

Collector.

No. 2842 OF 1856.

TERRITORIAL DEPARTMENT, REVENUE.

From H. W. REEVES, Esq.,

Revenue Commissioner S. D.,

To H. YOUNG, Esq.,

Officiating Chief Secretary to Government, Bombay.

SIR,—I have the honour to forward for the consideration of the Right Honourable the Governor a report* from Captain W. C. Anderson, Superintendent Revenue Survey in the

* No. 318, dated 18th December 1855.

Southern Mahratta Country, accompanied by a letter* from Mr. Seton Karr, on the subject of the survey of a portion of the Uthnee talooka, the Tassaum and Sumpgaum talookas, and nine villages, including the extensive and rich lands of the town of Belgäum, situated in the talooka of Padshapoor.

* No. 676, dated 24th June 1856.

2. Captain Anderson's description of his operations in the districts reported on is so full, and the comments of Mr. Seton Karr are so appropriate, as to leave little room for further illustration.

3. With regard to the Uthnee villages, it is observable that in 1848-49 acres 9,506 of their cultivable area were waste, *i. e.* unoccupied; that in 1851-52, when the survey was in progress in the district, cultivation increased, but to no great extent, and that in 1854-55 there were still 9,647 arable acres waste.

4. In 1848-49 the collections were Rs. 21,272; in 1851-52 they were Rs. 19,657; in 1854-55 they were Rs. 21,098. These circumstances serve to show what Captain Anderson and Mr. Seton Karr both point out—that the settlement of these villages has chiefly consisted in an equalisation of the land revenue, and not in a general and extensive reduction of the rates.

5. There can be no doubt whatever that this equalisation was very much wanted. As I personally settled the jumabundee of Uthnee several times, I am able fully to assent to the statement of Captain Anderson as to this necessity, and I know perfectly well that the Uthnee villages were greatly impoverished. I also support the opinion of Captain Anderson and Mr. Seton Karr that the new rates cannot fail of being a great blessing. But I must remind Government that the impoverishment of the Uthnee district was owing to the mismanagement of its former possessors, the Nepaneeekur and others, who fixed high and oppressive rates on the better soils, and invariably drained from the ryots annually, as Captain Anderson himself explains, whatever could be extracted in the shape of land assessment and numerous cesses, ordinary and extraordinary. I deny that the British Government has had any share whatever in the impoverishment of the people or the falling off in the cultivation. Government were obliged to adopt the *recorded* rates. If these were not reliable, what could others be? It was useless to venture upon ini-

perfect attempts at a settlement of the assessment. Survey officers well know this; and it would have been an absurdity, since a perfect revenue survey was rapidly approaching. The only safe and proper course was to take the *recorded* rates as we found them; allow annual remissions when necessary; excuse outstanding balances, and abolish all arbitrary cesses, restricting the revenue to the land-tax alone. All this was done, and, as it appears to me, with considerable success, as shown by Captain Anderson's own figures.

6. I also emphatically deny what Captain Anderson states as the general rule for giving remissions in the Belgaum collectorate (paragraph 20 of his letter), "and were not to be remedied by remissions given in the manner and on the data, which such most usually were, to the most clamorous and to those who made the best arrangements for securing the favour of the native officials of the districts' cutcherry."

The benefits resulting from the accurate measurement and classification of the lands, and from a moderate and fair assessment, are sufficiently evident, and require no factitious illustration. They will, and ought to be recommended by their own merits alone. There is nothing better established than the fact that since the days of Mr. Williamson, sole Revenue Commissioner, or say since 1831 or 1832, remissions were throughout the Deccan and Southern Mahratta Country given on a regular system of check, which left the most clamorous no advantage whatever, and kept both inspecting carcoons and village officers in the most imminent peril of detection in case of their being guilty of either corruption or neglect of duty. That cases of corruption and irregularity occurred occasionally is no matter of surprise; they occur in the survey also; it is perfectly well known to Government, and to no one better than to Captain Anderson; but they are exceptions, and not the rule.

7. I consider the argument drawn by Captain Anderson from

Paragraph 19 to 23 of Cap- the success of his rates in the 23 villages of
tain Anderson's Report. Uthnee, settled in 1851-52, very conclu-
sive; and I have no hesitation in recommending Government to
sanction the dry-crop rates proposed for the 21 villages of Uthnee
now reported on, and which will be found detailed in the 25th
paragraph at their maximum amount.

8. The bhagayut rates are shown at the 26th paragraph and appear suitable.

9. Very much the same remarks apply to the notices on the revenue management of the Tasgaum villages. Former rules were not at once ignored; they were on the contrary thoroughly well known, and fully allowed for, otherwise why were liberal and annual remissions given? Captain Anderson quotes as an authority for his strictures on the conduct of the revenue authorities of the British government a letter which he believes to have been written by Captain Wingate. But it would have been better, I think, to have confined himself to the expression of his own opinion; the "imprimatur" of no man, whoever he may be, to the statement sought to be established, that a change from the administration of the Chief of Tasgaum or any Putwurdhun or Jageerdar to that of the British government was not a blessing, will ever induce me to acknowledge its propriety.

10. The dry-crop rates for the Tasgaum talooka will be found at paragraph 48 of Captain Anderson's report, and they appear to me to be very applicable.

11. The bhagayut rates for Tasgaum are shown at paragraph 50, and to these also I have to request sanction.

12. The settlement of Tasgaum results, financially, in some loss of revenue to Government, which, however, Government will not, under the circumstance of oppressive assessment superseded by the new rates, in the least regret.

13. The settlement of Sumpgaum has been very triumphant. Here there appears to have been over-assessment to some extent; but on the whole it is evident that the former assessment was comparatively moderate and well administered by the revenue authorities. Looking at the diagram appended to the 71st paragraph of Captain Anderson's report, it will be seen that the cultivation, though considerably below what it may now be expected to reach, was singularly steady from the year 1826-27 to 1844-45, when it rose in a remarkable manner. As to the revenue collections, the year 1832-33 was one of general drought and scarcity. Extraordinary remissions were therefore necessary; but remissions were throughout, until 1842-43, liberal,

after that year they were little needed, and therefore were granted in very small amounts indeed.

14. Some reduction in the assessment was, however, called for, and Captain Anderson's new dry-crop maximum rates at paragraph 83 appear to me adapted to meet the exigency.

15. The maximum rice rates are shown at paragraphs 85 and 86, and are described to be Rs. 8 and Rs. 9.

16. The bhagayut maximum rates are, for mothustul Rs. 4-12 and pathustul Rs. 5 per acre, the lowest being Rs. 2 and Rs. 1-4 respectively.

17. The financial result of the Sumpgaum new rates is that the realisations in 1854-55 were Rs. 17,061 more than the average realisations of the first twenty years of management from 1826-27 to 1851-52, and Rs. 12,340 more than the average under the old assessment on the whole period from 1826-27 to 1851-52. Excluding the years immediately preceding the survey, it will be seen that the realised revenue in the two years in which the survey has been in operation contrasts favourably with that of any former year, and this, too, with an extending cultivation, and Rs. 14,422 additional revenue yet attainable.

18. Government will no doubt notice the 74th to 77th paragraphs of Captain Anderson's report, in which the effect of the approach of the survey in causing the occupation of land, and so increasing the revenue, is not by any means exaggerated. By referring to my letter as Collector of Belgaum to the Revenue Commissioner, dated 15th January 1850, No. 35, paragraph 8, and to Captain Wingate's report on "Purusgur," accompanying paragraph 26, it will be seen that a sum of Rs. 41,934-0-1 was put into the treasury in the course of four years, owing to anticipation among the people of the Purusgur talooka of sharing in the benefits of the new assessment.

