

PAPERS RELATING  
TO THE  
PROPOSED GENERAL REVENUE SURVEY  
OF THE  
MADRAS PRESIDENCY.

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REVENUE DEPARTMENT.

No. 951.

*Extract from the Minutes of Consultation under date the 14th August 1855.*

Read again the following Papers.

*From Mr. W. Elliot, 3d Member of the Board of Revenue, dated 18th December 1845, and recorded in Dy. to Consultation 10th March 1846.*

*Extract from the Proceedings of the Board of Revenue, dated 26th March, and recorded in Consultation 19th May 1846.*

Read also the following Papers.

<i>Minutes by the Most Noble the President.</i>	<i>(Here enter 12th January 1848.)</i>
<i>Do. by the Hon. Mr. Thomas.</i>	<i>(Here enter 11th February „ )</i>
<i>Do. by the Hon. Mr. Dickinson.</i>	<i>(Here enter 23d „ „ )</i>
<i>Do. by the Hon. Mr. D. Elliott.</i>	<i>(Here enter 1st November 1852.)</i>
<i>Do. by the Hon. Mr. Thomas.</i>	<i>(Here enter 26th August 1854.)</i>
<i>Do. by the Right Hon. the President.</i>	<i>(Here enter 26th October „ )</i>
<i>Do. by His Excellency the Commander-in-Chief.</i>	<i>(Here enter 10th January 1855.)</i>
<i>Do. by the Hon. Sir H. Montgomery, Bart.</i>	<i>(Here enter 12th May „ )</i>
<i>Do. by the Hon. Mr. W. Elliot.</i>	<i>(Here enter 8th June „ )</i>
<i>Do. by the Right Hon. the President.</i>	<i>(Here enter 15th „ „ )</i>

Para. 1. The papers above quoted discuss the subject of a general Revenue Survey and settlement for this Presidency; and the Government now proceed to record their views upon it, in order to the early adoption of the necessary practical measures. The subject has been long before the Government; and their records contain a number of valuable and interesting minutes in connection with it, recorded during the Governments of the Marquis of Tweeddale and Sir Henry Pottinger.

2. It appears superfluous to enter into any lengthened argument in this place to prove the necessity of a Revenue Survey of the Madras Provinces: it will be sufficient to allude briefly to some of the leading facts of the case. The necessity of accurate measurements of the land and of a more or less exact classification of soils, as the only right basis of a land Revenue settlement, has been universally admitted; and this truth has been practically acted on in every one of the older divisions of the British possessions in India, except Madras. In this Presidency alone, though no extensive portion of it, except Kurnool, has been under direct British administration for less than half a century, there has hitherto been no regular survey. In some Districts attempts were made in the years immediately succeeding the British assumption to establish something like a Register of lands, and fixed rates of assessment, founded on actual measurement and valuation. But these measures were in every case carried out in haste, with imperfect Agency, and in many respects in a very defective manner. The surveyors, so called, were wholly ignorant of any correct methods of measuring; and were under no effectual control; there were no Maps, either field, village or talook, and no permanent boundaries; and even the records of the surveys have been imperfectly preserved. Hence even in those Districts where the work was the least imperfect, as

in the ceded Districts, it is now admitted that few of the advantages of a really effective survey have been secured.

3. But even these defective and imperfect surveys extended to only a few Districts; and there are many even at the present day, wherein the land Revenue demand is based merely on the unchecked statement of the Curnum, who thus has vast opportunity both of making exaction on the Ryots, and in collusion with them of defrauding the Government. To quote a few instances; in the District of Canara it is notorious that during the last sixty years a great extent of waste and forest land has been reclaimed, which is justly liable to pay Revenue to Government, but on which there is now no means, in the absence of a survey, to enforce that right. In Nellore again the Land Revenue arrangements are in a state of the utmost confusion. The settlements of the first Collector at the beginning of the century were based on no certain data; and they have been so tampered with since, that it is impossible at the present day to say to what class any given piece of land belongs or what is the proper demand upon it; the only thing certain is that very numerous and extensive frauds have been committed and are now in operation, which only a survey can correct. In the Districts of Rajahmundry and Masulipatam both of which are in process of being brought under the influence of extensive systems of irrigation, there is no accurate information as to either the extent or the productive power of the soil; the assessments are extremely unequal, and in great confusion, while it is certain that frauds are perpetrated with impunity; and the absence of information throws great difficulties in the way of levying a water tax for the irrigation supplied.

4. Other Districts might be cited, but the foregoing may suffice. The absence of accurate information as to the extent and the fair liabilities of the land has the most pernicious results. Not only does it operate injuriously on the Public Revenue, but it becomes a means by which the poorer and less influential classes are made to suffer for the benefit of the wealthy; and as respects all, both rich and poor, it has the injurious effect of rendering their property uncertain, of placing them in dependence on grasping and unscrupulous men, and of diverting them from the pursuits of honest industry, to watch over their interests at the Cutcherry, or make favor for themselves with the Tahsildar.

5. An accurate survey and careful settlement of the Land Revenue will remove these evils. Each man's payment will be certain; as a general rule there will be no remissions to be intrigued for or purchased; and thus the scope for cringing and bribing on the one part, and of corruption on the other, will be very greatly diminished, and there is no doubt that under such a system a larger revenue may be obtained than at present, with less inconvenience to the people. Not only will the greater proportion of the payments now made to the Government Officers be saved to the Ryot; but by an equal distribution of taxation those who now pay exorbitantly will be relieved from such extra exaction, and the burden will be laid on those who now unfairly evade it. Nor is this all, it is morally certain that with a moderate and fixed assessment, the occupation of land will rapidly increase. At present cultivation is undoubtedly repressed by the heavy burdens on the land direct and indirect; but when these are lightened, not only will the properly agricultural classes extend their holdings, but numbers of the trading classes will apply their acquisitions to agriculture.

6. Lastly, it must not be omitted that at the present time the Government is enormously defrauded in the matter of Enams or rent free holdings. It is remarkable that up to the present time there has never been any thing like a general register of Enams in this Presidency. In 1802 it was specially provided that all Enams should be registered,\* and the title deeds produced; but from various causes, of which a principal one undoubtedly is the absence of any sufficient agency, this important and necessary provision has never been acted on. It is notorious that in every district Enams to a large amount are held without any valid title whatever; that during the period of confusion which immediately preceded the British assumption of the Government in Southern India, lands more or less extensive in the several districts, but certainly to a great extent in the aggregate, were fraudulently appropriated by the village and other officers, and have continued to be held by them only from the absence of proper enquiry.

7. It is not surprising that this should be the case in those districts where there has never been any attempt at a survey; that for example, the Collector of Ganjam should declare himself quite

\* Regulation XXXI of 1802, Sec. XV.



ignorant of the extent of Enam in his district, and unable to furnish any account of it whatever; or that in Rajahmundry and Masulipatam the Collectors should declare the statements which they send in to be unworthy of trust. But even in districts which have been subjected to the species of survey and settlement above described as effected early in the century, although the extent held as Enam is more accurately known, there has never been any general attempt to verify titles, and it is certain that to a great extent they are invalid. Thus in the single district of Bellary the lands held wholly or partially free amount to the enormous extent of 1,562,322 acres bearing an annual assessment of above twenty lacks of Rupees; and in Cuddapah the Enam is 1,051,509 acres, bearing an assessment of above twenty one lacks of Rupees. It is notorious that a very large proportion of these enormous rent-free holdings stand on no good title whatever; this was avowed by Colonel Munro at the time of his survey, and an extract from his Report to that effect is given in the margin;\* yet they have never been interfered with. The general survey will be the fit time for instituting an investigation also into the tenures of rent-free land; and if it is undertaken in a fair spirit and with proper consideration for the presumptive interest which has grown out of a permissive enjoyment of above half a century, it will not be objected to; especially when accompanied as it well may be by a reduction of the rates of land Assessment generally.

8. Such is the necessity and such are the main objects of a survey; the Government will now briefly record their opinion on some of the leading points of the operations; and will then note their probable cost. First as to the survey; the Government are decidedly of opinion that the Revenue survey should be connected by minor triangulations with the Grand Trigonometrical survey, by which greater accuracy will be attained, and the work will be made more permanent. As to its more immediate objects, what is required is a survey for Revenue purposes, not a topographical survey. Its main design should be to show all the principal variations in the surface of the soil, as whether Hill, Jungle, Roads, Channels, Tanks, Topes, Houses, cultivated and cultivable land, and also to exhibit accurately the sizes of fields in the cultivated and cultivable land. For a system of Ryotwar field settlements, the sizes of fields require to be accurately determined. The Government are of opinion that this should be done by some one of the English methods of surveying, as in Bombay, and as now being done by Captain Priestly in South Arcot, and not in the inaccurate Native method.

9. As to the size of fields, it is not necessary that the minute subdivisions prevailing in many Villages in the irrigated lands, often less than a quarter or even one-eighth of an acre, should be separately surveyed. For the proposes of the survey a number of these very small fields may be clubbed into one field, so as to form a convenient plot. There is no doubt that originally the fields were much larger than at present; and they have been divided and subdivided with the partition of property, under the prevailing practice (which has arisen out of the jealousy and distrust on the part of co-sharers, of each other, and of the arbitrators) of dividing every separate field composing the property to be shared. No doubt it will often be practicable to revert in the survey to the original field. The proposal by the Board of Revenue in para. 25 of their letter of the 27th February 1854, appears judicious, viz. that fields in the survey shall not generally be smaller than one acre of irrigated and two acres of unirrigated land; and that minor subdivisions shall be shown by dotted lines according to the village accounts. Very near the village, where land is valuable and is held in very small plots, it may be proper to relax this rule. In Bombay the smallest fields allowed were much larger, none being permitted under ten acres; and this was not only a detail of the survey, but a part of the revenue system, and if a field were held in partnership and one of the co-partners died or gave up his part, the other co-partner must take it, or abandon his part also, unless he could find some one to take the vacant share. Under this Presidency, where land is almost invariably regarded as a property, it would be impossible to enforce such a rule, and the attempt would lead to great discontent, and possibly to popular outbreaks. The rule also seems unwise, as tending directly to check the outlay of capital in the improvement of land.

\* "The enams of Potails and Curnums amount to 64,701,138 acres, of which the estimated rent is Star Pagodas 3,02,587-21-33, about four-fifths of the whole are cultivated. These enams are in many villages thirty or forty per cent. of the revenue, but in others not more than two or three per cent. In general all above five per cent. may be regarded as unauthorized. The frequent changes of Government and the loss or rather concealment of accounts have, during a long course of years, facilitated the fraudulent extension of these enams, at the expense of the Sirkar lands. Many additions have in this manner been made to them under the Company's Government, and even at the moment of the survey, as it was feared that no opportunity might afterwards offer for such practices. In some cases, a portion of these extra enams arises from grants for building small forts or digging wells for public use. In others, they pay a quit rent, but they ought all to be examined hereafter, and be subject, where excessive, to resumption or assessment."

10. The survey should extend to Enam lands as well as to Government lands; and, as already noticed, the occasion should be taken to investigate the titles of Enams, as well as their actual extent. The detailed survey need extend only to the cultivable land, including all ever actually cultivated, with such other land as may seem likely to be brought under cultivation within a few years. For it must be remembered that with the moderate and certain assessment which it is proposed shall follow the survey, it is morally certain that a great extension of cultivation will take place. The rest of the area of the village, viz. the jungle and unreclaimed waste generally, need not be surveyed in detail, but only in its chief features. And as further portions of it shall successively be brought under the plough from time to time, they may be surveyed by the survey establishment which hereafter should form a part of the permanent establishment of every district.

Lastly, it is essential that permanent boundary marks should be established; and that field maps, village maps and Talook maps, should be prepared. Without these two securities, the work would in a few years be lost.

11. After the survey comes the question of the assessment. The Government are of opinion that the Ryotwar or individual system, so long established in this Presidency, should be adhered to generally. They look upon that mode of settlement as decidedly in advance of settlements by villages, or other communities; and they believe that in the progress of society the latter must give way to individual holdings. But there are many points in which the actual Ryotwar system of the Madras Presidency may be much improved; and such improvement will follow almost naturally under a moderate assessment, in place of the exorbitant rates now existing prevailing in many districts. These improvements will in great part consist in or spring from the almost entire cessation of the present numerous remissions. Under a moderate assessment, such as it is the desire of the Government to establish, there will be no necessity for remissions except under rare and special circumstances, and they should cease as a part of the annual and ordinary settlement.

12. Where annual settlements shall be in use, the terms of them will simply vary with the lands held by the Ryot, and his use or non-use of water from a Government source. No enquiry will be necessary as to the mode in which he may have cultivated his land or any of it, or whether he has cultivated it at all. There will be entire freedom to ryots to take or to give up land; but whatever they take they will be required to pay for till they formally relinquish it; and there will be a set time in the year for such relinquishment. But under a moderate and certain assessment such abandonment of land will be rare; because almost all land will then have some exchangeable value, and a ryot having occasion to diminish his holding will do it rather by transferring what he does not wish to retain to another party for a consideration, than by simply surrendering it to Government.

13. The first process in order to fixing an assessment is the classification of soils. An exact and scientifically accurate classification, distinguishing all the minute variations of composition, quality, and fertility of soil, is an operation of extreme difficulty in any country, even with all the aids that can be supplied by a high degree of scientific knowledge, accurate, and practiced observation, and a trustworthy agency. In this country, all these helps must in a great degree be wanting, and it is the more necessary that the Government should enter on the undertaking in a liberal spirit; and if so entered on, the difficulties will almost wholly disappear. It must be remembered that the right of the Government is not a rent; which consists of all the surplus produce, after paying the costs of cultivation and the profits of the agricultural stocks; but a land revenue only, which ought, if possible, to be so lightly assessed as to leave a surplus or rent to the occupier, whether he in fact let the land to others or retain it in his own hands. Nor is this simply an abstract question of right; it is certain that the course here advocated is that which will give the highest land Revenue, because it holds out the greatest inducements to the extended occupation of the land. It must be remembered that this Presidency contains a vast extent of unoccupied land, liable to pay revenue if cultivated, but heretofore waste greatly in consequence of the exorbitant assessment fixed or liable to be fixed on it; and it is certain that this land will be increasingly brought under the plough if moderately assessed.

14. If the settlement be undertaken in this liberal and comprehensive spirit, the preliminary classification of the soil will not be difficult. Under a moderate assessment exact accuracy is immaterial, because the greatest difference of assessment which could be caused by the want of it, would not be such as to render the land an unprofitable holding, or to prevent its occupation, at the

utmost it would only render such land somewhat less profitable than other land. It is the opinion of this Government therefore that the classes should be few, and based on real tangible differences of soil. They greatly approve the method followed in Bombay, in so far as it deals with simple facts and leaves but little to the discretion of the classifier; but it appears to them that the distinctions taken under that system are somewhat too fine-drawn, and that for practical purposes some of them might be omitted. It is undoubtedly right, as was done in Bombay, to consider carefully both the surface soil and the subsoil.

15. It is further the opinion of this Government that while noticing the actual physical characteristics of the soil, the classifier should also note, as nearly as he can, its productive power, stated in quantities of some one of the ordinary grain crops; paddy for irrigated land, and cumboo, cholam, or some other grain, for unirrigated. This will form the basis of the ultimate assessment; the estimate should be made on a carefully moderate scale, so as to allow for indifferent crops and bad seasons. In making this estimate the classifier should consult Ryots and other persons of local experience, but should decide according to his own judgment. So important in the opinion of this Government is simplicity of classification, that they think it may well be considered whether it will not be practicable to abolish the distinctive classification of lands according as they are or are not capable of irrigation from a Government source, and to classify all land simply with reference to its soil, and its productiveness without irrigation; charging a water rate when Government water is used or is permanently available. This is the practice in the North West Provinces and has obvious advantages; and though the universal practice here is different, yet, the change might be made without inconvenience on the occasion of a survey, if on the whole deemed expedient.

16. Next to the classification of soils will come the valuation of the land. The classification having regard simply to the physical quality and the productive power of the soil, the valuation takes in also the considerations of nearness to the village, and consequent facility of manuring, cultivating and guarding the crop, nearness to a road or a market, facilities of irrigation,\* and other accidental rather than inherent circumstances, whether affecting the value of the crop or its quantity. This may most conveniently be effected, as in Bombay, by placing the field or the village, as the case may be, in a higher or lower class of assessment, according to the aggregate of such circumstances.

17. The classification of the soil, and the valuation of the land having been made, the next and final process will be to determine the assessment. This, as already said, should be moderate; but here the question comes in—What is a moderate assessment? The existing rates were based, generally speaking, on an assumed proportion of 50 per cent. of the gross produce in the case of irrigated land, and of 33 per cent. in that of unirrigated, after making certain deductions for village servants' allowances. These may be stated as the proportions generally; the actual proportions were in some cases exactly these, in some a little more, and in some a little less. The proportions taken in each District are generally ascertainable; but here comes in an element of uncertainty, because they were applied to the quantities of produce estimated by the classifiers; and it is very doubtful how far those estimates were correct, or were made *bond fide*. There seems reason to believe that they were often fraudulently low. Further, the quantity of produce thus fixed as the Government share was commuted into money at prices supposed to represent the average selling price at the time; but the mode of computing these prices varied much in the several Districts, and hence another element of inequality and uncertainty. In all Districts however, without exception, from causes on which it is unnecessary to expatiate or to speculate in this place, the price of grain has fallen very materially since the period of commutation, and thus, *pro tanto*, the assessment has in fact been raised. On the whole, probably, the proportion of the crop actually taken by Government at the present time, except where there have been recent reductions, is not less than 50 per cent. on irrigated and 35 per cent. on unirrigated land. In some Districts however, and in some parts of Districts, the assessment is certainly lighter than this; in others it is probably heavier.

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\* In the case of dry land, the actual payment for the use of Government water supplied, will be a distinct charge.

18. Sir Thomas Munro was always of opinion that, in order to give the Ryot any proprietary interest in the soil, the share taken by the Government ought not to exceed one third of the gross produce. But in the Ceded Districts, where the assessments were lowered in order to bring them to this proportion, there are still loud complaints of over-assessment; and the state of those Districts, of Bellary in particular, is certainly not such as to indicate much wealth or comfort among the people. In the North Western Provinces, the rule was, never to take more than two thirds of the net produce accruing to the proprietor; \*in other words, two thirds of the rent. This share of the net produce would bear various proportions to the gross produce, according to circumstances; on the whole it may perhaps be assumed that it would be equal to about 30 per cent. of the gross produce. And in an Essay on the settlement of the North Western Provinces, in the twelfth volume of the Calcutta Review, generally attributed to the late Mr. J. Thomason, it is stated, (page 442,) that this, or nearly this, is about the real proportion in the most fertile and best irrigated Districts. But it is added, (p. 443,) that in Mozuffernugger the revenue is only 20 $\frac{1}{4}$  per cent. of the gross produce; and in Bareilly about 22 $\frac{1}{2}$  per cent.; and in Goruckpore not above 12 per cent. It must also be remembered that, under the settlement of the North Western Provinces, the whole of the waste land is given up by Government to the proprietor for the term of the settlement (thirty years), whereas under the Ryotwar system, all such land, as soon as brought under cultivation, will be liable to its full quota of tax, except so far as temporary exemption may be permitted to reimburse the immediate cost of reclaiming it.

19. On the whole, taking all the circumstances into consideration, the Governor in Council is of opinion that, in order to give the Ryot a real proprietary interest in the soil and to induce extended cultivation, 30 per cent. of the gross produce, computed, as provided above in para. 15, may be taken as the maximum of the Government demand. This maximum to be fixed as the actual demand under the most favorable circumstances, as explained above in para. 16, but to be liable to deduction, according to the lower degree, or to the absence of such advantages or any of them. Probably on the whole it may be assumed that, under this rule, the average share taken by Government would be about 25 per cent., or one fourth of the gross produce. This proportion is intended to be that taken for the general purposes of the State; besides which it may be proper to establish cesses for local objects, as in the North West Provinces; especially for the maintenance and improvement of the District Roads, and for education.

20 The proportion of the produce being determined, the next step is, to decide the principle on which it is to be converted into money; for it is very undesirable that Government should receive its revenue in kind. The present assessments throughout the Presidency are based on a permanent commutation of the assumed Government share, and the inconvenience of this arrangement has appeared in a marked degree. From whatever cause, the price of grain has fallen very greatly since the time when the commutation took place, and as a consequence the assessments are much heavier now than they were then. Price depends on various circumstances; it is affected by a change in the exchangeable value of the metal fixed as the standard of value, which in India is silver; it is affected by a change in the relation of demand and supply of the commodity itself, and that relation is modified by change in the extent either of demand or of supply, unless both change exactly together. To take the immediate case now in hand, that of a fall in the price of grain through a series of years, the demand may have diminished, or the supply may have increased; if the latter, it may be either from importation from abroad, or by better tillage, or by more extended cultivation; or on the other hand, the value of silver may have risen, compared with commodities generally. Again, though the price may have risen in the chief Town markets, yet the cause of this may be a saving in the cost of transport by improved roads or other communications, and to the grower the price may still be as good as before, or better. Or, lastly, all these elements of change may have concurred in producing the effect, in greater or less degrees.

21. All these considerations suggest themselves, yet on the whole it seems to the Government that the fairest course is to make the ryot's payment vary with the rateable money value of the standard crop. It would be inexpedient, indeed, that this change should take place too frequently, or on the average of very short periods; and it is the opinion of the Governor in

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\* Directions to settlement Officers para. 51.

Council that the prices may properly be fixed every seven or every ten years, on the average of the same period; the prices so fixed to endure for a term of the same length. Under this system the assessment of each field would be fixed in terms of so much grain; in the case of irrigated land, (if that distinction is retained in the classification), paddy would be taken; and in that of dry, one or other of the chief dry grains. At the yearly settlement the total would be computed, and would then be converted into money at the commutation price of the year.\*

22. In order to carry out such a system efficiently, it would be necessary to institute proper means for ascertaining the selling price of the various grains; and no plan seems so well suited to this end as the establishment of public markets. These markets should be established at the chief Towns throughout the country. Each one should be under a responsible and trustworthy clerk or superintendent, and the particulars of all sales should be duly registered. Independently of the use of such markets in ascertaining the price, they would also certainly be serviceable in promoting improvements in agriculture. On this subject of public markets the Government may quote the opinion of a late Governor, the Marquis of Tweeddale, a very competent judge in such matters, as recorded in his minute of the 12th January 1843.

"Amongst the measures desirable for this end, the establishment of public markets appears to me one of the most desirable and important; for I do not see how any fair calculation can be made of the rent in money, which a farmer or ryot is to pay as an equivalent for the portion of produce claimed by the landlord or by Government, unless the price which the cultivator receives from the corn merchant for his grain is publicly known and fairly recorded in an open market."

"A public market has also the greatest effect on agricultural improvement. Some time since I minutely examined the grain sold in the extensive retail corn market of Conjeveram, and in most of the bags brought to me as samples there were as many seeds of weeds as of the grain the merchant professed to sell. Out of thirty kinds there were but few instances where I found it otherwise, except in the grain from Bengal, which had passed through the hands of European Merchants, and this was as clean as grain sold at home.

"A public market under good regulation would correct this species of fraud. Dealers would not purchase uncleaned grain; and cultivators soon learning that the disproportion of weight between the pickles of grain and the seed of weeds is easy and certain of detection will take care to separate their corn into good samples.

"Such a system would encourage the employment of women and children in preparing the grain for market; and if the seed was so cleared from impurities before it was sown, the land would gradually become freed from weeds, and an improved state of agriculture would follow.

"Being of opinion therefore that a public grain market will be found an important element in the adjustment of an equitable land tax, and that it would otherwise be attended with beneficial results, I would direct the Board of Revenue to consider whether such a market might not be established in the chief town of every district, under whatever regulations they might think most suitable; and the selling prices, duly registered by the Clerk or Superintendent of the market, be forwarded to Government for publication and distribution throughout the Presidency.

"I have made much enquiry on this subject and I have no doubt that on a thorough investigation of the causes which lead the Natives to make difficulties to the establishing of new market places, it will be found that the same difficulties would present themselves in any other country, and may be overcome here as elsewhere. Every convenience and accommodation required by all parties who attend a market must be afforded, or as a matter of course in any country the establishment of a new market will fail."

23. A question would arise how far it would be proper to generalize prices. In England there is but one official scale of prices for the whole country. In this country, where the means of transport are so immensely inferior, actual prices are not so certainly equalized. But even here it would probably

\* The tithe change in England is commuted in a different manner. The conversion price of every year is the average price of the preceding seven years. Thus the price is fixed anew every year, but as it is averaged over a considerable period, sudden and violent fluctuations do not occur. This plan might perhaps be beneficially adopted here.

be found that the variations on the average of a whole year are inconsiderable; and perhaps it would not be found necessary to divide the country for this purpose. There is only one other point to be noticed here, and that is the duration of the grain assessment. It appears to the Government undesirable that these assessments should be fixed in perpetuity, but they are of opinion that they should be declared unalterable for a period of fifty years.

24. One chief evil under Ryotwar settlements, both in this Presidency and in Bombay, has been the large proportion of small holdings and pauper Ryots. Under the new settlement in Bombay, an attempt has been made to check this evil by positive restrictions as to the minimum size of holdings, and similar measures have been proposed here. The Right Honorable the Governor in Council is of opinion, however, that this course of proceeding is not necessary, and that it is not the proper way of meeting the evil. In this Presidency there seem to have been two main causes of these minute holdings; one, the practice of equal partitions of property among heirs; and the other the facility with which men, without any capital or any interest in the soil, have been allowed to obtain land. And the effect of each of these causes has been aggravated by particular circumstances. As to the first, the high assessments, operating to limit cultivation, have made the holdings smaller than they would otherwise have been: and as to the second, the practice of granting remissions to those who could not pay, the issue of Tuccavy, and the anxiety of Revenue Officers to induce any one to take land, have increased the evil.

25. Now, as to the first of these operating causes, it occurs to remark that restriction on the size of holdings checks the evil complained of, only ostensibly and not in reality. If three or four brothers are allowed to divide their small property, they will do so, and the number of small holdings will be apparently increased; if they are not so permitted, they will nevertheless hold their land separately in shares, and the number of Ryots will not in reality be smaller or their holdings larger than in the other case. The difference will be that there will be less security for individual rights, than when all are separately recorded in the public accounts. And as to the aggravating circumstance of this cause; when the assessments are lightened and simplified, and lands now permanently waste are brought under cultivation, the holdings will naturally become speedily enlarged. The whole being greater, each part will be so also.

26. And as respects the other cause mentioned, it is the decided opinion of the Governor in Council that it will be better to trust to the indirect operation of wholesome rules and an improved system, rather than to attempt to apply any direct remedy. Under light assessments land will bear a value, and there will be an eager demand for it. It will no longer be necessary either to force it on the unwilling, or to put up with bad tenants. The assessment will be light, indeed, but it will be invariable; except under very emergent circumstances, there will neither be advances nor any prospect of remissions or indulgence, and every defaulter without exception should be sold up at once. This system of a light but fixed demand, and of rigid enforcement, which is indubitably that of sound humanity and kindness not less than of good policy, will speedily lessen the number of pauper Ryots; who will fall back into their proper position of labourers; holding also perhaps a small patch of land from their master. But their condition will not be deteriorated; on the contrary the improved system of the Revenue will beneficially affect them also. For in the extended occupation of land, labour, which is now a drug, will become valuable; the rate of remuneration will rise, and the position of the labourers will be much bettered.

27. Further, the number of pauper Ryots has been greatly increased by admitting all parties whatever to occupy land on equal terms. If this practice has had any other ground than the desire to get land cultivated and increase the revenue, it has been based on some idea that all land belongs to the Government, and that no private parties can have any interest in land not actually in their occupation; and yet this is certainly an error: in every village there are individuals and classes exclusively entitled by the ancient custom of the country to the occupation of the soil, subject only to the payment of the Government tax. This tax has hitherto been so high in many parts of the country as greatly to limit the extent of land under occupation, and to render the meerassidars in some degree indifferent to the intrusion of other parties on the waste; not wholly so however, and meerassidars have had influence to keep much land out of the occupation of others, though not occupying it themselves. Under moderate assess-

ment all this will be altered; land will become valuable, the rightful holders will occupy it themselves, subletting it, or part of it, and will no longer quietly submit to its being given away to those who have no rightful interest in it. Thus, in this way also, the creation of pauper Ryots will be powerfully checked under moderate assessments; and, as already said, it appears far wiser to trust to the operation of an improved system, rather than to enact positive restrictive rules, which would involve constant interference, and which, after all, could not be more than partially enforced.

28. The practice of yearly holdings has been alluded to above: it seems desirable to adopt measures to introduce a more permanent occupancy. Under the present system, a Ryot is held to be entitled to retain his land so long as he pays the demand on it. The Government cannot oust him to give the land to another; but he is free to throw up the land whenever he pleases. Practically, under this system many fields are held permanently, although the ostensible title is only the annual puttah. It seems desirable that the ostensible and the real title should be made to agree. The advantages of this to both the Government and the Ryot would be very great; the trouble and expense of the annual settlement would be saved to the Government, while the Ryot also would be saved the inconvenience of going to the settlement, as well as all the interference which it causes in his private affairs, the anxiety lest the village or Talook officers should lay some demand on him and put him to the trouble of getting it removed, with the chance of failure, and the fees and payments involved.

29. It is probable that, in fact, the Ryot would gain much more by the change than the Government. Yet as the Ryots will incur some risk, of which, from their general deficiency of capital, and from having been hitherto accustomed and trained up to lean so entirely on the Circar, they are much afraid, and will give up some apparent advantages, they will need some inducement to agree to such terms. But it will be well worth while to Government to give such encouragement. This may be done by compounding for a fixed annual payment either for a term of years or otherwise; a composition for a fixed term of years will in fact be a lease. The composition will be regulated by certain fixed rules as to proportionate deductions for waste, for fallow, for bad seasons &c.; and the privilege of making such a composition will of course be restricted to holdings of some considerable size. Further, in some parts of the Country where the ancient system of holding the land and paying the Revenue in certain shares, has retained its place in spite of the nominal Ryotwar settlements annually made, that institution may be recognized, with the full consent of the meerasidars, and village rents may be made for terms of years: thus again getting rid of the constant interference of the Talook officers in the concerns of individual Ryots: all such settlements as have here been spoken of, ought however to be based on a detailed survey and valuation of the land.

30. In this Presidency where so large a proportion of the surface of the Country is utterly unreclaimed, a Revenue Survey and Assessment, as already observed, need not extend to the whole area. These operations should include all land usually cultivated, and all land that ever has been cultivated within memory or according to the village accounts. They should also extend to such land not included in the foregoing classes, as may seem likely to be brought under the plough in the extension of cultivation consequent on lighter assessments and a simpler and less annoying Revenue system. But it seems not only unnecessary but undesirable that they should extend to the jungle and the utterly unreclaimed waste. To include all this would add greatly to the cost, while it could not be either surveyed or assessed in a satisfactory manner. Much of the jungle could not be surveyed at all with any accuracy in its present condition, and could not be laid out in fields. The assessment too could not be made with fairness; because the present value of such land would be far from representing its value hereafter, when contiguous land shall be reclaimed and cultivated, and when roads and markets shall exist in the neighbourhood. Such lands therefore will be left unsurveyed in detail, only their total area being determined; and as henceforward every district must possess a small survey establishment, the survey may be made from time to time, as successive portions of such lands are cleared and cultivated.

31. It is now necessary to consider how the measures above recommended would affect the Revenue. The present Revenue from Ryotwar Districts and parts of Districts amounts to about 317 lacks of Rupees. It has been stated above that the present actual assessment probably takes not less than 50 per cent of the produce of irrigated lands, and 35 of unirrigated; speaking in both cases of land employed in the ordinary manner of each kind, and omitting the

effect of private improvements, and of special cultivation. Such being the case, it is obvious that to reduce the demand to 25 per cent of the ordinary produce, would, other things remaining the same, cause a very material loss of Revenue. But it is to be observed, in the first place, that the present assessments are, as already said, much higher than they were originally, in consequence of a material fall in the price of the staple agricultural products; that they are admitted to be excessively heavy; that the necessity of reducing them has been acknowledged; and that in several Districts they are already in course of reduction. Second: It is certain that the burden of the existing assessment has actually operated to keep much land out of cultivation and so to depress the Revenue. It is a striking fact that during the thirty-four years that have elapsed since the final adoption of the existing Ryotwar settlements, though population has largely increased, and the country has enjoyed uninterrupted peace, there has been scarcely any increase in the land Revenue; showing how slight an extension of cultivation has taken place.

32. On the other hand many circumstances lead to the conviction that a reduction of the assessment would be speedily followed by great extension of occupation of land.

First, there is the general fact that less than one fifth of the whole area of this Presidency is cultivated. The total extent of the Ryotwar parts of the Country is above seventy-seven millions of acres, of which the cultivation of Government land may be computed at 14,670,000 acres; to this 20 per cent may be added for Enam cultivation, making a total of 17,500,000 acres, and deducting one third of the remainder for mountains, tanks, roads, &c., there remains the enormous extent of forty millions of acres probably available for cultivation, being nearly three times the present cultivation of Government land.

Even of the land actually fit for cultivation the extent now waste is very large. The total extent of Government land entered in accounts as "arable," is 32,170,000 acres; of this no more than 14½ million acres, as above seen, is cultivated, including Enams, leaving nearly 18 million acres waste. There is no room for doubt that an instant increase of cultivation would follow reductions of the Government tax.

33. Further: It is certain that the high assessments, and the absence of accurate accounts, give occasion to very extensive fraud in the concealment of cultivation. Occasionally instances of this are brought to light on a large scale so as to prove its existence, and it is well known to all Revenue Officers, that it exists largely but is concealed through the purchased connivance of the Subordinate officials. With reduced assessments there would be less of this fraudulent evasion, because there would be less inducement to pay for such connivance; and with an accurate survey, and clear and simple accounts, such fraud would become difficult and dangerous.

34. Again, there are the Enams: this subject was touched on at the beginning of this paper; it is not intended to enter into it at large here; it must be treated of separately, but it may be briefly adverted to as one source from which to replace the immediate loss of Revenue by the proposed measures. The extent of free or enam holdings is extremely great: in some Districts they have not even been measured, and no where has there been any systematic investigation of their titles. It is well known, that in a very large proportion of cases no good title could be shown; many being mere usurpations. After the long possession which has been tacitly permitted, it would be only fair to deal liberally with these cases and to forbear to resume immediately; the proceedings should rather be of the nature of those at Bombay, under Act XI of 1852. Thus the *immediate* recovery of Revenue from this source would not be great, but ultimately it would be very considerable.

35. There seems no room for doubt that with a vast extent of unoccupied land, with a peaceable and industrious population, scantily fed and scantily employed to the extent of being led to cross the sea in search of employment, though peculiarly averse to leaving home; with roads and other means of communication being every year improved and extended; under all these circumstances, it seems clear that such a reduction of Assessment as would make agriculture profitable, would speedily be followed by a vast extension of cultivation. To these expectations are to be added the more partial causes which will make it practicable to enforce the fair claims of the Revenue on extensive tracts now evading them; and lastly, it must be noticed that the measures proposed must of necessity occupy a very considerable length of time. It can hardly be expected that the survey and settlement of this extensive Presidency can be accom-



plished in less than fifteen or twenty years; and thus only one fifteenth or one twentieth of the Revenue will have to be dealt with in each year, and there will be full time for the restorative agencies called into existence by the new measures to come into operation. On the whole, considering the present depressed condition of this Presidency, it seems fair to anticipate with confidence that the result of these measures, instead of a falling off, will be an accession to the Revenue, while, as respects the payers and the Public, the gain will be enormous, the Revenue will be derived from resources double or treble those upon which it is levied now; and will be paid with corresponding ease and absence of privation.

36. It remains to consider the agency proper for effecting the survey and assessment, and the cost of both operations. As to the former, and first of the survey: the Government have no hesitation in declaring their conviction that it will be the best, and in the end the cheapest plan to make use of the most efficient means, and to carry on the proceedings on a large scale. Not only would an imperfect and untrustworthy survey, the result of ill instructed or dishonest Agents, miss great part of the advantages aimed at in a survey; but it is the experience of the survey operations in all other parts of India, that they actually cost less money when carried on upon an extensive scale; and this for the clear reason that the costly item of superintendence need not be increased in proportion to the minor operations. The Governor in Council proposes therefore, as the best and most economical course, to appoint a Surveyor General or Superintendent of the Survey as the head of the Department, and to have at least four Deputy Surveyor Generals, each in charge of a separate geographical division of the operations.

37. As respects however both the proper number of these Deputies, with reference to the control of the Surveyor General, the strength of their establishments and the salaries of those establishments, His Lordship would wish to be guided in a great degree by the experience of the surveys of Upper India. But for the purposes of the present computation he will suppose that there are four Deputies, each with an establishment of the strength granted by the Government of India\* for Captain Priestley's operations in South Arcot, amounting to Rupees 32,610 annually, independently of that Officer's own salary.

The Surveyor General should be an Officer of scientific acquirements, and the Governor in Council proposes to fix his salary at 1000 Rupees a month, in addition to the ordinary pay and allowances of his rank; and he will require an establishment costing probably 600 Rupees monthly. Thus the total yearly cost of the survey operations will be Rs. 1,80,000 as shewn in the margin.†

38. With regard to the whole cost of the survey, it was computed that the party sanctioned for South Arcot would survey 720 square Miles of fields in a year; or including waste and porumboke, 800 square miles. Perhaps this estimate was too large, considering the small

* 2 European Assistants,.....	400	0	0
9 Surveyors and Deputy Surveyors,.....	390	0	0
30 Survey Ameens,.....	562	8	0
30 Ameen Gomastahs,.....	300	0	0
9 Writers, Draftsmen and Computers,.....	195	0	0
126 Measurers,.....	528	0	0
21 Duffadars and Peons,.....	117	0	0
Travelling allowance,.....	225	0	0
Contingent charges,.....	37	8	0
	<hr/>		
Total Monthly.....	2,755	0	0
	<hr/>		
Total for 12 Months... ..	33,060	0	0
Deduct 2 Months Batta.....	450	0	0
	<hr/>		
Net Amount.....	32,610	0	0
	<hr/>		
† Surveyor General,.....	1,000		
Establishment,.....	600		
Four Deputy Surveyors General,.....	2,500		
Their Establishments,.....	10,900		
	<hr/>		
Total Monthly.. ...	15,000		
	<hr/>		
Total Yearly.....	1,80,000		

fields of this Presidency, and 700 square miles may be taken as the work of a Deputy Surveyor General's party; thus the total work of the four parties in a year will be 2,800 square miles at a total cost of 1,80,000 Rs.; or about 6½ Rs. per square mile. The total area of this Presidency is computed at 1,38,000 square miles; but the detailed survey of this whole extent is not contemplated. The total cultivation in the Government Talooks amounts to about\* fifteen million acres; and the whole extent to be surveyed under the rule stated above in paras. 8 to 10 will probably not exceed double this, or thirty million acres. To this must be added the Enam; which, including waste, is not less, so far as can be judged from the existing returns, than eight million acres. Thus the whole area to be subjected to the proposed operation will be thirty eight million acres, or about 60,000 square miles. At the rate above given, viz., at 2,800 square miles a year, this would occupy twenty two years, and cost Rupees 38,40,000.

39. With respect to the assessment and settlement, including the classification and valuation of the land, the Governor in Council is of opinion that these important operations should be entrusted to a different agency. In other parts of India it appears to have been established that the settlement cannot be safely entrusted to the ordinary district authorities, and in this conclusion His Lordship in Council entirely concurs. These operations require peculiar aptitude, as well as constant attention; and it would neither be safe to take the Collector, for the time being, of each district, without reference to his personal qualities, nor would it be possible, with all his other engrossing avocations, that the Collector could give sufficient time to this extra work. On the other hand it does not appear expedient to the Governor in Council to invest the officer conducting the survey with the management of the assessment also; the qualities required for the two duties are very different, and whatever individual exceptions there may have been, it does not appear by any means consequential that an officer well qualified for the former should have any fitness for the latter. The delicate and complicated operations of the assessment, not less than those of the survey, require special preparation and training as well as natural ability; and it is not often that this previous training in both capacities will be found in the same individual.

40. On the foregoing considerations it appears proper to the Governor in Council to constitute a Superintendent of Settlement, who should be a Revenue Officer of some experience, to be aided by Deputies, to work under his orders, in the actual operations necessary to fixing the assessment and settlement, and who should be provided with adequate establishment. It would probably be found expedient to have a Deputy Superintendent of settlement following each Deputy Surveyor General. To avoid the inconvenience of frequent changes of incumbency, the salary of the Superintendent of Settlement should be not less than that of a Member of the Board of Revenue. This Government have recently advocated the addition of a Fourth member to the Board; and if this proposal is acceded to, it will be practicable to nominate one of the members to the exclusive duty of superintending the settlement, relieving him from other duties. It does not appear expedient to this Government that the task of superintendence should be laid upon the Board generally. The salary of the Deputy Superintendents might be about 1,000 Rs. a month, and they would also require some establishment.

41. It would be necessary that the Superintendent of the Settlement should be vested with a general power of control over the survey; to the extent of determining in what direction operations should be prosecuted, but not of interfering in the mode of working, or in other professional or departmental details. Referring also to what has been said above, (paras. 6 and 7) as to the necessity of an investigation into the titles of Enams, it may here be remarked that it is the intention of the Governor in Council that the Superintendent of Settlements should have the control of those enquiries. In the districts first selected for survey the settlement Officers under his orders would conduct that investigation conjointly with their more immediate duties; while in other districts Officers should be specially appointed to that duty, as in Bombay. The Governor in Council proposes however to bring forward the subject of Enams in a separate minute.

42. In the absence of definite information, it is not easy to judge what quantity of work would be done in a given time by the settlement establishments above sketched out, or, consequently, what would be the cost of their work per square mile, or on the whole. It is seen however that in the N. W. Provinces the cost of the settlement operations amounted to a small

\* See para. 32.

fraction above 7 Rupees per hundred acres on the total area of the territory ; the cost on the area actually settled cannot be ascertained, but in the N. W. Provinces, from the nature of the country, only a small proportion was excluded from the settlement. The total extent to be settled in this Presidency has been stated alone at 38 million acres,\* and supposing the cost to be as much as ten Rupees per hundred acres, the total will be 3,800,000 Rupees. The cost of the survey has already been computed at Rupees 3,840,000 ; and thus the total of survey and assessment united may be taken at Rupees 7,640,000.

43. This is a large sum ; but it must be remembered that it will be spread pretty equally over a period of fifteen or twenty years ; and that so distributed the yearly charge will amount to no more than from one to one and a half per cent on the annual revenue, which including jody or quit rent on certain Enams, may be taken at 320 lacks. The Right Honorable the Governor in Council does not hesitate to declare his conviction that the charge ought to be incurred ; that the benefit of a regular survey and of an assessment on good data and on fixed principles will fully repay it, and that in various ways, as already enumerated, the actual cost to Government will be speedily replaced. He cannot but record his belief that the Provinces composing this Government would now have been in a very different and far more prosperous condition if these operations had been undertaken when first their necessity came to be generally acknowledged twelve or fifteen years ago. And he would deeply regret if any further delay were permitted to intervene in entering on a work which has been accomplished, or is in course of execution, in all the other divisions of the British Indian Empire ; which is universally admitted to be urgently required here ; and which is indeed absolutely necessary wherever a land tax constitutes the chief part of the Public Revenue, because it affords the only sound data for judging of the value of the land.

44. The Government resolve to submit the foregoing proceedings, together with the Minutes and other papers to which they refer, to the Government of India, for their orders. While earnestly commending to the early and favourable attention of that authority the propositions above sketched out as to the course of proceeding to be followed, they solicit assistance and advice as to the details of the establishments, both for the survey and for the settlement. As regards the former, this Government propose four separate Deputy Surveyors General at least, intending that one of them shall continue the work in South Arcot, and that the other three shall commence operations simultaneously in Nellore, Rajahmundry, and Masulipatam. But it may be that a Surveyor General will be able to control effectively more than four such surveys ; and in that case, it will be good economy to increase the number. The proper strength of the establishment of each Deputy Surveyor General also requires to be considered. Again, as regards the settlement ; this Government are anxious to profit by the experience of the similar operations in the North Western Provinces, but they have not been able to obtain any very definite information respecting them ; and they request the Government of India to furnish them with information as to the salaries, and the establishments of the Settlement Officers, as well as with a sketch of their duties.

45. When favoured with this information, as well as with the views of the Supreme Government on the general propositions submitted, this Government will submit for sanction more detailed statements of the establishments required ; but they would remark that some considerable time must necessarily elapse before those establishments can be completed, because it will be necessary to train men specially for the subordinate duties.

The Government resolve also to submit a copy of this Minute for the information of the Most Noble the Governor General, and also to report the present proceedings and the papers connected with them, for the information and approval of the Honorable Court of Directors.

(True Extract.)

J. D. BOURDILLON,

*Secretary to Government.*

GUNTOOR COMMISSIONER'S OFFICE :

December 1845.

From

WALTER ELLIOT, Esq.,

*3d Member of the Board of Revenue.*

To

J. F. THOMAS, Esq.,

*Chief Secretary to Government,*

FORT ST. GEORGE.

SIR,

I have the honor to transmit herewith a Report on the Survey and settlement of the Guntoor Tannah, a division of the Vasereddy Estate, in conformity with the 8th and 9th paras. of my instructions.

I have the honor to be,

Sir,

Your most obedient servant,

WALTER ELLIOT,

MADRAS, 18th December 1845.

*3d Member of the Board of Revenue.*


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#### REPORT OF THE SURVEY AND ASSESSMENT OF THE GUNTOOR TANNAH, THE HAWELLEEE TALOOK OF THE ZILLAH OF GUNTOOR.

THE Zemindari Estates about to be surveyed, are comprised within the ancient Guntoor Circar, which forms a well defined tract, bounded on three sides, by the Kistna river, the Sea and the Eastern Ghats, separating it from Masulipatam, Palnad and Cuddapah. On the South the line dividing it from Nellore is broken and irregular, several villages of the one District being included within the frontier of the other, and *vice versa*.

2. The space within these limits is an extensive plain, from the centre of which rise the Condauid Hills, a granite range, extending about 12 miles, from South West to North East. Beyond its termination on the South West towards Rajapett, a few detached Hills appear to indicate a continuation of the ridge in the same direction, but the intervals between them are low, and the streams flowing from the westward take their courses through them. From the North East extremity of the range to the Kistna, the plain is considerably elevated and a series of rocky Hills again appear above it near Mungalgerry, extending to the banks of the river, opposite Bezwarah. Another spur elevates itself near Poonikul and pursues a more northerly course, terminating likewise at the Kistna not far from Amrawatty. The intermediate plain between them is studded with isolated hills. The minor ranges themselves are not continuous, but are broken here and there by openings, through one of which a cut for a new head to the Tungabhadra channel has lately been carried. To the South and East of the central range the plain slopes gradually to the sea and has the appearance of an extensive alluvial deposit, from the surface of which the Hills rise like so many islands. Traditions are current of the Kistna having once found a more southerly passage to the sea through the low line of country forming the channel of the Tungabhadra Nullah, and also of Rachoor and Rapully having formerly been near the shore. In proof of the former the deep rich soil of the villages, lying between the supposed

former and actual present channel, is instanced. The latter opinion receives support from the marks of an ancient beach along the eastern road to Masulipatam between Chandale and Chinna Ganjam. The black cotton soil here gives place to a belt of sand from 8 to 10 miles in breadth, commencing with the dunes and elevated ridges generally found above high water mark, and thence sloping gradually to the present Coast. So remarkable are these indications that the drainage of the Country lodges against them and forms occasional swamps. This effect is very perceptible under the Bapetla Tank, the surplus water of which—arrested by the sand heaps—renders a considerable portion of valuable land unfit for cultivation. The slope of the plain from the base of the hills is at first rapid—the descent from Guntoor (situated on the skirts of the high ground North East of the Condauid range) to the Tungabhadra Nullah near Chagerlamoody being 60 feet or about 6 feet per mile, while from thence to the sea the fall does not amount to 20 feet in a distance of 25 miles, or less than one foot in a mile. The drainage therefore is uniformly towards the South East, except on the North West of the central Hills. A line dividing the heads of the streams that flow North and South, extends from this range across to Palnad with an elevation above the plain so trifling as to be hardly perceptible. The soil contains a great proportion of clay which likewise forms the subsoil, in consequence of which the moisture does not sink to any depth, and in heavy rains the surplus water flows over the surface in the direction of the drainage, washing away the loose soil and sometimes increasing to dangerous floods.