19. The nine Belgaum villages are described in the 97th to 115th paragraphs of Captain Anderson's report. The extreme oppressiveness and inequality in the assessment of these villages attracted my attention when Collector of Belgaum. I examined with minuteness a great number of the lands, and intended, as represented

Paragraph 109.

by Captain Anderson, to have attempted to afford some emporary relief, but the

heavy political and magisterial duties entailed upon me by the Kola-poor insurrection, and my consequent failing health, prevented my carrying this intention into effect.

20. The new maximum rates are shown for rice, dry-crop, and bhagayut in paragraphs 110 to 112, and it is to be observed that the rice crop is the staple produce.

21. The financial result of the settlement of these nine villages is not so favourable as that of the Sumpgaum talooka ; a small diminution of the average realisations of former years is the consequence ; but knowing, as I do, the great evils to be corrected in the past assessment, I am of opinion that Captain Anderson's arrangements ought to be regarded as quite successful. Government do not expect to be favoured with an increasing land revenue everywhere as the immediate result of the operations of the survey. In some instances the former taxation has been so heavy that considerable reduction was required, as in the case before us ; and the State will be content with the average, or nearly the average, of former income, provided it be attained in combination with a well-pitched and well-adjusted rate on the lands surveyed ; for this is a state of things that affords a well-grounded prospect of increasing prosperity among the people, which, again, it may be added is the only condition from which Government can expect a permanent increase to their revenues.

22. I have to request the sanction of Government to the new rates proposed by Captain Anderson, and the usual guarantee for their continuance for the usual period of thirty years.

23. I now beg the attention of Government to the 30th, 31st, 58th, 92nd to 95th, and 115th paragraphs of Captain Anderson's report, in which the practice of the survey, as regards kumavissee jodee and other lands, as well as hucks and other direct levies made by village and district hereditary officers, is detailed.

24. I concur entirely in the transfer of kumavissee jodee to the head of khalsat.

25. The proceedings of Captain Anderson in regard to the division of the land held under "neem jaree inam" tenure should, I am of opinion, be approved. One-half of the land will now pay Government revenue ; the other will be enjoyed as inam, pending of course inquiry by the Inam Commissioner, and I consider that on ascertaining

measurement that the holders of these lands had encroached on the Government land, Captain Anderson acted with perfect propriety in recording the excess as khalsat or Government.

26. I am further of opinion that the proceedings described in paragraph 94, connected with the encroachments of inamdars, are perfectly correct. Government will here observe that the village and district account show the extent of land which the inamdars ought to hold, as well as the extent of land which the adjacent Government fields ought to contain. Nothing can be more conclusive than the result of the survey measurement as to encroachments; and the allowance of ten per-cent for excess of actual over the recorded enjoyment appears to me ample.

27. I do not understand the reason for entering Shetsundee lands under the head of "surwu inam" and "service inam," and the Collector's attention shall be immediately drawn to this point, with instructions to refer to the Inam Committee.

Paragraphs 29, 118, and 119 of Captain Anderson's Report.

28. In the 58th paragraph of this report Captain Anderson mentions that he met with no difficulty in settling the Government portions of certain villages in Sumpgaum shared between Government and other jagheedars with a single exception, described in paragraph 95—the village of "Mudunbhavee," which I may as well explain.

The coolcurnee holds lands in the Government limits as jodee inam on which he paid Rs. 71-6, viz:—

To the Government	48	6	0
To the Nepanee Dessae	23	0	0

The survey assessment of this land has been fixed at Rs. 42-4, which becomes the total jodee, instead of the former sum Rs. 71-6. The Nepanee Dessae demands the full share of Rs. 23. Captain Anderson is of opinion that in equity he should be paid Rs. 13-9-10, or Rs. 13-8, dropping fractions; in other words that he should receive in proportion to the reduction in the amount of the jodee.

29. The question for Government to decide is simply this—Is it just and legal to bind down the Nepanee Dessae to abide by our reduced rates? This depends entirely upon the nature of the holding, and the point should be left for the decision of the Inam Committee.

30. The proceedings of the survey in regard to preserves of Babool trees are in accordance with the orders of Government. These preserves are already in the hands of the Forest department, as will be seen on reference to the orders dated 25th September last, No 4032.

31. In paragraph 56 of his report Captain Anderson proposes the transfer of certain villages from Uthnee to Tasgaum and *vice versa*, with reference to their relative positions with respect to the head-quarter stations of those districts which Mr. Karr, in paragraph 11 of his letter, states he concurs in. Captain Anderson, however, in a later communication dated 8th instant, No 221, remarks that this distribution was proposed by him as the best division between the two talookas of Uthnee and Tasgaum on the supposition that both were to remain attached to the Belgaum collectorate; but as he has since learnt that the Tasgaum talooka is to be transferred to Sattara, with the view of reducing the Belgaum collectorate to the north of the Chrishna as much as practicable, he would advocate the consideration of the proposals made with that object recently to the Officiating Chief Secretary to Government, which provide for the transfer of a few additional villages to Tasgaum and with it to Sattara. I am not yet fully prepared to pronounce upon the latter proposals, which might be left for more mature consideration, but think that the transfers proposed in paragraph 56th of Captain Anderson's report now handed up are most proper and might at once be effected.

32. The question of roads belongs to the Public Works department, in which it will meet with my careful attention.
Paragraph 117.

33. I concur in the views expressed by Mr. Seton Karr in the 20th paragraph of his letter on the subject of village walls, which has already, it will be seen, been pronounced upon by Government, and therefore requires no further notice from me.

I have the honour to be, &c.

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

*Revenue Commissioner's Office, Poona,
13th September 1856.*

P. S.—As my office establishment is fully engaged in current work, and as I feel reluctant to detain this report any longer, I request the favour of your supplying me with transcripts of Captain Anderson's and Mr. Karr's reports, with their enclosures, for record.

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

RESOLUTION.—The following letter to be addressed to the Revenue Commissioner S. D. :—

No 2228 OF 1857.

TERRITORIAL DEPARTMENT, REVENUE.

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

SIR,—I have now the honour to acknowledge the receipt of your letter No. 2842, forwarding for the consideration of the Right Honourable the Governor in Council a report from the Superintendent of the Revenue Survey in the Southern Mahratta Country, together with a letter from the Collector of Belgaum, on the survey and revenue settlement effected by Captain Anderson in twenty-one villages of the Uthnee talooka, the whole of the Tasgaum and Sumpgaum talookas, and nine villages of the Padshapoor talooka in the immediate vicinity of the town of Belgaum.

2. His Lordship in Council has received with general satisfaction the evidence which these documents, and your review of them, contain of the accustomed zeal, industry, and intelligence with which Captain W. C. Anderson has accomplished the survey and settlement of these districts, and has directed me to communicate to you the following instructions and observations on such points as have appeared to him to require notice.

3. The settlement of the remaining 21 villages of this talooka
 Uthnee. has been carried out on the same principles as in that of the adjacent part of the same talooka which was completed in 1851-52. The success which has attended that settlement is shown to have been most satisfactory,

and there is every reason to expect a similar result in the villages now reported on. Government confidently anticipate a large augmentation of the cultivated area, accompanied by an increasing realisable revenue, and the total disappearance of the necessity for annual remissions. The more equable distribution of the assessment, by lowering the rent of the naturally fertile soils, seems to His Lordship in Council to have struck at the root of the evil of the ruinous system under which the best lands in the talooka had been gradually thrown out of cultivation, and an impoverished peasantry driven to seek subsistence in the cultivation of unproductive soils, whose lower rental left them a larger profit than could be derived from the more heavily assessed lands which by nature were best fitted to yield a profitable return to labour and capital.

4. Government without wishing to impugn the Revenue management of this district since it came under British rule, are inclined to the opinion that the nominal kumal rates of the former system have been too literally accepted by our revenue officers as indicating the normal amount of assessment. The revenue survey naturally tended to lead the local authorities to abstain from partial reforms, and His Lordship in Council sees no reason to believe that any of the evils inseparable from a system of annual remissions of revenue on a large scale were aggravated by want of attention or zeal on the part of the Collector and his establishment.

5. Government see no reason to question the justice of the new rates of assessment in these villages as applicable both to dry and irrigated cultivation; they are sanctioned accordingly.

6. The general circumstances of the nineteen villages of the Tasgaum. Tasgaum talooka resemble those described as existing in the Uthnee talooka, but the evil of over-taxation would appear to have been carried to a much greater extent in the former. It cannot be doubted that large reductions and improved distribution of assessment were urgently required to stop the downward progress of the district, as evinced by diminished cultivation, decreasing revenues, and an impoverished population.

7. Government observe that in 1851-52, immediately previous to the introduction of the revenue survey, a revenue of Rs. 87,690

was realised from a cultivated area of 61,067 acres. In 1854-55 the cultivated area had increased to 79,979 acres, and as Captain Anderson has elsewhere shown, this increase has been almost exclusively composed of the best and most fertile lands; but the revenue actually realised was only Rs. 68,702. Thus, although between the years 1851-52 and 1854-55 there had been a reclamation of arable waste amounting to no less than 18,912 acres of a quality far above the average, the revenue realised was less in the latter than in the former year by Rs. 18,988.

8. It is very possible, and the confidence which Government place in Captain Anderson's judgment and experience lead them to think it probable, that this reduction may not be more than the circumstances called for. Still it should be borne in mind that it is almost impossible to remedy an error on the side of unnecessary reduction of assessment, while it is easy and safe to remedy an error on the other side by gradual reduction of assessment until a just rate shall have been attained, at which cultivation is observed to increase with a gradual and steady movement rather than by a sudden start, which may to a certain extent disturb the agriculture of neighbouring districts by attracting from them the cultivating population.

9. His Lordship in Council will not withhold his sanction from the new rates of assessment either for dry or irrigated lands in the Tasgaum talooka, but considers that in future a more cautious system should be followed in the reduction of assessment.

10. The result of the survey settlement of this talooka is in every respect satisfactory. The district though suffering under the old system, to some extent, from the effects of over-taxation of the best lands, which were in consequence neglected for such as are poorer and more lightly assessed, yet was on the whole in a comparatively prosperous condition. The moderate and judicious reductions of assessment introduced by the Superintendent have, it is hoped, given a forward impetus to the prosperity of this district which will prove lasting.

11. A revised assessment appears to have been urgently required in these villages in the neighbourhood of Belgaum. That effected by Captain
 Nine villages of Padshapoor.

Anderson is attended with an unfavourable financial result, though not so unfavourable as the settlement of the Tasgaum talooka. Government see no reason to doubt that the reduction was necessary, but would in this instance, as in that of Tasgaum, have preferred a less sudden reduction of taxation. The settlement is, however, sanctioned.

12. Government approve of the suggestions and proceedings of the Superintendent as regards lapsed kumavisee, joodee, and neem joodee inam lands.

13. The measures adopted for the settlement of the boundaries of inam lands in cases of alleged encroachment on Government land are approved so far as they are not contested or opposed by the parties interested. In such contested cases it must be borne in mind that the survey authorities have no power under the law to determine boundaries, which can only be done with the authority of law by the tribunal appointed to determine on titles to hold rent-free lands, viz. the Inam Commission.

14. The points adverted to in paragraphs 29, 118, and 119 of Captain Anderson's report should also come under the consideration of the Inam Commission, and the Collector should be instructed as suggested by you.

15. The subject of your 28th paragraph will be submitted to the Revenue Commissioner in the Alienation Department for his opinion and report.

No. 243 OF 1857.

From Captain W. C. ANDERSON,

Supt. Revenue Survey and Assessment S. M. C.,

To G. B. SETON KARR, Esq.,

Collector of Belgaum.

SIR,—In accordance with paragraph 2 of the Revenue Commissioner's endorsement No. 1626 of 1857, dated 20th May, I have the honour to offer the following observations on paragraphs

7, 8, 9, and 11 of Government letter No 2228 of 1857, commenting on and sanctioning the revision of assessment in the entire Sumpgaum and Tasgaum talookas and parts of the Uthnee and Padshapoor talookas of the Belgaum collectorate.

2. In paragraph 8 of the Government letter a doubt is expressed whether the reduction of assessment in Tasgaum may not have erred on the side of under-assessment. This talooka, it must be remembered, is a very recent acquisition; it is admitted on all hands that the old rates of assessment were most oppressive, and that from their continuance for a very few years the worst consequences must have ensued. The sums realised during the very short period which we have held the district evidently are no guide to what the district was fairly capable of paying. The Tasgaum jagheer, which includes more than two-thirds of the entire talooka, came into our hands in 1848-49; in the very next year the survey of the district was commenced; the old rates had thus but little time to show their ill-effects on the cultivation and revenue; they were immediately counteracted by the natural desire of the people to retain possession of their lands at almost any sacrifice, in the prospect of two or three years at farthest bringing them the survey assessment. At what sacrifice they did retain possession of their lands is shown in the extracts from the report of the officer in

* Paragraph 25 of letter No. 7, dated 20th November 1851, quoted at paragraph 46 of my report on the settlement of this talooka.

immediate charge of the district, Mr. Manson,* who estimated that of the Rs. 40,373, comprising the three first revenue instalments for the year 1850-51, within a fraction of one-half was raised by loans from sowcars: the lands of the district were beyond all doubt deeply mortgaged, money being raised on them at ruinous interest; yet such sacrifices on the part of the ryots could not obviate "a rapid declension of cultivation and a failing revenue."

3. A considerable reduction of assessment was evidently the only remedy for a state of affairs such as is admitted to have existed in Tasgaum. The only question is whether reduction was carried to too great an extent. The rates introduced in Tasgaum were the same introduced in the best villages of Uthnee, the relative advantages of

which were identical with those of the Tasgaum villages. These rates were, moreover, the highest dry-crop rates introduced up to that time anywhere but in the immediate vicinity of large towns or great markets.

4. It may not be out of place to show to what extent the Government revenue has suffered in effecting the change. The following statement shows the total revenue actually collected on occupied land of all tenures during each year from our acquisition of the Tasgaum jagheer up to last year :—

Year.	Total Revenue.	Remarks.
	Rs.	
Before Survey....	1848-49 96,738	* The collections in the year of settlement are made according to whichever may be lowest, old or new rates. One village, Dewurashtee, was transferred to Sattara soon after the settlement. The Tasgaum Mamlutdar could not therefore furnish cultivation returns for the villages for 1855-56 and 1856-57. To avoid delay the returns of 1854-55 are assumed for those two years.
	1849-50 79,051	
	1850-51 80,742	
	1851-52 87,515	
Year of introduction of survey rates.	1852-53 *59,923	
Survey rates in full operation.....	1853-54 65,909	
	1854-55 68,702	
	1855-56 70,040	
	1856-57 70,631	

In 1856-57 there were still 7,639 acres of Government unoccupied waste, bearing an assessment of Rs. 3,013.