3. This peculiar character of the soil exercises a corresponding influence on the system of agriculture. Neither the plough nor the roots of plants can penetrate so unyielding a medium. Ploughing therefore is confined to a slight disturbance of the surface, for which a single yoke of oxen is sufficient. In many parts of the mixed (Masub) and finest black lands it would prove very advantageous to work deeper with a larger plough and two or more pair of bullocks. But the practice is little followed. Even old waste is broken up with the common small plough. The great plough of the Ceded Districts drawn by eight yoke of oxen is unknown. Nor is it so much required; for the clayey subsoil is unfavorable to the growth of the obstinate Konda nutt grass, the deep seated roots of which are extirpated with such difficulty from the best cotton soils elsewhere. The district cowle namah therefore only allows a period of three years for reclaiming immemorial waste, taking one fourth of the assessment the first year, half the next, three fourths in the third year, and the full amount in the fourth.

4. The climate of the Circar is likewise remarkable. Situated nearly at the point where the South West Monsoon ceases and the North East begins, it partakes of the influence of both, without receiving a full share of either. The first rains come from the South West and fall in the latter part of June, but these are rarely more than a succession of showers. The heavy rains are much later and do not fall till July and August. The subsequent supplies from the North East Monsoon are occasional and irregular but do not cease altogether till December or January. During the rainy months the lighter clouds attracted by the Hills discharge themselves in frequent slight showers, which are wholly unfelt in the plains. By means of these the cultivation of the early (or Poonassa) crops is carried on in the red soils at the base of the Hills. They consist of bajra, raghee, kungonee, Indian corn, pulses &c., but are of trifling amount, not exceeding above 7 per cent of the whole cultivation. The staple crops of jowaree and pyra, or mixed produce, amount to 84 per cent, and are much later being sown in July and August and reaped in December and the following months. They require much less rain and produce best in a scanty Monsoon. There is comparatively little wet\* or garden produce: except for the Poonassa crops and in the wet lands, which are prepared in the hot weather, ploughing commences late. Contrary to the usual belief that the black soils do not require to be manured, those of Guntoor are frequently so improved either by spreading over them the mud and sweepings of the streets containing the refuse of the village, in addition to the ordinary manures, or by penning large flocks of sheep on them for a fortnight or three weeks before ploughing. But the latter custom is confined to spots destined to raise superior produce as chillies, tobacco &c. Nor are the same fields always selected for this purpose, but a sort of rotation of crops is observed, and a lighter kind of produce raised upon them in succeeding years. The same process is observed in the common dry farming, the staple produce of Juwaree being succeeded by one, or still better by two, of the lighter crops as castor oil plant, horse gram &c.

\* Note. The wet lands are about 4 per cent of the whole. The Jareeb about 5.

5. The gradual slope of the plain from an elevated centre would seem to be favorable to the formation of reservoirs for purposes of irrigation. Few however exist, and these are of the most indifferent description. The wet cultivation, as already observed is small, not exceeding 4 per cent, and of this\* a large proportion belongs to a single Tannah,† which has lately derived much advantage by channels conducted from the Kistna.‡ It would appear however from the great number of ruined and choked up Tanks in all parts of the District, that the extent of irrigated land was greater formerly than at present. ¶ Captain Caldwell, who reported on this subject soon after the province came into our possession, considered it favourable for such works, and attributed the general state of decay in which he found them to the improvidence of the Zemindars. The supply of water generally is scanty, even for domestic purposes. Most of the Tanks are exhausted by the end of March, and the wells (where they exist) seldom last throughout the hot months. But in most parts of the black soil, the springs are brackish, and the construction of wells is useless, for the water obtained from them is undrinkable. There are no rivers of any size, the largest stream is the Nulleemooda, which forms the supplying channel of the Baputla Tank. The Gundelacumma passes through a small part of the Inneconda Tannah at the most southerly point of the District, without conferring any benefit on the cultivation. Forest and Timber trees are almost unknown, and the few Topes planted near Villages, checked by the ungenial nature of the subsoil, exhibit only a stunted and sickly growth. As soon as the crops are off the ground, the aspect of the country becomes inexpressibly bare and dreary. The eye wanders over a boundless extent of black plain, unrelieved by signs of vegetation. Yet notwithstanding the absence of such apparent requisites for animal existence as water, shade and herbage, during a fourth part of the year, Guntoor is celebrated for its breed of cattle, which is exported in large numbers to all parts of the Dekhan.

6. These remarks, on the physical characters of the Circar, will help to elucidate many circumstances that demand attention in fixing a new assessment, particularly with reference to the classification of the lands and the fluctuations of the Revenue in former years. The remarkable coincidence between its Geographical position receiving little rain, and the nature of its soil requiring a less than ordinary share of moisture, explains the reason of its being greatly affected by vicissitudes in the regular course of the seasons. It shows why, though suffering from severe droughts, it has flourished in times of comparative scarcity elsewhere, whilst on the other hand a plentiful monsoon, which has conferred abundance on the neighbouring Districts, has subjected it to failure and loss.

7. Although the necessity of a new assessment has been admitted on all hands, it may not be amiss, particularly with reference to the observations of the Board of Revenue in their Proceedings of the 16th June last,§ to give a short outline of the revenue system hitherto in force, from which it will be seen how unsuited it is, whether in principle or in detail, to assist in the formation of a new settlement. The materials for this purpose are singularly deficient. No records of any antiquity are forthcoming, and the earliest information extant, rests only on the traditions of the Despondies and Village accountants. These all concur however in referring to former surveys and settlements by the different dynasties which have from time to time exercised supremacy in the Circar. Some of these measurements yet exist and account for the variety of standards found in the District.¶ But the rates of assessment have wholly perished. They probably subsisted to the time of the Mahommedan conquest about the end of the 16th Century. The subjugation of the Musalman kingdom of Golcondah, to which Guntoor was attached, by

\* Report of Civil Engineer 2d Division, 24th July 1839.

† Baputla.

‡ Diary of Civil Engineer for June 1839.

¶ From Captain Caldwell to the Board of Revenue, 23d June 1801.

§ Para. 5-14.

¶ In illustration of this view a statement (A) of these is given in the appendix and marked together with an abstract of the information derived from an old Village record professing to relate to the Surveys of the former Government.

Aurungzebe in 1687 was followed by the introduction of a rent roll (the Kamil Beriz) which brought exaction to a climax. But the consolidation of the Mogul conquests having been checked by the rise of the Mahrattas, it is not probable that so large a revenue was ever actually collected. It was during this period, in the early part of the 18th century, when the paramount power was in abeyance, that the hereditary revenue officers of the Imperial exchequer, the ancestors of the present Zemindars, began to arrogate to themselves the right of appropriating the revenues of which they were merely the collectors. In 1724, the formation of the Soobah of the Dekhan into an independent state again established a preponderating authority. The most turbulent Zemindars were rooted out and destroyed, but others were created in their room, and the system of administering the revenue through their hereditary agency still continued. In the vain attempt to attain to the Kamil standard, annual estimates were taken of the produce, the realization of which commuted to money was entrusted to the Zemindars. The Ryots, unable to meet a heavy demand, based on fallacious inspections of their crops, objected to pay in money, and their kists were therefore of necessity taken in kind. From this time we never hear of the revenue being realized otherwise than by a division of the crops. In this condition the district passed into our hands.

8. At the time of the permanent settlement, the Collector was instructed\* to impress on the newly created proprietors the advantage of substituting a fixed money rent for the practice of sharing the produce. This led the Zemindars to introduce the present fixed (Muckhta) rates, but they did so only in the dry lands. They do not seem to have followed any certain plan, but contented themselves, for the most part, with fixing the demand on each Village and leaving the details to be settled by the inhabitants. Neither were these permanent. Not only have the original rates been changed, wholly or in part, from time to time, in particular Villages, but even where they remained unaltered in the accounts, discretionary settlements (chellanernayem) were often made from year to year, without reference to them, for the sake of conciliating the Ryots.

9. In subdividing the assessment, the Ryots seem generally to have been guided by one of two plans. 1st. They classed the lands according to their supposed fertility with reference to the Village standard measure, and applied a graduated scale of money rates—or, 2ndly. They arranged the village standard measures according to what may be called compensation-measures and imposed one uniform money rate on the whole. Thus they fixed a sum of, say 20 Pagodas the coochal, as the village rate, and in the case of the best land, the extent was limited to the exact standard measure of the village, but they reckoned, say double the same area, as one compensation measure for the second class of land, three or more for the third, and so on, increasing the extent, in proportion to the inferiority of the soil, on the principle of quantity making up for quality. But we look in vain for a systematic development of either of these principles. The details vary in every village, and are characterised by one common feature only, viz. that the inequalities are always found to be in favor of the leading Ryots and to the prejudice of the poorer ones. A few instances will exemplify the want of system and principle that pervades the whole.

1. There are 560 villages paying graduated rates on the standard or (kalari) koochal; one of these, Pedda Koorpad, a remarkably fine village containing between 7,000 and 8,000 acres, was originally divided into 6 classes, as follows:—

Class.	Extent. Koochaloo.	Rate. Pagodas. Fs.
1 ... ..	362	18 18
2 ... ..	1	12 18
3 ... ..	0½	12 0
4 ... ..	1	10 0
5 ... ..	1	9 0
6 ... ..	1½	8 0

\* See Paras 37 at 41 of a draft of instructions to Mr. A. Scott by the Board of Revenue dated 25th December 1801, in a letter to Government of 1st January 1802.

This at once shews the fallacious nature of the settlement. For it is absurd to suppose that there could be 7,500 acres of the first class land, and only 110 in the five others. In 1836, the Collector, under whose management the estate then was, remitted two Pagodas in the first class, abolished the five inferior classes, and threw all the land into one. And very shortly afterwards, having made over the property to the Zemindar, he added  $\frac{1}{4}$ th of a coochal to each standard coochal as (Toogada) an inducement to the Ryots to cultivate, thus in fact establishing a uniform rate of  $10\frac{1}{4}$  Pagodas or 41 Rupees the coochal of about  $20\frac{1}{2}$  acres throughout the village. I went carefully over all the lands and found them to consist of every variety of soil, black, red, and mixed. The Ryots themselves admitted that the best land, a fine wondoo,\* in the bed of an old Tank, might pay 5 or 6 Rupees an acre, but this was in the possession of the Head Cummarwar ryot, whilst there was much that ought not to have been taxed above 1 Rupee or even less,—yet the whole now pays 2 Rupees per acre. In another village named Wadlamoody, consisting of 68 coochaloo, or about 1,300 acres, the number of classes originally fixed in the dry lands was 54, the rates varying from 8 to 40 Pagodas per coochal, and in the Garden lands 16 at from  $1\frac{1}{2}$  Pagoda to  $5\frac{1}{2}$  Fanams per coonta, in all 70 rates. This arrangement continued nominally in force till the village came under attachment in 1833-4. In 1834-5 a discretionary amount was assessed by the Collector on each field; but in reality the revenue was received in kind. In 1842-3 the Zemindar reverted to the original rates in which he gave a remission of 25 per cent.; to which was afterwards added a further deduction of 8 Annas per Pagoda or  $12\frac{1}{2}$  per cent. more, at which rate the assessment is now levied.

2. The compensation (waradi or badi) coochaloo villages are 58 in number, each with a different rate varying from  $2\frac{1}{2}$  Pagodas to 40. The greatest number are found in the Mazamdari estates of Suttanapilly and Chilkalopaud, 38 out of the 159 Villages in which, are so settled. Oopulpad is an instance of the simplest form of this tenure:—

Class.	Calari kooch.	Badi kooch: at 30 Pagodas.	Deduction per cent.
1	1	= 1	0
2	$1\frac{1}{4}$	= 1	20
3	$1\frac{1}{2}$	= 1	33
4	2	= 1	50
5	3	= 1	66
6	4	= 1	75
7	5	= 1	80
8	6	= 1	83

But in Wulloor there is first a general rate of compensation (Natsoo) for all lands; then an additional one (Madapoo) for the high lying lands; then a second addition (Vasi) for pycaries; and another (Wandra) for Bramins equivalent to the Tyazgaree of other Districts. In this manner out of the 155 Calari or standard coochaloo comprising the village area, 85 go to make up the general compensation (Natsu);  $12\frac{1}{2}$  (Madapoo) to the high lands;  $1\frac{1}{2}$  (Vasi) to pycaries; and  $5\frac{1}{2}$  (Wandra) to curnums and privileged classes, leaving only 50 compensation or Badi coochaloo assessed at 40 Pagodas each.

10. The number of different money rates under these two modes of settlement amounts to 450 in the four Estates.† The highest is 71 Pagodas (=284 $\frac{1}{2}$  Rupees) per coochal, or about 9 Rupees an acre; the lowest is  $1\frac{1}{2}$  Rupee per Coochal, or less than 2 Annas an acre. There are besides a number of Villages assessed at purely discretionary rates with the appropriate name of Nazar Muckhta‡ and others in which the revenue is taken by a share of the crop.

\* See Para 15.

† On Standard or Kalari Coochaloo...	357
On Compensation or Bady Coochaloo...	58
On Jareeb Coontas....	128

Deduct rates Common to two. ....	543
	93

Remain, ....	450
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‡ i. e. Assessed by the Eye or Glance.



11. The distribution of whole number of Villages in the four Estates is as follows:—

Settled on the Calari Coochal ... ..	560
"    "    Badi Coochal. ... ..	58
"    "    on Nazar Muckhta rates. ... ..	126
"    "    by Division of Crops. ... ..	134
Moturpha Pettahs. ... ..	4
<hr/>	
Total Zemindary Villages... ..	882

The above particulars are given as they are found in the Revenue accounts. But they are little observed in practice. Through fraud or neglect, or partiality, or for purposes of conciliation, the extent of land actually held, is often found greatly to exceed the recorded measurement, and that, not as a general result, but in a greater or less degree with reference to particular individuals, some having more than the standard measure allows, while others hold double or treble the extent to which they are entitled. In some of the Villages of the Guntoor Talook in which the same standard or a Coochal of 20½ acres prevailed, the actual measurement gave for the average extent of the Coochal as enjoyed 19 $\frac{7}{10}$ , 23 $\frac{2}{10}$ , 24 $\frac{1}{10}$ , 25 $\frac{2}{10}$ , 29 $\frac{2}{10}$ , (or almost 30) acres in each of 5 Villages respectively.

12. Besides these more immediate defects, the registry of land is extremely imperfect. The fields have neither names nor numbers. The extent of a Ryot's holding is entered in the gross as one, two, or more Coochaloo, though it may be composed of several parcels of land in different quarters of the Village, and thus it is in many cases difficult (impossible indeed, when the Ryot and Curnum combine) to discover the precise locality required. From this sketch, into which for the reason already stated, I have gone with greater minuteness than perhaps was required, I trust it has been shewn satisfactorily that no elements of any former settlement exist in a shape that will admit of their being engrafted on the present survey.

13. The personal labors of the Commissioner being restricted within the limits specified in the orders of Government of the 16th November 1844\* which prescribe that it will be sufficient if he causes the survey and settlement to be made as an example in one or two Divisions or Talooks.† I selected the Guntoor Tannah as being most conveniently situated for the performance of this, in conjunction with my other duties. The Kurnool Survey having been completed, a party of 10 Surveyors was obtained by an application to the Commissioner. They were instructed in such particulars as the peculiarities of this District required and commenced surveying on the 1st April. The whole was completed on the 14th July. The rules for their guidance were submitted to Government with my letter to the Board of Revenue of the 24th May last. They will be found as required by my instructions to be in all essential points the same as those of the Ceded Districts. In addition to these the Surveyors were made to enter their measurements in books free from erasures and to annex a sketch of each field shewing the number of divisions (or taks) in which it was measured, and specifying all topographical features according to a prescribed form. These have been executed with tolerable accuracy in some cases, though not with equal success in all, but even where roughly drawn they illustrate the written description of the dimensions, boundaries, &c. It was in contemplation to have constructed Village Maps from these, but as the Surveyors work against time, according to the rules of the Ceded Districts, they cannot fairly be required to perform such extra labor, besides which the sketches being made without scale and without bearings, it would be no easy matter to fit them into each other. Two or three of the most intelligent Mootasuddies now employed in Chaybrole having become more expert, have however made the attempt, but they are still unfinished, and the Villages for which they are drawn do not come within the scope of this Report. The object of these additional precautions was to guard against frauds and subsequent falsifications of the accounts, a practice too prevalent in Guntoor. But even were it otherwise, it is highly desirable that a new registry of the lands should, as far as possible, be placed beyond the reach of alteration and doubt. In this respect

\* Extract from Minutes of Consultation 17th January 1845 para. 3.

† In the Guntoor Collectorate the Talooks are called Tannahs. The Tahsildars—Ameens. Many of the Revenue terms differ from those in use elsewhere.

the Village Maps afford an important guarantee to the accuracy of the accounts, and I consider the construction of them to be very desirable. But it is hopeless to expect that they can be prepared by the description of Surveyors now employed, as long as surveys continue to be carried on in the present imperfect fashion. The work of the Kurnool Surveyors did not exhibit the superiority over that of the Mootasuddies newly entertained in the District that might have been expected from their greater practice. Several of the latter displayed great aptitude for the employment, and if placed under proper instruction and superintendence, they would turn out first rate surveyors. Two Indo-British Surveyors lately employed in the Nellore Survey were placed under my orders. Neither of them arrived till after the greatest part of the work had been completed. This however was of the less consequence as I found them little qualified to assist me. Their knowledge is confined to the practical use of the plane table. They are unacquainted with the general principles of surveying and incompetent to give instructions to others. I was very desirous that they should train a party of Surveyors to measure with the cross-staff, but they were unable to do so.

14. The measurements of the Surveyors have been tested in the usual manner and have been found on the whole to be tolerably correct. The first examination or that of the Native azmayeshdar gave the following results:—

No. of Fields examined.	Extent in Goontahs by original measurement.	Extent in Goontahs by test measurement.	Goontahs in excess by test.	Goontahs less by test.	Net excess detected by test.	
105	60,044	59,502	1,416	874	$542 = \frac{14}{16}$	per cent or 875

But as this only shews the total amount of mis-measurement the following Table has been prepared to exhibit the proportion of error in individual fields, within the allowed limits, in 4 degrees:—

No. of Fields examined.	Area of Ditto.	NUMBER OF FIELDS IN WHICH THE DIFFERENCE BETWEEN THE ORIGINAL AND TESTED MEASUREMENTS IS				
		Not above 3 per cent.	Not above 6 per cent.	Not above 9 per cent.	Not above 12½ per cent.	Above 12.
105	Acres. 1,501	63	22	10	5	5

The total number of cultivated fields measured being 2,070 or acres 18,919: 11¼. A further test was applied by causing the two Deputy Assistant Surveyors from the Surveyor General's Department to measure a certain number of fields by means of the plane table, from which was obtained the following results:—

No. of Fields examined.	EXTENT IN ACRES BY		Acres found in Excess.	Acres found less.	Net Excess.
	Original measurement.	Plane Table.			
55	1,175	1,284	149	39	109=9 per cent.

Or arranging the error in degrees :

Number of Fields.	Area.	NUMBER OF FIELDS IN WHICH THE DIFFERENCE BETWEEN THE ORIGINAL AND TEST MEASUREMENT DID NOT EXCEED				Do. Do. exceeded 12 per cent.
		3 per cent.	6 per cent.	9 per cent.	12 per cent.	
55	1,284	10	13	13	6	13

The ratio of error detected by the second process, though large, is perhaps not greater than may be expected between a very rude and a very accurate process. The weather was very unfavorable for survey operations; being the hottest part of the year, in addition to which, the season was one of unusual intensity, so that almost all the Surveyors got ill, which caused them to resign their situations and leave the District.

15. The classification was commenced in May. The person employed as termdar had previously gained experience under Mr. Bayley, at Kurnool. Before undertaking the classification of the villages under report, an extensive examination of the soils of the district generally was made under my own superintendence. In the course of the scrutiny it was observed, that both the ryots and the termdar formed their estimate of the value of the land chiefly from the color of the surface and without reference to the influence of depth, position, or the accidental occurrence of natural defects. According to native ideas there are three principal divisions of soil: the black, the red, and the mixed; besides some minor ones. The last or the mixed lands, contrary to the usual opinion, are in Guntoor reckoned the most valuable, though the superior varieties of black are nearly equal to them. The finest mixed lands are near the Kistna. They bear the heaviest rates in the District and consist of a rich mould mixed with vegetable matter, sand, &c., varying in color from a very dark to a reddish brown, and breaking easily with a coarse grained fracture. They are not so tenacious or coherent as the black soil and are generally of greater depth, resting on granite or limestone rock in the neighbourhood of hills, or on intermediate beds of gravel or more rarely on clay in the vicinity of the black soils. Near the river they are mixed with alluvium, but the pure alluvium is reckoned among the black soils from which however it is distinguished by a particular name, that of *Wondoo*, or *Krishna Wondoo*. It has a very peculiar character, being firm and compact when dry, yet breaking easily with what Mineralogists would call a conchoidal fracture, like that of the common flint. But though its sharp edges and smooth surface give it an appearance of hardness it dissolves immediately when moistened. It is then found to consist of finely comminuted and almost impalpable particles, free from admixture with foreign bodies. When moist, it is of various colors, from an Indigo black to yellowish-brown, and when first taken from the bed has a purplish bloom which disappears as it dries. It is found on the banks and on the islands of the Kistna and also near nullahs and in the beds of old tanks. The Ryots esteem it highly, and say that a coochal of it will yield 30 Pootties, which is double the product of the best black or mixed soil. The black land which is called Regur by the natives, and cotton soil by Europeans, constitutes by far the largest proportion of the District. It is supposed to be of volcanic origin and to be derived from the decomposition of the extensive basaltic formation of the Dekhan, through which a great part of the course of the Kistna lies.\* This may account for its extraordinary fertility and for the fact that it suffers no exhaustion by continued cropping and does not require manure. But that of Guntoor is of an inferior quality, being much intermixed as already observed, with a stiff clay, which likewise invariably forms the subsoil at depths varying from 6 inches to 2 or 3 feet. This clay is black, unctuous and shining, deposited in thin horizontal layers, which break across with sharp jagged edges like a piece of slate. It is impervious to water, and therefore after heavy rain the superincumbent soil is converted into mud unfitted either for labor or vegetation; and the water instead of being absorbed runs off, carrying with it the loose soil, and whatever advantages the ryot has conferred on it by culture and manure. The natives reckon about six kinds of regur and the same number of musub soils

\* Dr. Voysey, Asiatic Researches, vol. XV. p. 126.

founded on difference of color, the presence of stones, nodules of lime, earth-salts, &c. The red soils are produced by the degradation of the hills. They contain more or less gravel, sand, &c. according to their vicinity to the hills and streams. As the plain recedes they become mixed with vegetable matter and pass into the musub lands, or are lost in the prevailing regur. They generally rest on beds of gravel, kunkur, or granite. These are the least valuable lands and require manure and a plentiful supply of moisture. A fourth variety of soil called *padi* occurring in the neighbourhood of habitations and containing much animal and vegetable matter is likewise recognised. It is a whitish clayey earth, requiring much rain, but is reckoned very productive and is generally appropriated to the growth of dry garden produce. The native principles of classification go no further, and therefore, when applied to a settlement, they are found to be very unsatisfactory. The ryots are aware of this themselves, and when they come to class a field with reference to the assessment, they attend but little to its *color*, and are guided chiefly by their practical knowledge of its productive powers. The errors into which the classifiers of the Ceded Districts were led from this cause obliged Sir. T. Munro to change the instructions\* to termdars soon after the beginning of the work, and to make them class and *assess* the land at the same time, so that the ryots might at once perceive the effect of classification in raising or lowering their own individual rents; in other words oblige them to be guided by experience instead of theory. But the classification thus made rests merely on opinion. The registers exhibit only the arbitrary verdicts of the termdars and ryots, without shewing the means by which they arrived at the conclusion recorded by them.

16. The want of accurate data of classification was early felt in the progress of the Guntoor Survey, and several attempts were made to establish some general principles that might serve as a foundation for a systematic scale of soils. Dry lands can hardly under any circumstances yield more than 6 Rupeest or less than 4 Annas per acre. It might be supposed therefore that a few well marked classes would include all possible varieties within these limits. But this did not prove to be the case. It was found that no definition would embrace the numerous disturbing causes affecting the value of land, in other respects of the same quality. The conditions of the same field often vary materially within the space of a few feet, and to arrive at any thing like an accurate conclusion it would be necessary to assign a certain value to each variety, and then to strike an average of the whole. This demanded a far greater amount of experience and practical knowledge than was forthcoming. The attempt to form general classes was therefore abandoned for the old system of making the Villagers class their own lands, † but the assessors were required carefully to note all the peculiarities of each field in the term register, according to a prescribed form, § so that any person examining a particular number at any future period could ascertain the data on which it had been so placed. This is a step at least, in the right direction. Even if it does not lead to a more correct system, it furnishes a mode of detecting errors, whether arising from indolence or fraud on the part of the termdars.

17. The following was the process observed in the classification. The termdar assembling the ryots, explained to them the objects of the present undertaking. He impressed on them the necessity of the classes bearing the same relative value to each other, and of the same degree of difference being maintained between each in regular gradation from the best land in the Village to the worst. A statement of classes was then taken from them, exhibiting their view of the matter, but for the reasons above stated, this was (at least in every case hitherto) found very defective. The termdar then proceeded to the fields, accompanied by as many ryots as he could collect, and in their presence noted all the particulars affecting the value of the land, according to the form,

\* From Principal Collector, 26th July 1807. V Rep. p. 784.

† i. e. Rent.

‡ From Principal Collector Ceded Districts, 26th July 1807, para. 4.

§ Such for instance as :

1. Depth of superficial soil in various parts of the field.
2. Nature of the subsoil.
3. Proportion of different kinds of soil.
4. Presence of foreign bodies and their proportions.
5. Relative site or position of the land.
6. Liability to overflow of water.
7. Average produce ascertained by enquiry compared with stubble, grain-ricks, or other indications.

and with their aid and concurrence assigned it to its proper class taking the best land in the village as a standard. But as this occupied some time, and it was found impossible to have a sufficient number of ryots always present, they were assembled at the close, and the whole of the classes carefully revised with their assistance. Objections taken to particular fields, sometimes as too low and oftener as too high, were decided by a punchayet of the neighbouring villagers, who generally induced the parties interested, to acquiesce willingly in their decision. The punchayet was chosen with great care, and I believe their decisions to have been on the whole fair, but their leaning was rather towards the interests of the ryots than of the Government. For instance, the ryots pointed out 45 numbers in Cusbah Guntoor, which should in their opinion be raised from lower to higher classes. The punchayet confirmed the arrangement of the termdar in every instance. Of 93 numbers indicated by the inhabitants as classed too high, 62 were confirmed, 24 lowered, and 7 were partially reduced, but not to the extent pointed out by the ryots.

18. In fixing the amount of assessment, I paid due attention to the course approved by Government, at the recommendation of the Board of Revenue, viz. "that of fixing the beriz of the whole district first, then descending to pergunnahs and divisions, and thence to villages." This is undoubtedly the most correct order of proceeding, but it presupposes the existence of accounts of the cultivation and collections of former years. In zemindary estates however, these can only be procured from the proprietors, and in Guntoor they are not forthcoming in a sufficiently complete or accurate state to allow of an estimate being based upon them. Every effort was made to induce the zemindars to yield up their accounts, but in almost every instance the appeals were without success.

19. In the Vasareddy estates the only perfectly satisfactory returns are those of the seven years from Fusly 1219 (A. D. 1809-10) to Fusly 1225 (A. D. 1815-16), which were prepared (but only for the Chintapilly estate), by the servants of the zemindar and those of the Collector conjointly, in great detail, from the curnum's accounts for a sub-division of the property between the two sons of the late zemindar. The accounts for the remaining years are either those of seasons when the villages were rented, or when the estates or portions of them were taken under the Collector's charge, for longer or shorter periods, by orders of the Civil Court, or for arrears, and managed by temporary establishments, and which cannot therefore be depended upon. The Mubraz accounts are more complete. They extend over a longer period, but are not in the same detail as those of Chintapilly, above-mentioned. About the year 1227 (1817-18) the late zemindar, then an old man without heirs, found that his income had begun to fall off. He thereupon resolved to resign his estates, after an uninterrupted enjoyment of them for 17 years, into the hands of the Company, in return for an allowance to himself and his family. In conformity with this determination, he rendered the accounts of the previous 17 years, unreservedly to the Collector, but these are found now only to exist in abstract. The next 9 years are those of the Collector's own management, then come five years of the zemindar's administration, and the rest refer to the Collectors. Of the two divisions of the Suttanapilly estate, the Chilkaloorpud accounts are tolerably complete. The earliest belong to a lengthened minority, during which the property was under the Court of Wards. Those of the subsequent period were given up on my requisition by the widow of the late Zemindar, and bear every appearance of being correct. This was the only instance in which a ready and cheerful acquiescence was accorded to the call for accounts, repeatedly made, to the different proprietors. The Suttanapilly co-proprietor met the demand with obstacles and difficulties, and consequently the statement of the corresponding period in that estate is blank. In both, the accounts of the last 12 years, for the reasons stated in the case of the Vasareddy estate, are of a doubtful description. The Repilly accounts are the most imperfect of all. None of any kind are forthcoming anterior to 1226 (1816-17) Fusly. Those for the next eleven years are all more or less defective, and the missing particulars have been supplied by estimates. During the next seven years the estate was under the Court of Wards, and the last period is open to the objections stated in the other cases above mentioned.

20. Insufficient as these data are, they will prove useful when compared with the *true* extent and value of the land to be ascertained by the survey; but at present the means of checking them do not exist. Under these circumstances it became necessary to depart in some degree from the letter of my instructions and to adopt some other plan calculated to yield a more satisfactory result. The survey and classification of that portion of the Vasareddy estate

that has been completed, (viz. the Guntoor Tannah,) furnished grounds for testing the value of the accounts of its revenues in former years, and the data so obtained have been taken as a means of adjusting the rest.

21. The accounts of this Tannah\* are found in an uninterrupted series for the last 23 years, or from 1232 (1822-23) to 1253 (1843-44) inclusive. But we are likewise in possession of those of seven years of the best period of the District which, given when the two adopted sons of Vencatadri Naidoo were about to divide the Estate, may be considered to be tolerably authentic. The average of these seven years from 1219 (1809-10) to 1225 (1815-16) is Rupees 27,223-2-10, (No. 1.) The average price of jowaree, the staple produce for the same period, being about 147 Rupees the garce.† After these come three broken years, and then the connected series from 1231 (1821-22) to 1253 (1843-44), the accounts of which are of a mixed character, but on the whole less trustworthy than the preceding ones, inasmuch as they are derived partly from renters, and partly from occasional servants employed by the Collector, as exigencies arose, and then discharged. In 1230 (1820-21) the whole estate was attached and placed under a temporary establishment, but in December 1234 (1824-25) the Guntoor and Koorpaud Tannahs were released and remained in the hands of the proprietor for little more than a twelvemonth, when they were again assumed in February 1235 (1825-26). They continued under attachment till 1246 (1836-37,) in which year the administration was made over to the Zemindar, not as proprietor, but in the capacity of a ministerial officer on behalf of Government, though with full control over the servants and accounts. This arrangement lessened the Collector's means of control and held out irresistible temptations to the Zemindar to conceal the true condition of the estate and to divert the proceeds to his own use. Great caution is required therefore in receiving statements derived from such sources. The average collections (exclusive of agraaharum jodigee) were:

For the whole period (1231 to 1253),... ..	Rupees 18,984	0	10
For the first 10 years (1231 to 1240), ... ..	22,194	0	6
And for the last ten (1244 to 1253),.. ..	14,913	2	0

The average price of jawaree for each series respectively being Rupees 129,145½ and 101½ the garce.‡ About the middle of this period of 23 years occurred the severe famine of Fusly 1242 (A. D. 1832-33,) followed by an epidemic fever in Fusly 1244 (A. D. 1834-35,) that swept off a considerable proportion of the already reduced population. The district was beginning slowly to recover from these calamities, when a combination among the public servants to defraud the Government by extensive malversation, and a great and rapid fall in the price of grain, again reduced it to the lowest ebb.

22. In judging of the capabilities of the Circar to bear an increased revenue, it must be kept in mind, that the depression under which it now labors has arisen partly from natural causes of frequent occasional recurrence, but of transient influence; partly from maladministration to be provided against in future; and partly from an influx of cheap grain, derived from a new source of supply, which, (as will be more fully noticed hereafter,) has every appearance of being permanent, and must exercise a continued influence on a tract so exclusively agricultural as Guntoor.

23. Two estimates have been framed under these considerations; the basis of the first is the collections of the last 20 years, exclusive of the two last years of mismanagement and low prices. This gives a sum of Rupees 19,497-11-7 for the average revenue, and of Rupees 135½ per garce,§ for the average price; but the latter includes the famine prices of Fusly 1242 (A. D. 1832-33), and the two following years, during which the revenue did not fluctuate in the same proportion.|| Excluding these, the average is 127½ Rupees.¶ If this be compared with the average of the 7 best years above mentioned, after deducting one-fourth, as was done in the Ceded Districts, the result is Rupees 20,417-6-3 which nearly corresponds with the average of the whole 32 years, for which accounts are forthcoming, viz. Rupees 20,786, 14-10. The same results are exhibited in

\* Statement No. 1.

† Rs. 36½ per Candy.

‡ or 32½-36½-25½ the Candy.

§ 33½ Rupees per Candy.

|| See the introductory paras p. 6.

¶ 32 Rs. per candy.

the accompanying diagram.\* It may fairly be assumed therefore that the Guntoor Tannah is capable of yielding a revenue of 20,000 Rupees, one year with another, if properly managed, with an average price of 100 to 120 Rupees the garce.

24. But it may be objected that an estimate, based on accounts of collections, is liable to doubt, especially for the period of the *last* 10 years, in which it is known that the Zemindars levied considerable sums as nuzzurrana, and that the native servants received extra collections to a large amount, none of which appear in the accounts. Proofs of this were obtained from all parts of the district, and in particular, as regards the surveyed lands, from the seizure of the dufters of the curnums of Takellapad, a village of the Guntoor talook.† A scrutiny of these detected a difference between the average collection of 12 years, recorded in the public accounts and that obtained from the true accounts of 20 per cent.

25. Another estimate therefore has been framed on the demand of the 10 years, preceding the famine, or from Fusly 1232 (A. D. 1822-23) to Fusly 1241 A. D. 1831-32); thus excluding most of the disturbing causes now in operation. The collections of this period fell little short of the demand, but to the latter have been added wandra (the reduction to privileged classes), and some other items, giving a total (exclusive of agharam jodee), of Rupees 23,098.‡ On this basis the demand for the Guntoor Talook has been taken at Rupees 22,112, as in the sub-joined table:

NAMES OF VILLAGES.			Estimate framed by the Tarnadar or Assessor.			Estimate framed by the Sur Tarnadar.			FIRST ESTIMATE FRAMED BY THE COMMISSIONER.				SECOND ESTIMATE FRAMED BY THE COMMISSIONER.							
									Average collections of 20 years, from Fusly 1232 to 1251.		Estimated Beriz.		Average Beriz of 10, prior to famine, including Wandra, &c.		Estimated Beriz.					
Mouza	Muzra		Rs.	As.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			
Guntoor,.....	1	1	8,296	1	0	8,203	1	4	6,712	3	8	7,324	14	4	8,729	7	4	8,200	0	0
Nallapad,.....	1	7	8,158	11	9	9,456	14	9	8,591	7	11	8,253	8	9	10,080	3	10	9,400	0	0
Takellapad,.....	1	0	4,761	11	2	4,411	0	2	3,066	10	4	3,091	12	2	2,823	5	8	3,100	0	0
Bontapad,.....	1	0	1,091	1	6	1,091	1	6	912	8	2	1,017	1	6	1,276	4	11	1,100	0	0
Vamavarumpad	1	0	414	2	3	312	0	3	214	13	6	312	0	3	189	4	4	312	0	0
Total,...			22,721	11	8	23,474	2	0	19,497	11	7	19,999	5	0	23,098	10	1	22,112	0	0
Ramachendrapooram Agharam,.....	0	1	1,057	12	0	930	6	0	0	0	0	842	9	0	0	0	0	0	0	0
Grand Total,.....			23,779	7	8	24,404	8	0	20,000	0	0	20,841	14	0	0	0	0	0	0	0

\* Suggested by the Bombay Papers.

† Takellapad collections as per public accounts..... 2,599  
 Do. do. as per curnum's accounts first rendered..... 2,740  
 Do. do. as per do. do. seized under warrant... 3,131  
 The last being 14½ per cent in excess of the second and 20½ in excess of the first.

N. B. The circumstances of Takellapad differ from those of most other Villages. It was long under rent and has been more improved than any other Village in the Tannah, so that there is hardly any waste land in it. This progressive improvement and increase of Beriz rendered it more easy to make away with the collections. An estimate founded on these data, adding 20 per cent. to the collections of the last 12 years, proved altogether inadequate.

	Beriz.	Collections.
‡ Average of 10 years,.....	22,379	22,222
Add wandra, &c.,.....	718	
	<hr/>	
	23,097	

26. Of these two calculations, (the one derived from the *collections* the other from the *tical* enquiries made without reference to it for the settled Villages. I have therefore assumed ryot, and may be considered according to the spirit of the 8th para. of my instructions to be Directors and by the Government." The other is made more with reference to the interests of safer that the calculation of the probable revenue of the whole province should rest on this Whereas if the scale is pitched too low in the first instance, the dues of Government may be mate of the demand according to the present extent of cultivation has been prepared:—

		BERIZ.			
		Amount of the above five Villages.	Amount of the Guntoor Tannah, consisting of 40 Villages.	Amount of the Chin-tapillary Zemindary, consisting of 266 Villages.	Total Amount of 4 Zemindaries consisting of 882 Villages.
1	Average of 7 years viz. from 1191 to Fusly 1197.	31,176	65,963	5,72,631	19,08,384
2	Do. 6 years „ 1203 to „ 1208.	24,591	32,069	3,97,947	12,16,576
3	Permanent Settlement,.....	0	0	4,29,765	12,25,458
4	Average of 7 years viz. from 1219 to Fusly 1225.	30,794	51,093	7,52,006	0
5	Do. 10 years „ 1232 to „ 1241.	23,098	39,444	5,83,457	17,69,921
6	For Fusly 1241 previous to the famine, viz. } Fusly 1242..... }	22,429	36,777	4,95,131	16,44,927
7	Average of 10 years, viz. from 1242 to Fusly 1251	18,436	25,749	3,17,070	10,34,595
8	Do. 20 years „ 1232 to „ 1251.	20,767	32,597	4,50,264	13,65,684
9	Do. 12 years „ 1242 to „ 1253.	18,321	25,684	3,12,308	10,23,320
10	For Fusly 1253.....	17,697	25,226	2,71,567	9,63,057
11	Estimate framed by the Tarmdar,.....	22,721	0	0	0
12	Do. by the Sur Tarmdar.....	23,474	0	0	0
13	First Estimate framed by the Commissioner. ...	19,999	0	0	0
14	Second do. do. do.....	22,112	37,000	5,40,000	14,30,000
Comparison.	Difference between Nos. 4 and 14.....	8,682	14,093	2,12,006	0
	Per Centage,.....	28	27	28	0
	Difference between Nos. 5 and 14.....	986	2,444	43,457	3,39,921
	Per Centage.....	4	6	7	19
	Difference between Nos. 7 and 14.....	3,675	11,250	2,22,929	3,95,404
	Per Centage.....	19	43	70	38
	Difference between Nos. 3 and 14.....	0	0	1,10,235	2,04,541
	Per Centage.....	0	0	25	16



demand,) the first agrees most nearly with the information obtained from the survey, and statist be the most accurate in that particular instance. It is certainly the most favorable to the "in accordance with the great principle of moderation repeatedly inculcated by the Court of Government, and in our present very limited knowledge of the resources of the district it is principle, because so easily susceptible of correction, as better data are procured hereafter. unnecessarily sacrificed before the error is discovered. Guided by these views, the following esti-

COLLECTIONS.				
Amount of the above five Villages.	Amount of the Guntoor Tannah consisting of 40 Villages.	Amount of Chintapilly Zemindary consisting of 266 Villages.	Total amount of 4 Zemindaries consisting of 882 Villages.	
31,176	65,963	5,72,631	19,08,384	Nizam's Government.
24,591	32,069	3,97,937	11,99,625	Despondies account of the Company's administration.
0	0	4,29,765	12,25,458	Permanent settlement; 1210 Fusly.
27,942	48,125	7,27,533	0	Subdivision accounts of the Vasreddy Estates only.
22,940	38,038	5,38,557	16,21,437	Ten years <i>before</i> the Famine.
22,429	36,125	4,01,048	13,72,877	The year before the Famine.
17,492	23,092	2,74,423	8,47,023	Ten years <i>after</i> the Famine.
20,216	30,565	4,06,491	12,03,443	} The collections are inclusive of the unauthorized amount discovered in the late enquiry.
16,800	22,734	2,72,077	8,46,208	
13,448	21,370	2,43,995	7,64,941	
22,721	0	0	0	} For the Villages of the experimental survey only.
23,474	0	0	0	
19,999	0	0	0	
22,112	37,000	5,40,000	14,30,000	For the whole Circar.
}				For the Vasreddy Estates only.
}				For the whole Series.

The proportion assigned to the Chintapully Division of the Vasareddy Estate is based on No. 4, because the accounts of that period are believed to be more exact than those of any other. From the average Beriz of the 7 years, viz. Rupees 7,52,006, a deduction of 28 per cent has been made, (on the principle explained in para 20) that being the proportion of difference between the second of the proposed estimates and the 7 years average demand of the surveyed Villages. The quota assigned to the remaining estates is derived from No. 5, the Beriz of the 10 years preceding the last great famine, a period for which, more than for any other, the accounts of all the estates exist in a complete form, the series being perfect except for Sattanapilly, of which 2 years only are forthcoming, and for Chilkaloorpaul, in which a single year is wanting. During this period, many Villages were held on Rents which were punctually discharged, from which fact, and from the less satisfactory nature of the accounts themselves, it is to be inferred that the resources of the Villages are *under* rather than *over-rated*. From the average of these ten years\* therefore, minus the share† of Chintapully already disposed of, it has been judged sufficient to subtract a smaller proportion, or 25 per cent,‡ for the disasters of late years, and the remainder,§ together with the estimated demand of Chintapully, makes a total of upwards of 14 lakhs for the demand of the whole district, an amount less than the assets of the Permanent settlement|| by 22 per cent., but exceeding that settlement itself by 16½ per cent.¶ It is not improbable that this may be found somewhat above the mark, but that it is not excessive may be inferred from the facts, that nearly the same amount was actually collected\*\* in the year before the famine, and that the average demand†† of the last 20 years falls not far short of it. The revenue even of 1253 Fusly, under every disadvantage arising from former misfortunes, from fall of price, from fraudulent rents, from collusive abandonment of land, from needless balances, and from shameless speculation, exhibits a Beriz of 9,63,057, of which 7,64,941 were recovered, notwithstanding so many drawbacks. Having obtained a standard of comparison for the settlement of the surveyed villages from the accounts of their former revenue, it remains to be explained how their present capabilities were ascertained from a consideration of their intrinsic fertility and other statistical facts.

27. The principle of classification described in a former para, was that of causing the cultivators themselves to arrange their fields according to their productiveness under the check of the Assessors. To ensure uniformity and diligence in the proceedings of these agents, they were required to note certain particulars connected with each field; one of the most important of which was the quantity of grain it would yield when bearing full crop. The whole were then arranged in classes according to their degrees of productiveness, and, lastly, a rate of assessment was settled upon each class. This was calculated on its produce converted into money at an average market price, two thirds of which were left to the Ryot for his labor and profit, and the remaining third allotted to the Land Tax. It is not pretended, nor is it possible, that these calculations should be accurate in every instance, but, being founded on numerous enquiries, made not only in the surveyed Villages, but all over the District, they are probably not very far from the truth.

28. The great demand for fodder in a Cattle breeding Country like Guntoor induced me to frame two Estimates of produce, one including straw and forage (boossa), the other confined to grain alone. These will be found in the Tabular Statement No. 2. It includes the staple produce, Jonna, and the grains usually sown with it, and miscellaneous products which are of

	Rupees.
*	17,69,921
†	5,83,457
	<hr/>
	11,86,463
‡	2,96,615
	<hr/>
§	8,89,847
A	5,40,000
	<hr/>
	14,29,847

	Rupees.
	13,38,167
	<hr/>
	14,29,847
	<hr/>
	4,08,340=22-3-5 per cent.
¶	See Table.
**	Collection of Fusly 1241, Rs. 13,72,877, See Table.
††	No. 8 of the Table, Rs. 13,65,684.

trifling amount. The produce is that of a fair Crop, in an average year, when no remissions are required. And the commutation price has been assumed at a low average with reference to what may be expected in seasons of plenty. In an unfavourable season the conditions will of course be reversed; the produce will be less, the price greater; but the relative bearing of both on the assessment will be the same. The produce assigned to the first class, viz. 8-7½ candies\* the coochal of 2½ acres, or 418½ seers† an acre, appears a small outturn for the best land. And so it is in comparison with other districts. But this arises from physical causes. The Guntoor circar, though a very productive, is not a very fertile tract. The whole extent of its surface, however, except that occupied by a few hills is arable, and a large proportion of it is actually under tillage. But the soil and other natural qualities already described in the opening paras, are not of a superior order. Its productiveness as a district arises from the large proportion of its area that is fitted for ordinary cultivation rather than from the superior richness of particular parts. Not that it is without spots of great fertility, but they bear no comparison to the great extent of very moderately productive soils. The latter predominate largely in the surveyed lands, which are moreover of a remarkably uniform character.‡ Their position near the Condaivid hills, and the greater inclination of the plain in that neighbourhood, render them more subject to the action of the general drainage.§ The superficial soil therefore has not the depth and richness of that nearer the sea, and in the neighbourhood of the Kistna.