5. I do not think it will be questioned that the great fall of revenue which occurred in 1849-50 would have been followed by another fall in the two succeeding years but for the approach of the survey settlement giving rise to hopes of better times being not far distant. Had the settlement been deferred for a few years, it is impossible to doubt that the realisation of a revenue of upwards of Rs. 70,000, accompanied with the greatest contentment among the people, would have been the subject of no small satisfaction to Government. This is not entirely incapable of proof. The old assessment of the Tasgaum talooka was undoubtedly on the average of the whole much more oppressive than that of the Uthnee talooka, and therefore a few

years would have produced a greater relative declension of revenue in Tasgaum than in Uthnee, supposing the ancient rates to be worked in both cases with remissions on the scale they were usually given on.

6. There is good reason for believing that the Tasgaum old rates were unusally oppressive even for native management; they were, as above mentioned, higher than those prevailing under the Neepaneekur, the former holder of most of the Uthnee villages, and they were undoubtedly much higher than the old rates in the contiguous villages transferred from the Khanapoor talooka to Tasgaum, which were settled this year.

7. The statement at paragraph 33 of my settlement report on these talookas shows that Rs. 1,18,922 was realised in 1839-40 in the Uthnee talooka, which sum fell off with occasional checks till Rs. 73,875 was the total sum realised in 1851-52. The average total collections in Uthnee of 1850-51, 1851-52, and 1852-53 are Rs. 84,078, against the Rs 1,18,922 of 1839-40. A rule of three sum shows what the Tasgaum realisations of 1848-49 would have fallen to at a similar rate of declension:—

$$\text{Rs. } 1,18,922 : 84,078 :: 96,738 : 68,394.$$

8. As the Uthnee old rates were, relatively to the value of the soils, undoubtedly not so oppressively high as those which prevailed in Tasgaum, there is every reason to believe that the rate of declension in Uthnee would have been exceeded in Tasgaum, taking it even at the Uthnee ratio, the revenue of 1856-57, with prosperity and contentment accompanying it, should afford anything but grounds for regret. To give an idea of the rates of assessment which did prevail in Tasgaum, I may mention that the average dry-crop rates on the land in occupation in 1852-53 was in excess of Rs. 2-4 per acre in six of the twenty-one villages; in Belowree it was Rs. 2-11-10, and in Besoor it was Rs. 3-14-8 per acre. With average rates on good and bad together such as these, it will be readily believed that the rates on the best dry-crop soils in these villages did not average short of five to six rupees, which are high rates for even irrigated land, except that of the most superior description.

9. At paragraph 7 of the Government letter under report it is remarked that "in 1851-52, immediately previous to the introduction

of the revenue survey, a revenue of Rs. 87,690 was realised from a cultivated area of 61,067 acres. In 1854-55 the cultivated area had increased to 79,979 acres, and as Captain Anderson has elsewhere shown, this increase has been almost exclusively composed of the best and most fertile lands; but the revenue actually realised was only Rs. 68,702." In these remarks there appears to be some misapprehension. The average assessment of the cultivated and of the waste land is shown in the table at paragraph 52 of the settlement report. In 1852-53, the year of settlement, the survey average rate per acre of the cultivated land was Rs. 1-2-3 and that of the waste only Rs. 0-10-6. The fact that nearly all the superior land which had been thrown up in 1849-50 and 1850-51* was

*See table at paragraph 4 for revenue of these years. taken up again in 1851-52 and 1852-53, when the introduction of the survey rates was known to be close, the check in the yearly declension of the revenue which occurred in 1850-51, and the great increase in the two next years, was solely due to the approach of the survey; it is therefore not just to quote the revenue paid under the old rates with the sole intention of securing the land under the new, and bring it into comparison with the revenue afterwards derived under those rates. The reduction of assessment which it was necessary to make in Tasgaum is not without a parallel in the Moolgoond mahal of the Dharwar collectorate, which also formed part of the Tasgaum chief's estate; the realisations were as follows:—

Year.	Realised Revenue.	Remarks.
	Rs.	
Before settlement. { 1847-48	72,568	
{ 1848-49	57,132	
Year of settlement. 1849-50	46,480	
Under revised rates. 1850-51	56,835	

See table at paragraph 22 of Captain Wingate's Moolgoond settlement report, No. 27 of 1852 of the 19th January, to the Collector of Dharwar, sanctioned by Government Resolution No. 2509 of 1852.

10. A jagheerदार will succeed in raising a larger revenue from a district without detriment to its resources than can be done, or is desired to be done, under our rule. The jagheerदार is placed nearly in the position of a landlord; his estates are seldom so extensive as to preclude a considerable degree of intimacy with the means of every cultivator, according to which his demand is more or less modified; his collections therefore do not fall short of the rent which may be taken at one-third of the gross produce. Few of the jagheerदars however, I imagine, confine themselves to this proportion. Our Government on the other hand do not collect, or desire to collect, the entire rent; the land revenue is a tax, and not the rent. This tax it has

See page 4 of Appendix to Joint Report, paragraph 17.

been estimated both in Bombay and Bengal may fairly range at from fifty to eighty per-cent of the true rent. If therefore Government receive a district from a jagheerदार, it cannot be expected that his rent-roll can be adhered to, and taking the jagheerदार's kumal rates as representing the rent of the land on the recognised principles of land taxation, a reduction of from fifty to eighty per-cent in the kumal rates must be made to obtain the survey or revised assessment. The reduction in Tasgaum will not be found to be much in excess of the smallest of these amounts.

11. It is remarked in paragraph 8 of the Government letter under reply that "it is easy and safe to remedy an error on the other side (over-assessment) by gradual reduction of assessment until a just rate shall have been attained, at which cultivation is observed to increase with a gradual and steady movement rather than by a sudden start, which may to a certain extent disturb the agriculture of neighbouring districts by attracting from them the cultivating population."

12. With reference to the above I would remark, with all deference, that the reason for proceeding as above indicated would be at once apparent were we now commencing settlements, and had no stock of information acquired by experience in many widely varying districts to guide us. It is considered that information has been acquired sufficient to enable the making of a fair estimate of the tax paying capabilities of any district in the vicinity of other settled districts; it is admitted that the financial vitality of Tasgaum

had been very seriously weakened through the over-collection under our management ; a prompt and sufficient reduction of taxation was called for. Under the course indicated by the Government letter, a slight relief would be afforded every year, keeping always carefully on the side of over-assessment, until at length the pulse of the district began to rise, as indicated by a rising revenue and cultivation. Under treatment of this nature the district must have unavoidably become more and more impoverished year by year, and a reduction of assessment, now sufficient, would at a later period be wholly inadequate to restore the prosperity of the district. The remarks of Lord Auckland on the revision of assessment in the North-West Provinces, contained in his despatch to the Honourable Court of Directors of 18th August 1838, are exceedingly appropriate to the subject under discussion :—

“ 4 The assessment is assumed to be only a matter of conjecture in which the greatest danger lies on the side of excess. Let the conjecture be too high and the country is ruined ; let it be rather lower than it might be, and there is a small sacrifice of present income to the Government ; but the foundations are laid deep of present happiness to the people and of future enlarged resources to the Government. The all-important point to be satisfied of is, that the proposed assessment is not too high. The circumstance of its being lower than necessary is of comparatively trifling moment, and it must be recollected that we cannot attempt to define with much nicety the *via media* between these two without incurring the danger of losing all our labour by erring on the side of excess.”

In the case of Tasgaum we cannot look for future enlarged resources to the Government in an increase of the land revenue, from the peculiar circumstances attending the settlement of this district, its recent lapse, and the approach of the settlement preventing the high assessment, causing much land to be thrown up. We must reason more on what would have been the certain event of a few years' continuance of the old assessment, rather than on what did occur during the short period it was in operation.

13. As regards the remark at the close of paragraph 8 of the Government letter, regarding too low an assessment to a certain

extent disturbing the agriculture of neighbouring districts by attracting from them the cultivating population, I would remark that in Tasgaum this result has certainly not occurred. Of this there is the plainest proof. In 1853-54, the year following the settlement, there were still of unoccupied waste 15,111 acres, bearing an assessment of Rs. 7,878, and in 1856-57 the amount under the same head was still 7,639 acres, assessed at Rs. 3,013.

14. Paragraph 11 of the Government letter refers to the revision of assessment in the nine villages immediately around Belgaum. "A revised assessment appears to have been urgently required in these villages. * * * * That effected by Captain Anderson is attended with an unfavourable financial result." A less sudden reduction of assessment it is considered would have been preferable. As in Tasgaum this plan of progressive reductions I have discussed in paragraph 12, it only remains to show that though the Government revenue does not gain by the settlement in the villages, no unnecessary sacrifice of revenue has been made. The following statement shows the total realisations on land during several periods before the settlement and in the years subsequent:—

Years.	Realised Revenue.	
	Rs.	
Antecedent to settlement.....	Average from 1827-28 to 1851-52 1851-52	35,789 36,925
Year of settlement.	1852-53	28,764
Subsequent to settlement.....	1853-54 1854-55 1855-56 1856-57	33,221 32,725 * 32,977 33,719

* Decrease due to alienations being made.

15. The collections of 1856-57 (Rs. 33,719) are Rs. 2,070, or within a fraction of six per-cent less than the average collections of the period 1827-28 to 1851-52, which are, moreover, slightly swollen by the increased realisation of the last five years of the period,

caused by the competition for land due to the approach of the settlement. The excessive rates which formerly prevailed in some of the lands of these villages is a matter of notoriety, and the urgent necessity for a revision admitted in the Government letter; it is impossible to lower excessive rates without some sacrifice, and seldom has an assessment frequently high, and in many places exorbitant, been remodelled with satisfaction to the people at so small a sacrifice as six per-cent of the average realisations.

I have the honour to be, &c.,

W. C. ANDERSON,

Supt. Revenue Survey and Assessment S. M. C.

Superintendent's Office, Dharwar, 11th July 1857.

[Letter from the SUPERINTENDENT REVENUE SURVEY S. M. C., No. 243, dated 11th July 1857.]

No 965 of 1857.

Forwarded to the Revenue Commissioner S. D., with reference to his communication No. 1626 of the 20th May last.

2. The Collector considers that Captain Anderson's letter contains all the explanation that can be offered regarding the large reduction of assessment which has been entailed by new rates in the Tasgaum talooka. The reduction no doubt was great, but so also was the necessity, and as it was on the highly-assessed lands that the old rates pressed with most severity, it is certain that nothing but a very considerable abatement of the heavy tax on these lands would have given appreciable relief.

3. With regard to paragraph 11 of the Government letter No. 2228 of 1857, the Collector has the honour to state that he has a good personal knowledge of the working of the revised rates in the nine villages alluded to of talooka Padshapoor, and that he is convinced that the introduction of higher rates than those which have been sanctioned would have been incompatible at that time with the main object of the survey, and would have materially retarded the prosperity of the ryots and have created much discontent.

4. The order conveyed in Mr. Commissioner Reeve's 27th paragraph, viz. to make a reference to the Inam

* In his letter to the Collector No 5893 of 30th June 1857. Commissioner regarding the mode of entering shetsundee service lands, has been attended to, and Major Gordon has given his opinion* as follows:—

“4 * * * * I have the honour to state my opinion that to enter shetsundee lands under the head of ‘surwu inam’ in the accounts is, as pointed out by the Revenue Commissioner S. D., objectionable, and likely to lead to misapprehension; it is also at variance with the practice which prevailed under the Peishwa's rule, of entering in the accounts all such holdings under the head of shetsundee.

“2. The Government letter in the Judicial Department, No. 2811, dated the 30th May 1851, directs that ‘shetsundees who may hereafter be retained in the public service are to be paid in money,’ but recommends that they should be encouraged to accept khalsat lands of the assessed value of their (cash) allowance. It is under the authority of this letter that the extensive grants of land specified in paragraph 118 of Captain Anderson's report No. 318, dated 18th December 1855, have been recently made in remuneration for service to shetsundees, and as the whole of those lands are entered in the accounts as ‘service inam,’ it seems desirable, for the reasons assigned by Captain Anderson, to enter them as khalsat instead as soon as practicable, and to exhibit in the accounts the assessment of the lands in question as a remission on account of service.”

5. The Collector does not concur in the opinions of Captain Anderson and Major Gordon. He thinks it would be *highly unadvisable* to enter the shetsundee service lands as khalsat. His reasons for this opinion are as follows:—

1st. — Because the arrangement would entail the necessity of opening a separate account with each shetsundee. Six or seven thousand separate accounts at the very least would thus be entailed, and receipts-books to the same number would also have to be kept and regularly written up, and a great amount of useless clerical labour would be thus necessitated.

2nd.—Because it is a matter of great importance to simplify everything connected with finance, and to enter nothing under the head of “revenue for collection” which is not really for collection. If these lands are entered as khalsat the assessment on them must be entered as “revenue for collection,” and the amount then written off as remission. This also involves useless clerical labour, useless complication of the accounts, an annual explanation, and a great probability of misleading persons not accurately acquainted with the subject.

3rd.—Although Major Gordon points out that the entry of these lands as “surwu inam” is at variance with the practice which prevailed under the Peishwa’s rule, it must also be remembered that their entry as “khalsat” would be quite as much so. In the time of the Peishwa these lands were entered separately as “shetsundee,” nothing more nor less, and since the introduction of Mr. Blane’s forms of accounts they have been entered, as before, as “shetsundee,” but under the general head of “service inam.” To enter them now as khalsat would be altogether opposed to precedent.

6. With reference to Captain Anderson’s opinion at the close of the 119th paragraph of his report No. 318 of the 8th December 1855, that “the longer these lands remain undisturbed as service inam, the stronger will the feeling of hereditary right become,” the

* Paragraph 97 of Government letter, Judicial Department, to the Magistrate of Belgaum, No. 5407, dated 26th December 1849.