29. The comparatively inferior produce of Guntoor has often attracted attention and has led to frequent discussions between the local and controlling authorities,|| particularly at the time of the Permanent settlement. At length Mr. Andrew Scott, by whom that Assessment was concluded, employed his Assistant for some time in cutting, thrashing, and measuring the produce of a certain extent of land, in different Villages, throughout the District. The result is given in a table that accompanied his report to the Board, dated 24th February 1802. One of the Villages examined was Cusbah Guntoor, the produce of which for three sorts of land, the best, the medium, and the worst, is mercals 20⅞; 18½; 8½ per Madras Cawny;¶ the equivalents of which are 185½, 165, 73½ seers per acre, which is considerably under the estimate now made. But the disparity is less if we suppose, as was probably the case, that the predominating soils only were examined, those namely which are placed in the 3d to the 8th Classes of the present settlement, though the comparison is still in favor of the latter.

30. The produce thus determined has been converted into money at an average price of 24 Rupees per Candy, which is equivalent to 96 Rupees the garce, and is the lowest of several averages taken as follows:—

	Per Garce.	per Candy
	Rs.	or Pooty.
1. Average of the last 7 years of the Nizam's Government from } 1191 to 1197 Fusly, ....	155½	33⅞
2. Do. do. of 31 years from 1223, to 1253 Fusly ....	141½	35⅞
3. Do. do. of 10 years before the famine from 1232 to 1241 Fusly	141	35⅞
4. Do. Do. of 10 years including three famine years from } 1242 to 1251, ....	129½	32⅞

\* Col. 11.

† Col. 20.

‡ Note. See, in Statement No. 5, the large proportion of land in the six medial classes, and the small extent in the two first and two last. See p. 31.

§ See para 2.

|| From Collector to Board, 19th December 1795.  
— — — 12th July 1796.  
— — — 25th November 1796.  
— — — 30th November 1797.

To Collector 25th in Cons. 28th December 1801 Paras 9 @ 16 and Para 20.  
From Collector, 24th February 1802, Paras 9 @ 11 and Enclosure.

To Collector, 10th May 1799. Para 3.  
— — — 3d April 1800. Paras 7-8.  
— — — 27th May 1800. Paras 3-4.  
— — — 1st April 1801. Para 7.  
From Collector 6th June 1801. Enclosure 1.

	Pooties.	Koodoos.	per Coochal.
¶ 1st	4	3	—
2d	3	2	—
3d	1	17	—
Average	3	4	—

	Per Garce.	per Candy
	Rs.	or Pooty.
5. Average of 12 years including famine years from Fusly } 1242 to 1253 ....	116½	29-3
6. Do. do. of 8 years excluding the two highest 1242-3, and the } two lowest, 1252-3. ....	113½	28, 7/8
7. Do. do. of 6 years, after deducting the 3 highest and 3 lowest	112	28
8. Do. do. of 9 years, from 1245 to 1253 Fusly, ....	96	24

These averages at first sight appear to indicate a tolerably steady market price of about 120 Rupees the garce, or 30 Rupees the candy, decreasing slightly since the famine, and the accompanying Diagram exhibits a similar conclusion. But the loose manner in which these accounts are prepared, and the averages are calculated in our Cutcheries, render such returns somewhat fallacious. In point of fact the fluctuations have been far greater than those averages would lead to infer. This will be more apparent from the second Diagram shewing the Maximum and Minimum price of each year. From this it is seen that the limits of fluctuation for Jowaree, the staple grain, in the 13 years since the famine, have been Rupees\* 414 and 44, and antecedent to the famine Rupees 292 and 80. All the information however, and both the Diagrams, go to shew that prices have fallen gradually since the famine, and that in 1253 Fusly they had declined to a point† altogether unprecedented. Several causes are alleged in explanation of this state of things; the chief of which are, the decrease of non-productive consumers owing to the decay of the Zemindars, and the more economical establishments of the Government; the increase of producers caused by the difficulty of obtaining service as formerly, which makes the supply exceed the demand; the supply of foreign grain from the opposite Coast, the cheapness of which has not only made it supercede the use of Jonna among a class of the inhabitants who formerly ate nothing else, but has forestalled and undersold the dry grains that used to be exported to the districts, North and South of Guntoor, where only the more expensive article of Paddy is usually grown. All these causes have undoubtedly operated to bring about the present state of the market; but whereas the two former are general and apply more or less to all parts of the Company's possessions, the last affects the Northern Circars only. The rapid improvement of the provinces wrested from the Burmese, and their conversion from pestilential swamps and forests into populous and richly cultivated tracts, with a land tax of the lightest description, have given birth to an extensive exportation of rice, a large and increasing proportion of which finds its way into the Indian markets. Previous to the famine of 1832-3 the trade had hardly an existence; but since then it has gone on steadily increasing with reference to the demand in this country, nor has it apparently been discouraged by the great fall of prices in the two last years. The statement‡ in the margin of the imports of Grain into the Zillah for the last 23 years shews how completely the course of the grain trade has changed, and the return of imports§ from the East Coast of the Bay of Bengal alone proves how rapidly the supply from that quarter has risen into impor-

\* See Statement No. 3.

† NOTE.—44 Rs. the Garce or 11 Rs. the candy.—In 1796/7 and 1797/8 it fell to 56 Rs. the Garce or 14 per candy from the famine price of 1791/2, which had attained the height of 480 Rs. the Garce or 120 Rs. the Candy.

See Statement No. 4.

		Rupees.			Rupees.
‡ Fusly	1231 @ 35	0	Fusly	1245	1,46,389
"	1236	2,244	"	1246	3,34,259
"	1237	0	"	1247	1,78,182
"	1238	0	"	1248	1,47,733
"	1239	14,101	"	1249	1,56,218
"	1240	2,584	"	1250	1,06,536
"	1241	7,490	"	1251	1,16,029
"	1242	3,12,451	"	1252	66,150
"	1243	2,68,438	"	1253	1,19,374
"	1244	4,13,192			
		Rupees.			Rupees.
§ Fusly	1244 (1834-35)	20,076	Fusly	1249 (1839-40)	1,46,260
"	1245 (1835-36)	2,01,165	"	1250 (1840-41)	1,11,923
"	1246 (1836-37)	1,33,827	"	1251 (1841-42)	81,025
"	1247 (1837-38)	2,72,509	"	1252 (1842-43)	84,737
"	1248 (1838-39)	1,06,958	"	1253 (1843-44)	95,762

tance.\* Nor is it to be expected that the light import duty imposed by Act VI of 1844 can exercise any material influence, when the year of the lowest prices ever known opposed no check to the influx of a supply valued at 1,20,000 Rupees. This shews that the Trade is firmly established, and that the supply may be expected to increase rather than to diminish. It is for this reason that I have adopted the lowest of the above averages in calculating the value of the Government share of the produce in a season of plenty, because it is derived from the only period during which the influence of the foreign supply has been felt on the home markets. I do not consider it probable, under existing circumstances, that the occurrence of a bad harvest will allow *the average* to rise above 100 or 120 Rupees the garce, until a new impulse is given to agricultural enterprise, and the cultivation of exportable produce is made to supplant, in a considerable degree, the present exclusive growth of articles of food.

31. Having described the different stages of the survey in detail, it is time to shew the results obtained from them. The dry lands form ten classes: the garden, which are of trifling amount, two; as shewn at length in statement No. 5, of which the figures in the margin are an abstract. The whole number of classes occurs only in one village, Nallapad, which however is more properly a group of villages, having seven muzras or dependent townships within its limits. It extends from the base of the Condauid chain into the black plain, thus including every variety of soil, from the most inferior red to the best mixed and black. The other villages have not more than from 4 to 8 each. The general result of the settlement is shewn in the following table:—

Number of Villages.			Sircar Land.		ENAM LAND.					Total arable land.	
					On Quit Rent.			Rent Free.			
Mouza.	Mazra.	Total Villages.	Acres.	Rupees.	Area.	Assessment.	Jodigee.	Acres.	Rupees.	Acres.	Rupees.
5	8	13	18,775	23,970	Acres.	Rupees.	Rupees.	3,733	4,862	22,608	28,947
0	1	1	0	0	100	114	20 <sup>7</sup> / <sub>16</sub>	0	0	842	842
5	9	14	18,775	23,970	942	956	184 <sup>7</sup> / <sub>16</sub>	3,733	4,862	23,450	29,789

From this it will be seen that the Government land, if fully cultivated, is capable of yielding a revenue of 23,970 Rupees, or an average assessment of Rs. 1 A. 4 P. 5 the acre, which, compared with former settlements, is as follows:—

Beriz of the Government arable land assessed according to				The present survey assessment therefore		
The present survey.	Average of 7 years of the best times.	Average of 10 years before the famine.	Average of 20 years to 1251 Fusly.	Is less than the 7 years average by	Exceeds the 10 years average by	Exceeds the 20 years average by
Rupees 23,970	Rupees 30,794	Rupees 23,098	Rupees 20,767	Rupees 6,924	Rupees 872	Rupees 3,203

\* NOTE. The Statement of general importation was obtained in the district. It does not discriminate the Countries from which the supplies were received. That of the imports from Arracan &c. was furnished by the Reporter of External Commerce to the Board of Revenue. There are some discrepancies between the two, but the agreement of the general results amply bears out the argument in support of which they are quoted.

† Class.	Rate.	Area. acres.	Assessment. Rupees.
1	3	204	614
2	2 <sup>1</sup> / <sub>2</sub>	483	1,208
3	2	2,100	4,200
4	1 <sup>1</sup> / <sub>2</sub>	1,022	1,789
5	1 <sup>1</sup> / <sub>2</sub>	2,282	3,423
6	1 <sup>1</sup> / <sub>2</sub>	5,513	6,892
7	1	3,679	3,679
8	<sup>1</sup> / <sub>2</sub>	2,082	1,561
9	<sup>1</sup> / <sub>2</sub>	781	390
10	<sup>1</sup> / <sub>2</sub>	608	152

32. The Guntoor talook possesses advantages in the uniform character of its soil, its general aptness for tillage, the constant demand of the principal market of the district for its produce, favorable to its extensive cultivation. It has indeed recently fallen off like every thing else in the district, but this effect is only temporary, and it may reasonably be expected that, when the new rates come into force, the present occupation of land will be extended and the proposed assessment realized in average seasons, nearly to its limit. The proportion now under cultivation is 14,312½ acres on which the demand of Fusly 1253 (A. D. 1843-44) was Rupees 16,291½. The proposed assessment on it, is fixed at Rupees 19,271½. But this increase has not been effected by raising the assessment. A large proportion is derived from items omitted from the just dues of Government. These alone come to 1832 Rupees, and the rest is made up by the equalizing operation of the new rates.\* Much of the best land was held by favored individuals at reduced rents. In the majority of the villages throughout the district the curnums exercise an undue degree of influence that enables them to monopolize the best land. What they cannot cultivate with their own means they sublet to ryots, claiming wandra or privileged remission from Government, and exacting the full demand from their under-tenants. The curnums of Cusbah Guntoor are a very powerful and numerous family. They had possession of upwards of a fourth part of the lands of the village, all of which they enjoyed on the most favorable terms. The effect of the new rates on the holding of a single individual among them, was to raise his assessment upwards of 200 Rupees, and of another upwards of 150. The apparent increase of assessment, as it affects the present cultivation therefore must not be supposed to arise from the imposition of *higher rates*, but from the effect of a just and uniform system of taxation in developing resources and in regulating *unequal and partial* rates. This consequence must be kept in mind by the Collector when the new rates are brought into force. They will naturally meet with the determined opposition of all the leading inhabitants, who will probably not only refuse to cultivate themselves, but will incite those within the sphere of their influence to follow their example. The claim of wandra by the privileged classes of Cusbah Guntoor, is a recent pretension to which they have no right whatever. It was never allowed by the former Zemindar, though conceded by the present one,† during the short time he acted as Manager on behalf of Government, that he might purchase the connivance of the curnums at his own malversations. It has been since regularly brought to account in the settlement of the Collector, but payment has been withheld, and it has remained among the unrecovered balances. Any such resistance as has been anticipated cannot last, and if the new settlement is firmly maintained, I have such confidence in its moderation and equality that I am persuaded it will shortly ensure an increased permanent revenue. It is essential to the accomplishment of this object that the rates should be rigidly enforced and no remissions allowed.‡ This will both discourage pauper cultivators, unable to retain their lands without annual abatements to make up for their want of capital and slovenly farming, and it will check the fruitful source of corruption opened to our native servants by the recurrence of annual remissions and balances. This punctuality is a condition indispensable to the success of any regular settlements based on the principles of moderation.

33. The titles of the alienated lands underwent a careful scrutiny. They consist of an Agraharum village named Ramachendrapooram, and of detached maniums in the other villages. The only data forthcoming for the assessment of Ramachendrapooram, are part of the 7 years' subdivision accounts, some of which exhibit estimates of the produce converted into money. The

* Items omitted in the demand of.....	1253 Fusly.
Old reductions in the rates.....	526
Waste land on cowle.....	171
Wandra.....	46
Concealed cultivation.....	754
Appropriations of the grama cuntam or village site.....	335
	1832

† Ramanatha Baboo:

‡ NOTE. Occasions must arise on which general remissions will be necessary, but these are exceptions to the rule, and may always receive special sanction. The strict exaction of a just demand though it may seem harsh, will eventually prove a lasting benefit both to the ryots and the Government.

average of these for three years (from 1220 to 1222,) gives a demand of Rupees 869-10-8. And as all the land was under cultivation then as well as now, and the commutation price was assumed at  $\frac{1}{4}$ d less than the *nerek* of the day\* or nearly that adopted in the calculations of the present settlement, I felt no hesitation in confirming the assessment derived from the classification and produce amounting to Rupees 142-0-0.

34. The annual Quit Rent, to which the village is liable in the present accounts, is 60 Rupees. But in the 7 years' accounts above referred to, it is 164 Rupees. When called on to shew why they should not be subjected to the latter demand, they produced five documents.—A sunnud, dated A. D. 1718, granting 30 coochaloo of land on rent free tenure to 17 Bramins.—A second, dated in 1759, burthening it with a quit rent of 15 Pagodas, or 60 Rupees.—A third, dated in 1762, adding 6 coochaloo more to the 30 formerly given, but not specifying the jodiga.—A fourth, in 1784, by the late Zemindar limiting it to 60 Rupees; but this document, though it bears the seal of Vencatadri Naidoo, is without his signature. The last paper is an order given by Mr. Oakes the Collector, dated 17th August 1819, stating, that as their sunnuds limited the demand upon them to 60 Rupees, they were not to pay more than that sum in future. This takeed appears, from the terms in which it is couched, to have been given without an investigation of the merits of the question. The accounts from 1219 (1809-10) to 1225 (1815-16) clearly shew the jodigy to have been 164 Rupees, which was regularly collected during that period, and from subsequent accounts appears to have been realized till 1228 Fusly (A. D. 1818-9). This fact neutralizes the doubtful sunnud (No. 4) of Vencatadri Naidoo, who, if he ever gave such a document, cancelled it by his own subsequent acts. The grant was originally made rent free, then saddled with a tax of Rupées 60, then more land (not falling naturally within the limits of the original village† but cut out of the boundary of the Cusbah) was added, then a quit rent of 164 Rupees realized from the whole, for a succession of years, which was reduced by the Collector to 60 Rupees. A consideration of all these circumstances leaves no doubt that the true quit rent was 164 Rupees; and as the Collector had no power to reduce the public dues without the sanction of superior authority, and had evidently taken no pains to ascertain the real state of the case, the former demand has been brought to account, and with reference to the resources of the village may be considered a very easy quit rent.

35. The detached enams have been surveyed as they stood in the Village Accounts for 1253 (1843-44) Fusly where they are stated to amount to 139 $\frac{1}{7}$  coochaloo. By the survey they are found to consist of 284 Nos. or fields, measuring acres 3833-15-7 and assessable at Rupees 4976 $\frac{1}{4}$  being in the proportion of 20 per cent. to the area of the Government land. There being no accurate register of enam lands in this district, it is impossible to say whether the whole of these are held on good titles or not, but the probability is that nearly one-third or one-fourth will be found to be usurpations. A list of enams‡ was prepared by the Collector in 1798 in English only, but apparently not of a very authentic character, the entries in which are compared with the existing returns as follows:—

	Amount alienated.	Entered but never claimed.	Claimed in part only.	Remain in actual enjoyment.	Equivalent according to Survey.		Of which enjoyed uninterruptedly.		Resumed and again restored.	
					Nos.	Acres.	Nos.	Acres.	Nos.	Acres.
Entered in Mr. Ram's Register.	104 $\frac{1}{4}$	23	6 $\frac{10}{16}$	73 $\frac{9}{10}$	109	1,877	79	1,395	30	482
Not entered in the register but held on sunnuds from the Zemindar....	20 $\frac{1}{2}$	2 $\frac{1}{4}$	0	17 $\frac{3}{4}$	27	483	21	348	6	135
Not entered in the Register and no sunnuds forthcoming or parties unable to attend.	47 $\frac{11}{16}$	0	0	47 $\frac{11}{16}$	148	1,472	0	0	0	0
				139 $\frac{1}{7}$	284	3,833				

\* NOTE.—The market price was from 8 to 9 Pagodas the candy or 138 to 144 the garce. That in the Zemindar's account is 6 to 6 $\frac{1}{2}$  Pagodas the candy, or 96 to 104 Rupees the garce, probably in consideration of the sacred character of the enamdars.

† NOTE.—In the register of enams prepared by Mr. Ram the Collector in 1798, the agraharum is entered at 30 kesarpati or enam coochaloo, only, with a jodigee of 60 Rupees. The whole 36 are now enjoyed, and are equivalent to 45 kalari or standard coochaloo.

‡ From the Collector, Mr. Ram, dated 20th September 1799.

The Sub-division accounts of the seven years from Fusly 1219 (1809-10) to Fusly 1224 (1814-15) afford another ground of comparison:—

	On rent free tenure.	On quit rent tenure.	Total.	Of which unclaimed.	Claimed in part only.	Remain actually enjoyed.
	Coochaloo.	Coochaloo.	Coochaloo.	Coochaloo.	Coochaloo.	Coochaloo.
According to the 7 years' old accounts	66 $\frac{1}{4}$	27 $\frac{3}{4}$	94	11 $\frac{11}{16}$	0 $\frac{11}{16}$	81 $\frac{3}{16}$
According to the present accounts....	0	0	139 $\frac{1}{16}$	0	0	139 $\frac{1}{16}$
Excess.....	0	0	0	0	0	57 $\frac{3}{16}$

At a still later period in Fusly 1233 (A. D. 1823-24) the Collector (Mr. Whish) commenced an examination of all the enam lands, but did not bring it to a conclusion. The Returns for these villages in this list\* give the following:—

	Rent free Enams.	Jodee Enams.	Total.
	Coochaloo.	Coochaloo.	Coochaloo.
Amount registered.....	118 $\frac{1}{4}$	2	120 $\frac{1}{4}$
Deduct unclaimed.....	0	0	2
Remaining.....	0	0	118 $\frac{1}{4}$
Present amount.....	0	0	139 $\frac{1}{4}$
Excess.....	0	0	20 $\frac{3}{4}$

These several statements not only differ remarkably in their totals but also in their details. The proportion held free of all demand appears formerly to have been much less than at present. The curnums explained the large proportion of quit rent enam exhibited in the sub-division accounts to have arisen out of a fit of displeasure on the part of the zemindar, who resumed the Surva Maniums of Nella-pad and imposed a quit rent on them. A statement which receives some color of probability from the terms in which the jodiga is credited in the accounts of that period. The small amount entered at present† under the head of jodiga, is stated to have been imposed as assessment on some land in excess of the stipulated measurement found in the possession of an enamdar, but the particulars never having been recorded in the accounts, it has been long charged against the whole manium, and has thus in effect come to be a quit rent. This very small amount of jodiga however, and the anxiety to explain the tenure away altogether, throw great doubt on the pretensions of many of those now holding their lands rent-free. Other claims have been established through the connivance of the public servants by means of fictitious sunnuds. A remarkable instance of such fabricated papers came to notice when examining the title deeds. One Parmal Ramana produced 5 documents professing to confer half a coochala of land in Takellapad on his father P. Pardese, which have been forged in a manner so ingenious as might easily deceive one whose suspicion was not alive to the frequency of the practice in Guntoor. They are written on old, worn-out paper, and stamped with the seal of the late zemindar. The latter, though remarkably well executed, exhibits some slight discrepancies when compared with a genuine impression, but the ink is so black and so fresh that it comes off to the touch, and contrasts singularly with the pretended age of the paper and the paleness of the writing. The hand too is exactly the same in all the documents, and shews them to have been written at the same time, though dated at considerable intervals. They have been detained among the records of my office. The scrutiny of the rent free tenures of the whole district is an important subject and has re-

\* Sujapoor Sreenewas Row's Register.

† Rupees 20—7. See para. 31.



ceived full consideration in my general report. It is unnecessary therefore to pursue the subject farther at present.

36. I trust that the observations now submitted will be considered to have fulfilled the object of my instructions and to afford a ground-work sufficient to enable the Collector or such other officer as may be appointed for the purpose to carry out the survey in the rest of the zemindary estates. The points that seemed to demand consideration for this object are the general character and capabilities of the district, an estimate of its resources derived from its past revenues, the principles on which the measurement and classification are to be conducted, the means of ascertaining the productiveness of the different soils, the average value of such produce and the proposal of an assessment founded on a consideration of all these particulars, low enough to secure the prosperity and improvement of the ryot without a needless sacrifice of the public revenue. If this conclusion and the data on which it is founded meet with approval, no difficulty need arise in applying them to the remainder of the Circar.

A set of surveyors has been left to carry on the measurement of the Chebrole tannah under the superintendence of the most experienced termdar. Three more sets were organized and dismissed to their homes before my departure, with the hope of getting permanent employment hereafter, who with examiners, assessors, &c. will all be forthcoming at a short notice if the work is soon to be recommenced.

It may not be out of place to submit on this occasion a few observations on the subject of revenue surveys generally, particularly under the following circumstances. The late Board\* of Revenue in forwarding a review of the survey of the Chingleput district made known their intention of addressing Government again on certain changes and improvements in the conduct of such undertakings, calculated to ensure a greater degree of success in future. The members were occupied for several weeks in the examination of former reports and of other information contained in very voluminous papers, and had completed the draft of the communication to be submitted, when they were unexpectedly dispersed by disease and the calls of duty, and the office was newly constituted. Under these circumstances the labours of the late Board necessarily fell to the ground, after they had been prosecuted with much labour and research, almost to a conclusion.

In the draft above mentioned the Board took a short review of the history of revenue surveys under this Presidency, bringing it down to the period when that of the Ceded Districts was adopted as the model for all succeeding settlements. They observed that no very full exposition of his proceedings had been placed on record by Sir Thomas Munro. His letters give an excellent view of the general scope and purpose of his survey, but the only explanation that is found of the mode in which the details were conducted is confined to the instructions issued to the subordinate native agents. It was farther contended that Sir Thomas never considered his own work to be perfect nor contemplated the probability of its being adopted as an unerring model for all future surveys. The difference visible between his last and his first survey sufficiently attest his readiness to adopt improvements. Moreover, they urged that because a survey and settlement had been successfully accomplished by the rare abilities of Sir Thomas it did not follow that every Collector should be able to effect the same for his own district, and they quoted the opinions of the most eminent authorities to shew the futility of such an expectation. Yet what has been the practice? The execution of this most elaborate and delicate of all financial operations has invariably been imposed on the Collector for the time being, without reference to peculiar fitness or otherwise, like any other revenue duty. After these preliminary observations the Board proceed to account for the want of success in subsequent surveys by the following causes: 1. The want of the requisite knowledge and qualifications on the part of Collectors; 2.—The multiplicity of their other duties; and 3.—The frequent change of superintendence during the progress of the work, from the usual contingencies of the service. They described the process by which a Collector, himself unacquainted with the theory or practice of land surveying, sets about the organization of a survey establishment from materials as little qualified by previous training for the discharge of such functions as himself, and shewed that by the time the different agents have become expert their services cease to be required and the experience they have purchased at the expense of the public interests, is lost. They drew attention to the numerous other avocations of a Collector and Magistrate, and shewed how little time remained

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\* Proceedings dated.

available for the survey, after the performance of his more pressing current duties ; and lastly, they quoted instances of the great number of individuals under whose supervision the surveys of some districts had been carried on.

Reference was then made to the progress of revenue surveys in Bengal and Bombay. In both Presidencies the system has been carried to a pitch of improvement far beyond the condition in which they received it from Madras, where it originated, and where it has long been stationary. This advance is due to an important change introduced under both those Governments for the relief of the Collector from a portion of the duties hitherto heaped exclusively upon him. The plan however differed somewhat in each. In Bengal the details of the survey were committed to officers trained in the art of surveying, but the assessment was made by the Collector. In Bombay both survey and settlement were entrusted to a distinct department. The Collector had merely to give effect to the assessment which was placed ready made in his hands. The first and most important improvement therefore recommended by the Board was that of a division of labour by which the whole of the details should be taken from the Collector and be placed under a distinct superintendent with a proper establishment. The benefits to be expected from such a step were stated to be the introduction of a more correct measurement of the area, a more certain and definite classification, and the preservation in a separate department of all the experience gained, and constantly increasing, so that the loss or absence of the head, or of any of the subordinate officers, would be immediately supplied. The improvements suggested in details were taken from the reports of the Bombay officers and consisted in surveying with the cross-staff and chain checked by examiners with the theodolite, in the adoption of field books, and the construction of field and village maps. By the employment of the two first mentioned processes the amount of error was reduced in Bombay to less than 2 per cent. By the two last, false measurements and other fraudulent acts were checked, and the preservation of the results of the survey greatly promoted. They were of opinion that what is called a purely scientific survey was unnecessary, but they considered that the present revenue field survey might with advantage be connected with the primary and secondary trigonometrical surveys already completed. This could be accomplished without additional expense or much extra trouble, if the execution of the revenue survey was entrusted to officers properly qualified, who must necessarily possess a general knowledge of surveying. The Board had more difficulty in dealing with the subject of classification, the most intricate as well as the most important process connected with the survey. Their review of the Bombay rules did not enable them to offer any suggestions of much apparent value beyond that of limiting the classes,\* which they seemed to think, as the present Board do and as I myself was persuaded when I commenced the Guntoor survey, might easily be reduced to a comparatively small number. On the mode of fixing the assessment they were unable to throw any new light. They then proceeded to take a general view of all the past surveys of those in progress and of those that would probably be required hereafter,—for the purpose of shewing that if the Government should be pleased to entertain their proposal of organizing an Office of Surveys there was ample occupation for it, for many years to come.

As a Member of the late Board I fully concurred in the views of which the above is a sketch, and the six months experience of the details of a survey which I have had at Guntoor have abundantly verified them. The amount of error detected by the check survey in the measurements performed according to the Ceded District plan was 9 per cent,† that in one of the Bombay reports is stated at 1.7 per cent.‡ The uncertainty that was experienced regarding the correctness of the classification has already been described. It is in fact hardly possible to detect a collusive understanding between the ryots and the assessors if they find it their interest to combine. The check relied upon in the Ceded Districts was the self-interest of the people, which it was supposed would lead to the exposure of undue partiality by those less favorably situated. This may operate in glaring cases, particularly if one village has been preferred to others, but I confess I have never found such readiness to appeal, though I have often tried to evoke it. The fact is,

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\* Extract Proceedings 16th June 1845, Para 5. From the Commissioner in Guntoor to the Board, May 24, 1845.

† On 1284 acres surveyed again out of 18,919.

‡ On 11,625 acres measured out of 44,338. Mr. Goldsmid's report dated 1st November 1840, para. 50.

that inequalities in the same village are generally in favor of men of superior intelligence and influence, and the rest have neither knowledge nor independence enough to resist their encroachments. Even at best the vagueness of the principles of classification renders it difficult to decide between idle clamour and well founded complaint.

The main difficulty in the way of a more perfect system of survey that suggested itself to the late Board, was that of the additional expense of a permanent separate establishment with extended European Agency. The means of ascertaining this point are not available to an individual, but might be easily learnt by a reference to the Agra and Bombay Governments. The only point then, to be determined, would be the degree of perfection to which the organization of the Survey Department should be carried. The question lies in a small compass, viz. whether a cheap and rapid settlement attained with considerable inaccuracy is preferable to an exact but more tedious and expensive plan of assessment. Under the first, if it is low enough to make land saleable, the country would improve though the interests of the Government might suffer; for the inequalities of taxation would in time be neutralized (as regards the ryots) by the market price of land. By the second, both the dues of the public and the rights of individuals would be secured, while at the same time a knowledge of the resources of the country would be obtained, applicable to other schemes of general improvement. The one will probably at some later period have to be done over again, the other may be so executed as to serve for all future exigencies. The choice between these two objects will decide the nature of the subsequent arrangements; for a survey can only be executed in one of two ways, either by making use entirely of native agency and confining the duty of the European Officers simply to supervision and direction, or by securing a higher degree of perfection through the direct application of European skill and knowledge to the execution of details. But in either case, it is assumed that the business is to be placed under a separate responsible head.

If the first mentioned plan should be preferred, it will be necessary that the system now in vogue under this Presidency, of which the Ceded District Survey furnishes the best example, should be retained in all essential points. The process of measurement might it is true be made more perfect, and the checks on fraud and error multiplied and rendered more effectual. But there does not seem to be any room for improvement in the mode of classification beyond that of a more careful supervision, because the principle on which it chiefly proceeds is that of having the whole performed by the people themselves, in the absence of a system based on scientific characters, which neither ryots nor assessors would be capable of working. The mode of proceeding is modified somewhat according to the nature of the cultivation. In irrigated Districts, where the revenue has always been taken in kind, and where the amount has been recorded in greater or less detail for a series of years, the classification has been founded on the village accounts of actual produce. In dry Districts, and wherever a money assessment is paid, the produce has been estimated. In both however, the settling officer is wholly dependant on the information and judgment of parties interested in conveying their own views of the matter. He does not possess any direct or certain method of controverting their assertions or testing their accounts. For the actual examination of the produce of one field is no clue to the produce of another of the same alleged class, the circumstances of which may apparently be the same, while in reality they are totally different.

The advantages of a more perfectly constituted system, such as has been introduced in Bombay, are, that the superficial survey would be brought nearly to a state of perfection, the classification would proceed on defined and intelligible data, the revenue survey might be incorporated with the scientific survey and illustrated by field and village maps, so as to present an accurate topographical picture of the country on the largest scale. The present class of native surveyors, if better instructed, will be competent to perform most of the first stage; and for supervision and check under the European Superintendent and his Assistants a very useful class of men has been employed in the other Presidences, viz. the non-commissioned officers of Sappers, whose services are equally available here. No rules can be laid down for a scientific classification. As in every other branch of natural science, a systematic arrangement of soils, according to their comparative richness, can only be compassed by an extensive observation of facts. The number of simple soils and their characters may soon be learnt, but not so the circumstances under which they are associated with each other; neither is it an easy task to estimate the influence of extraneous matter, nor to allow for the influence of site, exposure, climate or the action and force

of the elements, or other contingencies which can only be ascertained by repeated and careful examination. Any attempt therefore to establish a small number of simple classes or divisions of land with exact and definite characters must of necessity fail, but the number of money rates can easily be restricted within very narrow limits. To bring the varied and even conflicting qualities and conditions that exist in nature within these bounds requires the application of considerable sagacity and of continued attention to the subject.

The Bombay Officers have not rejected the use of native agency in this part of the process, but they have employed it only to a certain extent. According to their survey rules, the native assessors ascertain and note the intrinsic qualities, the field book only comprising the palpable and apparent external characters; but the detection of the more delicate and less appreciable distinctions in other words, its extrinsic qualities, is the exclusive duty of the European Officers. In England the subject is well understood, and the study of it has become a distinct profession, by the exercise of which the value of an estate, or of a piece of land, can be correctly discovered. The opinion of the appraiser is founded on recognized data, and supported by sections of the different localities, from which an opinion of the truth of his conclusions can be formed by other competent judges. How far the experience of Europe will prove useful in India remains to be seen, but the same principles will probably be found applicable to both countries, and a knowledge of them will best enable the officers entrusted with the duty here to lay down rules applicable to all cases.

One other point remains on which a difference of opinion may exist, viz. whether the assessment is to be framed by the Superintendent of the Survey or the Collector, or by both conjointly. No doubt the local knowledge of an experienced Collector might prove very useful in deciding on the proper assessment, but the information acquired by the Surveying Officer in the course of the measurements and classification is also very important. In the North West Provinces the duty was entrusted to the Collector, because there no ryotwar or field-war settlement is known. It was imposed only on estates, or was what may be called a mouzewan settlement. In Bombay again where the ryotwary system is in full force, and the process of settlement by fields is one of great detail, the duty of the settling officer has devolved on those who conducted the previous steps. The assessment indeed is so intimately connected with the classification that it will not be an easy matter to divide them, and experience does not shew that any detriment has been sustained from the combination of both duties under a common head.

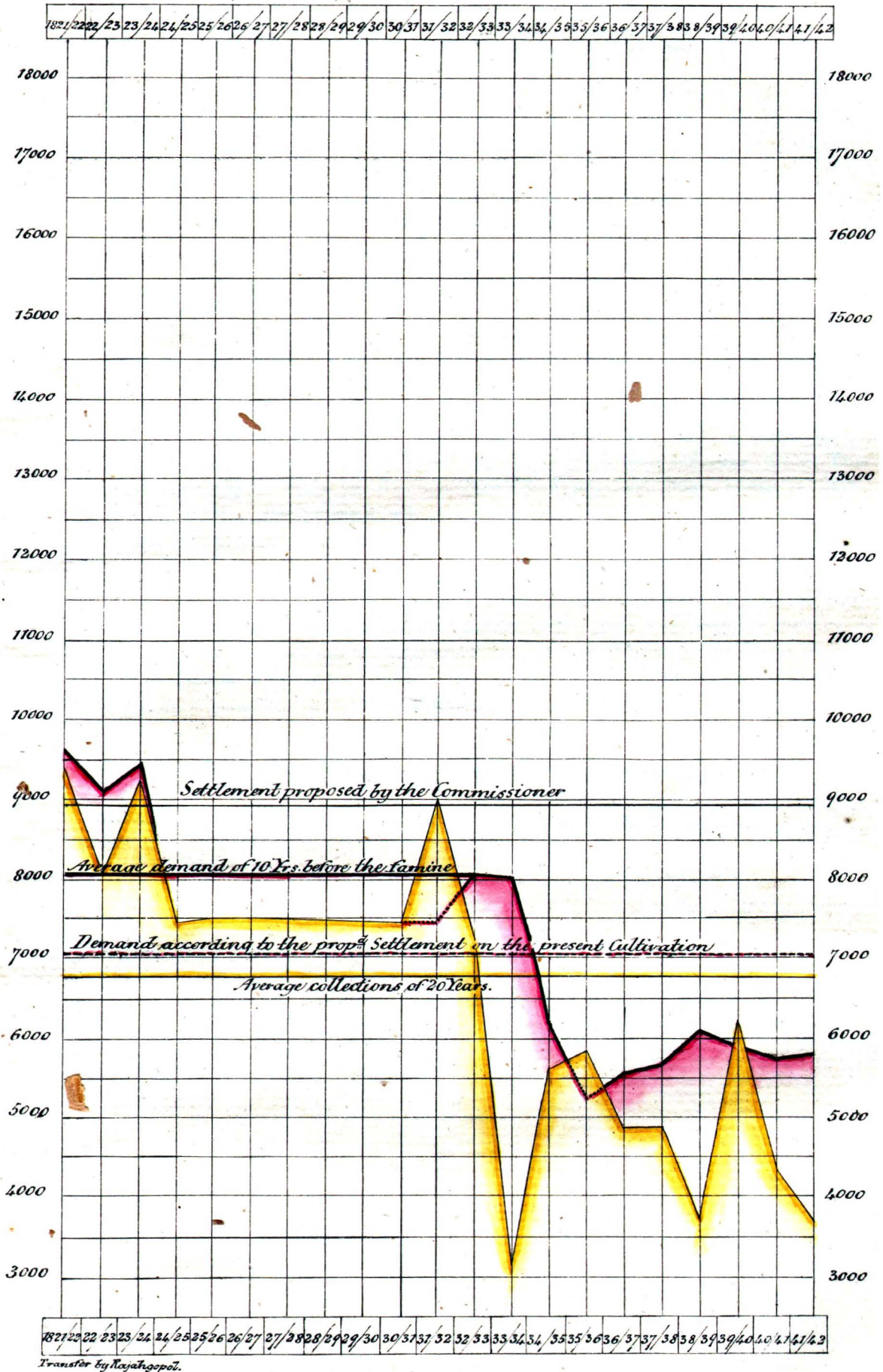
WALTER ELLIOT,

*3rd Member of the Board of Revenue.*

MADRAS:  
18th December 1845.

*Diagram shewing the Demand and Collections for Twenty years  
of the Cusbah and Mouza Nallapaud in the Guntoor Tanah.*

DIAGRAM shewing the annual amount of the DEMAND and COLLECTIONS from 1821/22 to 1841/42 in Gushah GUNTOOR.



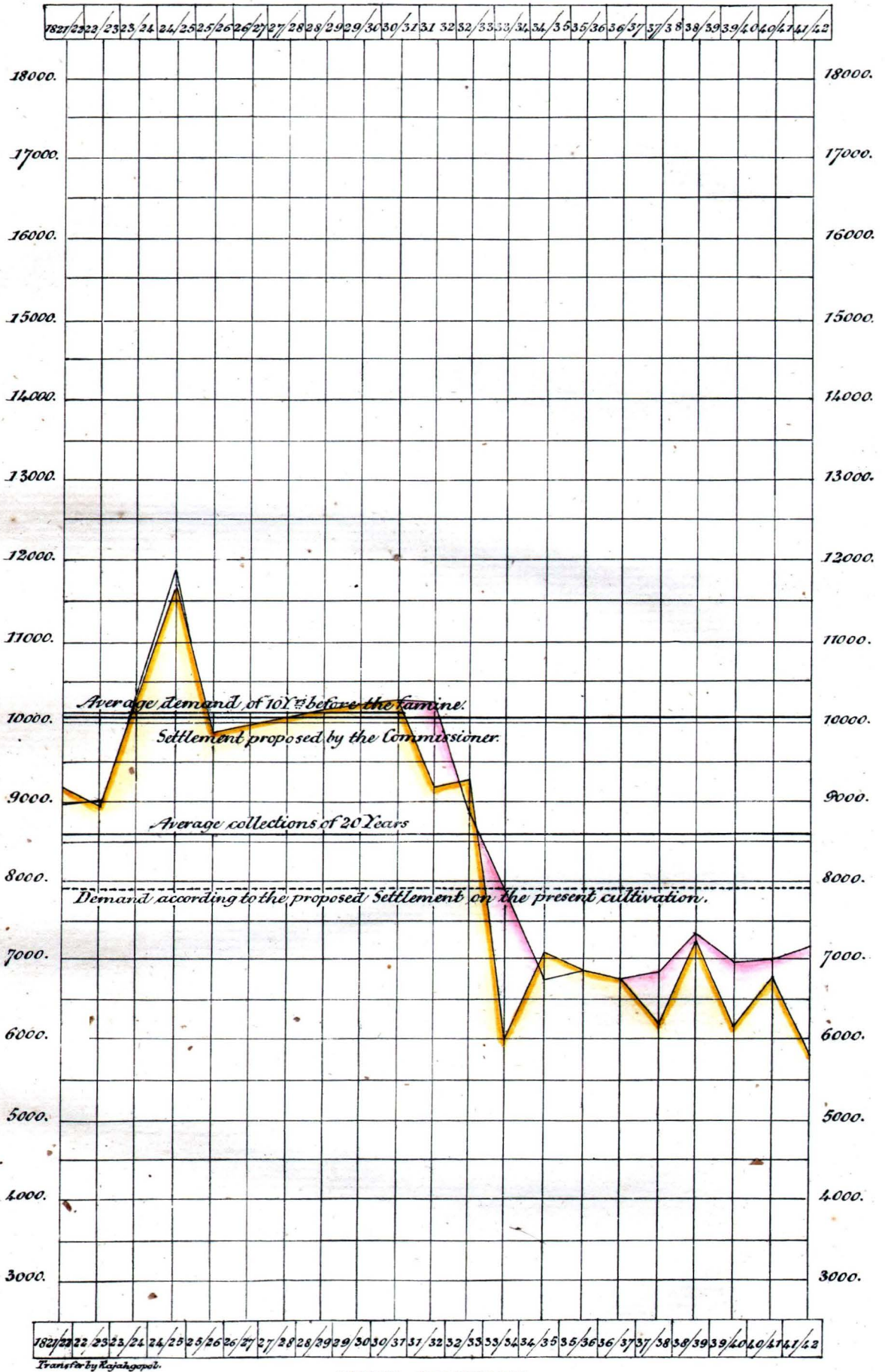
Transfer by Nayahgopāl.

### Explanation.

A scale of Acres and Rupees is carried across the Diagram.  
 The vertical lines indicate the years noted at their extremities.  
 The Demand is coloured red. the Collections yellow.  
 The points at which the zig-zag lines cross the perpendiculars let-fall for each year, show the amount of the Collections and Assessment for that year.  
 In the years when the Revenue was rented there is only a single zig-zag line.  
 When the Collections exceed the demand, it denotes the recovery of arrears.



DIAGRAM shewing the annual amount of the DEMAND and COLLECTIONS.  
 from 1821/22 to 1841/42 in Mouza Nullapaud.

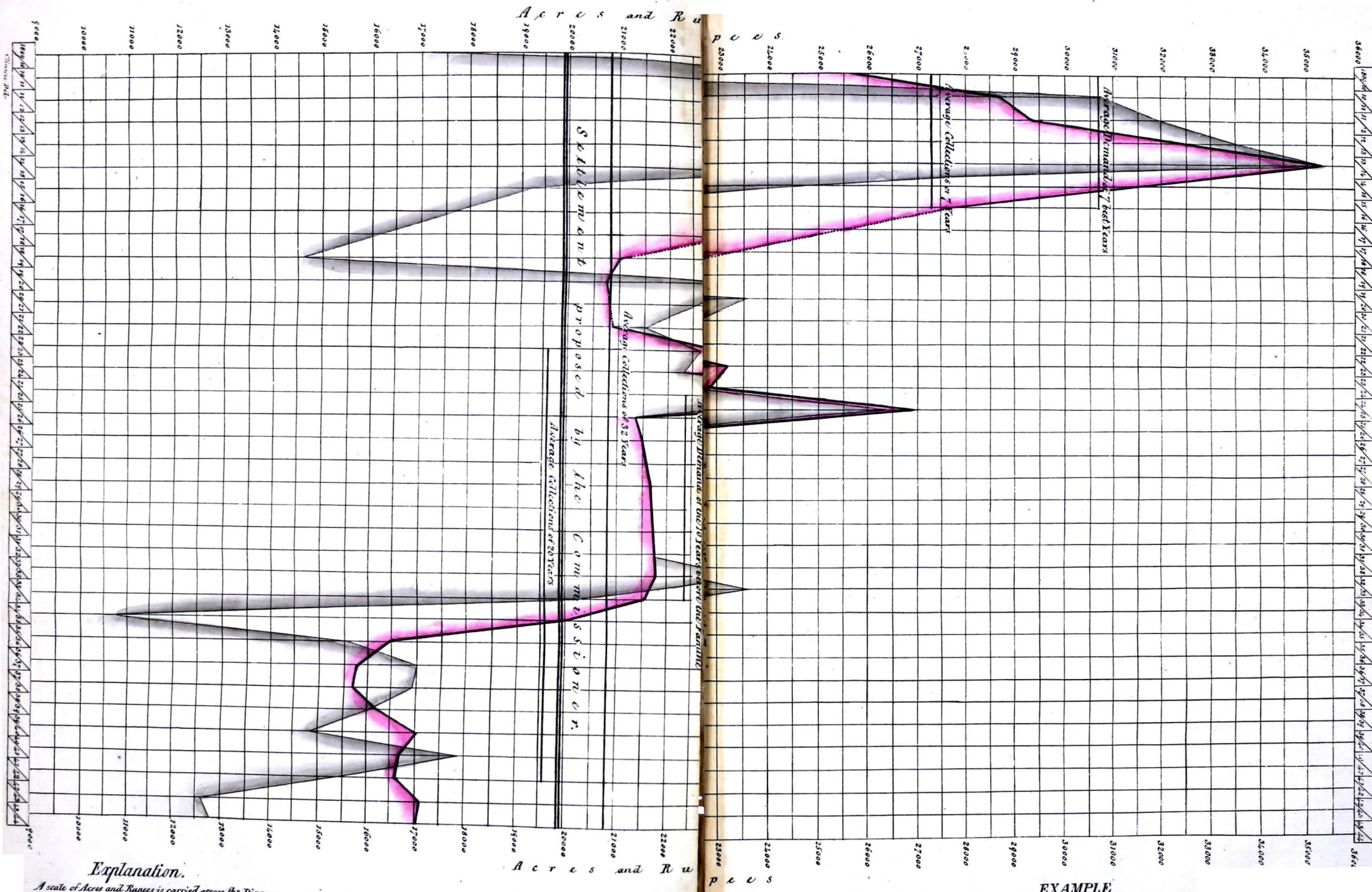


EXPLANATION.

A scale of Acres and Rupees is carried across the Diagram.  
 The vertical lines indicate the Years noted at their extremities.  
 The Demand is coloured red, the Collections Yellow.  
 The points at which the zig-zag lines cross the perpendiculars let fall for each Year,  
 show the amount of the Collection and Assessment for that Year.  
 In the Years when the Revenue was rented, there is only a single zig-zag line.  
 When the collections exceed the Demand, it denotes the recovery of Arrears..

Transfer by Rajahgopol.