Collector has the honour to observe that the tenure is to a certain extent hereditary. Although shetsundees are *not wuttundars*,* *nor are they to be so regarded*,” yet

Government have expressed their opinion that although as a general rule shetsundees were treated as hereditary servants, though not considered so of right, “*their hereditary tenure contained no obligation on the State for its perpetual continuance.*†” No question or dispute is likely to arise on this point. The shetsundees seem generally to understand their tenure to be as above defined, and the Collector thinks that cir-

† Paragraph 10 of the above.

cumstance highly conducive to their efficiency: They believe that as a general rule their heirs, if fit for the service required, will succeed to their service and their land, and this belief it is that makes them generally a faithful and efficient body. But if, in accordance with Major Gordon's and Captain Anderson's opinion, these holdings be entered as khalsat, the bond of union will be severed at a blow—the strongest tie that binds the native servant to the State will be cut asunder, and if such a political error be committed, very little penetration is required to foresee the result.

7. For these reasons the Collector respectfully recommends that no alteration be made in the present mode of entering these lands, unless it be to enter these exactly as in the time of the Peishwa, viz. under a distinct heading as "shetsundee," accounting for them (as has been always done) as alienations.

G. B. SETON KARR,
Collector.

Belgaum, Collector's Office, 31st July 1857.

No. 2853 OF 1857.

TERRITORIAL DEPARTMENT, REVENUE.

From B. H. ELLIS, Esq.,

Acting Revenue Commr. for Alienations, in charge S. D.,

To J. D. INVERARITY, Esq.,

Acting Chief Secretary to Government.

SIR,—In reference to your letter as per margin,* I have the honour to submit a reply† from the Superintendent of Survey S. M. C. in regard to the doubts expressed by Government on the subject of the reduction of assessment.

* On the Survey and Settlement of Tasgaum and Sumpgaum Talookas and parts of Uthnee and Padshapoor, No. 2228 of 7th May last.

† No. 243 of 11th July 1857.

2. Captain Anderson has entered fully into the question, and his views are supported by the Collector in a memorandum* which I

beg to transmit. The late Revenue
 * No. 965 of 31st July 1857. Commissioner, Mr. Reeves, has left on record a minute to the effect that he concurred in the views of the Superintendent and the Collector. Further remarks from me in regard to this subject would therefore be superfluous.

3. In accordance with paragraph 14 of your letter above referred to, the question of the mode in which shetsundee lands should be entered in the accounts is reported on by the Collector in the 4th and following paragraphs of the memorandum now submitted, after obtaining the opinion of the Inam Commissioner, Major Gordon.

4. Captain Anderson has very properly objected to these assessments being entered as "surwu inam," or "wholly free-holdings." Such an entry conveys an erroneous impression of the nature of the holdings, which at some future period it may be difficult to remove.

5. The Collector on the other hand very strongly opposes the entry of these lands as "khalsat." I think he has somewhat over-estimated the amount of extra labour which would be imposed by the adoption of Captain Anderson's proposition; for instance, I cannot see the necessity for "receipt-books" when no money has to be paid or received, nor would it be requisite to open six or seven thousand khatas, as one entry of "shetsundees" would be sufficient for each village.

6. I beg respectfully to suggest that the difficulty may be got over by simply removing from the heading under which the assignments to shetsundees are now entered the word "inam," and substituting the word "alienations," which does not convey the same meaning, and the use of which will obviate the chance of future misunderstanding, while on the other hand the Collector's objections to the entry under khalsat lands will be fully satisfied, and the holdings of the shetsundees will again appear, as Major Gordon desires, in the form used in the time of the Peishwa.

7. The proposed alteration is shown in the annexed sheet, and if it meet with approval, a circular will be issued accordingly to the Collectors.

I have the honour to be, &c.

B. H. ELLIS,

Acting Rev. Commr. for Alienations, in charge S. D.

*Poona, Revenue Commissioner's Office,
14th September 1857.*

From the ACTING REVENUE COMMISSIONER for ALIENATIONS, in charge S. D., No. 2853, dated 14th September 1857.

Submitting a letter from the Superintendent Revenue Survey S. M. C., No. 243 of 11th July last, together with a memorandum from the Acting Collector of Belgaum, No. 995 of 31st idem, regarding the doubt expressed by Government on the subject of the reduction of assessment in the talookas of Tasgaum and Sumpgaum and parts of Uthnee and Padshapoor, and on the mode of entering shetsundee holdings in the accounts.

Present mode of entry in the accounts with proposed mode in red ink :—

“ *Deduct Alienations,*

“ I.—Without service,

“ I.—Inam.

“ II.—Surinjam.

“ II.—For service,

“ I.—District officers.

“ II.—Village officers.

“ III.—Shetsundeas, page 62 Blane's forms.

“ Alienated Lands held by individuals adjusted at the end of the year by debit and credit :—

“ I.—Without service.

“ II.—For service,

“ I.—District hereditary officers.

“ II.—Village hereditary officers.

“ III.—Shetsundeas.

B. H. ELLIS,

Acting Rev. Commr. for Alienations, in charge S. D.

No. 4463 OF 1857.

TERRITORIAL DEPARTMENT, REVENUE :

Bombay Castle, 3rd October 1857.

To the ACTING REVENUE COMMISSIONER for ALIENATIONS,
In charge Southern Division.

Copy of the Resolution passed by Government on the foregoing documents.

Captain Anderson has clearly shown not only the necessity for the reductions effected in the land assessment of the Tasgaum talooka and the nine villages of Padshapoor around Belgaum, but also the advantageous result derived from this reduction, in an annually increasing revenue which can only arise from an increased breadth of cultivation.

2. The subject of the mode of entering shetsundee service lands is well disposed of by Mr. Ellis, and the substitution of the word "Alienations" for "Inams" in the manner pointed out by him is authorised as obviating all difficulties, and furnishing a true record of the titles under which alienations are held.

J. D. INVERARITY,
Acting Chief Secretary to Government.

*Extract (paragraphs 28 to 31) from the HONOURABLE COURT'S
Despatch, No. 10, dated 6th October 1857.*

28. The results of the new settlement reported to us in these papers are highly satisfactory, and we have perused with great interest the able and comprehensive report of Captain Anderson, under whose efficient superintendence the arrangements respecting them were made.

Survey and Revenue settlement of twenty-one villages of the Uthnee talooka, the whole of the Tasgaum and Sumpgaum talookas, and nine villages of the Padshapoor talooka in the Belgaum Collectorate.

29. While we concur with you that large reductions suddenly effected, unless absolutely required, are very much to be deprecated, we cannot regard those which have been made in these districts as answering that description; on the contrary they seem to us to have been loudly called for, both as a matter of justice and expediency.

30. We cordially agree with Mr. Reeves in the doctrine which he has laid down in paragraph 21 of his letter of the 13th September 1856, that we must not expect that the survey operations will be always followed by an increase of land revenue, but that we must look for our advantage in the increasing prosperity of the people, which will be the natural result of equitable and well-adjusted rates of assessment.

31. In reference also to the remarks of the Collector, Mr. Seton Karr, in the 12th paragraph of his letter of the 24th June 1856, on the fitness of the Sumpgaum talooka for the growth of cotton, we think it right to declare that although we should be very glad to exchange by any legitimate means the cultivation of an article of so much importance to the manufactures of this country, the ryots must be left absolutely free to cultivate their land with that produce which appears to them the best to promote their own interests.

APPENDIX.

No. 435 OF 1865.

MEMORANDUM.

The statement at page 126 brings up the Revenue history of the 19 villages of the Uthnee Talooka referred to in this report from 1854-55, the last year of the statement at page 16, to 1864-65.