**Explanation.**

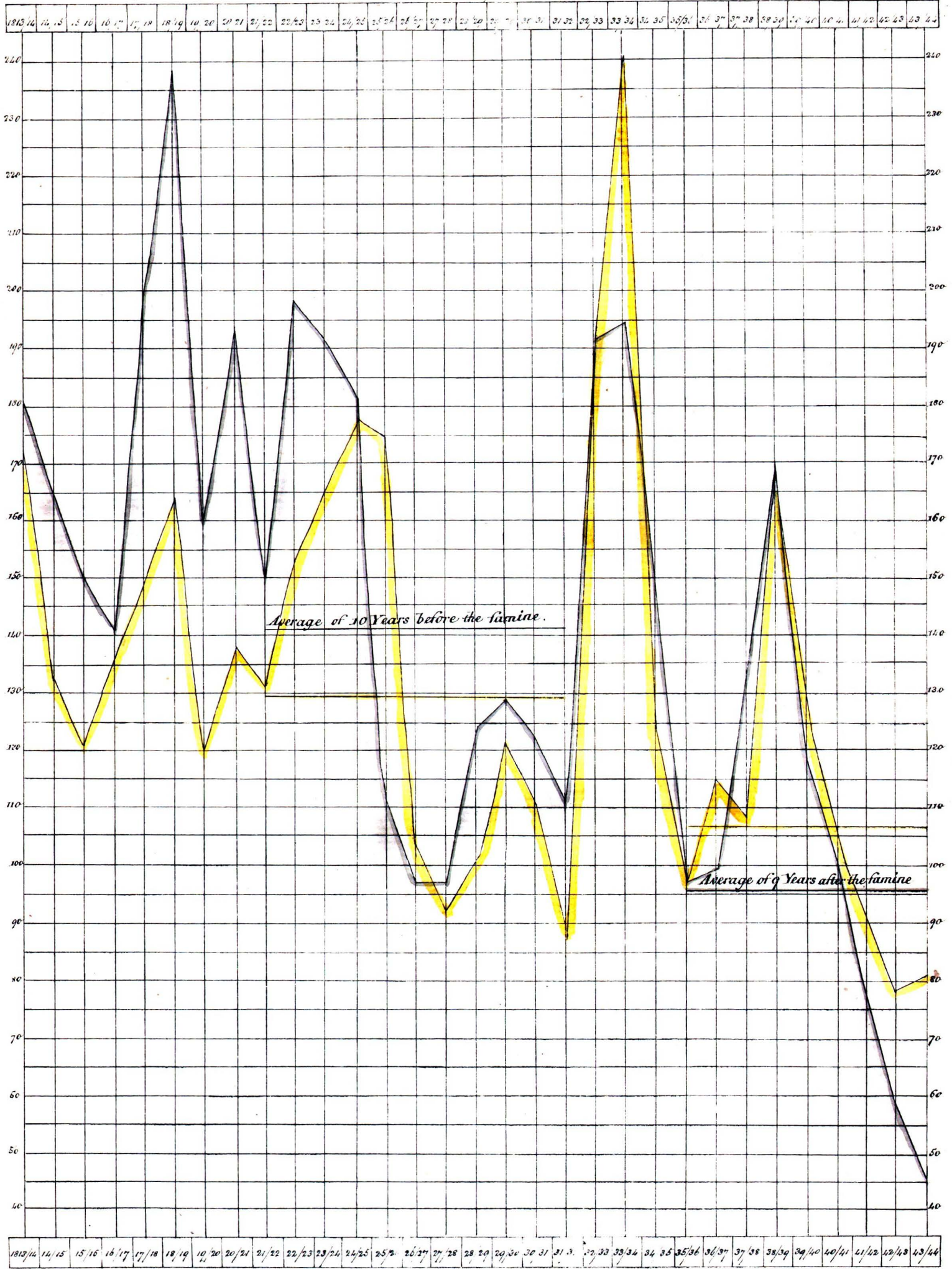
A scale of Acres and Rupees is carried across the Diagram.  
 The vertical lines indicate the years noted at their extremities.  
 The demand is colored red, the collections black.  
 The points at which the zig-zag lines cross the perpendiculars tell full for each year, show the amount of the Collection and Assessment for that year.  
 In the years when the Revenue was rented, there is only a single zig-zag line marked by dotted lines.  
 The hiatus in the black, marked by a dotted line is caused by the loss of accounts.  
 When the Collections exceed the demand, it denotes the recovery of arrears.

**EXAMPLE**

In the Year 1832/33  
 The Demand was 21785 Rupees  
 The Collection ... 25603 ...



DIAGRAM shewing the average price of GRAIN for 31 Years from 1813 '14 to 1843 '44, in the GUNTOOR DISTRICT.



**Explanation.**

A scale for Rupees and Garces is carried across the Diagram.

The vertical lines from top to bottom of the Diagram, represent the official years noted at their extremities, and the points at which the zig-zag lines cross the perpendicular let fall for each year, show the average price of grain for that year.

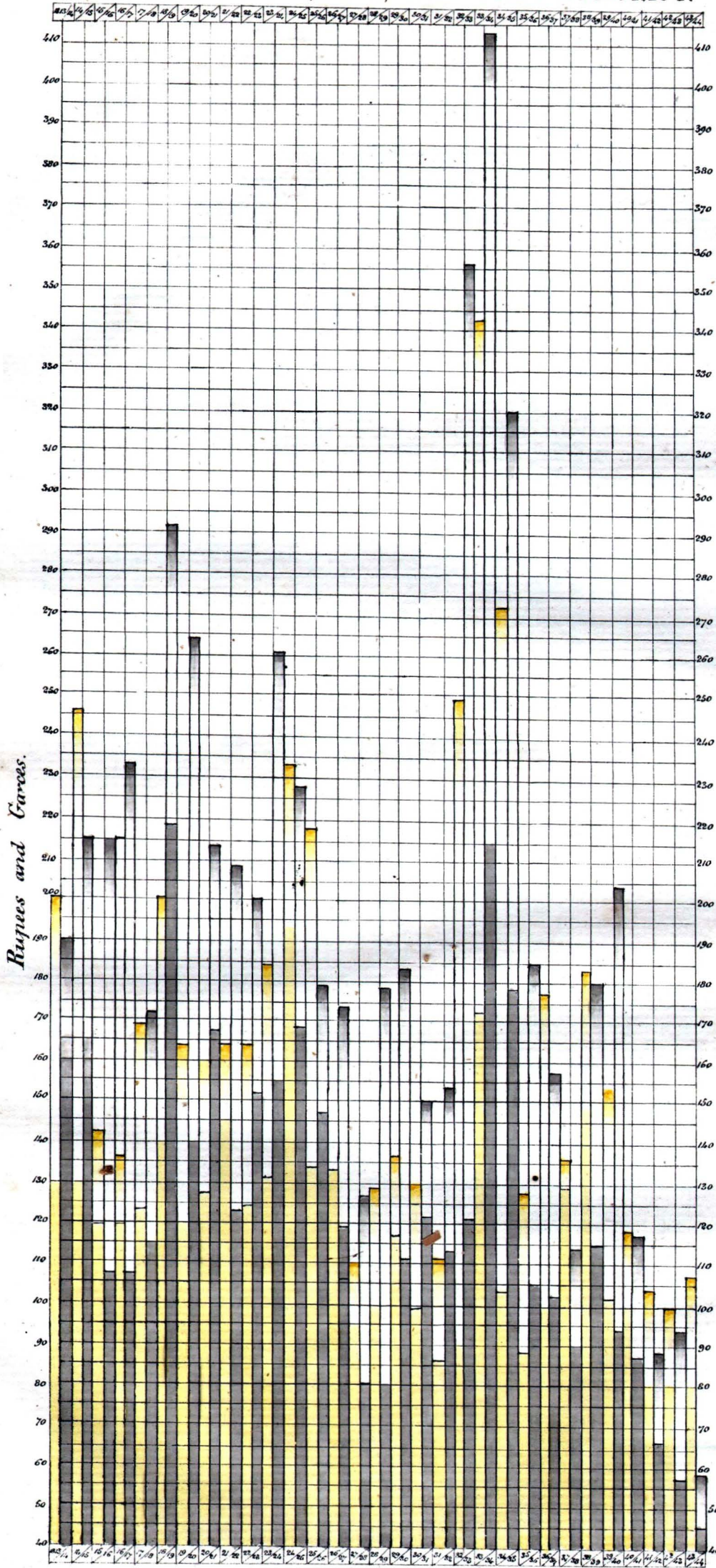
**Example.**

The average price of Paddy in the year 1819, was Rupees, 164.

The average price of Towaree in the year 1819, was Rupees, 239.



**DIAGRAM** showing the annual Maximum and Minimum prices of  
**GRAIN** for 31 Years from 1813/14 to 1843/44 in the **GUNTOOR DISTRICT.**



**EXAMPLE.**

The Maximum price of Faddy in the Years 1833/34  
 was Rupees 342.  
 The Minimum Rupees 172.  
 " Maximum of Sowaree Rupees 114.  
 " Minimum " " " 815.

Rupees and Garses.

**EXPLANATION.**

A scale for Rupees and Garses is carried across the Diagram. The vertical lines  
 from top to bottom of the Diagram represent the official Years noted at their extremities,  
 and the coloured columns in contact with these lines refer to such Years. Faddy is  
 coloured Yellow. Sowaree Black. The coloured portion of each column exhibits  
 the Minimum. The uncoloured part marks the Maximum.

## APPENDIX A.

*Ancient Land Measures in Guntoor.*

There are 19 kinds of Koochala in the Guntoor Circar; the following Table exhibits the extent of each, the number of Villages in which it is found, and its equivalent in Acres and Cawnies.

The old traditional standard is the half fathom and fathom of 4 or 2 Cubits, and these are converted into square feet in the Collector's catcherry by an arbitrary estimate which makes the fathom to equal feet 6. inches 6. 8. The 3d Column shows the equivalent of the Calaree standard coochal according to this standard, and Column 5 the value of the same measure according to the English standard of  $1\frac{1}{2}$  foot to a cubit, or 6 feet to a fathom.

*Statement shewing the various Land Measures in the Guntoor Circar converted into Acres and Cawnies.*

Number.	Length of Village standard or Puggum, a square of which makes a Coontal.	Number of Coontals in a Coochal.	Equivalent of the Coochal in Acres reckoning the Coontal at 1-7-8, according to the Collector's statement.			Equivalent in Madras Cawnies.			Equivalent of the Coochal in Acres, taking the Cubit at $1\frac{1}{2}$ foot according to the English standard.			VILLAGES.		
			Acres.	G.	V.	Caws.	G.	V.	Acres.	G.	V.	Circar.	Agraharum.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Cubits.	Coonts.	Acres.	G.	V.	Caws.	G.	V.	Acres.	G.	V.	Nos.	Nos.	Nos.
1	96	32	18	7	6 $\frac{1}{2}$	13	75	3 $\frac{1}{2}$	15	9	8	1	0	1
2	92	64	33	16	1	25	26	0	28	0	0	0	1	1
3	88	64	30	22	6 $\frac{1}{2}$	23	11	1 $\frac{1}{2}$	25	24	0	11	0	11
4	88	32	15	11	3 $\frac{1}{2}$	11	55	9	12	32	0	12	0	12
5	82	64	26	21	6 $\frac{1}{2}$	20	6	10 $\frac{1}{2}$	22	9	0	0	3	3
6	80	100	39	18	8 $\frac{1}{2}$	29	84	6	33	1	14	1	0	1
7	80	80	31	22	13	23	87	8	26	17	8	20	5	25
8	80	64	25	10	4	19	10	0	21	6	0	249	36	285
9	78	64	24	0	5 $\frac{1}{2}$	18	15	10 $\frac{1}{2}$	20	4	0	2	0	2
10	76	64	22	31	12	17	23	12 $\frac{1}{2}$	19	4	0	7	3	10
11	74	64	21	24	6	16	34	3 $\frac{1}{2}$	18	4	0	85	27	112
12	72	400	127	34	5 $\frac{1}{2}$	96	69	7	107	1	4	4	0	4
13	72	100	31	38	9 $\frac{1}{2}$	24	17	5 $\frac{1}{2}$	26	30	5	2	0	2
14	72	64	20	18	5	15	47	1 $\frac{1}{2}$	17	5	0	250	43	293
15	66	100	26	34	6	20	31	4	22	20	0	1	0	1
16	66	64	17	7	9 $\frac{1}{2}$	13	0	0	14	16	0	87	8	95
17	64	64	16	6	9 $\frac{1}{2}$	12	22	7	13	22	0	18	2	15
18	56	40	7	29	6 $\frac{1}{2}$	5	84	15	6	19	6	2	0	2
19	33	400	26	34	6	20	31	4	22	20	0	2	1	3
Total												749	129	878

The following particulars of former Surveys are abstracted from a danda kavela or ancient village record in possession of one of the Dasapandees:—

“The most ancient standard known is the following:

32	Khandes.....	=	.....	1	Ghada.
200	Ghades.....	=	.....	1	Coochal.*
2	Coochals.....	=	.....	1	Catty.

Subsequent to this another was introduced:

32	Khandes.....	=	.....	1	Ghada.
32	Ghades.....	=	.....	1	Tupa.
2½	Túpés.....	=	.....	1	Coochal.†
2	Coochals.....	=	.....	1	Catty.

Afterwards under the Woda Rajas‡ the Khandole was brought into use, which contains 100 Ghadas,§ and it was at a latter period of their rule reduced to 80 Ghadas.||

Under the Reddies the measure was.

50	Coontas.....	=	.....	1	Tupa.¶
2	Tupas.....	=	.....	1	Coochal.**

And lastly came the Survey of the Rayels which made the Coochal to consist of 6½ Coochals or Ghadas.”††

The Khande is the half fathom of two Cubits, and the Ghada or Coontah therefore equals 6½ Cubits in the first standard, which is probably that of the ancient Buddhist kings, one of whom named Makunte Raja enjoys a lasting celebrity in the Circar, as the founder of all existing institutions.

The next was probably that which prevailed under the Chalukya dynasty, which reigned at Rajahmundry over the whole of Telingana from the 5th to the 12th century. It nearly corresponds with No. 14 of the Table, and is still the prevailing standard in 293 Villages. It seems likewise to have been in use under the Cuttack Princes who got possession of the Circar for a time, after the overthrow of the Chalaky. A celebrated minister under this race named Goparauz Ramana is described by tradition as having made an entirely new settlement of the Circar. He is said to have displaced all the old (Buddhists?) accountants and to have established both the present Bramin village accounts (Sthala carnaloo), and the Dasapandees or district accountants (Descarnaloo). The gejpatis were succeeded by the Reddees, a local dynasty that for a time governed the Circar from their capital at Condauid, and who seem to have reverted to the first Cuttack measurement, which yet exists in 285 villages. (See No. 8.)

The last standard introduced, that of the Rayels or the kings of the last great Hindu dynasty reigning at Bijanagur or Anagondy, is now only found in 15 villages. No. 17.

Acres.	Gs.	Acres.	Gs.
* 42	12½	‡ 16	37
† 16	37	¶ 10	23
‡ The Ureya or Gajapate Kings of Cuttack.		** 21	6½
§ 21	6½	†† 13	2½

STATEMENTS ACCOMPANYING THE REPORT OF MR. WALTER  
ELLIOT ON THE SURVEY AND SETTLEMENT OF THE  
GUNTOOR TANNAH.

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**No. 1.**

STATEMENT SHEWING THE DEMAND AND COLLECTIONS OF THE VILLAGES OF THE GUNTOOR  
TANNAH, IN THE ZILLAH OF GUNTOOR, FOR 32 YEARS, TO FUSLY 1253.



## Statement shewing the Demand and Collections of the villages of

No.	Fuslies.	GUNTOOR.		NULLAPAUD.		TAKELLAPAUD.	
		Dowle.	Collections.	Dowle.	Collections.	Dowle.	Collections.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1219	10,427	5,795	11,116	7,704	2,536	2,535
2	1220	8,554	9,106	14,841	16,030	3,749	3,753
3	1221	9,283	11,067	14,630	15,047	3,749	3,722
4	1222	9,035	9,964	16,587	16,531	4,693	4,679
5	1223	11,861	12,553	17,560	16,980	3,756	3,743
6	1224	12,023	9,744	16,263	11,226	2,321	2,029
7	1225	9,669	7,320	13,486	8,453	2,397	2,197
	Total.....	70,852	65,549	1,04,483	91,971	23,201	22,658
	Average.....	10,122	9,364	14,926	13,139	3,314	3,237
1	1228	8,841	6,727	7,940	5,920	2,572	1,243
2	1229	9,002	9,463	7,803	8,723	2,572	3,756
3	1231	7,662	8,009	8,695	8,632	2,934	3,225
	Total.....	25,505	24,199	24,438	23,275	8,078	8,224
	Total for 10 Years.....	96,357	89,748	1,28,921	1,15,246	31,279	30,882
	Average Do. ....	9,636	8,975	12,892	11,525	3,128	3,088
1	1232	9,587	9,410	8,998	9,155	2,990	2,429
2	1233	9,132	8,067	9,014	8,941	2,996	3,586
3	1234	9,447	9,307	11,928	11,743	3,673	3,541
4	1235	7,485	7,485	9,848	9,848	2,642	2,642
5	1236	7,494	7,494	9,950	9,950	2,645	2,645
6	1237	7,485	7,485	10,045	10,045	2,642	2,642
7	1238	7,485	7,485	10,139	10,139	2,642	2,642
8	1239	7,485	7,485	10,163	10,163	2,642	2,642
9	1240	7,485	7,485	10,202	10,202	2,642	2,642
10	1241	7,485	7,485	10,229	10,229	2,642	2,642
	Total.....	80,570	79,188	1,00,516	1,00,415	28,156	28,053
	Average.....	8,057	7,919	10,052	10,042	2,816	2,805
1	1242	7,485	8,969	10,242	9,161	2,642	4,070
2	1243	8,065	7,271	8,762	9,288	3,132	3,050
3	1244	8,041	3,116	7,827	6,025	3,073	1,335
4	1245	6,268	5,575	6,621	7,082	2,902	2,374
5	1246	5,252	5,852	6,867	6,864	3,054	3,563
6	1247	5,552	4,905	6,642	6,660	2,751	4,545
7	1248	5,658	4,924	6,831	6,238	2,951	3,942
8	1249	6,081	3,806	7,306	7,211	2,751	2,995
9	1250	5,939	6,237	6,953	6,190	2,751	3,933
10	1251	5,775	4,401	7,002	6,696	2,751	3,472
11	1252	5,813	3,797	7,140	5,894	3,028	1,910
12	1253	5,635	4,295	7,233	5,076	2,996	2,810
	Total.....	75,564	63,148	89,426	82,385	34,782	37,499
	Average.....	6,297	5,262	7,452	6,865	2,899	3,125
	Total for 32 years.....	2,52,491	2,32,084	3,18,863	2,98,046	94,217	96,434
	Average for Do. ....	7,890	7,253	9,965	9,314	2,944	3,014

*the Guntoor Tannah in Guntoor for 32 years, to Fusly 1253.*

BONTAPAUD.		VAMAVARAPAUD.		RAMACHENDRAPPOORAM SHROTREYEM.		TOTAL OF 6 VILLAGES.	
Dowle.	Collections.	Dowle.	Collections.	Dowle.	Collections.	Dowle.	Collections.
8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,393	814	160	160	164	164	25,796	17,172
1,393	1,561	168	168	164	164	28,869	30,782
1,403	1,682	173	173	164	164	29,402	31,855
1,797	1,935	176	176	164	164	32,452	33,449
1,847	1,843	68	68	164	164	35,256	35,351
1,879	682	84	84	164	164	32,234	23,929
1,832	914	123	123	164	132	27,671	19,139
11,044	9,431	952	952	1,148	1,116	2,11,680	1,91,677
1,578	1,347	136	136	164	159	30,240	27,382
1,337	530	178	100	164	155	21,032	14,675
1,106	1,350	178	176	60	89	20,721	23,557
1,334	1,321	246	244	60	60	20,931	21,491
3,777	3,201	602	520	284	304	62,684	59,723
14,821	12,632	1,554	1,472	1,432	1,420	2,74,364	2,51,400
1,482	1,263	155	147	143	142	27,436	25,140
1,359	1,351	251	252	60	60	23,245	22,657
1,362	1,383	252	253	60	60	22,816	22,290
1,643	1,641	205	200	60	60	26,956	26,492
1,186	1,186	170	170	60	60	21,391	21,391
1,186	1,186	170	170	60	60	21,505	21,505
1,185	1,185	169	169	60	60	21,586	21,586
1,186	1,186	169	169	60	60	21,681	21,681
1,185	1,185	169	169	60	60	21,704	21,704
1,185	1,185	169	169	60	60	21,743	21,743
1,185	1,185	169	169	60	60	21,770	21,770
12,662	12,673	1,893	1,890	600	600	2,24,397	2,22,819
1,266	1,267	189	189	60	60	22,440	22,282
1,185	1,176	169	169	60	57	21,783	23,602
1,208	507	312	188	60	56	21,539	20,360
608	86	353	81	60	36	19,962	10,679
287	196	338	281	60	56	16,476	15,564
309	329	251	324	60	81	15,793	17,013
410	482	251	259	60	57	15,666	16,908
510	610	251	322	60	37	16,261	16,073
610	546	251	223	60	29	17,059	14,810
710	1,046	251	319	60	83	16,664	17,808
731	599	251	241	60	80	16,570	15,489
751	699	347	218	60	54	17,139	12,572
781	812	334	238	60	42	17,039	12,773
8,100	7,088	3,359	2,863	720	668	2,11,951	1,93,651
675	591	280	239	60	56	17,663	16,138
35,583	32,393	6,806	6,225	2,752	2,688	7,10,712	6,67,870
1,112	1,012	213	194	86	84	22,210	20,871

Errors Excepted.

WALTER ELLIOT,

*3d Member of the Board of Revenue.*

Statement shewing the produce of each class of Land with the Government and the Ryot's Share, converted.

Number.		PRODUCE PER COOCHAL.																			
		Particulars of the Produce.																			
		JONNALOO.			PEASE OR VETCHES (PESALOO.)			TOOR OR PULSE (CUNDOOLOO.)			TOTAL GROSS PRODUCE OF GRAIN.			STRAW, &C.				Miscellaneous Produce.		Total Value of Produce in Columns 13, 15, 17 and 18.	
		Produce.	The same in Seers at 1200 per Pooty.		Produce.	The same in Seers at 1200 per Pooty.		Produce.	The same in Seers at 1200 per Pooty.		Produce.	The same in Seers at 1200 per Pooty.		Bundles.	Kurbee or Jonnaloo Stalks.		Bussa or Husks.				
The same in Seers at 1200 per Pooty.	Value at 24 Rs. per Pooty.		The same in Seers at 1200 per Pooty.	Value at 32 Rs. per Pooty.		The same in Seers at 1200 per Pooty.	Value at 28 Rs. per Pooty.		The same in Seers at 1200 per Pooty.	Value as per Columns 4, 7 and 10 per Pooty.		Value at 2 Annas for 100 Bundles.	Cart loads.		Value at 3 Rupees per Cart load.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19			
	Pooties	Seers.	Rs. A. P.	Ps.	Seers.	R. A. P.	Ps.	Srs.	R. A. P.	Ps.	Seers.	Rs. A. P.	Ps.	Nos.	R. A. P.	Nos.	R. A. P.	R. A. P.	Rs. A. P.		
1	1st Class,...	8	9,600	192 0 0	0 1/2 0	300	8 0 0	0 0 2 1/2	150	2 14 0	0 8 7 1/2	10,050	202 14 0	12,000	15 0 0	2 4 0	0 4 0	0 0 0	225 14 0		
2	2nd Class,...	7	8,400	168 0 0	0 1/2 0	300	8 0 0	0 0 2 1/2	150	2 14 0	0 7 7 1/2	8,850	178 14 0	9,600	12 0 0	2 4 0	0 4 0	0 0 0	198 14 0		
3	3rd Class,...	6	7,200	144 0 0	0 1/2 0	300	8 0 0	0 0 2 1/2	150	2 14 0	0 6 7 1/2	7,650	154 14 0	8,400	10 8 0	2 4 0	0 4 0	0 0 0	173 6 0		
4	4th Class,...	5	6,000	120 0 0	0 2 1/2	150	4 0 0	0 0 2 1/2	150	2 14 0	0 5 1/2 0	6,300	126 14 0	7,200	9 0 0	1 2 0	0 3 0	0 0 0	140 14 0		
5	5th Class,...	4	4,800	96 0 0	0 1 1/2	75	2 0 0	0 0 1 1/2	75	1 7 0	0 4 2 1/2	4,950	99 7 0	6,000	7 8 0	1 2 0	0 3 0	0 0 0	111 15 0		
6	6th Class,...	3	3,600	72 0 0	0 1 1/2	75	2 0 0	0 0 1 1/2	75	1 7 0	0 3 2 1/2	3,750	75 7 0	4,800	6 0 0	1 2 0	0 3 0	0 0 0	36 7 0		
7	7th Class,...	2 1/2	3,000	60 0 0	0 1 1/2	75	2 0 0	0 0	0	0 0 0	0 2 11 1/2	3,075	62 0 0	3,600	4 8 0	1/2 1 0	0 1 8 0	0 0 0	69 0 0		
8	8th. Class,...	2	2,400	48 0 0	0 1 1/2	75	2 0 0	0 0	0	0 0 0	0 2 1 1/2	2,475	50 0 0	3,600	4 8 0	1/2 1 0	0 1 8 0	0 0 0	57 0 0		
9	9th Class,...	1 1/2	1,500	30 0 0	0 0	0	0 0 0	0 0	0	0 0 0	0 1 1/2 0	1,500	30 0 0	3,600	3 12 0	0 0 0	0 1 0 0	0 0 0	34 12 0		
10	10th Class,...	1/2	600	12 0 0	0 0	0	0 0 0	0 0	0	0 0 0	0 1/2 0	600	12 0 0	3,000	3 12 0	0 0 0	0 1 0 0	0 0 0	16 12 0		
	Total...	39 1/2	47,100	942 0 0	0 1 2 1/2	1,350	36 0 0	0 0 12 1/2	750	14 6 0	0 4 1 0	49,200	992 6 0	61,200	76 8 0	10 20 0	0 26 0	0 0 1	1,114 14 0		
	Average,...	3-18 1/2	4,710	94 3 30	2 1/2	135	3 9 70	1 1/2	75	1 7 0	0 4 2	4,920	99 3 0	6,120	7 10 5	1 2 0	0 2 9 7	0 0 0	111 7 10		





## No. 3.

Statement shewing the Maximum and Minimum prices of Grain for 31 years in the Guntoor Tannah.

Number.	Fushies.	PADDY PER GARCE.				JONNALOO.				AVERAGE OF PRICE IN 12 MONTHS OF A YEAR.	
		Highest price per Garce.		Lowest price per Garce.		Highest price per Garce.		Lowest price per Garce.		Paddy per Garce.	Jonna- loo per Garce.
		Months.	Rupees.	Months.	Rupees.	Months.	Rupees.	Months.	Rupees.	Rupees.	Rupees.
		1	2	3	4	5	6	7	8	9	10
1	1223	November.....	200	May.....	130	December	196	May.....	161	176	176
2	1224	October.....	146	July.....	130	March.....	215	July.....	161	140	184
3	1225	September.....	142	May.....	119	August....	215	May.....	108	132	172
4	1226	June.....	136	July.....	119	February..	233	July.....	108	132	152
5	1227	February.....	169	November	123	January...	172	June...	115	152	144
6	1228	November.....	200	July.....	140	September	292	July.....	219	168	244
7	1229	September...	164	March.....	120	September	264	March....	140	140	200
8	1230	December.....	160	July.....	125	September	214	October...	168	144	188
9	1231	September.....	164	July.....	145	September	208	July.....	123	152	168
10	1232	December.....	164	June.....	124	February..	200	November	152	160	148
11	1233	April.....	184	July.....	132	December	261	February..	160	164	196
12	1234	October.....	228	December.	192	October...	224	July.....	168	204	192
13	1235	September.....	218	May.....	133	September	179	February..	147	176	168
14	1236	October.....	133	May.....	103	July.....	174	April.....	119	124	144
15	1237	September.....	110	February..	96	September	125	May.....	80	104	104
16	1238	March.....	129	August ...	100	May.....	178	August...	80	116	132
17	1239	October.....	136	March.....	118	August....	184	March....	111	128	152
18	1240	September....	130	May.....	98	May.....	150	December	122	120	136
19	1241	September.....	111	June.....	86	August....	133	April.....	114	100	132
20	1242	June.....	248	July.....	90	June.....	356	July.....	121	192	256
21	1243	September.....	342	July.....	172	September	414	February..	215	228	260
22	1244	October.....	272	June...	104	October...	320	April.....	178	160	220
23	1245	August.....	128	January...	87	August....	135	January..	105	104	140
24	1246	October.....	176	May.....	100	October...	156	August ...	102	144	116
25	1247	October.....	136	November	128	June.....	114	January..	90	152	100
26	1248	February.....	183	September	136	January...	180	September	115	160	144
27	1249	August.....	152	June.....	102	June.....	204	February.	94	120	120
28	1250	March.....	119	June...	100	September	118	June.....	87	108	100
29	1251	August.....	104	February..	80	January...	87	February..	66	92	76
30	1252	September.....	100	March.....	80	September	94	April.....	57	92	64
31	1253	September.....	106	February..	80	August....	57	February..	44	96	48
		Total...	5,085	.....	3,595	.....	6,122	.....	3,890	4,380	4,776
		Average of 31 } years..... }	164	.....	116	.....	197½	.....	128½	141½	154
		For 1 Pootty } at 4 Pootties } per Garce... }	41	.....	29	.....	49-6-0	.....	30-14-0	35-5-0	38-8-0

Errors Excepted.

WALTER ELLIOT,

3d Member of the Board of Revenue.

No. 4.

*Rough Statement prepared from various sources of information, shewing the prices of Jonnaloo in the Guntoor Zillah.*

No.	Fuslies.	Price per Pootty.		No.	Fuslies.	Price per Pootty.	
		Pagodas.	Rupees.			Pagodas.	Rupees.
1	1169	10	40	43	1211	12½	51
2	1170	10	40	44	1212	8½	34
3	1171	10	40	45	1213	9½	38
4	1172	10	40	46	1214	8½	34
5	1173	12	48	47	1215	8	32
6	1174	12	48	48	1216	12½	50
7	1175	10	40	49	1217	8½	34
8	1176	10	40	50	1218	7	28
9	1177	10	40	51	1219	7½	30
10	1178	12	48	52	1220	9	36
11	1179	10	40	53	1221	8½	34
12	1180	10	40	54	1222	8	32
13	1181	10	40	55	1223	11½	45
14	1182	10	40	56	1224	10½	41
15	1183	12	48	57	1225	9½	37
16	1184	10	40	58	1226	8½	35
17	1185	8	32	59	1227	12	48
18	1186	6	24	60	1228	14½	59
19	1187	6	24	61	1229	9½	38
20	1188	6	24	62	1230	12	48
21	1189	12	48	63	1231	9½	37
22	1190	10	40	64	1232	12½	49
23	1191	8	32	65	1233	11½	46
24	1192	10	40	66	1234	11½	45
25	1193	10	40	67	1235	9½	37
26	1194	10	40	68	1236	7	28
27	1195	10	40	69	1237	6	24
28	1196	10	40	70	1238	7½	31
29	1197	10	40	71	1239	8	32
30	1198	10	40	72	1240	7½	30
31	1199	10	40	73	1241	6½	27
32	1200	11	44	74	1242	12	48
33	1201	30	120	75	1243	12	48
34	1202	20	80	76	1244	9½	37
35	1203	15	60	77	1245	6	24
36	1204	12	48	78	1246	6½	25
37	1205	5	20	79	1247	6	24
38	1206	3½	14	80	1248	10½	41
39	1207	3½	14	81	1249	7½	29
40	1208	4½	18	82	1250	6½	25
41	1209	0	0	83	1251	4½	19
42	1210	0	0	84	1252	3½	14
				85	1253	2½	11

Errors Excepted.

WALTER ELLIOT,

*3d Member of the Board of Revenue.*

GUNTOOR, Commissioner's Office.

## Statement showing the proposed Settlement in the Village

LAND.	Class.	Rate per Class.		CULTIVATED LAND.						WASTE									
				Number of Fields.	Measured Area.			Proposed Assessment.		ARABIE WASTE.									
										No. of Fields.	Measured Area.			Proposed Assessment.					
1	2	3	4	5	6	7	8	9											
		Rs.	A.	P.	Nos.	Acres.	G.	V.	Rs.	A.	P.	Nos.	Acres.	G.	V.	Rs.	A.	P.	
Circular Land.	Dry Land.	1	3	0	0	106	197	0	0	591	0	0	3	7	30	$\frac{1}{4}$	23	3	0
		2	2	8	0	75	451	23	9	1,129	0	0	3	31	29	$3\frac{1}{2}$	79	5	0
		3	2	0	0	186	1,716	22	9	3,433	1	0	21	366	25	$14\frac{3}{4}$	733	5	0
		4	1	12	0	98	980	4	15	1,715	4	0	8	42	12	$12\frac{1}{4}$	74	1	0
		5	1	8	0	196	1,838	25	$6\frac{1}{4}$	2,758	0	0	68	430	29	$14\frac{3}{4}$	646	1	0
		6	1	4	0	460	4,161	12	$12\frac{1}{4}$	5,201	10	0	114	1,258	32	15	1,573	9	0
		7	1	0	0	351	3,054	39	$4\frac{3}{4}$	3,055	0	0	66	616	38	14	616	14	0
		8	0	12	0	177	1,568	10	8	1,176	3	0	61	456	25	$10\frac{3}{4}$	342	6	0
		9	0	8	0	42	287	6	10	143	9	0	48	320	8	$1\frac{1}{2}$	160	3	0
		10	0	4	0	8	39	30	$11\frac{1}{2}$	915	0	0	8	126	22	$11\frac{1}{2}$	31	10	0
	Total				1,699	14,295	16	6	19,212	10	0	400	3,658	16	$2\frac{1}{4}$	4,280	9	0	
Circular Land.	Garden.	1	4	0	0	4	7	32	$6\frac{1}{4}$	31	4	0	0	0	0	0	0	0	0
		2	3	0	0	2	9	11	$3\frac{3}{4}$	27	13	0	0	0	0	0	0	0	0
		Total				6	17	3	10	59	1	0	0	0	0	0	0	0	0
	Total				1,705	14,312	20	0	19,271	11	0	400	3,658	16	$2\frac{1}{4}$	4,280	9	0	
Enam Land.	Jody.				90	942	6	$3\frac{1}{4}$	957	0	0	0	0	0	0	0	0	0	0
					275	3,657	25	$1\frac{1}{4}$	4,787	5	0	4	75	21	$7\frac{3}{4}$	75	2	0	
		Total			365	4,599	31	$4\frac{1}{2}$	5,744	5	0	4	75	21	$7\frac{3}{4}$	75	2	0	
	Grand Total.				2,070	18,912	11	$4\frac{1}{2}$	25,016	0	0	404	3,733	37	10	4,355	11	0	

N. B.—The Porumboke or land incapable of cultivation amounting to 2160 Acres, 3 Goontahs and  $12\frac{1}{2}$  Veesas

5.

of the Guntoor Tannah, according to the New Survey.

LAND.											TOTAL CULTIVATED AND WASTE.																							
IMMEMORIAL WASTE.						TOTAL WASTE.																												
No. of Fields.			Measured Area.			Proposed Assessment.			No. of Fields.			Measured Area.			Proposed Assessment.			No. of Fields.			Measured Area.			Proposed Assessment.										
10			11			12			13			14			15			16			17			18										
Nos.	Acres.	G.	V.	Rs.	A.	P.	Nos.	Acres.	G.	V.	Rs.	A.	P.	Nos.	Acres.	G.	V.	Rs.	A.	P.	Nos.	Acres.	G.	V.	Rs.	A.	P.							
0	0	0	0	0	0	0	3	7	30	1/2	23	3	0	109	204	30	1/2	614	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	3	31	29	3 1/2	79	5	0	78	483	12	12 1/2	1,208	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	17	2	15 1/2	34	2	0	23	383	28	14 1/2	767	7	0	209	2,100	11	7 1/2	4,200	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	8	42	12	12 1/2	74	1	0	106	1,022	17	11 1/2	1,789	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	12	36	10 3/4	19	6	0	71	443	26	9 1/2	665	7	0	267	2,282	11	15 3/4	3,423	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	93	22	5 3/4	116	15	0	121	1,352	15	4 3/4	1,690	8	0	581	5,513	28	1 1/2	6,892	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	7	18	12	7	7	0	69	624	17	10	624	5	0	420	3,679	16	14 3/4	3,679	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	57	6	9	42	14	0	69	513	32	3 3/4	385	4	0	246	2,082	2	11 3/4	1,561	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	174	3	14 1/2	87	0	0	67	494	12	0	247	3	0	109	781	18	10	390	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	441	35	5 1/2	110	8	0	32	568	18	3/4	142	2	0	40	608	8	12 1/2	152	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	804	6	8 3/4	418	4	0	466	4,462	22	11	4,698	13	0	2,165	18,757	39	1	23,911	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	7	32	6 1/2	31	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	9	11	3 3/4	27	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	17	3	10	59	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	804	6	8 3/4	418	4	0	466	4,462	22	11	4,698	13	0	2,171	18,775	2	11	23,970	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	90	942	6	3 1/2	957	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	4	75	21	7 3/4	75	2	0	279	3,733	6	9	4,862	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	4	75	21	7 3/4	75	2	0	369	4,675	12	12 1/2	5,819	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	804	6	8 3/4	418	4	0	470	4,538	4	2 3/4	4,773	15	0	2,540	23,450*	15	7 1/2	29,789	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

has not been included in the above, making a total of Acres 25,610, 19 Goontahs and 4 Veesas.

Errors Excepted.

WALTER ELLIOT,

3d Member of the Board of Revenue.

## REVENUE DEPARTMENT.

No. 158.

*Extract from the Proceedings of the Board of Revenue, dated 26th March 1846.*

The Board proceed to take into consideration the following letter from Mr. Elliot, their 3d Member on Deputation, transmitting copy of his Report to Government on the Survey and Assessment of the Guntoor Tannah.

(Letter from Mr. Elliot, dated 20th December 1845, in Consultation 26th March 1846.)

Para. 1. Before the details of the letter recorded above are discussed, it will be useful to recapitulate the material points in the correspondence which has already passed on this subject. In their Proceedings dated 16th June 1845, the Board expressed an opinion that it was not the intention of Government in regard to the Survey about to be prosecuted throughout the Northern Circars that there should be no deviation from the "mode in all its details" followed in the Ceded Districts, but rather that such modifications should be introduced as the experience of nearly half a century might suggest; they also observed, that the agency to be employed in a survey ought to be instructed in right principles of land measurement before the work was allowed to be begun. On the subject of the assessment, they observed that the ancient assessment of the country was simple in character and correct in principle, that the existence of such an assessment would greatly facilitate the assessment to be introduced by a survey, and that, generally in framing the assessment of a country, it was an important rule that as few rates of assessment should be allowed as the soils of a district would admit, which in Guntoor from the physical character of the country and existing money rates was of easy attainment. The Board further remarked that as a general rule the assessment should be about  $\frac{1}{3}$  of the gross produce, the produce being assumed at what the land will yield "under the most ordinary degree of culture,"\* and that in regard to the holdings of Ryots, it was "desirable that large holdings should meet with every encouragement," the settlement being made with the occupants, according to the varying circumstances of each District, on such definite terms as would obviate the necessity of annual interference. Lastly, the Board requested Mr. Elliot would afford explanation on certain points connected with the instructions issued by him to the Tarumdars, particularly with reference to the data on which the scale of assessment proposed by him had been fixed, and to the principles which were to guide the Ryots and Tarumdars, who conjointly were required by their instructions to fix the rates.

2. Mr. Elliot replied to the foregoing Proceedings in a communication direct to Government, forwarding copy to the Board, who recorded their Proceedings thereon under date 3d July 1845, copy of which was transmitted to Government on the 4th July 1845.† It will be seen, on reference to these papers that in the opinion of Mr. Elliot the "means afforded" for carrying out the survey did not admit of any considerable deviation from the plan which had been followed, and that as regards the assessment, the Board considered that the Table of classes was not sufficiently simple, that the difference between the rates was merely nominal in most cases, and that a number of rates had been introduced, which in practice would be found unnecessary. They also noticed the remark of Mr. Elliot, that the scale which had been prepared under his orders "must be considered as a theoretical rather than as a practical suggestion." It was further observed by the Board, that they entirely concurred in opinion with Mr. Elliot that "a scale to suit the circumstances of a whole District should be the result of a careful examination of numerous facts, observed in every part of the country," and they added, that a scale framed on an enquiry of this description was the desideratum on the present occasion.

\* Minute by Sir T. Munro, 31st December 1824, para. 20, on the state of the country and condition of the people.

† 27th June 1845, in Con. 3d July 1845.

3. In reviewing the foregoing correspondence, the Government\* were pleased to call the attention of the Board to certain points requiring consideration and report. Before adverting further to the directions of Government the Board propose to take into consideration the Report of their 3d Member on deputation, recorded at the head of these proceedings.

4. In these paras† Mr. Elliot gives a short sketch of the Revenue system in force till the present time. As was to be expected the village accountants all concur "in referring to former surveys and settlements by the different dynasties which have from time to time exercised supremacy in the Circar." The different standards of measurements are still found to exist, but the assessment, in the opinion of Mr. Elliot, was probably lost in the Kamil Beriz-of Aurunzebe; and exactions of the Zemindars or Collectors of Revenue, and the "Ryots unable to meet a heavy demand, based on fallacious inspections of their crops, objected to pay in money, and their kists were therefore of necessity taken in kind." From this time a division of the crops, it is supposed, prevailed till the period of the permanent settlement, when a muctah or money rent upon the land, was introduced by the Zemindars, who were created Proprietors by Law.

5. It is very certain that the original Hindoo assessment, in its characteristics of moderation in the demand and simplicity in the mode in which it was fixed, was disregarded in the attempts subsequently made by the ruling power, and the Zemindars under it, to realize an excessive demand, but the leading principle of a money rent on the land was probably never lost sight of, and to the general recognition of this principle is to be traced the muctah settlements of the Zemindars at the period of the permanent settlement; although accounts have not been discovered to connect the ancient Hindoo assessment with the muctah rates just noticed, it is not to be inferred that such do not exist, nor is it improbable that a further acquaintance with the details of the muctah assessment as they now present themselves, and a comparison of these with the knowledge, though small, which we possess of the assessment under former Governments, will lead to the identity of the two being established. The principle of a money assessment on the land is recognized generally in the Circars and other parts, and as the different ancient standards of measurement are still found to prevail, it is improbable that the principles of the ancient assessment should have been altogether obliterated.

6. There is not however any practical necessity for the determination on the present occasion of the question as to the identity of the muctah rates with the ancient Hindoo assessment. The subject though interesting, and in an historical sense important, may be safely left as it is. But it is of great importance to consider that a money assessment upon the land, notwithstanding its acknowledged defects, is presented to us, which has been the standard of demand and in many instances of collection for a series of years, and the value of this assessment is greatly enhanced by the probability that its main principles at least have been handed down from the most remote antiquity.

7. The Board do not therefore concur in opinion with Mr. Elliot that the Revenue system heretofore in force is "unsuited, whether in principle or detail, to assist in the formation of a new settlement." On the contrary, they are disposed to attach much importance to the muctah assessment of Guntoor as furnishing principal data upon which the proposed survey assessment is to be based. It is more easy to determine how little shall be taken from the Ryot than to fix a maximum, which, though excessive in itself, is nevertheless a guide for the determination of that which is true. The muctah rates furnish this desired maximum, as well as a relative standard of demand for soils and villages, and the labors of the settlement officer are therefore abridged pro tanto, and his attention has simply to be drawn to the direct information within his reach, as well as certain collateral data, according to which the assessment should be adjusted. "The Village Accounts‡ always exhibit the detail of the lands, their distribution among the Ryots, their rent, and the extent of the several fields or shares, either founded on estimate or on some ancient measurement, and from such accounts it has long been the custom, in most parts of India, to make the Ryotwar settlement."

\* Extract from Minutes of Consultation, 30th August 1845.

† Paras 7-8.

‡ Sir T. Munro, Rev. Sel. Vol. III. pp. 552-553.

8. The rates of assessment\* in the Village of Pedda Coorapaud are adduced as tending to prove the errors of the former assessment. There are 7,500 acres of land of the first class in this Village, and 110 acres comprised in 5 inferior classes, and it is observed, that "it is absurd to suppose that there could be 7,500 acres of the first land, and only 110 in the five others." It is very probable that the original assessment was faulty, but there does not appear to be any grounds for questioning the uniformity of the soil, for it is stated that the Collector in 1836 "remitted two Pagodas in the first class and threw all the land into one." Shortly afterwards the Zemindar himself, into whose hands the property was again placed, established an uniform rate of 41 Rupees the Coochell, not by a reduction of the rate in money, but by adding  $\frac{1}{2}$  of a Coochell to each standard Coochell. These facts are important, and go far to shew an uniformity in the capability of the soil and to establish the practicability of introducing generally a simple system of assessment. This will be more fully apparent if due discrimination is observed of the distinctive characters of an "assessment" fixed by Government for purposes of Revenue, and of the "Demand" of a Landlord upon a Tenant.

9. The Ryots of Pedda Coorapaud, it is stated, object to the present assessment, and urge that there is much land which "ought not to have been taxed above 1 Rupee, or even less, "yet the whole now pays 2 Rupees per acre." The assessment is probably high, but the objections of the Ryots appear to apply to its excessive character rather than to the want of uniformity of the soils.

10. The great number of rates noticed in Wudlamoody appears to have been only nominal. It will be desirable that the settlement officer should ascertain, not only in the case of Wudlamoody, but throughout the district, what the rates actually in force are, the nature of the original rates and the circumstances which led to a modification of them.

11. The defects and irregularities noticed in Paras. 11 and 12,† shew chiefly the laxity that has prevailed for a series of years, and the necessity of a Survey Assessment conducted on such principles as shall ensure the perpetuity of the work. For the summing up shewn at the end of Para. 12, "that no elements of a former settlement exist in a shape that will admit of their "being engrafted on the present survey." The Board would substitute that the muctah rates afford a valuable and important basis for the formation of a new assessment. In principle they are correct, but administered as ignorance, corruption and rapacity dictated; a faulty administration of a right principle will not warrant the rejection of the principle itself, particularly in the case of the muctah rates of Guntoor, which appear to be the best guide at hand for ascertaining the maximum capability of the Land.

12. In Paras. 13 and 14‡ Mr. Elliot describes the survey of the Guntoor Tannah, and observes, in regard to the rules by which he was guided, that "they will be found as required by "my instructions to be, in all essential points, the same as those of the Ceded Districts."

13. In regard to the Survey, it will be sufficient to refer to the Report itself (Para. 13) to shew the imperfect assistance which Mr. Elliot had to depend upon, and the incompleteness of the work in consequence. It also points out, that some of the Mootusudies entertained for the purpose, shewed great aptitude for the work required of them, and that "if placed under proper "instructions and superintendence they would turn out first rate surveyors." Mapping an essential requisite to render the work permanent, failed, but is attainable with an establishment properly instructed. But, as observed by Mr. Elliot, "it is hopeless to expect that they (Maps) can be "prepared by the description of surveyors now employed, as long as surveys continue to be carried "on in the present imperfect fashion."

14. Mr. Elliot (Para. 14) tested the measurements of the surveyors in the usual way, and the measurement of 55 Fields was further tested by means of the plane table. By the former, the net excess brought to account was less than 1 per cent, and by the latter it was about 9 per cent. In an ordinary Revenue survey conducted as heretofore these errors are to be expected.

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\* Para 9.

† Paras 11 and 12.

‡ Paras 13 and 14.



15. The Report\* adverts next to the important subject of the classification. To bring the question within its proper limits, and to remove an undue dependence on the classification observed in the Ceded Districts and in other surveys, it is proper to bear in mind that though former classifications were made professedly with reference to the capability of the soil, in reality the means of the Ryot as well as other circumstances determined the rates†; or, in the words of Sir T. Munro, the Ryots perceiving "the effect of classification in raising or lowering their own individual rents, felt the necessity of making it with care." Mr. Elliot's remarks on this subject are generally to the point. "The classification thus made, he observes, rests merely on opinion. "The Registers exhibit only the arbitrary verdicts of the Termdars and Ryots without shewing "the means by which they arrived at the conclusion recorded by them."

16. In the Survey of the Baramahl (Colonel Read's Report 4th April 1800), the condition‡ of the Ryots of a village regulated the assessment on the Fields. This appears unavoidable where each village§ has its separate rates independently of the rates in the other Villages of a Talook or District. A further evil springs from this system, viz. the perpetuation of the injurious practice of an excessive assessment on rich lands, and an unnecessarily low assessment of the inferior soils, thus forcing both a concentration of capital on the less productive lands, and causing a fraudulent occupation of the best soils.

17. Mr. Elliot experienced much difficulty in the classification|| from the want of accurate data for a systematic scale of soils, which "demanded a far greater amount of experience and "practical knowledge than was forthcoming." "The attempt to form general classes was there-fore abandoned for the old system of making the villagers class their own lands." The Board apprehend that the very error of former surveys, which Mr. Elliot so justly deprecates, was here inadvertently fallen into, that it was not the class which determined the assessment but that the Taramdar and Ryot fixed what appeared to them a fair assessment. The specification of the particulars shewn in the margin of Para 16 will enable "any person examining a particular number" to ascertain at any future time the identity of such number, but nothing more.

18. The Board are of opinion that Mr. Elliot is in error when he says, in regard to the classification of lands, "it was found that no definition would embrace the numerous disturbing "causes affecting the value of land in other respects of the same quality." In fixing an assessment upon the land, the assessment officer has simply, as it appears to the Board, the *quality* of the soil to attend to, the produce being assumed at what the land will yield "under the most ordinary degree of culture," and not its *value* from position in the Village, expensive culture and other extrinsic circumstances, affecting its *value*. By departing from this rule, the imperfections of former assessments, as already noticed, necessarily creep in. If the assessment is moderate, all disturbing causes, even where "the conditions of the same field vary," will merge in the rates. The holder of a distant field will derive a fair profit from his land, though disadvantageously situated, compared with the holder of land in the immediate vicinity of the Village. Both will draw from his land the profits which he has a right to expect, and advantages which depend on extrinsic circumstances will be more equally balanced as the general prosperity of the village is advanced. It is not to be expected that Government can raise or lower its demands with reference to circumstances, which may render another distribution of demand necessary at a future period as population increases and villages spring up in the vicinity of distant Fields.

19. The same reasoning applies to the vicinity or otherwise of a market town with this difference that there can be no objection to a certain per centage being taken off the distant locality, when necessary, as a temporary measure.

\* Para 15.

† From Principal Collector 26th January 1807, 5th Report, Page 784.

‡ NOTE.—"If the former rent and demand were above the valuation, and the Ryot rich, the assessment was raised; if poor, it was lowered. If they were below the valuation, and the Ryot poor, they were admitted as the fair assessment."

§ Rev. Sel. vol. 1, p. 917. Paras 150-151-155-156.

|| Para 16.

20. The instructions\* to Taramdars, noticed in para. 17, provide for a graduated scale of rates for each village. The principles on which this scale is founded require that the different classes shall bear the same relative value to each other, "the same degree of difference being maintained between each, in regular gradation, from the best land in the village to the worst." As general principles are established for the classification of lands it is probable that this rule will be modified. It owes its existence in its present form to the number of rates which are allowed to prevail and to the necessity of reducing these to something like form.

21. For the determination of the aggregate amount of assessment Mr. Elliot adverts† to the rule "of fixing the Beriz of the whole district, first; then descending to Purgunnahs and Divisions, and thence to Villages;" and in regard to the Guntoor accounts, he states that they "are not forthcoming in a sufficiently complete or accurate state to allow of an estimate being based upon them." The Board would simply observe that the rule *literally* applied is not suited to a period when the capability of the country and the rights of the people have become pretty well understood. The proper use of past accounts is correctly stated in para. 20 of the Report, where Mr. Elliot observes "they will prove useful when compared with the true extent and value of the land to be ascertained by the survey."

22. To supply the defective information furnished by the existing accounts‡ throughout the Vassareddy estate, it is stated that the survey results of the Guntoor Tannah "furnished grounds for testing the value of the accounts of its revenues in former years, and the data so obtained have been taken as a means of adjusting the rest." Following the information drawn from this source with the actual survey results of 5 villages of the Guntoor Tannah, it is calculated (para. 26), that the total demand for the whole district will amount to about 14 lacs of Rupees,§ an amount less than the assets of the permanent assessment by 22 per cent., but exceeding that settlement itself by 16½ per cent.

23. Mr. Elliot traces the present depression of the revenue|| to three distinct causes, and notices them as bearing on conclusions to be drawn regarding the future capabilities of the District. The causes are stated to be: first, Famines, which are of transient influence; secondly, maladministration to be provided against in future; and thirdly, the influx of cheap grain from a new source of supply, (Arracan), which Mr. Elliot observes, "has every appearance of being permanent and must exercise a continued influence on a tract so exclusively agricultural as Guntoor."

24. The destructive effects of the Zemindary system on the Revenue and people were fully noticed by the Board in their Proceedings¶ on the report of Sir H. Montgomery on the affairs of the Rajahmundry Circar. As estates fall in to Government and a better system of revenue management is substituted the operation of this cause will cease to exist. Famine is of transient effect only, and as improvements are made in the irrigation the calamities which have sprung from this source will be mitigated, perhaps removed. The relative positions of Home and Foreign grain were recently noticed by the Board,\*\* and they observed that the importation of foreign grain was confined chiefly to periods when scarcity and high prices at home render supplies from foreign sources desirable, and that the quality of Arracan grain was such, that it was not likely to maintain a position of any consequence in the home market, when full encouragement shall have been afforded to domestic agriculture, under the system about to be introduced in the Northern Circar.

25. It would be premature at this period of the survey to fix the probable amount of the survey assessment for the whole Circar: the estimates framed by Mr. Elliot appear to have been prepared in some degree with reference to the assumed successful competition in future of foreign grain with that of domestic growth. "Two estimates have been framed," he says, "under these circumstances." (para. 23); one estimate represents the average collections of 20 years,

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* Para. 17.	† Para. 18.	‡ Para. 20.
§ Probable survey Demand.—... ..		14,00,000
Permanent Assets,	... ..	18,38,187
Do. Assessment,	... ..	12,25,458
Para. 22.		¶ 14th July 1845.
** Proceedings, dated 16th February 1846.		

exclusive of the two last years of mismanagement and low prices, (para. 23), and the other the demand for ten years preceding the famine, or from Fusly 1232 (A. D. 1822-23), to Fusly 1241 (A. D. 1831-32), (para. 25.) The former includes the misrule of the Zemindars of late years and the extra cesses of Native servants—it is of little value, and is justly viewed by Mr. Elliot as open to objection; the latter is of much value, as a collateral source of information, and if correct is of importance, as the beriz and collections nearly correspond. It is seen that the probable estimate of 14 lacs of Rupees for the whole district is based on the beriz of the ten years preceding the famine, less 25 per cent. for 3 estates out of four, and the amount for the fourth, or Wassareddy, is fixed with reference to the accounts of 7 years, or from Fusly 1219 (A. D. 1809-10), to Fusly 1225 (A. D. 1815-16). The deductions made have been allowed with reference to “the disasters of late years.”\* The average collections for the 10 years preceding the famine was Rupees 16,21,439, and for the years (Fusly 1241, A. D. 1831-32), immediately preceding the famine it was Rupees 13,72,877. Mr. Elliot correctly infers that a demand of 14 lacs is not excessive, as nearly the same amount was collected in the year before the famine, and the average demand† of the last 40 years does not fall far short of it.

26. The classification is next adverted to by the Commissioner,‡ and statements No. 2 and No. 5 of the Appendix exhibit the new survey rates for the Guntoor Tannah. The following remarks are suggested by these statements.

1st. The amount of difference,  $\frac{1}{2}$  and  $\frac{1}{4}$  Rupee and 1 Pooty and  $\frac{1}{2}$  Pooty, between each class is so small that the number of rates is unnecessarily large.

2nd. Further experience, as the survey proceeds, may shew that a reduced scale of rates, embracing the physical varieties of the district, is desirable. It is true that the scale is stated to be “founded on numerous enquiries made not only in the surveyed villages, but all over the district.” These enquiries were probably of a general nature as the report does not exhibit what they were.

3rd. The area of Circar land comprised in the statement is acres 18,775, and two separate rates, the 1st and 2nd, embrace only 304 and 483 acres respectively, and the two last rates, viz. the 9th and 10th, contain only 781 and 608 acres respectively. These results appear to indicate that a greater number of rates has been introduced than was required.

4th. The uniformity of the soils appears to be a well ascertained fact. The statements under consideration confirm it. The 5th, 6th and 7th rates comprise nearly 12,000 acres or  $\frac{2}{3}$  of the whole extent of Circar land, and yet this extent has been distributed into three rates, the amount of difference being almost nominal.

27. The commutation price for dry lands has been fixed at Rupees 24 per candy, which appears to be moderate. The data for fixing the commutation standard are exhibited in column 9 of statement No. 3 and in statement No. 4, in both of which much interesting information is afforded.

28. The observations of the Commissioner§ in regard to Remission are valuable. Occasions must arise, as Mr. Elliot observes, “on which general remissions will be necessary, but these are exceptions to the rule and may always receive special sanction. The strict exaction of a just demand, though it may seem harsh, will eventually prove a lasting benefit both to the Ryots and the Government.” It is an important condition of a moderate and fixed demand, in which many disturbing circumstances merge, that it should be punctually discharged.

29. Having expressed their views in the foregoing paras. regarding the measurement and assessment of the Guntoor Tannah, as developed in the report of the Commissioner, the Board would now notice the important remarks contained in the concluding paras. of the report on the subject of revenue surveys in general. In the survey of the Guntoor Tannah Mr. Elliot has considered himself bound by specific instructions, in respect to the principles by which he was to be guided, and has

\* See Table No. 5 in para. 26.

† No. 8 of Table: Demand Rs. 13,65,684, Collections 12,03,443.

‡ Paras. 27 and 28.

§ Para. 32.

not deviated in any essential particular from the system formerly pursued in the survey of the Ceded Districts. He is however aware of the defective character of that system. With past results before him and the great accuracy attained in Bombay in the measurement of the land, Mr. Elliot is of opinion that a more perfect system of land surveying, with an establishment organized for the purpose, to be "placed under a distinct Superintendent," is indispensable. The Board concur generally in these views.

30. In regard to the classification Mr. Elliot seems to think that to establish a small number of simple classes is of difficult attainment. "To bring the varied and even conflicting qualities and conditions that exist in nature," he observes,\* "within these bounds requires the application of considerable sagacity and of continued attention to the subject." The difficulties which occur to Mr. Elliot, seem to be traceable: 1st, to a want of attention to the important principle which has been laid down by Government in regard to the assessment,† viz. that "the rent which the assessment is intended to fix is that of Government, not that of the Ryot and his Tenant;" and 2dly, to an attempt at a nice scientific arrangement of classes. By the former every varying circumstance of fertility is disposed of and the way made clear for a simple arrangement of classes. There can be no objection to a scientific arrangement of soils according to our present state of knowledge, but this the Board think must give way to the practical part of the question whereby several classes, the difference of assessment on which being merely nominal, will be arranged under one money rate.

31. But the practicability of a simple arrangement of money rates is suggested by Mr. Elliot's statements Nos. 2 and 5. The Board have already noticed that the 1st, and 2d, and 9th and 10th classes appear to be redundant. This would at once reduce the 10 classes to 6; again, it is to be considered that the amount of difference between each of the medial classes, viz. 4 Annas, is in reality nominal, the number then it is obvious may be still farther reduced, or rather the whole number may be rearranged under a new classification.

32. The Natives class their lands generally under three general heads: best, middling, and bad, a practice which appears to have existed from the earliest times.‡ Perhaps we cannot improve upon this in apportioning the amount of revenue. Each head has one or more rates with specifications of soils, but always limited in number.

33. The principles upon which Mr. Elliot has calculated the money rates appear to be correct,§ but the rates the Board think should be fixed, as shewn in column 31 of statement No. 2, upon the grain produce alone, exclusive of other articles sown with it, and fodder. These if added swell the rent unnecessarily which is sufficiently high without it. The fodder moreover is required by the Ryot for his tilling cattle. An inspection of column 31 shews that the 1st, 2d and 3d rates may with advantage be thrown into one, the four medial rates into two, and the three last rates into one.

34. The Board now propose to advert more particularly to the several points enumerated in Extract from Minutes of Consultation dated 30th August 1845.

35. In respect to the survey they are of opinion that it should be carried on by means of an Agency duly organized for the purpose, an object of easy attainment, as the secondary triangles having been laid down by the former Trigonometrical operations, nothing remains but the field survey to render the work complete. The boundaries of villages and the leading subdivisions in each village, which have generally permanent marks to indicate their limits, may be thus defined and a permanent record of them obtained. Instructions for the measurement of the component portions, as fields, of each subdivision in a village should be drawn up by the officer entrusted with the work for submission to the Board. In the mean time they would observe that where defined subdivisions do not exist, or the marks which formerly denoted them have been obliterated, it is desirable that convenient subdivisions should be now formed and permanent marks, indicative of their limits, be fixed.

\* Para. 43.

‡ Ayen akbery, vol. 1, page 285.

† Revenue Selection, Vol. III., page 551, para 65.

§ Statement No. 2.—

36. The Board think that stones are not suited for permanent marks whether of the larger subdivisions of a village or of the fields composing them. Trees, two or more in a clump, Hillocks, permanent Buildings &c., are more suitable. Generally, permanent marks will be found to exist, or may be readily raised. The custom in the village will at once suggest to the Survey and Settlement officer what is the most appropriate mode of marking boundaries, whether of a large area or of a small field. The Board attach much importance to the definition of a Field, and think that the subdivisions and extent known as fields amongst the Ryots should not be abandoned for any arbitrary rule such as the extent which a pair of Bullocks will plough. Where a Field is large, and it is necessary that its component parts should be defined, this may be easily done by subsidiary numbers.

37. The classification can only be effected after a full enquiry regarding the different soils, which are to be found in a district. In the case of Guntoor, it will be seen from the review of Mr. Elliot's report that the general uniformity of soils renders a simple classification of easy accomplishment.

38. In regard to the assessment, the Board would submit for the consideration of His Lordship in Council the following rules which embrace the general Principles on which it should rest:—

1st. That the rates of assessment shall be as few as practicable. It must be borne in mind that the assessment is the Revenue to be paid to Government, and not the rent derived by the Landlord. The Government and the Ryot share the produce of the soil, but the land-tax falls directly on the Ryot or Landlord, whose profits are moreover liable to be intercepted by indirect Taxation. It is very important therefore that the assessment on the land should be so regulated that future production and the general augmentation of the wealth of the country by means of the land shall not be injured.

2nd. Moderation being the rule, it is believed the rates may be so adjusted that all disturbing circumstances will be sufficiently provided for.

3rd. No distinction shall in general be observed between the near and distant lands of a village apart from the intrinsic quality of the soil itself. As the assessment is fixed on a principle of moderation, the profits to the owner of the distant locality will be ample; a differential estimate would lead in process of time to inequality, and ultimately to a necessity for revision to meet the exigency of ryots transferring their abodes to the vicinity of their Farms.

4th. The same rule shall be observed in regard to the proximity or distance of a Market Town, except in special cases to be laid before the Board, when a per centage may be allowed pro tempore, in favor of the distant locality.

5th. Dry land, when irrigated, shall bear one uniform rate in addition, the additional rate being regulated by its capability for producing rice, and not with reference to the production of more valuable articles as sugar &c.

6th. No distinction, having for its object a reduction of the assessment, shall be allowed between irrigation of whatever kind, including wells, supplied by Government, and that which private capital furnishes, except as specially provided for under the head of "Settlement." On the subject of the Settlement the Board would observe:

1st. That the leading object of the settlement shall be the formation of Ryotwar Estates, each component part with its assessment being entered in the Puttah. Proprietary Tenure is the essential principle of Ryotwar. The full and complete development of that principle is exhibited only when all fetters on agriculture are removed, and the Putcut, Farm, or Holding of the Ryot, has become a valuable property.

2d. That Ryots with a given extent of Putcut, Farm or Holding, be allowed a suitable portion thereof for pasturage, rotation of crops and fallow. The extent with the conditions to be defined in the Hookumnamah of the District.

3d. That Ryots with the prescribed extent of Putcut, Farm or Holding, and paying for the same shall be allowed to dig wells away from the Circar sources without additional Assessment.

4th. That a Ryot with the prescribed extent of Putcut, Farm or Holding, shall be allowed to use his quota of the Government water in any way he pleases. Thus, if a Ryot is taxed with water for 4 Acres, he may use the same as he pleases for any extent, and for any description of Crop or Land comprised within his Putcut, Farm or Holding.

5th. That Ryots with less than the prescribed Putcut, Farm or Holding, shall not be allowed the privileges enumerated in the foregoing rules, unless special circumstances, as compactness of Holding, render the application of the principle of the rules desirable.

39. Having enumerated the most material points under the heads of Survey, Assessment, and Settlement, the Board proceed to shew the probable expense of the Survey of one District.

40 To take up the Field Survey in one District the following Establishment, fixed with reference to the Establishment allowed for the Survey of the Neilgherries, appears requisite.

	Rs.	As.	P.
1 Head Surveyor, per mensem,.....	265	10	2
3 Surveyors (2d Class) @ 136—14—3,.....	410	10	9
Writers, Gomastahs, Lascars &c., including all contingent charges..	400	0	0
	<hr/>		
	1,076	4	11

or in round numbers an annual charge of Rupees 12,500.

41. The Assessment will be under the officer who superintends the Survey, and the following establishment will be required for the purpose :—

	Rs.	As.	P.
Head Assessor and Sheristadar,.....	700	0	0
2 Assistant Assessors @ Rs. 175—0—0,.....	350	0	0
Gomastahs, &c.....	150	0	0
	<hr/>		
	1,200	0	0

or Rupees 14,400 per annum.

42. Thus the total expense per annum on an ample scale will be :

Survey .....	Rupees	12,500
Assessment,.....		14,400
		<hr/>
		26,900
For 3 years,.....		80,700
Mr. Elliot's Estimate for the Survey and Assessment of Guntoor in 3 years.....		80,852 12 0

43. The Board have not suggested the appointment of a professional officer to superintend the survey under the directions of the Settlement Officer, as such is not perhaps absolutely necessary. If an officer can be spared for this purpose he would be a salutary check on the Survey Establishment, and his supervision would be attended with benefit in all other respects. As soon as may be convenient after the commencement of the Field Survey in one District, say Guntoor, preparatory measures should be taken by the officers in charge of the work for the Survey of another District. In this way the whole 5 Circars may be surveyed and settled as is urgently required at an early period.

44. The remaining point for consideration is the enquiry into unauthorized alienations. The officer in charge of the Survey will have primary cognizance of all alienations, admitting such as are clearly valid, and referring all others to the Collector for enquiry and report.

45. Two general rules apply to unauthorized alienations.

1st. That they should be declared liable to resumption on the broad ground of their being invalid ; and

2nd. That indulgence should be shewn to present incumbents, in cases in which immediate resumption would be a harsh measure, or otherwise impolitic.

46. The Board have communicated personally with Mr. Elliot on the present question in fulfilment of the object of that officer's return to the Presidency, and they are led to infer a general coincidence between his views and those expressed in these Proceedings on the subject of surveys, views which have been already declared by Mr. Elliot in the concluding Paras. of his Report on the Survey of the Guntoor Tannah. In regard to the Assessment, Mr. Elliot appears to be of opinion that a better system is attainable, but not with present means, and that the course therefore pursued by him in the assessment of the Guntoor Tannah is alone desirable under existing circumstances.

47. It is proper to add that the Senior Member is unable to concur fully in all the observations contained in the preceding Paras. and has stated his own views on those points on which he has been constrained to differ from his Colleagues in a separate minute.

Ordered that a copy of the foregoing Extract from the Board's Proceedings be submitted to Government.

(A true Extract.)

T. PYCROFT,

*Secretary.*

## MINUTE OF THE MARQUIS OF TWEEDDALE ON THE SURVEY AND ASSESSMENT OF LAND.

GUINDY, 12th January, 1848.

HAVING devoted much time to the study of this subject in all its branches, with the advantage of hearing the opinions of many of the most experienced valuers of land in Scotland, and of having, for a long period of years, the advice of one of the most successful of them, I feel justified in expressing an opinion on this important and interesting question, connected as it is with the improvement of the Revenue, and of the agriculture of the country, and affecting so materially the condition of the Ryots of this Presidency.

Correctness in the measurement of land is of the same importance to parties who pay and receive rent from its produce, as the accuracy of the scale and weight is to the purchaser and seller, where the one changes his goods for money in the bazar. The native is every day becoming more alive to his interest, and when European industry and capital shall be more generally employed in the improvement of the soil, the same accuracy of measurement now required in Great Britain will be required in India.

I may here observe that the precision with which agricultural surveys have of late years been made in Scotland, arose out of the frequent and unsatisfactory litigations which occurred between landlord and tenant, occasioned by the landlord letting his land on inaccurate measurement, made by incompetent Surveyors. And the tenant disputing the rent on the grounds of a deficiency in the quantity of land guaranteed to him by the landlord.

A system of survey is now established, combining the greatest rapidity with accuracy of execution, and that which was formerly a very laborious and questionable work is now, under sworn surveyors, executed with equal expedition and correctness.

The pupils who attend the lectures of these surveyors and accompany them to the field are required to pass through all the drudgery of the different operations; by this practical teaching they become speedily masters of their business, and such is the estimation in which this branch of science is held, that even the Parochial schoolmasters readily take advantage of any opportunity that may offer to instruct some of their pupils in field surveying.

A system similar in its character might be followed here, and if care be taken in the selection of the officers who may be employed on the Revenue survey of this Presidency, the natives who work under them will soon acquire such practical knowledge, and such facility and accuracy of execution, as will render their services most useful to the Government, and will open for themselves a wide field of employment.

One of the most important features of a survey has I believe been hitherto little attended to in this country. I mean the fixing of indelible boundary marks. Without this it is certain that no survey can have either permanent or practical value; its results will appear only on paper, and the whole expense and the object of a survey from this omission be wasted and lost. Such is stated to be the case in Bellary,\* Palnad and elsewhere.

The subject naturally divides itself into three parts.—First. The survey or measurement of the superficial area of the land. Secondly. The valuing or classifying of the soil according to its productive powers—and Thirdly, the Assessment or rent to be laid on the different holdings.

The boundaries† of districts and talooks are already laid down in this Presidency; but the exact area of each village with the detached holdings belonging to it has still to be carefully ascertained and mapped before the inequalities of existing Assessments can be regulated or a fair and moderate Assessment be established, and the great extent of territory which requires to be thus surveyed, will occupy much time and require a numerous and carefully organized Establishment.

The desultory and varying systems hitherto followed have, it is evident, produced no satisfactory result,‡ and I am convinced that nothing permanently advantageous can be effected unless a well digested scheme be laid down with precision, and carried out by an agency which can be depended on for competency and integrity.

I should therefore recommend the formation of two classes of subordinates. One for raising competent surveyors, the other for training a sufficient number of natives acquainted with the nature of the different soils to be classifiers. The persons so trained should be employed under the supervision of European Officers in measuring and accurately defining the boundaries of fields and holdings; and in classing and valuing them on one uniform system.

As the undertaking is extensive, it will have to be carried out on a large scale. But it should also be conducted with the greatest caution, for mistakes in either measuring the land or in classifying the soil may lead to results more mischievous in effect than those it is the object to remedy.

I should, on this account, consider it better to employ a limited survey establishment§ in the first instance under one control, and to confine their labours to one Talook, and when ex-

\* Min. Con. Rev. Dept. dated 11th Feby. 1845, para. 9, with Collector's Report.

† Survey.

‡ Board's Report on Chingleput.

§ 1 Superintendent.—

*Measuring Establishment.*

- 2 Assistant Superintendents.
- 24 Surveyors, pay varying from 10 to 30 Rupees per mensem.
- 6 Learners, on 8 Rupees each per mensem.

- 3 Writers, pay varying from 10 to 25 Rupees per mensem.

- 2 Peons at 5 Rupees each.

*Classing Establishment.*

- 1 Assistant Superintendent.—

- 12 Classers, pay varying from 10 to 40 Rupees per mensem.

- 3 Learners on 8 Rupees each per mensem.

- 3 Writers, pay varying from 10 to 25 Rupees per mensem.

- 2 Peons at 5 Rupees each.



perience had taught them their individual duties the establishment could be gradually augmented and distributed into parties,—each party having a proper proportion of surveyors and classers, and being in all respects complete within itself.

The number of these sections might be fixed when experience had shewn how many of each class were required for a section, and the time necessary for executing a certain amount of work.

Each section should be under the direction of one individual, who would make his reports to the Head of the Department.

The Head, or Superintendent of the Survey, should, in my opinion, be an Officer of the Civil Service, as well as his Assistant, especially selected for the duty; it being one that requires peculiar qualifications, and the entire devotion of their time and attention to this single object.

In communication with the Collector he should fix the assessment and make the settlement, and to prevent reference, his reports should, it appears to me, be forwarded to the Board of Revenue through the Collector, who might be requested to offer whatever observations upon them he considered advisable. The sanction of Government would of course be necessary to render the settlement final.

Under a system of this character, the details of which may be framed as experience shall dictate, or on the model of the Bombay survey, if that has been found to answer well, a settlement survey might be carried through whenever required upon one uniform plan, and its result could scarcely fail to be satisfactory.

I should be disposed strongly to recommend, for I consider it well calculated to give stability and efficiency to the whole work, that there should be attached to the survey and assessment department, for a limited time, a thorough practical surveyor and valuer of land from England or Scotland. The knowledge and experience of an individual of this description, combined as it would be with the intelligence of the Civil and Engineering Officer, would, I cannot doubt, be found of the greatest value, and as in all other important works, as Railroads, the introduction of cotton and sugar, the experience and skill of those practically conversant with the matter in Europe or elsewhere are called in, so in a great work of this nature, I would make use of similar agency as the best means of carrying out the object in view efficiently.

CLASSIFICATION.—The first point in the valuation of land is to establish a correct estimate of the relative productive powers of the different descriptions of soil which compose it.

I should classify the soil under three heads:—

Clay, Loam, and Gravel, which might be subdivided again into three heads.

Clay.....	1st quality.
	2d    "
	3d    "
Loam.....	1st quality.
	2d    "
	3d Sandy or weak loam.
Gravel.....	1st Clayey Gravel.
	2d quality of   "
	3d Sandy or weak gravel.

and I am of opinion that all attempts at more minute divisions will tend to no useful result.

The value of these soils materially depends on the depth of the surface soil, and if shallow, on the quality of the subsoil.

In order to ascertain the natural qualities of the soil and subsoil, it will be necessary that a section of the soil be exposed three feet deep, by digging pits of this depth at different intervals; and the valuer must not only satisfy himself that a sufficient quantity of Clay is mixed with the other ingredients to secure due nourishment for the plant, but if he really understands his business, he will also examine the stones that are mingled with the various soils or scattered over the land, for as is well known to all experienced valuers, they form a discriminating indication of its value. He should also ascertain at the commencement of the dry season, when

it is easily discernible, whether water remains in the substratification, and the cause, whether from being connected with tanks or from the impervious quality of the subsoil, or whether the component parts of the soil are naturally arid.

A special exception may be made to the opinion just expressed in the instance of alluvial deposit replenished and fertilized by the annual floods of rivers, and its vegetative powers kept in constant action by a continued irrigation during the productive seasons of the year.

A variety in the productiveness of alluvial soil will depend on its admixture with sand, which will be affected in its deposit by the strength of the stream; and therefore, it is worthy of great consideration at what point of a river the channel for conducting water for irrigation should be led off to the fields.

It must be also remembered by the Engineer in forming the channels of irrigation that unless a sufficient inclination is allowed, that the deposit of alluvial matter will be made in the channel instead of the field, as the alluvial particles carried in solution where a certain degree of current exists, are deposited when the water becomes stagnant.

Good alluvial soils are the essence of fertility, and consequently are capable of growing the most valuable produce for export, when their locality is near the sea, which is generally the case in this Presidency, and favored by good roads to the coast, or a navigable river or backwater.

It appears to me that experience alone can fix the value of such soils, so as to make them bear a relative proportion of value to other lands.

It is also known to a practical valuator, that it is of the first importance to inspect the crop on the land, which he is to assess when it is nearly ripe, and the assessing officer must follow this course here, or in all probability he will be misled. It is then he can see the length and thickness of the reed or straw, the length and size of the head, and the diseases to which the grain is subject; and by gathering a few average sized heads in different parts of a field, and rubbing the grain out, he may pretty nearly calculate the proportion between the good and the light pickles of grain, and the amount of the produce per acre. By care, and an attentive consideration of these and other points noticed, he will be enabled to form a sufficiently correct estimate of the relative productive powers of the soil.

**ASSESSMENT.**—Before a farmer leases land in our own country, he forms his conclusion as to the natural capability of the soil; he informs himself of the character of the weather under which he will raise his crop during a cycle of seasons, of the condition in which he finds the land, and its capability of further improvement. He then determines on the rotation of crops, and calculates the total amount of grain and other marketable commodities which the soil will produce in an average of years in its present condition. He also ascertains the burthens to which he is liable, such as Parochial or village rates, turnpikes, distance from markets, &c.; he then computes its value by the average price of produce in the market during a limited number of years, and on these data he determines the rent he will offer and can afford to give.

In this country, the Officer whose duty it is to make the assessment, that is, to determine the tax that shall be paid to Government, must also stand in the place of the farmer, and taking into consideration all the circumstances that I have enumerated as affecting the value of land generally, together with the peculiar advantages and disadvantages of any particular holding, in exposed or sheltered positions, distance from markets, facility of transport, the state of the roads, proximity to water, and pasturage for draught cattle &c. These being all marked and noted, he should endeavour to fix a rent, just but moderate, which, while securing to the State a fair proportion of the produce, would enable the Ryots to thrive by their industry, and gradually to emerge from their present state of poverty.

**MODE OF FIXING THE RENT.**—The interests of the State and the Ryot are equally influenced by diversity of seasons, and fluctuation of price, and it is as with a view to meet this difficulty in England that the landlord and tenant being agreed on the amount of produce per acre which the landlord was to receive, the value of this amount in money was computed according to the selling price of grain in the public market of the District for a series of years, and a money rent fixed accordingly.

During the war, when prices were rising, fixed money rents were universally paid, but the continued fall of prices since the war has made grain rents more popular with tenants in some Districts, and various plans have been adopted in consequence to reconcile their interests with the landlord's claim.

The plan most generally in favor at one time was to have half the rent of a farm paid at an established and unvaried money rate, and the other half calculated at the average rate of market prices in the District for that year in all the kinds of grain grown on the farm; but, as in abundant years the tenant has a large number of quarters of grain to dispose of, and the quantity in such seasons is more profitable to him at a low price than a small quantity at higher prices, while in such years the landlord does not receive his fair portion, it has been found impossible to strike an equitable medium by this plan, and another expedient has been resorted to. A minimum has been fixed for the landlord to receive, and a maximum for the tenant to pay, the one being below the medium price as much as the other is above it.

The average price for a series of years of the different grains produced is struck and taken as the medium price above alluded to; and the tenant's rent is fixed accordingly as the prices in the market average above or below the medium price during the year.

It is more difficult for landlord and tenant in Great Britain to agree about fixing grain rent, than in fixing a money rent, as the money returns of a farmer at home arise from other sources than grain. Taking everything into consideration, I think a fairly estimated fixed money rent will be found preferable to a grain rent, and causes less disagreement between landlord and tenant. I speak this from experience.

It may however be found that one general rule may not be applicable to the whole of this Presidency where the natural and artificial advantages of the several districts are so different; some districts, as Tanjore, having certain and abundant supplies of water from the S. W. Monsoon, from large Government works of irrigation, while others depend chiefly on the partial and scanty rains of the N. E. Monsoon, and have to trust to wells alone for the cultivation of their land.

These differing circumstances may require a different system. The Assessing Officer ought, therefore, carefully to consider the circumstances and wants of the district whose interests are placed in his hands, and the Board of Revenue should frame their orders in a similar spirit. The great object of the settlement being to render the payment of his rent easy to the ryot, to promote the general improvement, and to encourage industry.

**PUBLIC MARKETS.**—Amongst the measures, desirable for this end, the establishment of public markets appears to me one of the most desirable and important, for I do not see how any fair calculation can be made of the rent in money, which a farmer or ryot is to pay as an equivalent for the proportion of produce claimed by the landlord or by Government, unless the price which the cultivator receives from the corn merchant for his grain is publicly known and fairly recorded in open market.

A public market has also the greatest effect on agricultural improvement. Some time since I minutely examined the grain sold in the extensive retail corn market of Conjeveram, and in most of the bags brought to me as samples, there were as many seeds of weeds as of the grain the merchant professed to sell. Out of thirty kinds, there were but few instances where I found it otherwise, except in the grain from Bengal, which had passed through the hands of European merchants, and this was as clean as grain sold at home.

A public market, under good regulation, would correct this species of fraud. Dealers would not purchase uncleaned grain; and cultivators, soon learning that the disproportion of weight between the pickles of grain and the seed of weeds is easy and certain of detection, will take care to separate their corn into good samples. Such a system would encourage the employment of women and children in preparing the grain for market, and if the seed was so cleared from impurities before it was sown, the land would gradually become freed from weeds, and an improved state of agriculture would follow.

Being of opinion, therefore, that a public grain market will be found an important element

in the adjustment of an equitable land tax, and that it would otherwise be attended with beneficial results, I would direct the Board of Revenue to consider whether such a market might not be established in the chief town of every district under whatever regulations they might think most suitable, and the selling prices duly registered by the Clerk, or Superintendent of the market, be forwarded to Government for publication and distribution throughout the Presidency.

I have made much enquiry on this subject, and I have no doubt that, on a thorough investigation of the causes which lead the natives to make difficulties to the establishing of new market-places, it will be found that the same difficulties would present themselves in any other country, and may be overcome here as elsewhere. Every convenience and accommodation required by all parties who attend a market must be afforded, or as a matter of course in any country the establishment of a new market will fail.

**THE MODE OF COLLECTION.**—When once a fixed and equitable rent has been placed on every field in a village with reference to its natural productiveness, the Ryot should be secured against all unnecessary interference from the native servants, and be at liberty to contract or to add to his holding as he may find his profit in so doing at the close of his lease or engagement, whether annual or otherwise, and no Native Revenue Officer should, in my opinion, be permitted to interfere in any respect with the cultivator during the period of his engagement, or do more than collect the rent.

This single rule of non-interference would, it appears to me, simplify the whole system, and put an end to the complexity and vexatious details of the Ryotwar system. The Revenue servant would then have no excuse for prying into the circumstances of the Ryots in order to squeeze out of them some additional revenue, and the ryot would cease to dread that servant, and have no object in deceiving him; both would fall into their natural positions, and the ryot would be left to pursue his occupations in peace and with a hope of profit.

This plan will also be a fair test to the value of a Revenue settlement, for if the cultivator be allowed full liberty to throw up his lands at will at the close of his yearly, or periodical lease, those which are over-assessed will be soon discovered, but if denied this liberty, any number of specious reasons may be brought forward to account for the poverty of the people, and the Government be none the wiser.

**MEASURES FOR IMPROVING THE CONDITION OF THE RYOT.**—I have said in a former part of this minute, that moderation, at the same time a fair assessment, should be the guiding rule of the assessing officer's proceedings, for I believe this to be sound in policy as well as right in principle, and will ensure the ryot's remaining on his land, and doing justice to its cultivation, as in Malabar and Canara.

It is an error to conclude that a reduction of assessment will occasion a permanent sacrifice of revenue; for I am satisfied that the removal of the pressure on the people, where it now exists, would be followed by the development of unknown resources, and the revenue would be more easily collected.

But further measures, which I shall proceed to notice, must accompany a moderate assessment to enable the ryot to derive such profit from his lands as will raise him in condition and allow him to become possessed of capital.

**TAX ON IMPROVEMENTS MADE BY THE RYOT.**—If a ryot occupying land for dry grain cultivation find, that by sinking a well, he can procure water for purposes of irrigation, and by this means cultivate a superior produce, he is, under the present regulations, obliged to pay an increased land tax. It is obviously the interest of all landlords or of the State to encourage *permanent* improvements of the land; and it must be evident, that this object can only be attained by insuring to the tenant a liberal return for his personal industry, and the repayment of his capital with interest from the increasing produce of the soil.

This principle has indeed been fully recognized by Sir Thomas Munro and others, and it has been clearly laid down by the Hon'ble Court; the point therefore to be now attended to is the mode in which the principle laid down by the Court can best be carried out, and this will, in my opinion, require much consideration on the part of the assessing officer.

It will be his duty to consider what is the amount of encouragement necessary to move the energies of the ryots to engage in such undertakings; and the same rule should be applied to those who have capital as to those who have none.

I should propose—1st. That Ryots sinking good wells, or making other *permanent* improvements at their own cost on dry grain land, should be allowed to hold their lands at the same rent as if the land remained under dry grain cultivation, until the capital expended, or the labour given, had been repaid.

I would allow for this purpose a term of seven years or other given period according to the characters of the works, and 2 years extra should be added in order to cover all questions of seasons of drought &c., which might occur during the period allowed for the repayment.

After 7 or other term of years as above contemplated, I would then demand  $\frac{1}{3}$  of the amount of the difference between well and dry land assessment, as the right of the landlord; and at the end of 5 years more, I would demand two-thirds, leaving finally and permanently one-third to the cultivator as a reward for his industry, stipulating at the same time that he shall keep the well and its buildings in good working order.

As connected with this subject, it will be of importance in determining the assessment to be fixed on dry land cultivation, converted into irrigated, that the quality of the water, and the effect it produces on particular kinds of soil, should receive due consideration, in order to determine the increased value given to land, by sinking wells or other source of irrigation. Without this is attended to, the rent or assessment will not be fairly adjusted.

It is well a known fact in Nellore that by overflowing some lands, after the water has been absorbed, certain impurities will have been removed from the surface, which previously impeded the growth of grain, and that by this means a crop can be produced.

In Cuddapah, I believe that wells which at one period of the year are very advantageously used for irrigation, at another cannot be used from the impurities which the rain water soaking through a certain stratification of the soil imbibes, and which are not disengaged until after a considerable period.

It is evident that much consideration is therefore necessary, and that all particulars should be carefully attended to, in striking a just scale of assessment on the change from dry land to wet land cultivation.

**TAX ON IMPROVEMENTS MADE BY GOVERNMENT.**—Another class of permanent improvements will require distinct and different rules, viz., when fresh lands are brought under irrigation at the expense of the State, and rendered capable of growing produce, as sugar &c. for export to Foreign markets. I would, in this case, let the ryot, or holder, enjoy the advantages of irrigation, and the superior quality of soil at the ordinary dry grain rate for 2 years to meet the expenses of cultivation; and provided also he used the most approved and valuable kind of seed or plant of the produce for export pointed out to him by the Collector; and that he cultivated his land upon the most improved system of agriculture which the same authority might suggest.—I would only exact half the amount of the difference between dry and wet land cultivation in the three following years. On the fifth year and afterwards the full wet land tax should be levied.

A scale of this character should be applied to the lands that will be occupied under the projected anicut in Rajahmundry; and if found necessary the inducement to bring this land under culture for sugar, or other product for export should be increased.

**PLANTATIONS.**—I would here call attention to a further improvement which has hitherto been much neglected in this Presidency, although of all the improvements of land of which I have had experience there is none on which I place a higher value. I allude to plantations for affording shelter to the growing crops, and I believe from the observations I have made, that in no country is such protection from the winds more required than in the extensive tracts of the Peninsula of India.

There is scarcely any kind of land so poor, barren, and unproductive on which wood will not grow, provided trees suited to the quality of the soil and to the climate are selected, and that proper attention is paid to their treatment. When waste land, as in this Presidency is abundant, the occupation of it by plantations for the purpose of affording shelter to the land under cultivation is most desirable, and special encouragement should be given, under a new assessment to induce the Ryots to plant extensively.

The first good effect of shelter would be an increased fertility, by the protection of tender plants from the influence of the strong blasts of wind which now sweep the soil from the surface, depositing it in Nullahs and low grounds, from whence it is carried by the Monsoon rains into the sea; while if plantations existed, the soil would remain on the fields, and annually increase their fertility. The evaporation, when land is covered by plantations, is also supposed to be impeded by the shelter from radiation which is thus afforded, and the moisture the trees would retain, if systematically planted, would attract the clouds and cause a much larger quantity of rain to fall. Now; from the absence of rugged or wooded mountains, these clouds pass over the plains of the Carnatic after they have reached the top of the Ghats and are lost.

When woods extend from the sea to the tops of mountains, the clouds generally follow that line; but otherwise, as most persons must have observed in a mountainous country covered with wood, the clouds first gather on the summits of the hills and then gradually descend towards the low ground. The limit of the descent appears to be the boundary of the wood, and if a portion of the wood should happen to be cleared of trees and brushwood, the cloud will no longer hang over the cleared space. It would therefore appear that the natural moisture created by a wood will attract clouds, which would pass rapidly over an open tract of country, and it cannot consequently be a question, but that it would be highly beneficial to encourage extensive systematic plantations throughout the open country, their width to be regulated by the force of the wind ordinarily prevailing.

I have now noticed the chief points which require attention in a new Ryotwar settlement, but I am far from thinking that the Ryotwar system itself, as at present established, is one that will draw forth the full resources of the country, or raise the Ryots to wealth and independence.

**LEASES.**—Experience in leasing land has taught me, that an annual tenure and annual engagements are not calculated to ensure the prosperity of a tenant, and the outlay of capital on the land. A Tenant or Occupant, who is both willing and able to do justice to the land, must have a guarantee that, during a certain number of years, he shall be subject to no interference, but be permitted to make the most of his improvements under the conditions of his lease. It has also satisfied me that very small holdings will keep the cultivator in poverty, and that where, as in Ireland, and in many parts of India, such a system is general, distress and discontent will be the certain consequences.

Farms to be productive, must be of an adequate size, that the full application of economy and industry may be admitted and held under a lease in its proper sense, so as to afford the fullest security to both landlord and the tenant.

I would therefore propose, that the Assessing Officer be authorized to grant to every Ryot desirous of receiving it, and who engages to cultivate a fixed extent of land, a lease of his holding for 20 years, free from any additional tax on the wells he may sink, or the tanks he may repair, or the other improvements he may be desirous of effecting; and free also from all interference by the Collector or his servants, so long as the rent is paid; but at the expiration of the term and the renewal of the lease, which should be settled at the 17th year, the Government (as a landlord would) should derive a fair share of the increased value which these improvements had given to the land.

I would define the amount of payment for village cesses to which such Ryot was liable, which also should be entered in his lease, and the receipt for these payments should be kept in his account book, and annually certified by the Collector as correct.

To each holding should be attached an additional quantity of land for fallow, and this should be universally the case, and provided for in the general assessment.

In like manner, provision should also always be made for pasture land near the village, as it is necessary in all well regulated farms worked by animals to have a certain portion of grass land, as near to the fields under cultivation as possible, reserved for the draught cattle to graze on after they have finished their day's work; and an arrangement should be made in every assessment, so as to attach a certain portion of waste grass land to the arable land, of extent in proportion to the number of ploughs necessary for the cultivation of such arable land, over which no other cattle should be allowed to graze. By this arrangement, the amount of pasture required for the working cattle would be secured, and economy and efficiency promoted.

Should the Ryot die before the expiration of his lease, his son or next of kin would, as a matter of right, succeed on the same conditions; and if there were many joint heirs, the lease should always be regranted to one.

In carrying into effect the plan I have sketched out, it is of the first importance to fix the minimum extent of land, that is to form a holding. If the extent of the holding is beyond the power of the Ryot and his family to cultivate and improve, he can derive no profit from his industry, as the rent of the superfluous land must be paid out of the proceeds of the land properly cultivated; while on the other hand, if it is only a very small occupancy, it may not be capable of affording a sufficient return to supply the wants of his family and to employ their whole time profitably, and also to pay the rent.

From all I can learn, a Ryot with an average sized family, can cultivate 5 acres of wet or 15 acres of dry land; and with such an occupancy, the labour of himself and his family would be fully employed.

If he cannot take land with this prospect, he is better in the position of a labourer, and the State also derives more advantage by his industry as a labourer, than as a holder of land which he cannot profitably cultivate.

I would therefore direct the attention of the Board of Revenue to this most essential point, laying it down as a general principle, that no lease should be granted either on field or waste lands, unless the quality of the land were good, and the size of the holding adequate.

Lastly; I am entirely opposed to a settlement of any kind in perpetuity; seeing nothing to warrant or to call for any permanent and unchangeable arrangement of the relative rights of the Government and the Ryots; a settlement for 20 years, open to revision and re-adjustment at the expiration of that term, to be renewed at the 17th year for a further term, appears to me far better adapted to the circumstances of this country. Improvement is as yet quite in its infancy, and where no one can possibly calculate what changes a generation may bring round, any system that should fix the rent or land once for all might eventually prove unjust both to the Government and to the people, and injurious to the best interests of the country.

Long leases, on an over-easy tenure of land, encourages idleness and a slovenly mode of farming; whereas an equitable tenure, both as regards duration as well as rent, has the opposite effect on the habits of cultivators, as it requires industry and economy in all their transactions and management; and it is this equitable adjustment of the rent, or tax, which should be the great object kept in view in the assessment of the land in this Presidency.

My chief purpose in the foregoing remarks has been to lay down those principles, and to propose those measures, which, if gradually carried out, will I believe be found the best means of raising the condition of the ryots and improving the agriculture of the country. I do not look for immediate results, but to the ultimate effect; whilst the existing state of things shall not at the same time be greatly or suddenly deranged.

Any system of survey and assessment which may be adopted must, in my opinion, when carried out in practice, necessarily have respect to the present state of the Ryots and the limited extent of capital in their hands. But great care should be taken that the measures adopted shall not tend to perpetuate the system of small holdings, and of slovenly and imperfect husbandry, which now obtains under Ryotwar, whilst every proper inducement must be held out to the industrious and intelligent ryot to accumulate capital, and to lay it out in improvements on the land.

In other words, the full reward of his industry and intelligence should be secured to him, and no premium held out by lowering the Assessment to unthrifty habits, and careless and imperfect husbandry. These are, in my mind, the guiding principles which should be kept constantly in view, and regulate every Assessment.

I had proposed placing the foregoing before the Government some time past, but I have waited for the information requested from the Government\* of Bombay, from which I had expected that I should have been apprized of the opinions of the Honorable Court on many of the points I have referred to.

The letter just received from that Government does not lead me to alter the opinions I have advanced; and I therefore place this minute on record, and have only to regret that I have been prevented doing so at an earlier date, and in a measure watching the progress of these and similar measures, as it is a subject of so much general interest, and one which I should have wished not to have deferred as I have been compelled to do.

TWEEDDALE.

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## MINUTE OF THE HONORABLE MR. J. F. THOMAS, ON THE PROPOSED GENERAL SURVEY AND ASSESSMENT.

11th February, 1848.

1. I shall venture to offer a few remarks on this question, as it is one of so much importance that it can scarcely be too much discussed, before final arrangements are made.
2. The suggestions in the Minute of the President generally, especially those for granting Leases under certain conditions, and for placing a limit, or minimum upon holdings, are, in my opinion, very important modifications of Ryotwar as hitherto proposed.
3. I consider that system mainly open to objection, as tending to the multiplying of petty and annual holdings;—and to the forming in consequence a body of agricultural serfs, rather than a class of substantial proprietors or tenantry, with independence and wealth to undertake improvements.
4. The engagements for one year's rental, with the annual settlement by the Collector and his Officers under Ryotwar, cannot, I think, but have a tendency to keep the mass of the Agriculturists in a state of tutelage, looking only to the year's tenure and its out-turn, rather than considering the land their own for a period, and calculating upon future returns. Until the Ryot is raised from this state of yearly tenantry, I should fear, that no great or decided progress will be made in the agriculture of the country, and the condition of the people.
5. I should be desirous therefore of seeing some element introduced into a system of Ryotwar Survey and Assessment, which should obviate this. It might be effected, either by leases for terms of years, or, by permitting the redemption of the land tax for a term on favorable conditions.
6. Some measures of this character, which should give the Ryot his land secured from all interference, or occasion for interference, from the Officers of Government, for a given period, and place him in the same or in a better position than the tenant in England, who there holds land under an equitable lease for a term of years, appears to me essential to progress. Without

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\* Called for in August 1846.



such measures which shall offer the intelligent and substantial ryot, the greatest possible inducement to improvement, by placing it beyond the power of any one to interfere with him; and which shall secure to him all the profits of his superior skill and of any capital he may lay out on the land, the country will not rapidly thrive.