2. In the one year only (1863-64) does any remission on account of poverty or failure of crops occur, and then for the trifling sum of Rs. 6. In 1858-59 alone was there any balance outstanding at the end of the year, namely, the sum of Rs. 470, and this was not on account of tax upon Government land, but for Joodee cess upon Enam land, which occasionally remains in arrears from disputes among the co-sharers as to who shall pay, and slowness on the part of the talooka authorities to enforce a settlement of the dispute.

3. In the first year after the settlement 1853-54 acres 11,275, bearing assessment Rs. 3,324, were still Government unoccupied waste. Year by year this area has diminished, and in 1864-65 there were but 451 acres of unoccupied waste bearing survey assessment Rs. 139. The right of grazing this land brought at the annual auction Rs. 653. Why this sum is so much greater than the survey assessment I will presently explain.

4. The statement at page 127 affords similar information for the 19 villages of the Tasgaum Talooka. In paragraph 53 I stated that "there were still in 1853-54 acres 15,111 of Government unclaimed waste, bearing an assessment of Rs. 7,878, part of which will be, I doubt not, taken up in each successive year." This anticipation has been fully realised. In 1864-65 acres 986 only remained unoccupied, bearing survey assessment Rs. 740. The right of grazing this land, however, sold by auction in 1864-65 for Rs. 1,652, or a sum considerably in excess of the survey assessment. The fact

is that all, or nearly all, of the land appearing in 1864 in this talooka, as well as in the Uthnee villages referred to in paragraph 3 of this Memorandum, comprises land specially reserved from occupation at the settlement and retained under the control of Government for some special purpose—in the present case as forest reserves for the growth of Babul wood. The grass in such reserves is frequently very valuable, and sells by auction annually for sums considerably in excess of the survey assessment which would alone be levied if this land was allowed to be permanently occupied.

5. There are neither remissions, nor account of poverty, nor any balances outstanding in any year of the statement.

6. The statement at page 128 brings up the Revenue history of the Sumpgaum Talooka from 1854-55, the last year of the statement at page 54, to 1864-65. In one year only does any appreciable sum appear; outstanding balances do not appear against any year.

7. In paragraph 91 of the report, page 55, I stated that "there is little doubt that each succeeding year will see a portion of the unclaimed waste existing in 1854-55 (20,119 acres, bearing an assessment of Rs. 14,422) taken up." In 1864-65 there remained but 3,776 acres of waste, bearing survey assessment Rs. 2,081, but the annual grazing of this land sold for Rs. 1,931. I have no data at hand to show exactly what portion of this area consists of land reserved by Government from occupation for some special purpose, but I know that the larger part of it is so.

8. The statement at page 129 affords similar information for the 9 villages of the Padshapoor Talooka, taking up the revenue history of these villages from 1854-55, the last year of the statement at page 65, paragraph 114 of the report.

9. Neither remission nor outstanding balances appear opposite any year of the statement. In 1853-54 there were 3,358 acres of Government unclaimed unoccupied arable waste, bearing survey assessment Rs. 2,124. In 1864 there were 1,645 acres, assessed at Rs. 1,201, waste, the grazing of which sold for Rs. 5,362. I find that 1,233 acres, assessed at Rs. 1,057, were reserved from permanent occupation by Government, the grazing being annually sold by auction.

The residue unoccupied Government arable waste amounts therefore to but 412 acres, bearing survey assessment Rs. 144.

10. The following statement shows the revenue realised by Government in the first year after settlement and that realised in 1864-65 :—

	1853-54.	1864-65.*	Increase.
	Rs.	Rs.	Rs.
Uthnee—21 villages	21,168	26,059	4,891
Tasgaum Talooka	67,554	78,819	11,265
Sumpgaum Talooka	1,58,593	1,90,314	31,721
Padshapoor Talooka	36,736	42,778	6,042
Total.... Rupees	2,84,051	3,37,970	53,919

Thus a considerable increase of revenue is shown to have occurred in each of these talookas, amounting in the aggregate to Rs. 53,919 or 19 per-cent. This is the great peculiarity of the Bombay system of settlement in comparison with what is called the North-West and Punjab systems. With us the arable waste land is divided up into fields with an assessment fixed upon each, and defined by permanent boundary marks, and is available for occupation as the means of the people increase and enable them to extend their holdings by taking up waste fields. Till so taken up the assessment is dormant. Thus the people are not burdened with any assessment for waste land till they find it their interest to occupy it, and when occupied, the Government revenue at once benefits by the realisation of the assessment. Under the North-West system the waste is made over to the village at some small enhancement on the revenue which would be derived from the occupied area alone, which addi-

tional sum must be a burden on the cultivators, for which they receive no return till their means allow them to occupy the land in question, and must indeed tend to postpone the accumulation of the necessary capital. Government again receives no additional revenue from the waste even when fully occupied.

11. It is worthy of notice that the occupation of the greater part of the waste land in the talookas under report took place before the great rise of prices which dates from about 1860. The occupation of the waste, on inspection of the statement appended to this Memorandum will show, commenced immediately after the statement and progressed steadily year by year. In 1864-65 the survey assessment of all the Government unoccupied waste was but Rs. 4,161. against Rs. 2,74,824 assessment realised upon the occupied land, and it is not probable that more than one-quarter of this waste land is otherwise than reserved from occupation by Government for some special purpose, so that about 99 $\frac{3}{4}$ per-cent of the land available for occupation has been appropriated.

W. C. ANDERSON, Lieut. Colonel,
Survey and Settlement Commissioner S. M. C.

Survey Commissioner's Office, Poona
7th November 1865.

*STATEMENT showing the state of Occupation of Land and Realisation of Revenue in 21 Villages of the
UTHNEE TALOOKA of the BELGAUM COLLECTORATE before and after the Survey Settlement.*

Year.	GOVERNMENT OCCUPIED LAND.					GOVERNMENT UNOCCUPIED ARABLE WASTE.			ENAM OF ALL DESCRIPTIONS.			TOTAL GOVERNMENT OCCUPIED ARABLE WASTE AND ENAM.			Outstanding Balance at the end of year.
	Area.	Survey Assessment.	Remissions to be deducted.		Net Collections.	Area.	Survey Assessment.	Produce of auction sale of right of grazing.	Area.	Survey Assessment.	Collections, Joodee, &c.	Area.	Survey Assessment.	Collections.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Acres.	Rs.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Rs.
1855-56	34,044	20,373	....	349	20,024	8,686	2,483	556	12,875	8,047	1,093	55,605	30,903	21,673	....
1856-57	34,901	20,645	....	328	20,317	7,890	2,276	539	12,814	7,982	1,531	55,605	30,903	22,387	....
1857-58	35,518	20,842	....	80	20,762	7,278	2,079	438	12,814	7,982	1,612	55,605	30,903	22,812	....
1858-59	37,326	21,561	....	80	21,481	6,105	1,746	407	12,174	7,594	2,269	55,605	30,901	24,157	470
1859-60	38,530	21,931	....	80	21,851	5,437	1,409	350	12,174	7,594	2,232	56,141	30,934	24,433	....
1860-61	40,571	22,330	....	80	22,250	2,885	651	825	12,749	7,953	2,687	56,205	30,939	25,762	....
1861-62	42,804	22,843	....	80	22,763	874	239	900	12,878	7,864	2,720	56,556	30,946	26,383	....
1862-63	42,895	22,855	....	80	22,775	782	227	137	12,913	7,864	2,707	56,590	30,946	25,619	....
1863-64	43,162	22,937	6	74	22,857	533	147	262	12,972	7,855	2,708	56,667	30,939	25,827	....
1864-65	42,749	22,686	....	87	22,599	451	139	653	13,192	8,114	2,807	56,392	30,939	26,059	....