7. I would add this proviso; that in every lease in this country, ample allowance should be made for seasons of drought, during its currency, by the postponement or remission of the rental, or a part of it, in such years, so as to trench as little as possible upon the capital of the ryot at such periods. A lease of 15 or 19 years, or even a shorter term, with such a provision given to substantial landholders, might be tried as well as the proposed ryotwar.

8. I think it also deserving of consideration, whether one of the first principles of the Ryotwar Survey and Assessment is quite applicable to the present state of this Presidency.

9. It is doubtless a perfectly correct principle, where land is to be rented as in England or Scotland for the benefit of its owner, and where there is a full and certain demand for all the land can produce, that each field should pay a rent in proportion to the quality of the soil; in other words according to its natural fertility, or relative productiveness, and that the best soils should one and all therefore pay the highest rent under all circumstances.

10. But the land revenue here, cannot be altogether viewed in the same light as rent. It is a tax on land for the purposes of the State, and the question which it appears to me the Government has to solve, is not solely to place a just and equitable assessment or rent on each parcel of land, cultivated or waste, according to its natural productiveness, but how to impose the land tax, so as to interfere least with the progress of the country in wealth. So to levy the revenue from the land, as to offer the fewest obstacles to the increase of agricultural wealth, and to the general prosperity of the country.

11. The Ryotwar system which places a given tax on each field, proportionally high on the superior soil, though now waste, may be effective for raising a large revenue; but can the country thrive under such a system?

12. It is, I believe, more than probable that the best and richest soils in this Presidency, are those alone, in which tropical products of the superior quality required for the markets of Europe, can be raised, and it may therefore happen, that if all the richer qualities of soil in this Presidency are taxed highly, that they can never be employed to raise the richer and more valuable products; for the cost of production under the high tax may be such, as to preclude their being brought to the markets in Europe at a price to compete with the products from other tropical countries.

13. I need not point out, that if it shall be found, that this leading principle of Ryotwar assessment shall have this effect, and thus preclude this country from becoming an exporting country, and doom all the finest land in it, to the cultivation of the common grains or the less valuable products, that it is a system opposed to the interests of the Government and the people, in the long run.

14. I should trust that this point will be attended to before final arrangements are sanctioned, and that it will be considered, whether it will not be expedient to introduce some modification of Ryotwar, where land is now under the plough or may be taken up for raising products for export to the British and European Markets.

J. F. THOMAS.

MINUTE OF THE HONORABLE MR. H. DICKINSON, ON THE  
PROPOSED GENERAL SURVEY AND ASSESSMENT;  
DATED 23<sup>d</sup> FEBRUARY 1848.

The state of yearly Tenantry in which the Ryots under this Presidency exist is considered by me to be decidedly advantageous to them. *As the Ryots are not allowed to*

But few of our Ryots possess the means of paying a certain fixed assessment on their holdings throughout all seasons. Most of them are in very moderate circumstances, whom an adverse season or disease among their cattle would reduce to utter ruin, were it not that the opportunity was afforded them during the annual settlement of representing their losses to the Officers of Revenue, and of obtaining a proportionate remission of their rent.

The annual settlement thus made with the Ryots in no way affects the permanency of the tenure on which they hold their lands. That, so long as they shall continue to pay the assessment fixed on what they hold, must be perpetual. The annual settlement enables them to increase or to diminish the extent of their holdings according as circumstances may prompt them to do so, which is an advantage which they would not possess if they were Renters for a number of years.

I at the same time concur with the Most Noble the President, that it is desirable that substantial Ryots should be encouraged to take large farms, and to improve them in every practicable manner.

I would not however give these farms on lease for a number of years with the prospect of the rent being increased on the renewal of the lease, but I would grant them in perpetuity on a certain fixed assessment, it being declared that the Ryot should enjoy the full benefit of any improvement which by his capital and labour he might effect in it.

On this principle I am of opinion that so long as a Ryot shall pay the assessment fixed on his holding no further demand should be made on him in consequence of the variety of crops which he might please to cultivate; that is, the land being assessed as Nunjah, the Ryot should be at liberty to cultivate either paddy, betel, or sugar-cane, or any other crop upon it, without his being called upon to pay any additional rent, excepting as it might be found that for one description of produce he required more ample means of irrigation than for another.

The utmost liberality should be extended towards Ryots who were disposed to convert Poonjah land into either Garden or Nunjah.

In the former case, I think that a Ryot who incurred the expense of sinking wells, and who thereby converted Poonjah land into Bagayet, should be for ever permitted to hold the land on the original Poonjah assessment. In the latter case, it would be necessary that the Government should receive remuneration for the means of irrigation which they afforded the Ryot, but I think that the Ryot should be allowed to enjoy the fruits of the improvement without any increase of assessment being imposed, for five years.

I do not think that the Ryotwary system need be condemned on account of any imaginary imposition practised on the Ryots by the Officers of Revenue at the time of the annual settlement. Such abuses were no doubt some years ago prevalent, but I believe that fear on the part of the Revenue Officers of the consequences of detection, and confidence on the side of the Ryots in the European authorities, have gone far to put a stop to such practices.

There is, I conceive, danger in fixing a Minimum, below which no Ryot shall be permitted to cultivate a holding; for as the majority of the Ryots are in the most moderate circumstances, they would be unable to cultivate land on their own account, and would be forced to become the mere laborers of their richer neighbors, unless the holdings were so small as to meet their very confined means. The independence of the poorer Ryots would thus be completely destroyed.

H. DICKINSON.

MADRAS, February 23<sup>d</sup>, 1848.

MINUTE OF THE HONORABLE MR. D. ELIOTT, ON THE  
PROPOSED GENERAL SURVEY AND ASSESSMENT;  
DATED 1ST NOVEMBER 1852.

1. I have several times taken up the papers bearing upon the question of the system of Survey and Assessment for the settlement of the land revenue, to be followed in this Presidency in future; but I have never hitherto had leisure to follow out the subject fully and to state my views upon it.

2. It was recorded as the opinion of Government in May 1846 (Min. of Cons. No. 552, 19th May 1846), that it was advisable, if not actually necessary, before a system of survey and assessment was laid down, that the results of Sir T. Munro's Ryotwar system in the Ceded Districts should be first clearly ascertained.

3. In my Minutes of 10th September and 4th October 1850, I have investigated this subject, and have declared my opinion that so far as the operation of the assessment of the Bellary\* Division of the Ceded Districts has been developed, experience affords no ground for a valid argument against the principles on which it was settled.

4. It was ordered originally that the Revenue Survey of Guntoor should follow the plan of the Ceded Districts, and so far as the work has gone that plan has been followed. It must now be determined, whether it shall be prosecuted on the same plan, as the approved model for revenue surveys, to be followed generally in future as it has been heretofore; or whether a different method shall be adopted, and what it shall be; whether the system pursued in Bombay or that of the North Western Provinces; or a combination of these two, or a system compounded of something from each or either of these grafted on that of the Ceded Districts, or a System altogether new.

5. But first, it seems to be necessary to come to an understanding as to the mode of settlement or administration which is to be founded on the survey assessment, that is to say, whether the assessment is to be laid on the fields, and the settlement to be Ryotwar and annual, as at present in Madras and Bombay, or whether the revenue is to be settled by villages or mehals, and for a long term of years, with some party or parties standing between the Government and the body of Ryots, as in the North Western Provinces.

6. We are so familiar with the Ryotwar system that it is needless to enter into any more particular description of it. But it may be well to note the leading features of the system pursued in the North Western Provinces. The primary division (Directions for Revenue Officers N. W. P. page 8) of the land is into Mouzas or townships. Commonly a Mouza constitutes a distinct Mehal or Estate, which is assessed at a certain sum for the term of 20 or 30 years, but this is not necessarily the case. A Mehal, constituting all the land contracted for in one engagement or lease, may consist of two or more Mouzas, or may be only a portion of one Mouza. Those who possess (page 51, para 77) a heritable and transferable property in the soil are considered proprietors. The term *Mulgoozar* is applied to all who pay land revenue to Government, whether as proprietors, farmers, or in any other capacity. Those who pay direct to Government, and not through a representative, are distinguished as *Sudder Mulgoozars*. *Lumburdars* are the persons under direct engagement with the Government as representatives of communities. Ordinarily, in the N. W. Provinces (page 14), the estates are large and held by more than one proprietor, and often by a large community of cultivating proprietors. *All the proprietors* (page 8) of a Mehal are severally and jointly responsible in their persons and property for the payment of the sum assessed by the Government on the Mehal. If the proprietors are numerous, engagements are only taken from a few of the body, who on their own parts, and as representatives of the rest, undertake to manage the Mehal and to pay the sum assessed upon it.

7. Cultivators, who are not proprietors, are called *Ryots* or *Assamees*. It is never obligatory on a proprietor to engage. If he declines (page 74 para 151) he will, if he be the sole

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\* The information laid before Government was confined to Bellary as to which alone there had been a question.

proprietor, receive his Malikana,\* and the best arrangement that circumstances admit will be made for the estate. When there are several proprietors, all desirous to enter into direct engagements with the Government, a certain power of selection rests with the Government, so also in Mehals where there are two separate proprietors (para 152) of different kinds, superior and inferior, it is left to the Government to determine which of the two parties shall be admitted to engage; and in coparcenary Mehals (paras 153-154) where there are many coparceners, it is usual to select one or more of their number, and to arrange that the others shall pay their revenue through them. All the Coparceners are Mulgoozars or Putteedars, but the persons admitted to the engagement are the Sudder Mulgoozars or Lumburdars. It may be arranged (para 155) that the Putteedars should pay a fixed sum to the Lumburdar, who should be bound in his own person and in his own property only to make good the demand of Government. It has been more usual to constitute the Lumburdars the representative of the whole community or of a certain portion of it, as of one Thake &c. He becomes thereby bound to collect from the Coparceners whom he represents their quota of revenue and to pay it into the Government Treasury. The primary demand for the whole portion of the community which he represents is made upon him, and he is responsible for it in his own person and property. He is also competent to recover by summary suit from his Coparceners their quotas of the revenue. In case of default or insolvency of the Lumburdar, the Revenue authorities may proceed separately against each Putteedar, or hold the whole community to the joint responsibility. In some instances the Lumburdar will be remunerated (para 158) by a per centage on the collections from the Village, whilst in others he will be considered sufficiently compensated by the influence and consideration which the post confers upon him. When the settlement is made with the superior proprietor, in Mehals where there are superior and inferior kinds of property, he must be allowed a sum equal to his share of the profits of the estate with so much as will cover the cost and risk of collection, not to be less than 10 per cent on the Government jumma for profits, and 5 for expences of collection, and a Sub-settlement must be made with the inferior proprietors *at so much in excess of the Government demand.*

## MADRAS.

Minute of the Honorable Mr. Sullivan, 12th March 1839.  
Report of Board of Revenue, 7th December 1840.

## BOMBAY.

Report of Mr. Goldsmid, and Lieut. Wingate, 17th  
October, 1840.

8. The relative merits of the Ryotwar system and that of the N. W. Provinces were amply discussed in the Presidencies of Madras and Bombay in 1839-40, and the conclusion was the same in both, that the Mouzarwar or Mehalwar lease system of the North West Provinces is unsuitable to the circumstances of the countries subject to these Presidencies respectively.

9. The Ryotwar system was for a time superseded in some of the Districts of this Presidency by a system of Village leases, first for 3, and afterwards for 10 years, engaged for generally by the Potails or Headmen of the Villages, on terms in many points similar to the engagements formed with the Lumburdars in the N. W. Provinces. This system was strongly opposed by Colonel, afterwards Sir T. Munro, whose arguments against it, and in favor of continuing the Ryotwar system, are well set forth in the Proceedings of the Board of Revenue of the 8th March 1824. They appear to me conclusive against the adoption of any system which is calculated to withdraw the body of the Ryots from direct engagements with the Government, and to introduce middlemen, to whom they are to be responsible for a sum exceeding the Government demand. The ryotwar system was reverted to in consequence of the failure of the leases, the history of which, in the Ceded Districts, was traced, and their disastrous results described by the Board of Revenue in the above Proceedings, and it seems to me impossible to study the elaborate exposition of the subject in that important paper without being led to deprecate any further experiment of a similar nature.

10. I am not aware that there has been any disposition either in this Presidency or in Bombay to question the conclusion arrived at by those who discussed the subject in 1839-40, or that it has ever been contemplated *here* to abandon the principle of forming engagements with the Ryots individually. But I find that it has been suggested (Pro. Bd. of Rev. 26th March 1846, p. 38,) that *annual settlements* may be dispensed with by the formation of *Ryotwar Estates*. Another suggestion (Minute of Marquis of Tweeddale, 12th January 1848) has been made

\* Apparently 10 per cent on the Government Jumma, &c., page 63, para. 113.

for superseding the annual settlements, by *leases* with the Ryots for 20 years. I shall here offer some observations on both these propositions.

11. In their proceedings under date the 26th March 1846, the majority of the Board of Revenue, after reviewing Mr. Elliot's report of his Survey and Assessment of a part of Guntoor, and giving their views as to the general principles to be observed in Revenue Surveys, which I shall advert to more particularly presently, took the opportunity to bring forward a proposal to change the *settlement*, from a *field* settlement, that is an *annual* settlement with the Ryots, by which every individual Ryot is charged for all the fields he occupies for the year, at the rates assessed upon them respectively, to a settlement the leading object of which should be "the formation of Ryotwar Estates, each component part with its assessment being entered in the Puttah, allowing to Ryots with a given extent of Putcut, Farm or Holding, a suitable portion thereof for pasturage, rotation of crops, and fallow. The Senior Member of the Board considered this plan of forming Ryotwar Estates to be similar to the Putcut system formerly proposed by Mr. A. D. Campbell as Collector of Bellary, and which, after full discussion, was disapproved and disallowed by Government. The majority of the Board (Minute dated 28th March 1846) in reply denied that their proposition had any feature in common with that of Mr. Campbell, and asserted that the remarks of the Government condemning Mr. Campbell's plan were really in confirmation of the principle advocated by them. Quoting the observations of Government that what is called the "Putcut settlement" is only another name for the "Ryotwar," that the "Putcut is the land held"—"the ryot the land holder," and that "every ryot has always settled for his entire farm or putcut, but that this does not preclude the necessity of a field assessment," they maintained that their proposition in regard to settlements "is in unison with the custom of the country as here stated." "They wished (they said) to settle with every ryot for his entire farm or putcut, and thus to ensure the ryotwar principle being carried out fully according to the circumstances and exigencies of each district."

12. The Board's plan certainly differed from Mr. Campbell's in this respect, that they contemplated a settlement upon each "Ryotwar Estate" founded on the field assessment, whereas Mr. Campbell proposed to abandon the field assessment. But as certainly their plan differed from what the Government intended in the remarks quoted. They meant "a settlement with ryots on such terms as to render an annual settlement unnecessary." The Government, an annual settlement with each ryot for the land actually retained by him for the year, according to the field assessment, that is what has always been known as the "Ryotwar settlement," for which, as they remarked, the "Putcut settlement" is only another name.

13. Although in terms it was proposed that the ryots should be allowed a sufficient portion of their putcut for pasturage &c., what was intended plainly was to fix the demand upon the putcut, or ryotwar estate, at something less than the aggregate assessment of all the fields composing it, by the remission of a certain portion of that aggregate for the object stated which remission would be irrespective of the actual state of things in each year, and would be given equally whether the fields kept out of cultivation were assessed at higher or lower rates, and indeed whether the whole was cultivated, or whether a part was reserved for pasture or fallow, which, in the case of wet lands, would probably very rarely occur. Clearly it was not intended to allow a certain number of acres in a given proportion to the whole extent of the putcut to be reserved for pasture or fallow annually, and a remission to be made of *their proper* assessment, for otherwise the necessity of an annual settlement would not be avoided.

14. Mr. Campbell, as Government observed, intended that each Ryot should pay a fixed rent for the aggregate of his lands without any regard to the details of a field assessment, and accordingly issued what he called permanent puttahs to the Ryots, and in consequence of the supposed permanency omitted to make the usual annual settlement with them. So also is the plan under consideration intended to fix the demand upon the Ryots independently of annual settlements. The Board of Revenue (8th March 1824), in reviewing Mr. Campbell's project, observed, that a similar plan had been attempted by Colonel Read in the Baramahl, but that after a trial of some years aided by three of the most experienced Revenue servants the Government ever had, Captains Graham, Munro, and Macleod, it was found necessary to abandon it.—(From

Colonel Read, 10th August 1799), Colonel Read stating that "the absolving the Ryots from their engagements was not only indispensable to the future welfare of the people and prosperity of the country, but to relieve the most indigent of them from the hardship which a fixed settlement imposed upon them, and to prevent a decrease of cultivation." With respect to the Putcut settlement in Coimbatore, the Board observed that "even the first proposers of it were not sanguine enough to suppose that it could be applied to all;" Mr. Sullivan, with whom it originated, having stated that "with the poorest class of Ryots it will be always necessary to settle annually, and under all settlements the collections must, in a certain degree, depend upon the seasons;" and Mr. Thackeray having said "I never expected that all the Ryots under that plan would go on paying, each Ryot the same rent on the same field for 20 years together; it was always supposed there would be some Ryots in every Village who must occasionally either fail entirely, when it would be necessary to give all the lands to another Ryot, or partially, when it would be necessary to allow them to throw up what they could no longer pay for; the field assessment would then afford a general standard for the amount to be deducted from the old and assessed on the new Ryot." "In principle therefore," the Board remarked, "the putcut plan suggested by Mr. Sullivan\* and Mr. Thackeray was the same as the system in operation in Bellary and Cuddapah (the well understood Ryotwar system of annual settlements.) The only difference was that they hoped to give permanency to what experience had since proved to be in its nature fluctuating. The expectations entertained by those Gentlemen were opposed by difficulties which had not been foreseen." "Every Ryot," they added, "still pays for his farm in proportion to the number of fields he actually occupies. The aggregate of the fields in the possession of each forms his Putcut, but he is allowed to increase and contract the number at will, subject only to the condition of giving up an equal proportion of good and bad." It is clear that the Government entirely concurred with the Board on this point. Both maintain the necessity of annual settlements "for the same cause," as the Board expressed it, "which led to the failure of farm assessments in the Baramahl, and still renders an annual settlement necessary in Coimbatore, namely, the inability of the Ryots to cultivate and pay for the same lands every year." "It is easy to perceive," said the Government, "why there should be changes in the occupation of land yearly, when, as in the Ceded Districts, one fifth of the land revenue is drawn from poor ryots, very few of whom pay their full rent, most obtain remissions, and after every indulgence many fail every year, and much land is in consequence abandoned." To meet such annual changes, annual settlements were held to be necessary, and for the purpose of annual settlements, field assessments.

15. A glance at the general rent roll, classifying the payments of the Ryots, sufficiently confirms the view of Government. We there find, that out of 12,09,413 Ryots paying a Revenue of Rupees 243,65,850 in the Districts under this Presidency, exclusive of the Northern Circars, the number paying less than 10 Rupees each is 5,93,129, the amount of their payments being Rupees 24,17,312, and the average 4 Rupees and a fraction; the number paying from 10 to 20 is 2,01,470, and the amount of their payments Rupees 28,64,991, the average being a fraction over 14 Rupees. The aggregate amount of the Revenue drawn from these two classes is Rupees 42,82,304, or something more than one-sixth of the whole. With one half of our Ryots so poor that their holdings from year to year are assessed on an average at about 4 Rupees, and all within 10 Rupees, the formation of a permanent settlement as a general measure is obviously out of the question. With the holders of land in farms assessed at 500 Rupees and upwards, if with any, it might be practicable, but the whole number of Ryots with such holdings is only 1543 out of 12,09,413, and for such a fractional part; it would surely be inexpedient to have a different system from that which is observed in dealing with the mass of Ryots, as most suitable to their circumstances.

16. It is not apparent, however, what advantage would be afforded to any class of Ryots by forming a permanent settlement with them. Under the present system the settlement is per-

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\* "It is a mistake" (said Mr. Sullivan in his Minute dated 12th March 1839, para 36) "to suppose that there is any difference between the system of Ryotwar settlement in Coimbatore and in other Districts. There is no lease in Coimbatore. The Ryot extends and contracts his farm according to the season. Putcut merely means the land in the ordinary occupation of a Ryot; the lease is annual or perpetual as the Ryot pleases."

manent as regards the Government, while it only binds the Ryot for the year. A substantial Ryot is as sure of retaining his farm, (from Bd. of Rev. 7th December 1840), if he chooses, for 20 or 30 years or permanently, without any change in the terms, as if he had a lease for such period or in perpetuity. But he has the option yearly of throwing it up, wholly or partly, and the assessment being laid upon each field, he knows exactly the extent to which his liability will be reduced by the relinquishment of one or more. He has thus all the advantages of a long lease, or a permanent settlement, without its risks. He need not retain his farm unless it suits him. He may retain it as long as he pleases. The assessment cannot be raised upon him. He cannot be ousted in favor of one who is willing to pay more. "The Ryot," said the Government in 1824, in discussing the questions raised by Mr. Campbell, "is not a tenant at will or for a term of years. He is not removeable because another offers more. The case, it is true, sometimes occurs; but it is always regarded as one of injustice. He holds his land by inheritance as long as he pays the public assessment upon it." But he is not bound to the land when his circumstances render it inconvenient to him to retain it. As observed by the superintendents of the revenue survey and assessment in the Bombay Presidency in their joint Report dated 2d August 1847; (Paras 8 and 9, at pages 2 and 3 of official correspondence on the system of revenue survey and assessment,) "to all classes of farmers, whether rich or poor, the tenure which affords the greatest security against increase of rent, with the least extent of liability and risk of loss, is undoubtedly that most favorable to the interests of the agricultural class, and to the progressive increase of farming capital." These conditions attend the tenure of the Ryot under our system of field assessments and annual assessments as well as that of the Ryot in the Bombay Presidency under a similar system. "He has," to use the words of the above Report, "all the security of tenure which the longest lease could confer, without the attendant liabilities and risk, which his limited capital and precarious circumstances would be quite inadequate to meet."

17. In fact the great body of the Ryots hold the same lands continually from year to year for long periods without change. The annual settlement with respect to them is merely a confirmation of the last year's demand; the puttah for the current year a transcript of that for the bygone year. It is only at the instance of the Ryot that there is any question of change. If he relinquishes a part of his holding, or adds to it, a change will be made; so also if he claims and obtains a remission. In such cases the puttah must needs be altered.

18. It has been found practically that when the Ryots are not required to take out new puttahs annually, but are permitted each to retain the same document from year to year as a valid certificate of the demand upon him, until some occasion arises for a modification of it, the number of new puttahs issued, representing the cases in which there has been a variation in the settlement, bears a very small proportion to the number retained unaltered. In Coimbatore, I am informed by the Collector, the number of new puttahs issued last Fusly was little more than one-fifth of the whole number extant. It is to be inferred that four-fifths or more of the lands occupied and assessed to the revenue continued under exactly the same settlement as in the preceding Fusly, and it may be presumed that the proportion will be much the same year after year, the seasons being of an ordinary character. Adverse seasons giving rise to claims to remissions will of course cause greatly more extensive variations. Here we may see how the existing system operates to the advantage of the Ryots. So long as circumstances favor them they can occupy and employ the lands composing their farm at will, paying the fixed tax, and at will they may relinquish them wholly or partly whenever adversity of season or other contingency renders it advisable to do so; continuing to occupy the same land, they may obtain a relaxation of the demand at the annual settlement which will save them from serious loss, and enable them to carry on their farm as usual, when a more propitious season invites them to renewed exertion. The present system therefore opposes no obstacle to permanency of tenure so long as permanency is to the advantage of the Ryot. It tends to permanency, but does not insist on it. It is worthy of notice that the number of new puttahs, that is, puttahs rendered necessary by changes in the settlement issued last Fusly in Coimbatore, comes very near to the number of Ryots paying below 10 Rupees a year, and it may be assumed that it was chiefly Ryots of this class to whom they were issued.

19. Much of what I have written in reference to the Board's plan of a permanent Ryotwar settlement applies to that of the Marquis of Tweeddale for superseding the present annual settlement by leases for 20 years. "I would propose," said his Lordship, "to grant to every Ryot desirous of receiving it, and who engages to cultivate a fixed extent of land, a lease of his holding for 20 years, free from any additional tax on the Wells he may sink, or the Tanks he may repair, or the other improvements he may be desirous of effecting, and free also from all interference by the Collector or his servants so long as rent is paid." Now such a lease would give the Ryot no advantage which he would not equally enjoy under the present system; for the Honorable the Court of Directors have ordered that the Ryot shall not be taxed for any improvements he may effect at his own expense, (from Board of Revenue, 7th December 1840, p. 92), and he cannot be interfered with by the Collector or his servants while he pays the fixed assessment on his holding. The lease would give him no advantage, but it would impose a new obligation upon him involving a considerable risk. It would deprive him of the privilege of giving up a part of his holding at his pleasure, and would bind him to cultivate the whole for a certain long term, however his circumstances and means might be changed. I see how it might exhaust the capital of the Ryot, but I do not see how it could serve better to "raise him to wealth and independence" than the present system. Granting that a tenant or occupant of land, who is able and willing to do justice to it, must have a guarantee that during a certain number of years, he shall be subject to no interference, but be permitted to make the most of his improvements under the conditions of his lease, we find that in fact the Ryot has that guarantee under the present system, and moreover that while he has that advantage, equally with one holding under a lease, he is secured from the risk that a long lease involves by the opportunity afforded him annually of throwing up so much of his land, as from any failure in his means, or other contingency, he can no longer occupy with profit.

20. Lord Tweeddale justly observes, that very small holdings will keep the cultivator in poverty, and to get rid of poor Ryots, (which is our great difficulty,) he proposes to fix the minimum extent of land that is to form a holding. He supposes that "a Ryot, with an average sized family, can cultivate 5 acres of wet or 15 acres of dry land, and that with such an occupancy the labour of himself and his family would be fully occupied." "If he cannot take land with this prospect, he is better," His lordship remarks, "in the position of a labourer, and the State also derives more advantage by his industry as a labourer, than as a holder of land which he cannot profitably cultivate." He would therefore "lay it down as a general principle that no lease should be granted either in field or waste lands, unless the quality of the land were good, and the size of the holding adequate." Assuming the average assessment of wet land to be 5 Rupees per acre, and that of dry land to be 1 Rupee, which is a low estimate, this suggestion would exclude from the proposed lease settlement the whole of the class of Ryots whose payments are under 10 Rupees a year, the number of whom as we have seen (excluding the Northern Circars) amounts to 5,93,129, being about one half of the entire body from which our land revenue is derived, besides probably more than one half of those whose payments run from 10 to 20 Rupees a year, numbering 2,01,470, making together about 7,00,000. It is unquestionable that it would be quite futile to enter into long leases with these 7,00,000 Ryots, but it would be somewhat too arbitrary to turn them out of their holdings, and oblige them to exchange the condition of a farmer for that of a labourer, however we may think it would be better for them.

21. I turn now to the question of what shall be the future system for the Survey and Assessment of land in this Presidency, assuming that the main object of our Surveys is to be the imposition of a field assessment, with a view to an annual Ryotwar settlement.

22. Mr. Walter Elliot in his report (dated 18th December 1845) on the Survey and Assessment of the Tannah of Guntoor, after explaining the manner in which he executed that work in pursuance of the Rules for the Survey and Assessment of the Ceded Districts, which he had been directed to take for his guidance, concludes as follows, "I trust that the observations now submitted will be considered to have fulfilled the object of my instructions, and to afford a ground-work sufficient to enable the Collector, or such other Officer as may be appointed for the purpose, to carry out the survey in the rest of the Zemindary estates. The points that seemed to demand consideration for this object are



the general character and capabilities of the district, an estimate of its resources derived from its past revenues, the principles on which the measurement and classifications are to be conducted, the means of ascertaining the productiveness of the different soils, the average value of such produce, and the proposal of an assessment founded on a consideration of all these particulars, low enough to secure the prosperity and improvement of the Ryot, without a needless sacrifice of the public revenue. If this conclusion and the data on which it is founded, meet with approval, no difficulty need arise in applying them to the remainder of the Circar."

23. Having finished his account of the work accomplished by himself, agreeably to his instructions, Mr. Elliot, leaving the particular subject of his report, proceeds in the sequel to offer some observations on the subject of revenue surveys generally; and first, he submits a sketch of the views which the Board of Revenue, as it was constituted sometime back, Mr. Elliot being himself a member of it, had formed after much deliberation, and had intended to embody in a report to Government, the draft of which had been prepared, "when the members were unexpectedly dispersed by disease and the calls of duty."

24. The Board seem to have entertained the opinion that all surveys, subsequent to that of the Ceded Districts, had been unsuccessful. Observing that although it did not follow that because a survey and settlement had been successfully accomplished by the rare abilities of Sir T. Munro, every Collector should be able to effect the same for his own district, they remarked that it had nevertheless been the practice invariably to impose this most elaborate and delicate of all financial operations on the Collector for the time being without reference to peculiar fitness or otherwise. They attributed the supposed want of success in later surveys: Firstly. To the want of the requisite knowledge and qualifications on the part of the Collectors. Secondly. To the frequent change of superintendence during the progress of the work. They considered that important improvements had been made in the Revenue surveys in Bengal and Bombay; in Bengal by committing the details of the survey process to officers trained in the art of surveying, while the assessment was left to the Collector; in Bombay by entrusting the survey and settlement to a distinct department, the Collector having merely to give effect to the assessment which was placed ready made in his hands. Such being their opinion, the first and most important change which the Board had determined to recommend, by way of improvement, in the Madras system, was a division of labor by which the whole of the details should be taken from the Collector and placed under a distinct superintendent with a proper establishment. The benefits expected from this step were "the introduction of a more correct measurement of the area, a more certain and definite classification, and the preservation in a separate department of all the experience gained and constantly increasing." "The improvements suggested in detail were taken from the reports of the Bombay Officers, and consisted in surveying with the cross staff and chain, checked by examiners with the theodolite, in the adoption of field books and the construction of field and village maps." It was thought that what is called a purely scientific survey was unnecessary, but that the present revenue field survey might with advantage be connected with the primary and secondary trigonometrical surveys already completed.

25. The Board, Mr. Elliot states, had more difficulty in dealing with the subject of classification. Their review of the Bombay rules had not enabled them to offer any suggestion of much apparent value. One was to limit the classes, which they thought might be reduced to a comparatively small number, an opinion in which Mr. Elliot had concurred, but which he had been led by his experience in Guntoor to change. "On the mode of fixing the assessment they were unable to throw any new light."

26. In effect it would appear that the Board had nothing to suggest but the transfer of the work of survey and assessment from the Collector to an officer to be constantly employed in such operations wherever they might be required. They did not see their way farther than to recommend the "organizing an office of surveys," for which they thought "there was ample occupation for many years to come." They had come to the conclusion that it would be advantageous to make the survey by a more accurate method than heretofore and to test it with greater precision by means of the theodolite. But there they left the matter, for though a more certain and definite classification is mentioned as one of the expected benefits, they were unable to suggest how this might be accomplished.

27. Mr. Elliot says the main difficulty in the way of a more perfect system of survey that suggested itself to the late Board was that of the additional expense of a permanent separate

establishment with extended European Agency. The additional expense, he observes, might be easily learnt by a reference to the Agra and Bombay Governments. The question according to his statement of it is, "whether a cheap and rapid settlement attained with considerable inaccuracy, is preferable to an exact but more tedious and expensive plan of assessment." The choice between these two objects, he remarks, will decide the nature of the subsequent arrangements, "for a survey can only be executed in one of two ways, either by making use entirely of natives and confining the duty of the European officers simply to supervision and direction, or by securing a higher degree of perfection, through the direct application of European skill and knowledge to the execution of details. But, he adds, "in either case it is assumed that the business is to be placed under a separate responsible head." In his concluding para. he speaks of it as a point in which a difference of opinion may exist, whether the assessment is to be framed by the Superintendent of the Survey, or the Collector, or by both conjointly. It is to be understood, therefore, that he means, that at all events the Survey and Classification of the lands should be committed to a separate officer; but considers it an open question whether the assessment should be determined by the same officer, with or without the concurrence of the Collector, or by the Collector alone.

28. Referring to the above two plans, Mr. Elliot observes, that if the one first mentioned be preferred, it will be necessary that the system now in vogue under this Presidency, of which the Ceded District survey furnished the best example, should be retained in all essential points. The process of measurement might, it is true, be made more perfect, and the checks on fraud and error multiplied and rendered more effectual. But there does not seem to be any room for the improvement in the mode of classification beyond that of a more careful supervision, because the principle on which it chiefly proceeds is that of having the whole performed by the people themselves in the absence of a system based on scientific characters, which neither Ryots nor Assessors could be capable of working." The objection to this plan in Mr. Elliot's view is, that "the settling officer is wholly dependent on the information and judgment of parties interested in conveying their own views of the matter, and does not possess any direct or certain method of controverting their assertions or testing their accounts."

29. Mr. Elliot's own opinion appears to be on the whole favorable to the adoption of the Bombay system, with more or less modification. The advantages which he points are "that the superficial survey would be brought nearly to a state of perfection, the classification would proceed on defined and intelligible data, the revenue survey might be incorporated with the scientific survey, and illustrated by field and Village maps, so as to present an accurate topographical picture of the country on the largest scale." But though Mr. Elliot speaks of the classification on the Bombay plan proceeding on defined and intelligible data, he afterwards avers that "no rules can be laid down for a scientific classification" and that "any attempt to establish a small number of simple classes and divisions of land with exact definite characters must of necessity fail," although "the number of money rates can easily be restricted within very narrow limits." "The Bombay Officers" he says, "have not rejected the use of Native agency in this part of the process," "the Native assessors ascertain and note the intrinsic qualities," "but the detection of the more delicate and less appreciable distinctions, in other words its extrinsic qualities, is the exclusive duty of the European Officers."

30. I now come to the proceedings of the Board of Revenue under date the 26th March 1846, in which they reviewed Mr. Elliot's report. Passing by for the present their remarks upon the work executed by Mr. Elliot in Guntoor, I proceed at once to the enunciation contained in the latter part of this paper of their views regarding the survey, classification, and assessment of land in general, noting that the views expressed are those of the majority of the Members (Mr. Maclean and Mr. Goldingham) present at the Board from which the senior Member (Mr. Drury) dissented.

31. In respect to the survey (para. 35) it is stated to be the opinion of the Board, "that it should be carried on by means of an agency duly organized for the purpose," to be placed as Mr. Elliot suggested under a distinct superintendent, but that it need not be conducted by a professional Officer. The mode of operation contemplated is not particularly explained, the Board contenting themselves with expressing a general concurrence in Mr. Elliot's views on this head.

32. Regarding the classification, although it is admitted "that it can only be effected after a

full enquiry regarding the different soils which are to be found in a district," there is no suggestion as to the method of enquiry, the Subordinate Agency to be used in it, the principles and rules to be observed on the first process, and the checks and test to be applied in examining the results, if a revision is contemplated.

33. The Gentlemen who composed the majority of the Board at this period entertained a theory which they thought would overcome all difficulties by obviating the necessity of any very nice discrimination. They held that it was of no consequence to distinguish the gradations in the quality of the soil with any thing like precision, deeming that soils of various degrees of fertility between certain rather wide limits, might properly be classed together, with a view to being assessed at one and the same rate. Following out this theory, they maintain, against the experience of Mr. Elliot, that the lands of Guntoor Tannah, which being of more than ordinary uniformity in quality he had reduced to 10 classes, might well be reduced to 4 classes. They proposed to do this by striking out the 1st, 2d, 5th, 6th, 9th and 10th Classes of Mr. Elliot's scale, retaining only the 3d, 4th, 7th and 8th. Let us see what would be the effect. The 1st and 2d Classes are estimated by Mr. Elliot from the results of "numerous enquiries made, not only in the surveyed Villages,

	Seers.
1st Class,.....	10,050
2d " .....	8,850
3d " .....	7,650
4th " .....	6,300
5th " .....	4,950
6th " .....	3,750
7th " .....	3,075
8th " .....	2,475
9th " .....	1,500
10th " .....	600

but all over the District," as capable of producing respectively 10,050 and 8,850 Seers per Coochel, while the 3d Class is estimated at 7,650 Seers, the difference between the 1st and 3d being 2,400, and between the 2d and 3d, 1,200. Yet the Board thought there was no reason for any class higher than the 3d. They proposed however to continue the 4th Class estimated at 6,300 Seers, the difference between that and the 3d being 1,350. But again they proposed to abolish the 5th and 6th Classes, estimated respectively at 4,950 and 3,750 Seers, and to make

the 7th, estimated at 3,075 Seers, follow immediately after the 4th, the difference between them being 3,225. The 8th Class was to be retained, the difference between that and the 7th being only 600; and with the 8th were to be combined the 9th and 10th, estimated respectively at 1,500 and 600, the difference between the 8th and 9th being 975, and between the 8th and 10th no less than 1,875; the 10th class was thus to be merged in one estimated to be more than four fold more productive. This simple statement may be sufficient to show the fallaciousness of the Board's views on the point in question. It may be well to observe that the Board appear to have overlooked Mr. Elliot's explanation that the whole number of classes occurs only in one village, which is more properly a group of villages, having seven Muzras or dependent townships, including every variety of soil, from the most inferior red to the best mixed and black, and that the other villages have not more than from 4 to 8 each. The Board remark on the small quantity of land in the 1st and 2d, 9th and 10th Classes, in the Tannah surveyed by Mr. Elliot. But it is to be remembered that the Table of classes is one framed upon the results of inquiries made not only in the surveyed Villages, but all over the District," and is intended for general application when the Survey is extended. And although the quantity of land falling under these classes in the surveyed Villages be limited, the same description of land may be found in larger quantities elsewhere. If the general table has classes suited to the capability of the lands in question, they ought surely to be ranged in those classes in order to their due assessment, whether the extent of them be greater or less.

34. The assessment, the Board proposed, should be "under the Officer who superintends the Survey," that is, that the whole process of the Survey Classification and Assessment should be conducted by an Officer distinct from the Collector, but nothing is said as to the selection of the Officer to be charged with such important and delicate duties. For the settlement of the assessment the Board propounded certain rules embracing the general principles on which they thought it should rest. The first and second assume the correctness of the principle of classification which has just been considered. "Moderation being the rule," the Board believed "that the rates might be so adjusted that all disturbing circumstances would be provided for." This is not very clear, but if it was meant that upon the basis of such a classification as that which has been examined the assessment could be adjusted so as to make it tolerably equal, the Board surely deceived themselves. It is scarcely to be supposed that with all their moderation they intended in abolishing the 9th and 10th classes and amalgamating them with the 8th to assess them all at the rate proposed for the 10th class. But otherwise the Rule of moder-

ation would be abandoned in respect of the 10th class, the assessment of which would be raised much above the estimate of its capability. It is rather presumable that they meant the 9th and 10th classes to be assessed at the rate of the 8th in which they were to merge, which according to the table of money rates proposed by Mr. Elliot would treble the tax upon the 10th class, and add 50 per cent to that of the 9th. There is one other supposition, that they may have meant to throw the 8th, 9th and 10th classes into one, and to assess them at an average rate, and to deal in like manner with the 1st, 2d and 3d, and the 5th, 6th and 7th respectively. If this were their purpose, the result of the operation would be to double the assessment upon the 10th class, and to add one-fourth to the assessment of the 3d and 7th classes respectively, and on the other hand to reduce the assessment on the 1st class by one-sixth, on the 5th class in the same proportion, and on the 8th class by one-third. The Board observe that "the amount of difference between each of the medial classes, viz., 4 annas, is in reality nominal." This is the gradation of assessment not in the medial classes only, but from the 3d to the 10th. The gradational difference fixed by Sir T. Munro for dry lands was  $\frac{1}{2}$  cantaroya fanam (1 Cant. Fanam=annas 4 pice 8.) The question what amount of difference has a sensible effect is one of practical experience, and I think we may safely defer to the judgment of Sir T. Munro on this point.

35. Moderation unquestionably should be the rule, but this rule does not preclude discrimination. On the contrary, discrimination is necessary to apply the rule. "Every just tax will leave individuals in the same relative situation as it found them, and it cannot do this without taking the same proportion of their income from each." Against this just principle of taxation, the Board's plan entirely militates, as its inevitable effect would be to subvert the already subsisting relations between the various qualities of land, and to leave their occupants, not in the same relative situation as before, but the occupants of the better lands in a better situation, and the occupants of the lands of inferior quality in a much worse situation, a less proportion being taken from the income of the former, and a far greater porportion from the income of the latter. Before passing from this subject I would refer to the remarks on the principle here advocated by the Board contained in paras. 17 to 19 of my Minute, dated 16th September 1850, upon Mr. Pelly's plan for reforming the assessment of the black lands of Bellary and to the observations of Government quoted in the 17th para. of that Minute.

36. Another peculiar theory entertained by the majority of the Board at this time is propounded in the 3d and 4th rules, namely, that it is necessary in determining the assessment to attend only to the intrinsic quality of the soil itself, without regard to such extrinsic circumstances as the nearness or the distance of the fields from the Village, or the nearness or distance of the village from a Market Town, in other words without regard to the greater or less expense and labor necessary for the cultivation of the field, according as it is far or near from the Village, whence manure must be carried to it, and from and to which the labourers and cattle employed on it must go and come daily; and without regard to the greater or less net return to the cultivator from his Crops according to the less or greater cost of carrying them to market. These have hitherto been considered most important elements in calculating the assessment; and, as far as I know, practical experience generally has recognized the necessity of making allowance for them.

37. The Marquis of Tweeddale went very fully into the consideration of the subject of Revenue Surveys in his Minute under date the 12th January 1848. He recommended the formation of two classes of Subordinates, one for raising competent surveyors, the other for training a sufficient number of natives acquainted with the nature of the different soils, to be classifiers, the persons so trained to be employed under the supervision of European officers in measuring and defining the boundaries of fields and holdings, and in classing and numbering them on one uniform system. The results of the survey he proposed should be mapped. He thought it would be better to employ a limited survey establishment in the first instance under one control and to confine their labors to one Talook, which could be gradually augmented and distributed into parties, each party having a proper proportion of surveyors and classers, and being in all respects complete within itself under the direction of an individual, who should make his reports to the head of the Department. His Lordship was of opinion that the head Superintendent of the survey and his assistant should be officers of the Civil Service especially selected for the duty. The Superintendent he thought

should fix the assessment and make the settlement in communication with the Collector, and to prevent reference, should forward his reports to the Board of Revenue through the Collector who should be requested to offer his own observations upon them. The settlement not to be final without the sanction of Government. The details to be framed as experience should dictate, or on the model of the Bombay survey, if that had been found to answer well. He recommended, "as well calculated to give stability and efficiency to the whole work that there should be attached to the survey and assessment department, for a limited time, a thorough practical surveyor and valuer of land from England or Scotland."

38. With respect to classification the Marquis of Tweeddale thought that it would be sufficient to divide the soil under three heads, Clay, Loam, and Gravel, each again subdivided into three heads. He was of opinion that all attempts at more minute division would tend to no useful results. He observed that the value of soils materially depends on the depth of the surface soil, and if shallow on the quality of the sub-soil, and that in order to ascertain the natural qualities of the soil and sub-soil it would be necessary that a section of the soil be exposed three feet deep by digging pits at different intervals. He particularly noticed the points which the valuer should attend to as indicative of the value of the soil. Speaking of alluvial soils, he thought that "experience alone could fix their value so as to make them bear a relative proportion of value to other lands." He adverted to the importance of inspecting the crop on the land to be assessed when it is nearly ripe.

39. With respect to the assessment the Marquis observed, that the officer whose duty it is to make the assessment should, like a farmer in England, who is about to take a lease of land, inform himself of its circumstances in certain particulars affecting the value of land generally, and taking them into consideration, together with the peculiar advantages or disadvantages of any particular holding, in exposed or sheltered positions, distance from markets, facility of transport, the state of roads, proximity to water and pasturage for draught cattle, &c. should endeavor to fix a rent just, but moderate, which while securing to the State a fair proportion of the produce would enable the Ryots to thrive by their industry, and gradually to emerge from their present state of poverty.

40. With regard to the mode of fixing the rent His Lordship described several plans which have been followed in England, and gave his own opinion, founded on experience, that taking every thing into consideration, a fairly estimated fixed money rent is preferable to a grain rent however modified. Money rents he described as being fixed at home much as the money assessments are under our system, "the amount of produce per acre which the landlord is to receive being determined, the value of this amount in money is computed according to the selling price of grain in the public market of the district for a series of years, and a money rent fixed accordingly."

41. As conducive to the correct ascertainment of prices and therefrom an important element in the adjustment of an equitable land tax and likely otherwise to be attended with beneficial results, Lord Tweeddale suggested that the Board of Revenue should be directed to consider whether a public market might not be established in the Chief Town of every District, and the selling prices, duly registered by the Clerk or Superintendent, forwarded to Government for publication and distribution throughout the Presidency.

42. Lord Tweeddale was entirely opposed to a settlement of any kind in perpetuity.

43. Heretofore, in this Presidency, the Collector has conducted the whole process of survey, classification and assessment. In the N. W. Provinces, the *survey* was conducted by a professional surveyor, while the determination of the assessment was committed sometimes to an officer specially appointed called the Settlement Officer, sometimes to the Collector. In Bombay, it would appear that the same system has not been followed uniformly.\* At first, there were two Survey Officers in the Deccan under the general superintendence of another officer, Mr. Goldsmid, by whom the settlements were to be made. One of the survey officers, Lieut. Wingate, was afterwards appointed to succeed Mr. Goldsmid as Superintendent, not from any insensibility to the general

\* Letter from Rev. Comr. 15th February 1841, Official Correspondence on the Bombay system of survey and assessment.

advantages of having the two duties of Surveyor and Settlement Officer conducted by separate individuals, but from the very peculiar qualifications which the Officer appointed had manifested as a practical Revenue officer. In the Nassick Survey, the survey was conducted by Officers under Mr. Goldsmid, whose duties were those of Superintendent and Settlement Officer, and this Officer in submitting a plan for a survey of the Southern Mahratta country, it is stated, proposed that the two branches should be kept distinct. In fact, the survey under Lieut. Wingate, appears to have been the only one up to 1841, in which the two duties of survey and settlement officer were combined. In Bombay, all the survey reports and propositions regarding the Assessment pass through the Collector; who has thus the opportunity of bringing the conclusions of the Superintendent to the test of such local knowledge and experience as he may possess himself, or may be able to command.

44. I am of opinion, that it is desirable that the Survey should be committed to a distinct Officer, with a separate establishment of trained surveyors. I think it should be left open to Government to decide in every case whether the classification and assessment of the land should be left to the Collector of the District, or entrusted to a Settlement Officer specially appointed. In my opinion the former course would be best generally, when the Collector has had experience in the District and has the confidence of the Board of Revenue and the Government. But where the Collector has not the advantage of local experience, and is not distinguished by other qualifications fitting him peculiarly for the work, it would be advisable, I conceive, to select an Officer for the duty, to be called the Settlement Officer. If the Officer who conducted the Survey had manifested, like Lieut. Wingate in Bombay, very peculiar qualifications for the investigations required to be made in order to the settlement of the assessment, it would be well to let him carry on the work to completion; otherwise the Settlement Officer I think should be selected from the Civil Service. It might be any Head Assistant Collector, or Sub-Collector, who had given evidence of his possessing the requisite qualifications. If a Head Assistant, he might be promoted for the occasion to the rank and emolument of a Sub-Collector. If a Sub-Collector a special allowance should be made to him as compensation for the greater responsibility imposed upon him. But whenever the Assessment of the District is committed to an Officer distinct from the Collector, I would give the Collector an earlier opportunity than is afforded in the Bombay Presidency of testing the results arrived at by the several processes. Indeed I think the Settlement Officer should be required to act very much in concert with the Collector through every stage of his work, especially in settling the special rules to be observed in classifying the lands and the data to be taken into account in fixing the Assessment upon them, in order that every essential point may be considered with the aid of all the practical experience that the Collector's Cutcherry can bring to bear upon it. The necessity of confidential communication and cordial co-operation between the two Officers should be most urgently inculcated upon both. When the work of Assessment is left to the Collector, a special provision should be made for the performance of the ordinary executive duties of his Office, under his superintendence and control, during the time he may be engaged in that process.

45. The Survey in the North West Provinces consists of two branches,\* the scientific conducted in the European method and the Khusruh in the Native method. The design of the scientific survey is to lay down with accuracy on a scale of 20 chains to the Inch or four Inches to the mile, the Village boundaries, the Village site, roads, rivers, lakes. It was first designed to show also the cultivation of the Village, but this was found expensive, and not being absolutely necessary it was discontinued. The Surveying Officer has to furnish a professional Village map on the above scale; a Pergunnah map on the scale of 1 mile to an inch; and a District map on a scale of 4 miles to an inch. The Native survey consists of a rough plan of the village and a register of the fields, on no fixed scale, but so constructed as to enable a person at once to find any field of which he is in search. Each field represented in the plan bears a number, corresponding with which is an entry in the Register, shewing the size of the field, the occupant, the nature of the soil, the crop growing on it, or other mode of occupation, and the rent of the field, supposing it to be under cultivation. The size of the field is given by stating its average length and breadth, and by deducing the area by multiplying the one into the other, which, it is observed, is the Native popular method of land surveying. Of these surveys the Native one, it is stated, is that which is of importance to the

\* Directions for Revenue Officers, Section Survey, paras. 28 to 30.

Settlement Officer. The scientific survey, it is remarked, is of great value as a check upon the Ameen, who prepare the Khusruh and as giving much important topographical and statistical information; but these objects are secondary, and the primary design of the Survey must not be sacrificed for their attainment. It has been observed by some of the Bombay Officers, that even as a check on the Khusruh it is not really effectual, since whatever might be the error in individual fields, the field measurers could never find any difficulty in making the total of any large area (to the measurement of which the scientific survey must necessarily be confined) correspond with that brought out by themselves.

46. In this Presidency, we have never had a professional survey for revenue purposes. The revenue survey is performed by Natives, very much in the manner of the Khusruh of the N. W. Provinces. There is no plan indeed exhibiting the results of the survey of a village; but the distinguishing marks, boundaries and measurements of the fields are so well laid down descriptively in the survey accounts that it is possible to frame a plan from them. I have seen this done occasionally. In Bombay the survey was at first confined to the same objects as in this Presidency, the ascertainment of the area of the different fields and the preparation of a descriptive record of the names, tenures, and boundaries. To this was afterwards superadded a rough sketch map for the purpose of exhibiting the position and shape of the fields, but without arriving at any degree of accuracy with respect to area. It was subsequently found that the ordinary plan of measuring with the cross staff and chain, was compatible with the accurate protraction of the results, and that without the aid of theodolites or other instruments for measuring angles, or any new processes of survey, field, and village maps, possessing a degree of correctness sufficient for all practical purposes could be constructed. It was not at first anticipated that these maps would prove sufficiently correct for topographical purposes, but the village maps have been found to possess a degree of accuracy sufficient to admit of their being united so as to form a general map of a district or collectorate, without any further aid than is derivable from Major Jopp's map, on which the positions of the principal places are correctly given; or failing this from a triangulation subordinate to that of the grand trigonometrical survey. Thus while the village map affords the most minute information as to the position, size, and limits of fields, water courses, &c. comprised within the village limits, the district map may be made to exhibit with equal accuracy the relative positions and extent of villages, topographical features of the country, and a variety of other information calculated to be useful to the local revenue and judicial authorities. These maps it is stated do not add materially to the cost of the survey, and as their preparation leads inevitably to the detection of any serious errors in the measurements, they afford an important security against inaccuracy, and are considered to be among the most valuable documents connected with the revenue survey in Bombay; the measurers are provided with field books for the purpose of recording the particulars of their measurements. The measurement of a village being completed with its field map, the accuracy of the work is tested by the European officer who resurveys and maps a portion of the interior fields. The Bombay officers observe, that errors to the extent of 5 per cent. would not affect the utility of the measurement for revenue purposes, but that a much higher degree of accuracy can be attained without any sacrifice of labor and time; and they give their opinion that in a plain country the average error ought not to exceed one per cent., and not more than two per cent. in any district sufficiently level to admit of its being measured by the chain and cross staff.

47. I am of opinion that we may well dispense with the professional survey of the N. W. Provinces; but the improvements introduced in Bombay appear to me so valuable that I think we ought to adopt them.

48. The revenue settlement of the N. W. Provinces being Mauzawar or Mehalwar as above explained, we can derive nothing from it to assist us in determining what is the most eligible method of procedure for classifying the lands in order to a field assessment. The object being the same in Madras and Bombay, it is proper to compare the methods by which a correct classification is now sought to be accomplished in these Presidencies respectively.

49. In Madras we adhere to the system followed by Sir T. Munro, in the Ceded Districts, described by him as follows: (Report dated 26th July 1807). The assessor on arriving in a village

went over the land with the Potal Curnum and Ryots and arranged it in different classes according to its quality. In all villages the land both wet and dry had from ancient custom been divided into 1st. 2d. and 3d. sorts, agreeably to their supposed respective produce, but these divisions not being sufficiently minute for a permanent assessment, the classes of wet land in a village were often increased to 5 or 6, and those of dry to 8 and 10. The classification was made rather by the Potal Curnum and Ryots, than by the assessor, for he adopted their opinion, unless he saw evident cause to believe that it was wrong, when a reference was made to the Head Ryots of any of the neighbouring villages, who fixed the class to which the land in dispute should belong. The quality of the land, where all other circumstances were equal, determined its class, but allowance was made for distance from the village and every other incident by which the expense of cultivation was augmented. The lands were latterly both classed and assessed at the same time, by which means the Ryots perceiving at once the effect of classification in raising or lowering their own individual rents felt the necessity of making it with care. After this principle was adopted the classification was in general sufficiently accurate, except that in some instances the lands of Potails, Curnums, and a few Head Ryots, were inserted in too low a class. These irregularities however were usually corrected either on the spot by the assessor with the advice of the Ryots of the adjacent villages, or afterwards by persons appointed to revise his assessment. For the purpose of preserving uniformity and checking abuses head assessors were appointed to revise the work of the ordinary assessors where the head assessor was convinced both from his own opinion and that of the principal Ryots of the neighbouring villages that partiality had been shown in classing particular lands below their value, he transferred such lands to higher classes, and in the same manner when he found that the lands of any Ryots were classed too high he removed them to the proper classes. If he saw no occasion for changing land from one class to another he examined whether whole classes were not assessed too high or low, and raised or depressed them to different rates wherever it appeared that an alteration was necessary, but he was not permitted to make any alteration in the accounts of the ordinary assessor; such alterations as he thought requisite were entered in those accounts in columns left for that purpose, so that when the settlement come to be finally made in the Collector's cutcherry all alterations might be seen and the reasons examined upon which they were grounded. As an interval of one or two months usually elapsed between the investigation of the ordinary assessor and that of the head one, there was full time for every Ryot to ascertain whether his own land was properly classed, and if he thought that it was not, he had an opportunity of stating his objections to him on his arrival in the village; and as the Ryots of all the neighbouring villages were assembled, the head assessor, by means of arbitrators from among them, easily determined all complaints of this nature. The whole of the classification and assessment underwent a complete investigation in the Collector's cutcherry where all the Potails, Curnums and principal Ryots of every village in the district to be settled were assembled. Thus the classification and assessment of the land underwent three several investigations and all objections were heard and deliberately determined.

50. In the instruction to the assessors they were directed, as a first principle, to consider the condition of the land, and not of the Ryot who occupied it. They were to note the colour of the land in order that the class to which it belonged might be the better known, and under each colour to distinguish certain varieties. Thus under regor or black six distinguishable varieties are indicated :

- Viz. 1 Black mixed with stones.  
 2 ..... mixed with chunam stones.  
 3 ..... with white earth.  
 4 ..... with sand.  
 5 ..... with pebbles.  
 6 Black mould.

51. The assessors were furnished with classification tables adapted to dry, garden, and wet lands respectively. In each\* of the tables 20 classes were entered, with the supposed rate for each class in regular gradation, but the assessors were instructed not to make in one village more than 10 classes

\* Note. The 20 classes were entered in the table for wet land, the number of rates was only 13.



of dry, 6 of garden, and 8 of wet, so to exemplify the application of the tables, the lands of a village are supposed to consist of 460 acres of dry land divided into 9 of the 20 classes in the table; of 135 acres of Garden divided into six classes; and of 168 acres of wet divided into 8 classes. The rate of decrease from one class to another in dry land was to be from 1 Cantaroya fanam to  $\frac{1}{2}$  according to the custom of the village, the assessors being instructed that the accounts must be regulated by the land, and not the land made to suit the accounts. In garden land the rate of decrease was to be from 5 to  $2\frac{1}{2}$  Cantaroya fanams and in wet the same.

52. In classing the land, the assessors were to consider both the nature of the soil and the expence of cultivating it; they were to class the land not merely by its intrinsic quality, but also by its actual state of cultivation, as improved or unimproved, placing the unimproved land in a lower class. If in one field, whether dry, wet or garden, there should be two or three different kinds of soil, they were not to class the kinds separately, but to take the average of the whole and make one class. In garden and wet land they were to take into consideration the supply of water and make allowance for deficiency, and also for the extra labor of drawing water from nullahs and wells.

53. The assessors were directed in making the assessment to examine all circumstances that might assist in enabling them to form a right judgment, as well as the nature of the soil, to examine well the Kamel rent of each village, the detail of assessment, and of the rent of the last 20 years, entering them in their statements; from all these data they were in conjunction with the Potails, Curnums and Principal Ryots, to fix the rates of each class of land, taking care that it was not so high as to impede future cultivation.

54. The Collector, in fixing the assessment to be laid on a District, had before him the estimates of the ordinary and head assessors, which he compared with the collections under the Native Princes and under the Company's Government from its commencement, taking also the opinions of the most intelligent Natives.

55. The characteristic feature of Sir T. Munro's system is the continual resort to the Ryots, the men practically conversant with all the circumstances affecting the value of land generally, and possessing an intimate knowledge of the qualities of the various soils to be found in their respective Villages, and of their positive and relative value, at every stage of the process of classification and assessment, so as to bring practical experience to bear upon every part of the work in aid of the judgment of the Officers employed in it. Nothing of this is to be found in the Bombay system, and to supply the want of the practical experience which is of so much avail in this Presidency, it became necessary to frame an artificial system of classification (Official correspondence on the system of Revenue survey and assessment in the Bombay Presidency, page 9), "separating and defining as far as possible the various elements which combine to make up the value of a field," "with the view of leaving little to the uncontrolled judgment of the classer."

56. The first rule of this system is to refer every variety of soil to one of nine classes, which is considered a sufficiently minute classification for all practical purposes. But instead of trusting to the judgment of the classer for determining to what class any particular soil should be referred, a set of Rules has been framed for the purpose of determining the soils which should fall into each class. Considering that the fertility of a soil is chiefly dependent on its power of imbibing and retaining moisture, and that this quality is mainly affected by depth, the latter peculiarity is chosen as the principal regulating influence in the formation of the scale of values. If all soils of the same depth were of uniform fertility, the depth alone would suffice to determine their class, but this, it is observed, is not the case. There are pure soils, that is to say, of uniform texture, and free from any admixture of deteriorating ingredients, which although of uniform depth, yet vary in fertility. Such soils, however, it is stated, are not numerous, and it is deemed sufficient to range them all under three orders, which again are distributed among the nine classes on a consideration of their depth. A table has been framed to exhibit this classification. The first column contains the nine classes; the second the relative values of these, estimating the highest at 16 annas, or one Rupee, as the mode of valuation most familiar to Natives. Assuming that a greater depth than  $1\frac{1}{2}$  cubits, or about 3 feet, does not affect to an appreciable extent the fertility of soils, this is adopted as the maximum in the 1st and 2d

orders. Soils of the 3d order, it is said, are rarely found of a greater depth than one cubit, which is made the maximum, as any occasional depth beyond this adds nothing to their value. The depths entered in the Table determine the classes to which the several orders belong where they are free from certain deteriorating influences, denominated faults, which when they occur are to be denoted in the classer's field book by certain conventional marks. The number of these is seven. One such lowers the soil in which it is found a single class; two lower it two classes; three, three classes; and so on. For the purpose of effecting the classification of a field, the classer divides it into a number of equal compartments, sufficiently numerous to give a fair average valuation of the soil by an examination of its depth and quality in each compartment. When the classification of every compartment is completed, the classer enters in his field book an abstract giving the number of compartments of each class and their aggregate value in annas, the sum whereof divided by the number of compartments gives the value of the field in annas according to the classification scale. In the example of this process, the field is supposed to be divided into ten compartments, (page 11), which are found to fall under seven distinct classes, of values varying from 16 Annas to  $4\frac{1}{2}$ . The supposed advantages of this very detailed process, (page 12), are, that it obliges the classer to give his minute attention to every portion of the field, and by requiring a separate estimate of each, his judgment is brought to bear on a very limited number of particulars, and the chance of error thereby greatly reduced. The distinct record of the valuation of each share, it is observed, further admits of the operation being tested in its minutest details, so that any error of judgment, or carelessness on the part of the classer, in the valuation of any one share in a field subjected to re-examination, may at once be discovered. The determinate character of the rules of this system and the facility afforded for the application of a minute and searching test are considered to be greatly conducive to the promotion of uniformity in the work of the different classers.

57. It is to be observed, that while this system affects simplicity by restricting the number of classes to nine as a sufficiently minute division for practical purposes, it virtually under this apparently simple arrangement by the further division of the soils into three orders distinguished by their texture and colour. Looking to the table we find seven classes under the first order, seven under the second, and four under the third, altogether 18 classes with distinct characteristics, although but nine rates of value are applied to them. And yet there ought to be still more, since it is admitted that some soils are ranged under the three orders which do not properly belong to them, namely, soils varying in fertility, although of uniform texture and of uniform depth. But further what are called faults are really distinguishing characteristics denoting varieties, which might well be ranged in distinct classes. It seems therefore to be quite a mistake to regard this system as having effected a great simplification in the process of classing lands. It is indeed a complex system compared with that which has hitherto obtained in this Presidency, and one that, in my opinion, requires more ability and experience on the part of the classer, from the greater minuteness and precision exacted and the greater number of particulars supposed to indicate varieties in the productive power of the soils, in which his judgement must be exercised, without aid from those who are practically conversant with them. It is said that little is left to the uncontrolled judgment of the assessor. It is clear however that it is left to his unassisted judgment alone, first, to divide the soils discriminately under the three orders, and then to determine upon the effect of the "deteriorating influences," or "faults," and to decide where they are "of sufficient importance to require a soil to be entered in a lower class than indicated by its depth."

58. The classer determines on his own judgment what land should be entered in the first order as "of a fine uniform texture, varying in color from deep black to dark brown;" what in the second, as "of uniform but coarser texture, and lighter also in color, which is generally red;" and what in the third as "of coarse, gravelly, or loose friable texture, and color varying from light brown to gray." Then again he has, on his own judgment, to discriminate between the soils that are pure, that it is "free from any admixture of deteriorating ingredients," and those in which there is such an admixture, or which are "attended with other circumstances which diminish their fertility," and to determine whether the deteriorating influence is of sufficient importance to degrade the soil affected by it, and whether it exists in so great a degree" as to require the value to be

lowered more than one class and to discriminate so nicely, as to find, as in the example, seven varieties of soil in one field, and to attach different values to them, the value of the highest to that of the lowest being as 16 to 4½. But while the classer is required to give such minute attention to varieties of soil in order to determine their value, he is not directed to test his valuation by reference to the actual productiveness of the several soils, positively, and relatively, to ascertain whether in point of fact the field, which by his elaborate computation he has determined to place in the class valued at 10 annas of the scale, is less productive than the neighbouring field which by the same process he has valued at 14 annas; whether the crop actually growing upon it, or which has just been reaped, is really of less value than that of the higher valued one, in a degree proportionate to the difference in the rate, and whether the present crops of both may be taken as of an average quantity and value. There is no such practical testing of the results arrived at by the classer on his independent judgment.

59. To work such a system in detail without the aid of the Ryots, supposing the principle of distributing the whole of the land into three orders and nine classes to be right, appears to me to require the agency of men possessing a degree of ability and experience not to be expected. It seems to me to leave great room for error, both from defective knowledge and judgment, and from carelessness on the part of the classer, who will be greatly tempted to slur that part of his duty which consists in the minute discrimination of varieties of soil existing in different parts of the same field; and where, notwithstanding "the determinate character of the rules," so much is necessarily left to the judgment of the classer, it does not appear to me to be so easy, as is assumed, to test his work. On the most important points, it will be a matter of opinion whether the judgment of the classer or that of the examiner is most correct; and where the particulars to be considered are so minute, and a searching re-examination must therefore be very tedious, it is not likely that the revision will be sufficiently close and pervading to check effectually the results of the previous operation over any large part of the tract of country which it embraced.

60. But I demur to the principle of settling the number of classes and orders of soil absolutely a priori, and obliging the classer to conform to this arrangement, whether the propriety of it is confirmed by his investigation or not. To lay down an unbending rule to this effect is to reverse the injunction given by Sir T. Munro to his assessors that "the accounts must be regulated by the land, and not the land made to suit the accounts."

61. The rules which have been considered seem to be intended for dry lands only, for, with respect to irrigated garden and rice lands, it is stated that it has not been found possible, owing to the great variation in the circumstances on which their value depends in different parts of the country, to frame a system of universal application, and that it must therefore be left to the judgment of the Superintending Officer to determine the weight to be given to each of the elements that affect their value according to experience, and to frame detailed rules to meet the particulars of different Districts.

62. The Bombay system is therefore not complete. With respect to two of the three great classes of land, it has to be supplemented by rules to be framed with a special adaptation to the circumstances of each District as it comes under settlement. But although for the framing of such rules practical experience would seem to be essential, yet there is no provision for the opinion of the Ryots being taken. The whole is to be left to the judgment of the Superintending Officer.

63. I have given above Sir T. Munro's description of the system pursued in the classification and assessment of the lands in the Ceded Districts. In my minutes of the 16th September and 4th October 1850, I have gone very fully into an examination of the operation of the assessment in Bellary, in order to discover whether there are any sufficient grounds to infer from the results developed in the course of experience, that the system was faulty in principle, and that it would be unsafe to follow it in future settlements of the revenue. I have stated as my conclusion from a review of all the facts brought to notice in the papers on the subject, not only that so far as experience has gone, has its practical operation generally not proved a failure, as had been surmised, but that nothing has transpired in the statistical history of this District

upon which, fairly considered, can be raised a valid argument against its principles. Rather, I have said, the statistics of the District (Exhibited in a Table made up to Fusly 1254 furnished by the Collector in 1846) seem to afford proof that the system has worked with extraordinary success, considering the adverse circumstances with which, since it has been in full operation, the Ryots have had to contend, also the injurious effects of the triennial and decennial leases which had previously reduced the District to the lowest state of depression, and again the error by which for a time the Ryots were deprived of the full benefit of the reduction of the survey rates. The statistics referred to, it may be well to repeat here. The population had nearly doubled since the cession of the country in 1801. The cultivation of the black lands had increased from 5,80,000 acres in Fusly 1216 to 6,33,000 acres in Fusly 1254; and notwithstanding so large an addition to the extent, the present average rate of Assessment was the same as it was in Fusly 1234, twenty years back, and as it had been without variation (with the exception of a single year) from Fusly 1241 to 1254, so remarkable a uniformity negating decisively the supposition of a gradual transfer of labor and capital from the higher to the lower assessed lands. Equally conclusive against such a supposition were the average rates of Assessment of the other dry lands at different periods; the average of Fuslies 1232 and 1233 was eight annas; the average from Fusly 1254 to 1243, nine annas; and the same from Fusly 1249 to 1253. Looking to the irrigated lands, it appeared that the average of Fusly 1232 and 1233 was Rupees 6-9; from Fusly 1234 to 1243 the same; from Fusly 1249 to 1253 Rs. 6-12; and of 1254 Rs. 6-14. Upon the other irrigated land the average of Fusly 1232 was Rs. 8-15, and of Fusly 1233, Rs. 9-7; from 1234 to 1243, Rs. 9-6; from 1249 to 1253, Rs. 9-8; at which it stood in Fusly 1254. The *settlement* increased in the five years from 1249 to 1253 from an average of Rs. 19,84,825 to an average of Rs. 22,65,343, of which the uncollected balance averaged only one per cent, the collections having been made more punctually in the later period than in the former. To these statistics of the District generally, I may add some particulars concerning the talook of Goollem, (Minute 16th Sept. 1850, para 7.) which has been supposed to have suffered from the operation of the Assessment. The population of this talook increased between Fusly 1211 and 1250 from 28,922 to 51,269. The revenue derived from it in the former year was Rs. 67,573; the average of the collections from Fusly 1250 to 1257 was nearly Rs. 2,00,000. The number of the resident Ryots increased in the period from Fusly

Average from 1234 to 1243, 3,110.  
 " from 1249 to 1257, 3,564.

1249 to 1257 from an average of 3,110 to an average of 3,564, the number in Fusly 1257 being greater than in any former year. The number of Puttahs also increased from 4,016 to 4,776. In the same period the number of ploughs increased from 3,925 to 4,257; the number of cattle from 16,031 to 23,130; the number of sheep and goats from 10,116 to 17,732. "Surely," as I remarked in my minute of 16th September 1850, "these are evidences, prima facie at least, of prosperity. Unquestionably they denote progress up to the last." From the same minute I quote the following observations on the punctuality of the Ryots of this Talook in the payment of their kists. "The best evidence perhaps we can have of the ability of Ryots to pay the assessment charged upon their lands is the punctuality with which they discharge their kists. If they are always in arrears, and it is with great difficulty that they can be made to pay up in the end, and considerable balances fall to be written off annually as irrecoverable, there is ground to suspect that the burden is greater than they are able to bear. But in Goollem, year after year, the Ryots pay with a punctuality that is surprising, the balance of a demand running up to 2,00,000 Rupees having averaged during the last five years in the statement about 200 Rupees or 1 per mille. I conceive that this punctuality is unexampled in any other District and probably in any other Talook of this district, though the whole balance of all the Talooks is remarkably small in Bellary on the average."

64. Assuming then that the field assessment of Bellary has fairly stood the test of experience, and that no evidence of unsoundness in the essential principles of the system on which it was settled has been elicited from the investigation of its operation, it were surely unreasonable to depart from that system, unless we could fall upon another which we were fully satisfied afforded better securities for the proper classification of the fields and for their due relative valuation in order to the imposition of a justly proportioned assessment upon them.

65. The Bombay system is the only one which as a whole stands in competition with that

which we have hitherto followed. But the Bombay system is, in my opinion, fundamentally defective from rejecting the co-operation of the Ryots, which Sir T. Munro mainly relied upon, and which, under efficient control and check, I take to be the best security we can have for our assessments being duly adjusted. I cannot find any sufficient compensation for the want of this essential assistance in the artificial scheme laid down for the guidance and control of the agents to whom the classification and valuation of the fields is entrusted in Bombay, a scheme which I consider to be too absolute and peremptory in obliging the agents to follow a particular method of proceeding under all circumstances, however unsuitable it may be found experimentally to some of the conditions they have to deal with, while it is not definite enough, and cannot be made definite enough, to be a sufficient guide on some of the most important points to be determined by the agents, for a right judgment on which practical experience would seem to be indispensable.

66. I cannot bring myself to believe that the classification and valuation of the lands can be effected by agents of no more skill and experience than those employed in Bombay are said to possess, acting under this scheme independently of the Ryots, who alone have full knowledge of the productive powers of the different soils and of all the circumstances affecting their value, so satisfactorily as by our assessors whose ability for the work after some training will probably be at least equal to that of the Bombay agents, working in conjunction with the Ryots of the villages whose lands are under examination, and checking their opinions by reference to disinterested neighbours. I would adhere therefore to the system upon which we have hitherto acted, observing it as our model in substance without insisting on vigorously following it out in all its details, referring to it as the general plan, to be adapted by special rules to the circumstances of each particular District to be assessed.

67. In expressing the above opinion, I must repeat what I stated in my Minute of the 4th Oct. 1850, that I do not mean to assert that the assessment of Bellary does not any where require correction. I presume, that on a careful revision, anomalies and inconsistencies would be discovered, and probably instances of over assessment; errors and inaccuracies to be expected under any system, to be attributed not to the faultiness of the system, but rather to its principles not having been always duly observed; but I think there is good reason to believe that such errors cannot be very extensive, and cannot have had a very prejudicial effect, when the general result has been such as has been pointed out. The errors there may be, according to my view, would be best detected and corrected by a fresh revision on the same plan as that by which the work of the primary assessors was or ought to have been checked, trying the assessment by the principles on which it was professedly founded, and tracing the errors that may be discovered to their source, in order to the application of the appropriate remedy, accordingly as they may appear to have proceeded from land being *classed* too high, and thus subjected to rates beyond their value, or from whole classes of land being *assessed* too high. I have said before, (Minute 16th September 1850, p. 20), and I repeat here, that wherever a survey assessment obtains, it ought not to be altered, but upon proof of the necessity of alteration obtained by the same process by which the assessment was determined.

68. While I deliberately advise that we should continue in this Presidency to follow Sir T. Munro's system of assessment in its leading features as our general plan, I am not prepared to say that it may not be improved in some of its details, as, for example, by laying down some specific rules for the guidance of our assessors in classifying the land, indicating the particulars to which they ought to give special attention, in order that they may have positive data to refer to in discussing with the Ryots the qualities of the various soils which are found in their villages, and in debating upon their valuation of the fields. It is clearly expedient to give every possible aid to the assessors in what must be more or less a contest with the Ryots. Such rules should be framed upon a very full and particular consideration of the characteristic circumstances of the District to be assessed, and added as a supplement to the general plan, to adapt it to the conditions which the assessor will meet with, and to guide him in dealing with them. The framing of these supplementary rules would be peculiarly the province of the Officer charged with the settlement of the assessment, whether he be the Collector or a distinct Officer specially selected for the duty. It might be possible, I conceive, to lay down a general table of classes for the District founded upon a comprehensive investigation extending all over it, to

serve as a guide to the assessors in their discrimination of the lands of the villages falling under their examination, not to be followed implicitly where the classification is upon good grounds objected to by the Ryots as unsuitable to their lands, but not to be departed from without substantial reasons being assigned. Such a table, it seems to me, might be constructed by the Settlement Officer compiling from the existing accounts a statement of all the rates actually levied, then instituting an investigation into the qualities and circumstances of the lands subject to those rates respectively throughout the district, and afterwards reducing the results of the investigation to order in a methodical form. Thus might be ascertained the peculiar and distinctive characteristics (among which should be particularly noted the composition of the soil and its depth, and the average produce per acre) of the land, of each general description, as wet, dry, and garden, which is every where esteemed the most valuable, and which bears the highest rate. Such land would of course be set down in the first class, and its properties, the nature of the soil and its depth, the average produce, &c. would be distinctly described as defining the land which should be generally brought into that class. In the same manner, the distinctive marks of the land proper to be entered in every class of the table could be defined. It would be for the Settlement Officer in his discretion to limit the number of classes in the table by combining those which, though capable of being distinguished and subject hitherto to different rates, approach so nearly in value as to make it unnecessary for the object in view to separate them; but in this proceeding great caution should be observed, and the usage of the country should not be arbitrarily set aside. With such a table in his hand, the Assessor would go over the lands of each village together with the ryots, and wherever they concurred in assorting the soils as corresponding to certain definitions and falling to certain classes in the table, the classification would be made accordingly. Where the Ryots objected to lands apparently answering to certain definitions being entered in the classes to which those definitions would assign them, as being higher than their qualities warranted, the Assessor would require them to support their objection by practical proofs, and would then call in the Ryots of neighbouring villages to assist his judgment in the matter by their opinions, and finally adhere to the classification of the table, or modify it as he thought proper, noting the objection of the Ryots and his decision in his field book. All such cases would be particularly examined by the Head Assessors in their revision of the classification proposed by the ordinary assessors, and they would be noticed and considered by the Settlement Officer and his Cutcherry in the final review of the work. All the approved deviations from the original table being noted, a new one might then be framed with the allowed modifications, to be the permanent standard of classification for the District. If the Settlement Officer be distinct from the Collector, the former should be required to consult with the latter upon the special supplementary rules to be furnished for the guidance of the assessors and upon the general table of classification for the district. And whether the settlement be left to the Collector, or entrusted to a separate officer, both the rules and the table should be submitted to the Board of Revenue before being acted upon.

69. The classification and relative valuation of the lands being thus effected, there would be a trustworthy groundwork for the distribution of the assessment which it might be determined to lay upon each Village, as its quota of the total assessment of the district, on the fields which form its component parts. It would be for the Settlement Officer (the Collector or an officer specially appointed as the case might be) to propose to the Board of Revenue a plan for determining the assessment of the district, and for apportioning it upon the villages. There are in the Bombay reports valuable suggestions as to the inquiries which should be made in order to obtain sufficient data for this purpose, and the mode of exhibiting the results, which it will be well to attend to. Upon this branch of the subject, I have no particular remarks to make. The Board of Revenue would no doubt take care that the amount of the assessment was determined upon a liberal principle, so that it should be "low enough (to use the words of Mr. Elliot) to secure the prosperity and improvement of the Ryot without a needless sacrifice of the public revenue," or (adopting the expression of the Marquis of Tweeddale) that it should be "just but moderate, securing to the State a fair proportion of the produce, while it will enable the Ryots to thrive by their industry, and gradually to emerge from their present state of poverty."

D. ELLIOTT.

1st November 1852.

P. S.—The foregoing sheets were written during my absence from the Presidency, and it was my intention to pursue the subject after my return by a particular examination of Mr. Elliot's Assessment of the Tannah of Guntoor. But I have been so incessantly occupied with other pressing business that I have not been able to accomplish this object, and I have still so much upon my hands that I cannot expect to have leisure for it for some time. And as it would be to little purpose to pronounce a judgment upon the results arrived at by Mr. Elliot following the system of Sir T. Munro, unless it be decided that the same system shall be pursued in completing the Assessment of the District of Guntoor, and observed as the general model for settling the assessment of the land revenue in other Districts, I think it proper to submit to the Board my sentiments on this preliminary question without further delay.

D. ELIOTT.

1st February 1853.

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MINUTE OF THE HONORABLE MR. J. F. THOMAS, ON THE GENERAL REVENUE SURVEY AND ASSESSMENT OF THE MADRAS PRESIDENCY; DATED 26TH AUGUST 1854.

Para: 1. This question has now been before the Government upwards of eight years, commencing with Mr. W. Elliot's Report on his Guntoor Survey, dated 18th December 1845, submitted by the Board of Revenue to Government, with their individual views, 26th March 1846.

2. I must refer to the Memo. of the Secretary to Government appended, for a statement of the other papers and Minutes, now laid before the Board for their consideration; and to the various printed Reports, furnished by the Governments of Bombay and of the North West, to shew the extent of the subject, and to demonstrate at the same time, the impossibility of reviewing these documents seriatim. I shall only refer to them therefore, and state generally, the conclusions at which I have arrived, with as much brevity as practicable.

3. I understand the question now before the Government, to be limited to a pure Revenue Survey, with a view to an equitable assessment upon the land. And that it is not to embrace a Scientific survey, as the Trigonometrical survey, nor a survey of estates, for the purpose of a general registry, to give greater security and value to landed property, and to facilitate judicial investigation (as noticed in Mr. Robinson's Report.\*) For though I fully recognize the great value of such surveys, I should oppose their introduction at the present time, in combination with the operations of a Revenue survey. Such combination would not only add to the cost, but what is beyond comparison of greater moment, it would *greatly delay* the Revenue survey, and the revision of the assessment of the land, so urgently called for in many parts of this Presidency; and this loss of time would be productive of extensive injury to the Government, and to the Ryot.

4. I am also of opinion, that the greater accuracy, which a highly scientific survey would ensure, is not required, and is of little practical value for revenue purposes. Upon this point I should follow, therefore, the example of Bombay, and restrict the survey to a pure Revenue survey and settlement.

5. A survey of this limited and defined character, has but two objects.—First, a correct measurement of the superficial area; and Secondly, a fair and just assessment on each description

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\* See Mr. Robinson's Survey Report on a portion of Malabar, sent up with the Revenue Board's Proceedings, 26th May 1853.



of land. This latter object, to be attained by a classification of the different fields of each village, or sections of a country. Founded upon a consideration of the *natural* fertility of the soil, of the advantages, or otherwise, which accrue from climate, proximity to the village and to markets, facilities for irrigation or other circumstances, which give greater value to land.

6. Upon the first point, the best mode of survey, or measurement of the area, which has already been under the review of Government, I have little to add to the views recorded in the orders of Government.\* I fully concur in the course there directed to be followed. That the village boundaries should be distinctly ascertained and marked out; that the whole cultivated area shall be mapped, and the area of each field carefully ascertained and recorded, as a permanent record. That permanent boundary marks, both of fields and villages, shall be set up, such as have been found to answer in Bombay; that village, or sketch maps be prepared and put upon record. (Messrs Goldsmid, Wingate, and Davidson's report, 2d August 1847.) As also district maps to be carefully preserved and to be the future guide and authority in all disputes. These appear to be the measures required, and are those which I should advocate, so far as regards the mere survey.

7. I concur in the opinion expressed by the officers conducting the Bombay survey, that it should embrace the Enam lands of a village, whether partially or wholly rent-free, equally with the Government land. It is clearly of importance, that the extent and boundaries of such Enam land should be ascertained, and recorded in the village and in the Collector's accounts, *and mapped* so as to be at all times readily traced. I should approve also of an enquiry into the validity of the titles to Enams, being carried on at the time of the survey.†

8. There is however one feature in both the Bombay and North West survey, which appears to me to be unsuitable to many districts, or portions of districts, of this Presidency at the present time, and to which I should be disposed to take exception. In both these surveys, the whole of the culturable land, though it has been for generations waste, is regularly surveyed; and in Bombay mapped into fields. In this Presidency, the extent of the immemorially outlying waste land is in many cases, so very large; and it is certain, that so much of it must remain waste for one, or more generations, that I question the policy and expediency, for Revenue purposes, of an accurate survey at this hour of the whole of this waste. Or, of any survey at all, except a very rough one, of the Rock, Ravines or similar Jungle, which will never be touched by the plough, it is probable, at any time; or for ages.

9. I am disposed to think that in all cases, where the uncultivated, though culturable area, bears a very high proportion to the cultivated area, and where there is no prospect of its occupation for many years, that it will be better in such cases, not to waste strength and time, in now fully surveying these tracts by fields, and in attempting to classify them, and to fix the Revenue payable on such land.

10. I will here observe, though it will fall properly under consideration when examining the question of classing lands, that the classification of a large extent of such immemorially waste land, must be very liable to error. For if there are large sections of it, will the classification, I would ask, be carried out, as carefully, as in the cultivated land? If it is not, one of these evils may be brought at once into existence. If classed too low, relatively to the old arable land, it will draw off labor and capital from that land; if classed at too high a figure, then the extension of cultivation will be checked. It might therefore be found advisable, where uncultivated areas are very large, to restrict the survey to a given, but limited and defined section, around the cultivated area of a village; and to require *that* section only, to be now thoroughly surveyed and classified. Leaving the task of classing and setting out in fields, the more distant outlying waste to a future period, when there may be a prospect of the land being required for the plough.

11. As the question has arisen,‡ and it is a point for consideration in the discussion of

\* See Revenue Board's Proceedings, 26th May and 24th October 1853, and 27th February 1854; and my Minute 9th June 1854.— Orders of Government.

† See the late President's Minute, 22d July 1850. The Hon'ble Mr. Elliott's Minute, 23d August 1850.

‡ See Hon. Mr. Elliott's Minute, 1st Nov. 1852, and 1st February 1853, 23d August 1850.

the general question before the Board. Whether Sir Thomas Munro's survey of the Ceded Districts should be adopted, and taken as an exemplar, I will here state the opinion I have been led to form of that survey looking to it now in one aspect, as a system for accurately recording the superficial area.

12. Sir Thomas Munro's system is wanting in my opinion, in two essential points. It had no village, nor district map, and it did not sufficiently provide permanent marks or boundaries, so that it is doubtful at this hour, whether the original survey and assessment of the Ceded Districts, so far as regards fields at least, can now be traced. It has been asserted, that the Ryots have very generally removed the small stones or marks, indicating the boundaries of fields, at their discretion; and that none remain which can be depended upon, and that the original survey is to a great extent, therefore practically lost labour. But be this a correct statement or not, I am satisfied with the Bombay Officers, that "these (field boundary) marks, whatever may be the labour and cost of their construction, are essential to the usefulness, and *permanency* of the survey operations." The Ceded District, or Sir Thomas Munro's system, being wholly deficient in these important features, cannot be safely taken as a guide in my view, in carrying out a general survey, whatever may be the extent, or accuracy of the mere written record.

13. As applicable to this point, I quote the following passage from Captain Wingate's Report on the Dharwar Survey.

Para. 41. "Mr. Thackeray held the same opinions, and not long after taking charge of this Collectorate, (Dharwar), proceeded to act upon them, by instituting a detailed field survey, on the model of that introduced into the Ceded Districts by Sir Thomas Munro. This survey was commenced in a single district under the inspection of Mr. Thackeray himself; but that gentleman's multifarious duties as Collector, Judge and Political Agent, must have rendered it quite impossible for him to overlook the details of the work, with that degree of minuteness which experience has now proved to be essential to the successful execution of a survey by means of native agency."

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Para. 44. "I have already observed, that from the want of an efficient superintendence of the Native Agency employed, the results of the survey commenced by Mr. Thackeray, are almost certain to be greatly in error; but even on the supposition of the work being perfect at the outset, it has nevertheless become already valueless. *This is owing to the want of due care in defining the boundaries of fields by permanent marks* during the progress of the measurement. Nothing further seems to have been done than to lay down a few small stones at the corners and most prominent bends of the different fields. Cultivation according to the limits of the new numbers was never enforced, or attended to; and the stones laid down at the survey have long since been turned up by the plough, or otherwise removed: so that it has now become a matter of the greatest difficulty to identify a single field then measured, and in the majority of instances, there are no more indications to be found of the limits then laid down, than if they had been traced on the sand of the sea-shore to be swept over and obliterated by the next returning tide."

It is scarcely questionable I think, but that similar results must have ensued in the Ceded Districts themselves; and that the survey there, is, in consequence to a great degree a failure, as a record of the areas of fields, or villages.

14. Having secured a sufficiently accurate measurement of the area of each village, and of its separate fields; and given the work permanency, by solid durable boundary marks *and maps*, we come now to the second, and by far the most important point of a Revenue Survey: the classification with the proper assessment of the land.

15. The difficulty of this operation is admitted by all; and it is I believe recognized, that even in Europe it is no easy task, with all the means there available, to ascertain the real value of land, field by field, so as to determine the proper and a perfectly just rental: I consider the attempt to accomplish this, with such agency as can be commanded in this country, and with data so imperfect and untrustworthy, to be impracticable, if a close approximation to the truth, or to the facts, is aimed at.

16. In a Ryotwar survey we must bear in mind, that it is not one estate, but a whole province for which the rental is to be settled; that there are no detailed accounts, in which confidence can be placed, shewing the outgoings and the returns: That it is difficult, if not impossible for a Surveyor, or a Settlement Officer, to discriminate, except in some few special instances, between the returns, arising solely from natural fertility, and the increased produce consequent upon more labour, more skill and care, and more manure having been applied to the land, *i. e.* in fact from better cultivation. I can scarcely doubt, therefore, that much injustice and error have resulted, and must result, from an attempt to carry out a minute Ryotwar or field classification. And that skill, and capital have been often unduly taxed under our Ryotwar settlements.

17. I conceive also, that an insuperable obstacle to the accurate field classification of the lands of a village, will be found in the fact already adverted to. Of the large proportion of arable waste, situated in close proximity to the cultivated land. For I doubt the practicability of a correct classification and assessment of such land. All, it appears to me which can safely be attempted of large sections of the immemorial waste, is a rough general classifying, and that if more is done, the work is as likely to be erroneous, as correct.

18. It is obvious also further to remark, that all classification, even if accurate at the time, may in a very few years, it may be even in months, be vitiated. For depending as it does, upon such varying and contingent circumstances, as more or less accessibility to markets, proximity to Towns, Ports, &c., it will be rendered in a short time even, erroneous (if much precision is attempted) through the ordinary progress of society. The opening of a new road, the decay of old marts of commerce, or the establishment of new ones, or the introduction of new exportable products, or of new works, as the Rail-roads for example. Each of these will at once change the relative value of land;\* and should the fixed assessment, have at all approached a full rental, which the Ryot could fairly afford, the result, under the altered circumstances, might be greatly to impoverish him. Much injustice might therefore be done, under a general survey and assessment, which should attempt or aim at a *detailed classification*, based on existing circumstances, and shall provide, that such classification shall be unalterable for 30 years, or even a shorter term. I am of opinion therefore, that a detailed or minute classification, is not suited to the present circumstances of this Presidency, where, as yet, improvements have only recently commenced, and where Railroads, and even ordinary Roads, are in their infancy; and where there are large areas of waste, which cannot now be accurately classed.

19. I am inclined therefore to recommend for adoption in this Presidency, a system of classification and settlement less in detail than any yet carried out, and that it will not be desirable to follow the Bombay system closely, as recommended apparently by Mr. Walter Elliot.

20. I may remark here, that I do not consider the system of the North West Provinces to furnish a guide in any respect. As that system, by giving up the entire arable waste, and by making the settlement Mouzawar, or, by clubbing together the individual payments, and annexing the condition of a joint responsibility, does not in fact grapple with the difficulty of classification, and individual holdings. For the errors of Surveyors or Settlement Officers, even of over-assessment, can there be rectified by the appropriation of the free waste to parties who are improperly assessed; and by internal village arrangements. We must not look therefore to the North-West system for our guidance; but to the true Ryotwar of the Ceded Districts, or rather as carried out in Bombay,

21. This true Ryotwar has to my mind an advantage, for which the North-West system offers no compensation, inasmuch as it secures full scope, and freedom of action to individual enterprise, and this I believe to be the only real basis of social progress. I look upon the North-West joint village assessment, however well suited to the circumstances and exigencies of that territory, at the date of its introduction, as imperfect and elementary. As one, which must resolve itself into Ryotwar or individual holdings, under the influence of British rule, where security of person and property is given by law, equally to every man. We have found this to be the result in Tanjore, where the joint village holdings have gradually disappeared, and have been converted into individual holdings. There cannot, I believe, be any question also, as to the

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\* See also my Minute, paras. 6 and 7, 8th May 1854.

injurious effect of the North-West system, in the inevitable depression of the lower or junior members of the community, subjected as they are, under it, to the higher or richer members:

22. I approve of, and would adopt as our guide in preference, the Bombay system, especially as it takes as its basis, a limited number of rates or classes, founded upon broad natural distinctions of soil. And I consider the attention paid under it, in regulating the classification by the depth and quality of the sub-soil, of primary importance. The omission to do this in the Ceded District system, must, I apprehend, have been often a source of much error.

23. The numerous rates, or classes also in the Ceded District Survey, though intended to secure greater accuracy and perfection in the settlement, must, I think, have proved the reverse; and I should greatly deprecate their introduction into a new general survey. They appear to me, not to be the results of actual survey or investigation, so much as the work of the Mahratta Accountants, for land never can vary in such gradual progression, as these rates provide.

24. In Mr. Pelly's Report on the Goollem Talook, (31st July 1849,) one of the papers under the consideration of the Board, he tells us, that there are not less than 55 rates in that one Talook, with no great diversity of soil. These 55 rates ranging from 4 Rupees 4 Annas, or 68 Annas, to 2 Annas, and decreasing gradually by equal fractions. Mr. Pelly\* proposes to substitute for these numerous rates but eight classes, the highest rate to be 2 Rupees, the lowest  $\frac{1}{4}$  Rupee. It is this, as it appears to me, natural and simple practical system, which I should advocate; and I should reject the fallacious attempt at accuracy, and the refinement of the numerous classes of Sir Thomas Munro.†

25. The Bombay system of "faults," is perhaps also not wholly free from the objection here urged against the Ceded District system. Whilst it is manifest, that the rates there fixed for thirty years, so far as they depend on the value given to land, by the existence, or absence of Roads, and markets, and by other contingent and varying incidents, are altogether factitious, and temporary in their character,

26. The system of "faults" appears to be more minute than is required, and somewhat complicated, though I observe it is stated not to be practically so. It certainly has the great advantage, of leaving but little to the judgment, or caprice of the subordinate agency, and on that account is most valuable. It should however, in my opinion, be confined to the most essential points, as the sub-soil, facility and certainty of irrigation, proximity to the village, accessibility to marts or ports; and I should think it will be found sufficient practically, that only the obvious and marked differences in these respects, should be taken into consideration. If the "faults" were limited to these, I should adopt the Bombay plan; but as now carried out, they strike me as attempting too much, and their utility to be doubtful. I do not for instance, see the value of such distinctions as the following, and the attempt to appreciate them is as likely to lead to error, as to any beneficial practical result under native agency, "thus"‡ denotes "a want of cohesion amongst the constituent particles of a soil," "a peculiar mixture more or less impervious to water" or of lime and clay—(Capt. Wingate,) I should hold it to be sufficient for revenue purposes, to note only the obvious broad differences in soil, and sub-soil.§

27. There is little calling for remark in the other points in the Bombay system. I do not consider it open to the objections taken to it by the Honorable Mr. Elliott,|| or, that it rejects the

\* Mr. Pelly's letter to Board Revenue, 31st July 1849, para. 10.

† Note. The late President thus stated his opinion:—

"I can see little or no practical use in hints to be derived from the Survey of the Ceded Districts, unless indeed it be the warning to be obtained from it, of not fixing the Assessment too high, and of not attempting too minute classifications of the soil."

*Minute or Memo 22d July 1850.*

‡ Messrs Goldsmid, Wingate &c. Report, 2d August 1847, para. 44.