STATEMENT showing the state of Occupation of Land and Realisation of Revenue in 19 Villages of the TASAUM TALOOKA of the SATTARA COLLECTORATE before and after the Survey Settlement.

Year.	GOVERNMENT OCCUPIED LAND.					GOVERNMENT UNOCCUPIED ARABLE WASTE.			ENAM OF ALL DESCRIPTIONS.			TOTAL GOVERNMENT OCCUPIED ARABLE WASTE AND ENAM.			Outstanding Balance at the end of year.
	Area.	Survey Assessment.	Remissions to be deducted.		Net Collections.	Area.	Survey Assessment.	Produce of auction sale of right of grazing.	Area.	Survey Assessment.	Collections, Joodes, &c.	Area.	Survey Assessment.	Collections.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Acres.	Rs.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Rs.
1855-56	62,168	68,233	....	....	67,188	8,810	8,608	1,082	20,015	21,010	1,888	90,993	92,901	70,058	....
1856-57	63,851	69,033	....	....	67,949	7,129	2,862	1,316	20,013	21,006	1,907	90,993	92,901	71,172	....
1857-58	65,070	96,423	....	....	69,052	5,930	2,557	757	19,931	20,909	2,001	90,981	92,889	71,810	....
1858-59	65,737	69,723	....	....	69,351	5,307	2,261	904	19,916	20,893	2,593	90,960	92,877	72,848	....
1859-60	67,137	70,308	....	....	69,945	4,352	1,777	672	19,857	20,828	2,493	91,346	92,913	73,110	....
1860-61	67,760	70,633	....	....	70,180	3,808	1,611	810	19,774	20,764	3,164	91,342	92,908	74,154	....
1861-62	69,819	71,345	....	....	70,998	2,011	1,063	1,370	19,695	20,491	5,210	91,525	92,899	77,278	....
1862-63	70,333	71,540	....	....	71,199	1,465	890	1,565	19,676	20,468	5,265	91,524	92,898	78,029	....
1863-64	70,826	71,699	....	340	71,359	1,071	760	1,351	19,670	20,435	5,242	91,567	92,894	77,952	....
1864-65	70,763	71,575	....	102	71,473	986	740	1,652	19,666	20,591	5,693	91,415	92,906	78,819	....

**STATEMENT showing the state of Occupation of Land and Realisation of Revenue in 106 Villages of the
SUMPGAUM TALOOKA of the BELGAUM COLLECTORATE before and after the Survey Settlement.**

Year.	GOVERNMENT OCCUPIED LAND.					GOVERNMENT UNOCCUPIED ARABLE WASTE.			ENAM OF ALL DESCRIPTIONS.			TOTAL GOVERNMENT OCCUPIED ARABLE WASTE AND ENAM.			Outstanding Balance at the end of year.
	Area.	Survey Assessment.	Remissions to be deducted.		Net Collections.	Area.	Survey Assessment.	Produce of auction sale of right of grazing.	Area.	Survey Assessment.	Collections, Jodees, &c.	Area.	Survey Assessment.	Collections.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Acres.	Rs.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Rs.
1855-56	105,643	1,36,200	139	444	1,35,617	18,432	12,402	3,043	56,763	68,965	23,515	180,838	2,17,567	1,62,175	....
1856-57	110,846	1,40,575	....	564	1,39,811	13,729	8,580	2,851	56,248	68,414	23,520	180,823	2,17,569	1,66,182	....
1857-58	114,787	1,43,324	2	330	1,42,992	10,816	6,403	2,360	55,739	67,846	23,757	180,842	2,17,573	1,69,109	....
1858-59	117,498	1,45,106	....	16	1,45,090	7,995	5,038	2,313	55,369	67,435	31,338	180,862	2,17,579	1,78,741	....
1859-60	120,364	1,48,287	....	16	1,48,271	6,946	4,385	2,404	53,551	65,035	29,745	180,861	2,17,707	1,80,420	....
1860-61	122,331	1,49,977	8	31	1,49,938	5,686	3,379	1,928	53,733	65,109	31,648	181,760	2,18,465	1,83,514	....
1861-62	123,012	1,50,944	....	31	1,50,913	5,669	3,245	1,958	53,071	64,279	34,091	181,752	2,18,468	1,86,962	....
1862-63	123,994	1,51,893	....	15	1,51,877	5,666	3,211	1,852	52,094	63,368	33,467	181,754	2,18,472	1,87,196	....
1863-64	126,491	1,53,935	....	14	1,53,921	4,117	2,298	1,558	51,146	62,239	33,034	181,754	2,18,472	1,88,513	....
1864-65	127,689	1,55,031	....	....	1,55,031	3,776	2,061	1,931	50,289	61,360	33,352	181,754	2,18,472	1,90,314	....

**STATEMENT showing the state of Occupation of Land and Realisation of Revenue in 9 Villages of the
PADSHAPOOR TALOOKA of the BELGAUM COLLECTORATE before and after the Survey Settlement.**

Year.	GOVERNMENT OCCUPIED LAND.					GOVERNMENT UNOCCUPIED ARABLE WASTE			ENAM OF ALL DESCRIPTIONS.			TOTAL GOVERNMENT OCCUPIED ARABLE WASTE AND ENAM.			Outstanding Balance at the end of year.
	Area.	Survey Assessment.	Remissions to be deducted.		Net Collections.	Area.	Survey Assessment.	Produce of auction sale of right of grazing.	Area.	Survey Assessment.	Collections, Joodae, &c.	Area.	Survey Assessment.	Collections.	
			On account of Poverty, failure of Crops, &c.	In remuneration for Service.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Acres.	Rs.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Rs.	Rs.
1855-56	10,282	23,275	....	249	23,026	2,882	1,831	3,111	6,808	20,661	9,839	19,972	45,767	35,976	....
1856-57	10,832	24,056	....	206	23,850	2,512	1,690	2,614	6,666	20,047	9,759	20,010	45,793	36,223	....
1857-58	10,831	23,776	....	146	23,630	2,536	1,669	2,331	6,643	20,340	9,720	20,010	45,794	35,681	....
1858-59	11,023	23,943	....	146	23,797	2,363	1,560	5,344	6,622	20,290	9,899	20,008	45,793	38,980	....
1859-60	11,227	24,157	....	146	24,011	2,193	1,431	5,581	6,588	20,205	9,856	20,008	45,793	39,448	....
1860-61	11,429	24,156	....	146	24,010	1,972	1,349	6,869	6,607	20,288	10,747	20,008	45,793	41,566	....
1861-62	11,610	24,330	....	130	24,200	1,817	1,285	4,302	6,581	20,178	11,501	20,008	45,793	40,003	....
1862-63	11,686	24,404	....	130	24,274	1,755	1,246	6,214	6,567	20,143	11,564	20,008	45,793	42,032	....
1863-64	11,918	24,566	....	108	24,458	1,563	1,168	3,441	6,534	20,059	11,596	20,015	45,793	39,496	....
1864-65	12,518	25,522	....	104	25,422	1,645	1,201	5,362	5,844	19,059	11,988	20,007	45,792	42,978	....

ERRATA.

- Page 12, 5th line from bottom, for "*forty-three*," read "*twenty-three*."
„ 36, 4th column table, for "*Alienated Land*," read "*Alienated Villages*."
„ 47, line 19, for "*eight*," read "*ten*."