§ Note. Such minute distinctions are not known even in England. See "Scientific Agriculture Economist May 20th 1854, p. 535 on the Clays.

|| Minute dated 1st November 1853, Paras. 53, 54, 55. Note.—"Nothing of this is to be found in the Bombay system &c." Contrast with Para. 70. Messrs. Goldsmid, Wingate &c., Report 2d August 1847, "which will be best arrived at by an examination" of previous annual settlements, and "from local enquiries of the people during the progress of the Survey."

criterion of past collections or payments as a guide, in imposing the assessment.\* I understand the system, as regulating its entire demand upon a village or Talook, by reference to the past payment. If this is not the case, and there is this distinction between it and Sir Thomas Munro's system as alleged, I have already stated my opinion fully (Minute 8th May para. 4), and to that I would especially refer that there can be no question, that past payments and collections, are the safest, if not the only safe guides, *for fixing a fair and MODERATE assessment* of Government demand, and that they should be chiefly attended to.

28. I hold indeed the correct classification of the land, and all arrangements for that purpose, to be of secondary importance, compared with this essential primary point—a *moderate assessment*. The success and value of a general survey, I am satisfied, depends upon this one element—its moderation. This is the key stone upon which the whole structure rests, and all other points are subordinate, and comparatively insignificant.

29. I cannot express myself upon this subject, more strongly, or so well, as in the words of the Governor General of India, Lord Auckland, as quoted in the following passage from Captain Wingate's Report on the Dharwar Survey and Assessment.

“ 61. The amount of assessment to be placed on a district or any division of territory at a revenue survey, with the view of securing at the same time its progressive prosperity and a fair revenue to the state, must in all cases be a matter of conjecture, in consequence of there being no unchangeable data from which such a result could be deduced. It is evident that our only data must be drawn from the past; and though we may be of opinion that from these the course of the future may be indicated, who will venture to say that our fairest conclusions may not be falsified by the event? Lord Auckland, in his despatch to the Honorable Court of Directors of 18th August 1838, describing the mode of settlement in the Upper Provinces of India, remarks most justly of this department of the operation, that “ The assessment is assumed to be “ only a matter of conjecture, on 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.”

30. It is to avoid this danger, that I propose to reject all those refinements, and minute details which can only tend to complicate the subject, and to lead to the excess so ruinous to the country. It is obvious, that if we can only secure a moderate assessment throughout, the Ryots generally must prosper. And whether one Ryot is in a degree, not so moderately assessed as his immediate or his distant neighbour, is of very little moment to the *general well being*. For if every Ryot's tax is *light* and certain—then of course the labor of each will be amply rewarded, and the incentive to exertion will be universal. The inequalities which may exist, when the general taxation is light, “ the experience of all nations” as Adam Smith has stated, “ shews to be of little consequence.”

31. Hence it is, that the perfecting of rates, and all minute classification, is in itself, so far as I can judge, of comparatively little value; and a rough general classification, with a *bonâ fide* light assessment are all that is essentially necessary for carrying out a survey successfully, the area and boundaries having been fully and correctly ascertained.

32. This moderation it may be observed, is more especially the almost sole requisite of a survey and a settlement in this Presidency, inasmuch, as when a light assessment is secured, the Ryot has this important boon superadded. That under the Honorable Court's recent orders, no additional rents will be hereafter at any period demanded in consequence of improvements of his land made at his own cost. Whatever may be his additional returns, or the increased value of his land, he is assured, that he will enjoy the benefit of them *in perpetuity*. Whereas in Bombay, or in the North-West Provinces, he holds, only as a tenant for a term of years, not as a proprietor, and his rent, or tax may therefore be raised at the will of the Government.

\* See Baylis' Culture of Cotton, p. 566, in the revised Bombay system.

33. It is I think certain, that under the circumstances in which he is now placed in this Presidency, inequalities in classification, unless extreme, can scarcely affect a Ryot. Every industrious and enterprising Ryot must, and will thrive, be the survey full of these minor errors, but correct in the one main point, its moderation. If that is attained, and not carried to excess, I might say that every thing is attained in this Presidency.

34. This brings us to the consideration, what constitutes this moderate or light assessment? I look upon the survey and settlement rates, originally carried out by Colonel Munro in Bellary as excessive, and destructive of all progress. I should therefore at once reject his proportions, of 33 per cent of dry grain and 45 per cent of the wet produce, as the ratio of a Government demand or rent in any general settlement to be now introduced. I should propose to interdict any Settlement Officer, from taking a higher proportion than 30 per cent for wet, and 22 per cent for dry grain land.

35. Further, I would likewise follow the precedent set in South Arcot;\* and reject all garden rates, and only impose the higher dry grain rate on garden land; and limit the classes throughout on both unirrigated and irrigated land, to very few numbers. And I recommend these measures, as necessary for securing moderation in the assessment.

36. I believe it also to be indispensable to moderation; as well as just in itself, and beneficial both to the Ryots and to the Government, that the assessment, or Government demand, should not be a fixed unchanging money demand, as under the Ceded District and the Bombay systems. But whilst the estimated grain demand or corn rent is fixed and permanent, the commuted money payment shall be variable, dependent on prices, and open to periodical revision.†

37. The state of Nellore,‡ Bellary, and others of our own provinces at this time, in which, through the action of continued low price, the assessment has become excessive, and has been raised to an amount never contemplated, affords conclusive proof to my mind, that it will be impossible to secure a fair moderate assessment, if no regard is paid to price in regulating the Government demand, for periods of 30 or 20 years. I think a revision may often be found as necessary in 7 or 10 years, as in 20 or 30, and if necessary such revision should be made without delay, or the rent may at once become excessive, and ruinous to the Ryot.

38. What I would propose therefore, is to follow, as regards the money rates, the system laid down in England for the commutation of tithes, which I consider entirely applicable to this country, and to adjust the Government demand periodically by reference to the price of grain or the chief products of the land.

39. More fully to demonstrate the necessity of attending to price, it may be well to consider its effect upon the condition of the Ryot, as contrasted with that of classification or of the different rates, upon his land. This will also further evidence the secondary importance of all minute classification.

40. Prices not infrequently vary, owing to the season, 40, 50, or even 100 per cent, if we suppose a Ryot's field to yield him a number of given measures which realize in average years 20 Rs. If prices fall in any year 50 per cent, his land then only returns to him 10 Rs. and if the price of grain fall only 25 per cent he has but 15 Rs.; he will thus be subject by variation of price, to a loss of 5 or 10 Rs. in the year. Whilst if we suppose his land unfavorably classed, under a general moderate assessment, the utmost that he can lose is a few annas yearly per acre. This trifling addition to his light assessment, owing to defective classification, can be of little consequence to him, compared with the variations in the price of his produce.

41. I consider, therefore, a provision for regulating the Government assessment, or money demand periodically, by reference to price, a more important element in a general Ryotwar survey and settlement, than great attention to classification. And any survey which does not give this element due consideration, will, I think, fail. Unless indeed it makes an enormous sacrifice of revenue in the first instance, by assuming so low a commutation standard, that prices can scarcely

\* Government Proceedings. See also my Minute, 9th June 1854, para 12.

† See Minute, 8th May 1854, para 8, and 3d Member of Revenue Board's Minute, 18th April 1853, last para.

‡ Minute on Public Works, paras 59-61, with note on Nellore.

ever fall below it; but this is neither called for, nor necessary, to secure moderation; and it might seriously affect the Government revenue.

42. It is, I am further of opinion, necessary, in order to secure to the Ryot that moderation in the Government demand, which will enable him to prosper and the country to progress, that a provision should be made in his engagement, for the most ample, or total remission of the Government demand upon him, in seasons of drought, when his land yields him no return. Without this provision, a light, or moderate assessment is not attainable, and the Ryot may be periodically ruined and bankrupt, by even a moderate assessment exacted in such years, when he has lost his cattle, or stock, as well as his crops.

43. There is a further point of great importance, for which some provision is, I think, imperatively required in a general system of survey, a limitation of the small holdings. The late President, the Marquis of Tweeddale, has touched upon this question in his Minute of 12th January 1848, and proposed a rule, in which in a former Minute I stated my concurrence; and which, I find, is in force under the Bombay system. (Messrs. Goldsmid, Wingate &c., Report, 2d August 1847, paras 13-14.) The holdings or fields, it is there laid down, should not be less than "an extent of land capable of being cultivated by a pair of Bullocks." (Joint Report, Messrs Goldsmid Wingate, Davidson.—Official Correspondence, page 4, para 14.)

44. The Honorable Mr. Elliott justly observes in his Minute, that it would be impossible to carry out this principle to any great extent at present; and I quite concur, that no great immediate change is practicable. But the very facts brought forward in that Minute, where he remarks, that\* in "the Rent roll of the (Bellary) District, in which the annual payments of the "Ryots are classified, that there are only 336 Ryots out of 93,643 who have farms assessed at 200 "rupees (or 20 £) and upwards, and only 18 who pay for their farms so much as 500 Rupees " (of 50 £)" prove to my mind the necessity of some limitation,—that the country may not be covered with a body of pauper proprietors who can never do justice to the land, and of the expediency of measures which may lead to the introduction of larger holdings. When it is considered that Bellary has been 50 years under British rule, and for 30 years under Sir Thomas Munro's reduced Ryotwar assessment, and yet that the result is, that the Ryots are nearly all mere paupers; the future progress of the District would seem to be hopeless without some change of the system in force.

45. I have already in the printed paper annexed to my minute of the 9th June last offered some suggestions; and the Honorable Mr. Elliott's remarks only confirm me in the opinion, that the Ceded District system cannot be safely carried out, but that important modifications are required, to enable the country to prosper; and I should strongly advocate them in the general Revenue Survey whenever introduced. I should consider it a grievous mistake, if the Government were to content itself with carrying out Ryotwar, *as it has hitherto existed*, with only the lighter money assessment of Sir Thomas Munro, and should neglect to introduce such modifications, as the circumstances of the people and the country call for.

46. If it shall be admitted, as I have endeavored to shew, that moderation in estimating the Government demand, and a few obvious and broad distinctions in classifying the soil, are the essentials of a Revenue Survey and Assessment, I should propose them as a practical measure, to be at once carried out. That instead of leaving our Ryotwar Districts, especially the newly acquired properties in the Northern Circars, in their present unsatisfactory condition,—untouched for years awaiting the relief a perfect Survey and Settlement will confer,—that the junior Revenue Officers qualified in surveying, or who would readily qualify themselves, be immediately employed in the several Districts of which they know the language, as Survey and Settlement Officers. They might be sent for a few months to see the system pursued by Captain Priestly, and he and his establishment should eventually test their work. But I can scarcely doubt, that if measures for securing and enforcing moderation are laid down, that the surveys and settlements of such officers, will accomplish all that the country most requires. That they are competent to it, is fully shewn in the review of Mr. Robinson's Survey in Malabar, and in Mr.

\* See also Rev. Board's Pro. 16th May 1850, para 11.



Taylor and Mr. Newill's Surveys. The advantages of an early survey of this character, both to the people and to the Government, are incalculable. Whilst the disadvantages of delay and postponement, which must ensue if the country is to wait till the more perfect system is organized under Captain Priestly, no one can estimate.\*

47. I will offer in conclusion a very few remarks upon matters which have been brought incidentally before the Board in the papers submitted for consideration; first, as regards the over-assessment of the Gollem Talook in Bellary; and secondly, as to the true position, and status of the Ryot in this Presidency.

48. I think the Honorable Mr. Elliott has not given in his Minute of the 16th September 1850 &c.,† where he points out the progress and the condition of this Talook, sufficient weight to the statements of the Collector, Mr. Pelly, that that progress, and the comparatively favorable aspect of the Talook, as exhibited in the accounts, is owing to circumstances wholly irrespective of the survey rates, which the Collector condemns. The large proportion of enam land in the possession of the ryots, and the extent of land granted upon Cowle, (Collector's Report, 31st July 1849, para 4) that is in fact, on a reduced assessment, are distinctly specified by him as the causes to which the apparent favorable position of the Talook, is to be ascribed.

49. Unless his statements are disproved, or shewn to be misapprehensions, it does not appear to me that the facts adduced in the Honorable Mr. Elliott's Minute, touch the question at issue. They may only demonstrate, that the Ryot's rent free land has been made to contribute largely, but unjustly to the Government Treasury; and that where the land has been highly assessed, a remedy is found by applying the Cowle system, so granting the land for terms of years on lower rates. This is only doing temporarily therefore, what ought, if the Collector is right in his view, to be done permanently, if the District is not to retrograde. The latest returns of collections from this Talook support the Collector's view,‡ as they shew a gradually decreasing revenue indicating diminished means upon the part of the Ryots. I do not pursue this subject, as the Government have recently authorized further investigation into the condition of the Talook, and the character of its assessment.

50. Upon the further question, more than once raised in these discussions,|| whether the Government demand in this country is a landlord's rent, and the Ryot a tenant, to be dealt with accordingly, or not, I offer with deference the following remarks.

51. I hold this question to have a more practical bearing than is generally permitted to it. For the view taken of the Ryot's actual position, or, of the status which it is desirable and politic that he should hold, will, I think, be found to affect the whole question of Survey and Assessment. In the directions for Revenue Officers in the North Western Provinces (See page 9, para. 6, Note), the "Rent," the Government demand, is there defined as the "net produce or rent which is paid by laborers "raising their wages from the soil." (Jones' Essay on Rent.) If we were to take this as a correct view of the Rent payable by the Ryots, or land-holders of this Presidency, the Ryot would be properly and justly assessed, if enough were left to him from the produce of his land, for food and ordinary clothing for himself and family, similar to what a well paid laborer can command. Under such an assessment, it is scarcely necessary to observe, that the accumulation of capital in the hands of the agricultural classes, and the consequent improvement of the country, is out of the question.

52. This view of the position of the Ryot, is that, I apprehend, held by the great body of our Native Revenue Officers. They look upon him, as bound to labour on the land, to the extent of his strength and means; and that provided the Government demand, or the "rent" taken,

\* Note.—I consider the introduction of a survey and settlement upon sound principles, in the Rajahmundry, Masulipatam and Guntoor Districts, where the great Anicut works are in progress, to be now absolutely necessary; and that these Districts cannot be left as they are, for a single season, without serious injury to both the Government and the people. See also Minute, 8th May 1854, para 11.

† See Proceedings of Government 10th July 1854.

‡ See Proceedings of Government 10th July 1854, para 11 &c.

|| See President's Minute of the 16th June 1854. My former Minute of 11th February 1848.

leaves him enough to clothe and feed himself and family well, and to keep up his stock, he is not unduly assessed. All beyond this, is in their eyes an unnecessary indulgence.

53. It is under this notion, which they practically hold, though they knew nothing of the theory, that they consider it right to saddle him with land contrary to his interests or wishes, if he has the means of bringing it under cultivation. And if their narrow view of the Government "rent" should practically prevail, it is, I think, certain, that there would be no progress, and that the mass of the people will remain, such as they have been for ages, pauper occupants, getting little more than the mere wages of labour out of the land.

54. There is again another view of the Government rent, that taken in the Minute of Lord Tweeddale,\* and apparently by Mr. Walter Elliot, and concurred in by the Hon'ble Mr. Elliott,† that the Ryot is a tenant, holding a "farm" of a landlord, and consequently all that he is entitled to receive, is such share of the produce or the returns from the land, as may enable him to reap the benefit of his own outlays for a limited term, sufficient to repay himself, and to place him in the position of a well doing tenant in Europe; or, as it is expressed in the Hon'ble Mr. Elliott's Minute, "the assessment should be determined on a liberal principle, so that it "should be low enough (to use the words of Mr. Elliot) to secure the prosperity and improvement of the Ryot without a needless sacrifice of the public revenue or (adopting the expression of the Marquis of Tweeddale) that it should be just but moderate, securing to the State a fair proportion of the produce, while it will enable the Ryots to thrive by their industry, "and gradually to emerge from their present state of poverty."

55. It is under this view, it would seem, that the Ryot is dealt with under the 30 years' tenure of the Bombay Ryotwary, and that the Government are then to share in the increased value, which he may have given to the land during his occupancy, by his own capital and outlays.

56. Both these views of the Government "Rent," and of the Ryot's position, appear to me erroneous, and calculated, so far as they prevail, to affect the Ryot injuriously.

57. The correct opinion, as it seems to me, is that, which views and deals with the Ryot, as a bonâ-fide proprietor, and considers the Government only in its true and real position, as drawing a revenue, not a rent as a private landlord, from the soil. It will not be necessary, in order to prove this again, to bring forward the arguments‡ which induced the Honorable Court in their Despatch of 2d June 1852, (para 1) to acknowledge this principle. In that Despatch, it was admitted, that it was the interest and duty of the Government, to give the Ryots a landlord's interest, and to create independent proprietary right; and that the Government therefore should not demand an additional rent or tax for land, however greatly it might be increased in value, if the increase had been created by the Ryot's own labour and capital.

58. Under these orders of the Court, improved land is now to be held in perpetuity by the Ryot, at the mere ordinary rate of unimproved land; and it is manifest that in time, if the Ryot continue his improvements, his rent will be a bare quit rent, and his position in reality altogether different from that of a tenant leasing from a landlord. He is vested in truth with the landlord's or proprietor's interest in the soil.

59. I consider this view of the Ryot's position, to be the true and correct view, and the only one which will advance the Ryot, and give him all possible incentive to make the most of his land. Whilst this alone will elevate him and his whole class, as sound Ryotwar principles propose, in their social position, raising the industrious and skilful at once, from the condition of the labouring serf, bound to the soil, or, from that of the tenant, having no permanent interest in, nor permanent advantage from any increased value given to the land, to that of a bonâ fide proprietor. It is only also by thus vesting the Ryot by liberal measures, with a landlord's interest, that land will become saleable.

\* Minute 12th January 1848 throughout.

† Minute 1st November 1852, P. S. 11th February 1853.

‡ See Minutes, and General Letter to England, 1st December 1851.

60. I should therefore desire to see the Government invariably recognize the Ryot, not as a tenant, but as a proprietor; and regulate their demand accordingly, so far as the Government necessities admit. Not taking a landlord's rent therefore as from a tenant, still less the rent or net produce to be drawn from a laboring Cottier.

61. This is, I am convinced, the great end to be sought in a general Revenue Survey; and if so, we must lay aside the opinion that the Ryot is a tenant, or that the Government demand should be a landlord's fair rental; for should this view be acted upon, the Ryot never can rise to his proper position. He will continue depressed with no capital to improve the land, and living from hand to mouth, in a low social condition.

62. I would now sum up my general views, finally, in a few words. They are:—A full and accurate, but not highly scientific measurement of the land, to include all the cultivated area, with considerable sections of the proximate waste, with permanent boundary marks, and to be carefully mapped. A classification of a limited character, regulated solely by broad and palpable distinctions in the nature and quality of the soil and sub-soil, and by the obvious advantages or otherwise enjoyed, from facilities for irrigation, culture, and access to markets.

63. With especial provisions for securing moderation in the assessment, limiting the ratio of the Government demand therefore, considerably below that hitherto taken, a money commutation rate varying with prices, a remission of the Government demand in years of *total* failure of crops, and a limitation of petty holdings. The Survey and Settlement to be carried out at once without loss of time, especially in the Northern Circars, by intelligent Revenue Officers qualified in surveying, to be relieved from other duties, and required to perform a certain amount annually; their work to be tested whilst in progress by Captain Priestly, or the regular scientific Survey Department. By these means, the Government will obtain, I believe, that great desideratum in so many of our Provinces, an *early* reform of our Revenue system.

J. F. THOMAS.

26th August 1854.

P. S.—I have not entered upon details, such as those given at length in the Report from Messrs. Goldsmid, Wingate, and Davidson, 2d August 1847, (paras. 17, 56 &c.) and in which I concur to a very great extent; as these details should, I am of opinion, be reported upon by the Revenue Board and by the Commissioner Northern Circars in the first instance. They have also in part, been recently considered by the Government in its proceedings reviewing the progress of the Survey in South Arcot under Capt. Priestly, and in the Minutes recorded 31st March, 22d April, and 8th May 1854.

J. F. T.

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MINUTE OF THE RIGHT HONORABLE LORD HARRIS, ON THE  
PROPOSED GENERAL SURVEY AND ASSESSMENT;  
DATED 26TH OCTOBER, 1854.

1. The documents now in circulation on the General Survey and Assessment of this Presidency show that the subject has been for some time under contemplation.
2. The necessity for commencing proceedings on the point abovementioned appears to have been considered unquestionable; but though this admission has not been gainsayed, yet no action has as yet been instituted thereon.
3. It is generally asserted (and I see no reason to doubt it) that the measurements of the area are generally incorrect, and that in some parts of the country none have been taken on which reliance can be placed.

4. The assessment would appear to have been fixed with no greater accuracy, and has in some districts been placed so high as to prevent the cultivation of the soil.

5. Much has been published of late respecting the unsatisfactory state of this Presidency, of the poverty of the inhabitants, and of the hopeless position in which they are placed, of the exorbitant taxation, and all this misery has been stated to be the result of British misgovernment.

6. I have serious doubts of the correctness of these assertions.

That the majority of the cultivators of the soil are poor, is certainly true; but that is almost certain to be the case where the soil is divided into innumerable small holdings, each insufficient to provide for the most ordinary wants of a family of the lowest class.

That the position of the ryots is not very hopeful, may be attributed to many circumstances; but I am inclined to think that their depressed condition is as much the result of moral as of economic causes.

That the taxation which they have to pay is excessive, may in some instances be the case; but I cannot allow that the amount of public funds contributed by the Presidency is exorbitant: neither am I prepared to admit that the state of the country generally is deteriorating.

7. I believe on the contrary, from all I can learn, that there is a marked improvement in many Districts, though probably not to the extent which might have been attained, had circumstances permitted more active measures for improvements on an extensive scale to have been undertaken by the Government.

That the general state of the country has not become less prosperous is sufficiently shown by this one fact, that though remission of taxation has been made to some extent within the last few years, the general income has not diminished.

8. That the incidence of taxation has been unequally adjusted, there is great reason to suppose; and it is mainly to correct this evil that a new Survey and Assessment is called for.

9. The subject is one of vast importance to the present and to the future welfare of this Presidency, and too much consideration cannot be given to the principles which shall eventually be laid down for directing the method in which it shall be conducted.

10. For the sake of convenience I propose to take the order adopted by my Honorable Colleague Mr. Thomas, in his Minute, as my guide.

11. Mr. Thomas (Mr. T.'s Minute, paras. 1 and 2,) after referring to the various documents (N. W. Provinces Reports, Bombay Reports) of great value and merit, which have either been printed or written on this subject, states that he considers the question now before the Government (paras. 3 and 4) to be limited to a pure Revenue Survey.

The objects of such a survey (para. 5) being two—first, a correct measurement of the superficial area; secondly, a fair and just assessment on each description of land, this latter object being attained by a classification of the different fields of each village or section of a country founded upon consideration of the natural fertility of the soil, of the advantages or otherwise which accrue from climate, proximity to the villages or to the markets, and other circumstances which give greater value to land.

12. I would here mention a point which I think worthy of notice, inasmuch as it has some bearing upon this subject.

The word "Survey" has had in this country a more comprehensive signification given to it than it would naturally bear: it means not only the measuring of the area of the land, but also the fixing a rent or land tax.

I mention this, because I am disposed to think, that in consequence some confusion has arisen, and a good deal of unsatisfactory work has been executed in former years.

13. Correct measurement of the land is absolutely required before an accurate assessment can be decided on; and I am of opinion that the difference between them should be very distinctly drawn and adhered to; for it by no means follows, that the person who is most suited to conduct a survey is also the best fitted for regulating the land tax.

14. Mr. Thomas first takes into consideration the question of the Survey. With all that he writes in paras 6 and 7 of his Minute, I fully concur: it is very desirable that the survey should comprize the Enam lands, and that the titles to those holdings should be investigated as soon as possible.

15. The suggestion which is made by Mr. Thomas in paras 8 and 9, is worthy of full consideration; still I am disposed to think, that the survey of the area should be carried on throughout each village, and landmarks distinctly laid down.

It would not be therefore necessary to make any minute subdivisions into fields of the uncultivated lands.

The classification of the soils of such lands would be undoubtedly premature, except perhaps a certain portion in the vicinity of the cultivation.

16. I entirely agree with Mr. Thomas in his remarks (paras 11, 12, 13,) on Sir Thomas Munro's system of survey, and there is one point in that system, which I think should be specially pointed out to be corrected; viz. that of fixing the assessment not according to the value of the land, but according to the circumstances of the holder.

17. Too much care cannot be taken in making the survey as accurate as possible; and having attained that accuracy, it is most desirable that the measurement should be rendered permanent by substantial landmarks, and by village and district maps.

18. Several copies should be made of the village maps, so that one might remain with the head men of the village, another be lodged with the Head of the Talook or District, a third with the Collector, and a fourth to be forwarded to the Board of Revenue, and the same course should be pursued with the district maps.

19. I am, on account of a full sense of the importance of the survey, inclined to doubt, whether my Honorable Colleague has laid sufficient stress upon the nature of the survey, and whether in looking to a rapid result, which is certainly most desirable, and urgently required, his remarks in para 3 might not be construed into the permission of a survey, which might afterwards and at an early period require re-adjustment.

20. I have already given an opinion (Vide Minute June 23 1854,) to which I am disposed to adhere, that the revenue survey might with advantage be connected with the trigonometrical survey, by which greater accuracy would be attained, and a more permanent work be effected.

21. Rapidity of execution must be attained by the employment of several parties of surveyors in different localities.

22. It has already been decided by Government, in the directions for the survey of the Hooloos Talooks of South Arcot, that no smaller area than that of an acre should be laid down in the maps, and I think that this rule should be adhered to.

This would not prevent smaller subdivisions, if the inhabitants wished to make them; but it would free the Government Surveyors from the trouble and expense of measuring these very minute portions of land.

23. Mr. Thomas proceeds to consider the subject involved under his second head; viz. the assessment.

24. The first point on which he dilates (paras 14 to 28) is that of the classification.

There can be no question that this subject is encumbered with difficulties, and that it is vain to hope that any minute accuracy can be attained.

It therefore behoves the Government to undertake the work in a liberal and generous spirit.

25. Great authorities can be quoted against the practicability or expediency of attempting a land tax of the nature of that which prevails in India, and doubtless their observations are worthy of deep consideration; but it appears to me, that, whether right or wrong, the system is established and cannot be abolished, and that consequently the great object of the Government must be to endeavour to secure funds sufficient to provide for the efficient performance of the services of the State.—At

the same time so to adjust the tax as to interfere as little as possible with the industry and the welfare of the inhabitants.

26. I concur almost entirely with the remarks made by Mr. Thomas in paras from 14 to 23.

I think that it is not advisable to attempt a very minute division of the soils, which involves the necessity of having a great number of classes.

It would also appear unnecessary to classify the waste lands until it is proposed to bring them into cultivation.

27. But I would remark, that in his observations in para. 18, respecting the possible alteration of the classification by a change of circumstances, respecting roads, markets, &c., I think he rather diverges from the subject of classification of soils, if it is to be strictly adhered to, though I believe his remarks are in conformity with the system prevalent in India.

28. The classification has heretofore been made, I imagine, not strictly and solely with reference to the nature and qualities of the different soils, but it has comprized also, in estimating their values, those adventitious circumstances above referred to, such as propinquity to villages and markets, condition of roads, &c.

29. I am disposed to think that this is an erroneous method of proceeding, and to recommend that the classification should be limited to the powers of the soil and the subsoil, which should, as a matter of course, be examined.

The payments which had been made previously would be more a point for consideration in adjusting the assessment; during which process also, all the adventitious circumstances before alluded to, should be taken into consideration.

30. There is one rule of Sir Thomas Munro's, which should never be lost sight of during the classification; that is, to consult the ryots of the villages respecting the merits of the several fields.

Probably their accounts would not be very correct, and there would be a disposition to under-estimate the powers of the soils; but a little experience would soon detect this, and it would not be practicable for them to deceive to a great extent for any length of time.

31. As a general system, I greatly prefer the Bombay method to that of the Ceded Districts; but I think it would be unadvisable to adhere closely to any previous plan, or indeed to lay down any number of classes which should be strictly followed.

In some districts possibly so many as eight classes would scarcely be required; in others a few more might be necessary, but it would not be expedient to allow the number to exceed ten.

32. So important do I think the simplicity of classification, that I should like to see the distinction between irrigated and unirrigated lands abolished, and a water rate charged in those cases where Government affords the supply.

Great assistance would be found in regulating the charges from the valuable work of Captain Baird Smith on the irrigation of Lombardy.

The Bombay plan may in some respects attempt unnecessary minuteness, but I am of opinion that the very able reports of Messrs. Wingate and Goldsmid cannot be too fully studied by those engaged in a survey.

33. Mr. Thomas' remarks on the system of the N. W. Provinces have my full concurrence.

The progress of society must eventually require that each man shall stand on his own merits, and pay for his own land.

That the result of the Village system has been partial and unsatisfactory in this Presidency, there can be no doubt.

In his report on the Village system in Guntoor, Mr. Walter Elliot says:

"The details vary in every village, and are characterized by one common feature only, viz. that the inequalities are always found to be in favor of the leading Ryots, and to the prejudice of the poorer ones."

34. At the same time and together with the classification of the soils, their respective powers of bearing should be determined, which should be demonstrated by fixed quantities per acre of the more ordinary grains of the District.

35. These quantities should be arranged in a liberal spirit, and fully below the actual amount, so as to prevent any probability of an excessive demand.

36. Again, with the different kinds of crops, those only should be named which are more generally cultivated, omitting any of greater value which may possibly be grown on some small portions of land.

37. Mr. Thomas next urges (paras. 28 to 31) the necessity of a moderate assessment, and shows that if this boon be granted, that the position of the Ryot will be highly advantageous as compared with the land-holders in Bombay and the N. W. Provinces.

38. I am fully prepared to allow the necessity for moderation in the demand. No act of Government can be more unwise than one which would depress the cultivator of the soil, and deprive him of all hopes of raising his position in society, or of bettering his circumstances. At the same time, I would remark, that there are very different views of moderation afloat on this subject, and it is necessary therefore to be explicit on the point.

39. I am of opinion that the assessment should be fixed in a liberal spirit, with a due regard to the interests of land-holders, and allowing a full scope to their industry, without neglecting the just requirements of Government.

40. To make a just settlement, full weight must be given to all the circumstances which bear upon each case; otherwise, if the tax be made so light as to do away with the necessity of any such considerations, the rights of the Government will be sacrificed, and a mere quit rent will be established, which after a few years will be considered a nuisance by both parties, in consequence of the trouble of collection, and the smallness of its value.

41. I look upon the land tax of India as the grand basis, and the largest item of its taxation; it appears to be that which is the most acceptable and the most readily borne by the people, and therefore it should be retained in the prominent position which it now holds.

42. I am the more urgent on this point, because, from the information which I now possess, (and a greater knowledge and experience will probably confirm the view) I am convinced, that if the improvements of every kind, viz. in the details of Government, in the Courts, in the Police, in Education, in Public Works, in the establishment of Dispensaries which are now called for, and which are allowed to be required, are to be undertaken, the expenditure of the country must be increased to a very large amount. *But with East Indian agencies for*

43. I think, therefore, that though the assessment should be moderate, it should be calculated on a certain fixed basis which can be known, and which has reference to those points which are of material importance in the calculation, and which have been already, or which will be hereafter mentioned.

44. In para 34, Mr. Thomas enters upon the consideration of what is a moderate assessment.

On this important point, he at once rejects the rates fixed by Sir Thomas Munro in the Ceded Districts, which were 33 per cent of dry grain and 45 per cent of wet produce, and he would interdict any officer from taking "a higher proportion than 30 per cent for wet and 22 per cent for dry grain land."

He would further reject all garden rates, as has already been authorized in South Arcot.

45. I quite agree with Mr. Thomas in his objections to the rates fixed in the Ceded Districts, the faultiness of which has been made manifest, by the necessity of having constant recourse to the very objectionable plan of giving remissions.

But I am disposed to think, that a closer approximation to a just proportion might be attained than that proposed by Mr. Thomas, whilst, at the same time, the general process would be simplified.



46. I have already stated my views as to the classification of the land, including the quantities and species of produce which it should be declared to bear.

In the classification, I have proposed to get rid of the division between wet and dry land, so that the soil would be classified solely on its merits, leaving the advantages gained by the opportunities for irrigation to be paid by a water rate, to be settled according to rules to be arranged by Officers deputed on that service.

47. The question then comes, what proportion of the gross produce of the soil classified as above stated should be claimed by the Government.

I think it is most important, in order to enable the valuers to have some sure grounds from which they can start, and to enable them to settle that most difficult matter of a fair and moderate assessment, that one or two points should be definitively fixed.

The classification when determined on, though liable in some cases possibly from time to time to revision, would be one of these.

The proportion to be paid to Government should undoubtedly be the other.

Sir Thomas Munro's proportion varied from 45 per cent to 33 per cent; but I believe he considered that it ought not in any case to exceed 33 per cent. Mr. Thomas would range between 30 and 22.

At present in this Presidency, I hear that it is often 50 per cent or even more.

It is calculated I have heard, though all such calculations are not worthy of very great confidence, that 33 per cent of the gross produce will give  $\frac{2}{3}$  of the net profit.

Whether this be the case or not, I will not pretend to decide; if it is correct, I think it is a larger amount than the Government should exact.

48. After the best consideration that I can give the subject, I am of opinion that 25 per cent, viz. one-fourth, is the maximum amount which Government may fairly claim on all lands, classified as I have mentioned above, but liable to such deductions in various cases as I shall now mention.

It is possible, that any immediate diminution of Revenue which might be likely to result from this change in the per centage might be in many instances provided against by allowing the Ryots to take a larger portion of land in proportion to the decrease of assessment.

49. I have now advanced to this position of the procedure.

1. The classification of the soil, its merits being declared by the amount and quality of produce applied to each class.

2. The proportion of that produce which is to be claimed as the Government demand.

It is now the time I think for the valuer, surveyor, or whatever he may be called, to take into consideration those adventitious circumstances, which cause different fields, (tho' containing soils of exactly similar qualities) to be of more or less value, such as distances from villages, roads, or markets, &c. &c.

Having come to his conclusion on this point, and always retaining the 25 per cent. as the highest Government claim for the most favored soils, he will fix the amount of gross produce which shall be paid by all others.

50. In para 35, Mr. Thomas alludes to the existing custom of charging additional rates on garden lands: the orders of Government have already permitted the abolition of this charge in South Arcot. I quite agree that the abolition should be made universal.

51. The next point is that very important one, of the commutation of that portion of the produce of the land which the landholder has to render to the Government into its money value for the purpose of payment.

Mr. Thomas discusses this subject in paras 36 to 42. I without hesitation give my concurrence to the general principle which he lays down on this subject.

The actual payments made by the landholders ought to vary according to the money value of the productions of the soil.

It is clear, that if a fixed settlement be made for any lengthened period of years, that the variation of prices may act most injuriously on the interests of either one party or the other.

This has been the case in many districts of this country, in which the prices which prevailed 30 years or more since have been retained in payment of the land tax; whereas the reigning prices, those by which the ryot sells his grain, have very considerably diminished.

52. I am aware, that it is a very difficult question to decide, how the commutation price shall be arranged.

I am of opinion, that it is fairest and most advantageous for both parties that the payments of each present year should be paid according to the average prices of each previous year, prevalent within certain districts of country.

But I believe that this plan could not very well be carried out, and that it would be under present circumstances more expedient to strike an average of the prices for a certain term of years, which should be the fixed commutation price for a similar term of years, when it should be replaced by another average taken from the term just passed.

In order to facilitate this process, and also to improve the state of the country generally, it is very important that markets should be established whereat the prevailing prices should be recorded.

There are some very excellent remarks in Lord Tweeddale's Minute on this subject.—He says:—

“ Amongst the measures for this end, the establishment of public markets appears to me one of the most desirable and important; for I do not see how any fair calculation can be made of the amount in money which the farmer or ryot is to pay as an equivalent for the proportion of produce claimed by the landlord or by Government, unless the price which the cultivator receives from the corn merchant is publicly known and fairly recorded in the market.

A public market has also the greatest effect on agricultural improvement.”

I think this term should not exceed 7, or at the most 10 years.

Any thing like a severe and lengthened pressure on the Ryot in consequence of low prices would thus be prevented, whilst the Government would be secured in a fair and legitimate increase, which might fairly accrue to it by a continued advance of high prices.

I may here explain that the only occasion in which Government should desire to obtain increased payments, should be in such a case as that referred to above, where there obtains a certain and continued increase of prices caused by a progressive improvement for a lengthened period in the state of the country.

But in order to insure confidence in the security of holdings, and to prevent any alarm of a sudden increase of Assessment, it should be clearly understood, that no change in the grain apportionment would be made for at least 50 years.

53. Mr. Thomas next alludes (para 42) to a total remission of the tax in seasons of drought.

I am not prepared to give a decided opinion on this subject, and I think that it would not be desirable for Government to bind itself very distinctly.

It behoves it much more to prevent such distressing occurrences, which appear to occur regularly in cycles of years, by artificial substitutes, such as tanks, and annicuts, and systems of irrigation, which may be adopted in most districts of the Presidency.

54. The next subject (paras 43, 44) is one of very considerable difficulty, that of the size of the holdings.

I am persuaded that no very great change can be suddenly effected in this country; neither would it be prudent to attempt it, though I have no doubt that the system which permits large districts of country to be subdivided into a vast quantity of minute holdings, is most baneful in every point of view.

I should however look with a very considerable degree of jealousy upon any rule which would go to prevent the industrious labourer without capital beyond the strength which God has given.

him from rising in the scale of society; and this would frequently be the case, if a limit were placed on the quantity of land to form a holding, and if a certain amount of capital were required.

As Captain Wingate very justly remarks: "Owing to the laws and customs in regard to inheritance obtaining in this country, and the few opportunities for the employment of capital except in the cultivation of the soil, the land has at all times been very much subdivided and with these conditions the existence or creation of a large body of wealthy farmers seems scarcely compatible. We may hope, under good management, to see agricultural property very widely diffused, and a very numerous class of small farmers enjoying comfort and independence; but there would seem to be few grounds for anticipating the establishment of a class of wealthy agriculturists cultivating large farms, under any circumstances in India; and I do not know that this is to be regretted, for the problem, as to the best distribution of national wealth, has been by no means so satisfactorily solved as to enable us, in my opinion, to pronounce decidedly in favor of one of these systems."

There is much value in this sentence; and though I fully believe that a large number of acres can be cultivated more cheaply than a small one, always supposing the holder to possess a sufficient capital, yet I think that the accumulation of land must be left, in a country situated as this is, to those natural laws by which the acts of men in society are ordered, and any interference with which generally tends only to produce confusion.

55. This question is to some extent connected with one, on which Mr. Thomas has touched in his general remarks at the end of his Minute; viz., the terms on which the holdings are retained in this country.

In the Ryotwar districts, it is generally ruled that the Ryot's holding is perpetual so long as he pays the tax; he is at liberty also to abandon certain portions for a time, and while they are not in cultivation, he pays no tax on them.—He may even do this, I have seen it asserted, with the whole of his land and still retain possession.

The customs of different districts I believe vary on this subject; but I think an attempt should be made to bring about an assimilation.

56. It is certainly a valuable prerogative to the Ryot to be allowed this power of abandonment and of consequent freedom of taxation; but this privilege might, I do not know that it is, be carried so far as seriously to interfere with the interests of the country and of the neighbouring land-holders.

As a general rule, no one ought to occupy land who has not the means or the industry to cultivate it well: it is an obligation which every man owes to Society.

If then a Ryot abandons either all or a portion of his land without just cause, some limit should be placed on the continuance of such a proceeding, more especially, if there are others in the vicinity willing to occupy the land, and able to cultivate it.

There is a practice stated to be common in this Presidency which should at once be abolished, which is the forcing Ryots to rent a larger portion of land than they require, and the obliging them to take a certain portion of inferior land in proportion to the quantity of rich soil which they hold.

57. I think also, that greater facilities might be granted to the holders of large portions of land, by which the interference of the subordinate officials might be greatly diminished.

For instance;

I would retain the present rule for all portions of land below 5 acres.

For all above that number, but below 20, I would authorize the Collector to enter into arrangements with the holders, by which, without going into the minute payments required for each field and for the deductions for fallow, &c. they might be allowed to pay a certain amount annually, taking the fallows into consideration in diminution of the tax, but without requiring a yearly settlement.

Again, I would recommend that to all persons desirous of taking or actually holding larger portions of land than 20 acres, leases, if they should desire them, should be granted for terms not exceeding 50 years.

It being clearly understood, that a readjustment should take place at the expiration of that period.

Thus the holders of land of less than 5 acres would keep it on the present tenure.

Those possessing more than 5, but less than 20, might adhere to the present tenure, or if they should prefer it would have the opportunity of making a composition.

Possessors of a larger number of acres than 20, might keep to the present tenure, or make a composition or have a lease.

I think that by this method the wishes of all parties would be met to a very great extent, and that gradually, and in no very long time, there would be a very great diminution of the minute interference of Government subordinates now so prevalent, and so much complained of.

The only reservation, which it strikes me might be made in the compositions or leases, would be in the case of the value of lands becoming very largely increased from the opportunity of letting them for building lots, when it would be fair for Government to receive some portion of the advantage.

58. But it would be requisite to adhere to one rule with great strictness in these arrangements, viz. that in all cases the Government should have to do with only one person, who should be responsible for the tax, and in whom all the capital in the holdings should be vested.

The certainty of tenure should be clearly understood to be secured in all these cases, and only contingent on default of payment.

59. Every facility should be given for the easy completion of leases, and of transfers, and sales of lands.

Hindrances, delays, difficulties or heavy expenses on these points are most hurtful to the industry of every country.

60. Great care should be taken in regulating the periods for the payment of the rent, so that they may be fixed at times most convenient for the landholders.

I may here mention that in order to simplify proceedings, to diminish the interference of the Subordinate Officials, and to facilitate the working of public affairs both in the Collectorates and with the Government, I am thoroughly convinced, that a radical change is necessary in the method of keeping accounts.

At present they are kept in a language, the Mahratta, alien to the Government and unknown to the inhabitants, the consequence is, that both the European Officers and the people are in the hands of a third party, the Mahratta Brahmins, who doubtless have been and are of great use, from their ability and experience in business, but the system might be altered and their services retained.

61. I am of opinion therefore, that when instructions on this subject of a general survey are issued, which I trust will be at an early date, one amongst them should direct, that for the future the accounts shall be kept in English, an abstract copy being made in the Vernacular of the district for the convenience of the Inhabitants.

62. In para 46, Mr. Thomas offers a suggestion respecting an early survey and assessment, which is, that instead of waiting for some elaborate and perfect machinery, which might postpone a settlement for years, the junior revenue officers should be directed to commence it at once, and he thinks this is quite practicable if the simplified system of classification, which he has proposed be adopted.

63. I fully concur with him in the necessity, for an immediate survey. I believe it to be required almost throughout the Presidency, but more particularly in the Northern Circars, and I think measures should at once be adopted for immediate operations.

I have some doubts however, whether the method proposed by Mr. Thomas would fully answer the purpose.

I must confess to some apprehension, lest that in endeavouring to facilitate the measure, inefficient means should be employed, and errors hence be committed which would destroy all confidence in the Survey and render nugatory the efforts of Government.

The consequence would be that a fresh Survey would again be called for.

I doubt not that some of the junior Revenue Officers are fully competent to undertake the work, or could, in a short time, render themselves fully available for the purpose, but it must be remembered, that scarcely in any district has the Collector a staff sufficient to perform the ordinary duties required of them, and to give them this very laborious addition, which would require constant attention, would I fear, only tend to delay the routine work at a time when much greater celerity of performance is called for, whilst the character of the Survey would at the same time be hazarded.

64. I am, however, quite prepared to support Mr. Thomas's view of immediate action, and to effect this thoroughly, I think that two nuclei for surveying should be formed in addition to that of Captain Priestly's and on the same scale.

Captain Priestly will soon, it is hoped, be able to send out parties over the Southern Districts.

Another party should be stationed in the districts between South Arcot and the Kistna, and a third should take the Northern Circars.

If men properly fitted for the work cannot be found in this Presidency, they should be procured from Bombay or the N. W. Provinces.

65. There is one distinction which I would here wish to point out, which I think should not be disregarded.

The measurement of a certain area of land may be most correctly made by a person who may be quite unfitted to fix an assessment, and great care should be taken in selecting persons thoroughly qualified for each purpose.

I am disposed to think that the suggestion (See his Minute) made by Lord Tweeddale of procuring thoroughly qualified land Agents from England for the purpose of assessing the land might be adopted with great benefit. One of these men attached to each surveying party would soon qualify a number of others for these specific duties.

Though they would be at first ignorant of the habits of the people, of the nature of the soils, of the articles of produce, and of their values, these difficulties would soon be got over, and their knowledge of a correct system of valuation would be most important to the perfection of the Survey.

I am further of opinion, that a person fully understanding practical geology, and agricultural chemistry, should be attached to each Surveying Establishment.

66. It should be remembered, that in a country like this in commencing a thoroughly efficient survey establishment the completion of the work actually in hand is not all that is required, but that it is important to bring up a number of persons in each district, who may hereafter be of service for the purpose, when waste lands are brought into cultivation.

In fact there will always be required in each Collectorate some Officers who can at once carry out a Survey, and others who can fix an assessment.

On this point there are some valuable suggestions in Captain Erskine's Manual of Survey for the N. W. Provinces, in which he proposes a plan for instructing the village officers on those points.

67. I should however qualify the opinion, I have given above, respecting the Survey department, by stating, that the last thing I wish for is to cause any delay, and that if good and trustworthy Surveyors can be found amongst the Junior Revenue Officers; and that it is thought

that they can be so occupied without impeding the course of public business, I have no intention of opposing their employment.

68. In paras 47 to 49, Mr. Thomas refers to the discussion which occurs in the papers before the Board, respecting the condition of the Goollem Talook in Bellary. On this matter it is unnecessary to offer an opinion. As Mr. Maltby is now making an inspection of that district, and if it be overassessed, the general orders for the Survey will remedy the evil, but Mr. Thomas's remarks remind me that there are two points which I have omitted and on which I wish to write shortly. These. 1st. The occupation of the waste lands.

2d. The formation of grazing farms.

69. It would be advantageous to encourage both these objects on very liberal terms, always requiring, on the part of Government, the right of re-adjustment, after a certain term of years.

The terms for grazing farms must be framed chiefly in conformity with the customs of particular districts, as they vary considerably in all countries.

In Bombay they are let annually to the highest bidder, but in some districts it might answer better to exact a small payment for each head or each 100 head of cattle, or to let for a longer term of years.

70. Every encouragement by the most liberal and easiest terms should be given for the first occupation of waste lands.

The following observation of Mr. Mill in his principles of Political Economy should always be kept in mind, in respect to this point.

"As however, differences of fertility slide into one another by insensible gradations; and differences of accessibility, that is, of distance from markets, obviously do the same; and since there is land so barren, that it could not pay for its cultivation at any price, it is evident, that whatever the price may be, there must be in any extensive region some land which, at that price, will first pay the wages of the cultivators, and yield to the capital employed the ordinary profit and no more. Until therefore the price rises higher, or until some improvement raises that particular land to a higher place in the rank of fertility it cannot pay any rent. It is evident, however, that the community needs the produce of this quality of land; since if the lands more fertile or better situated than it could have sufficed to supply the wants of society, the price would not have risen so high as to render its cultivation profitable. This land therefore will be cultivated and we may lay it down as a principle, that so long as any of the land of a country, which is fit for cultivation is not cultivated, the worst land in actual cultivation (in point of fertility and situation together) pays no rent."

71. In all the points on which directions are given and principles laid down on this important subject, full consideration should be given to rights already established, and the circumstances of those in whom they are vested, so that in regulating the titles, or the holdings or the diminution of assessment, all landholders in the several districts, whether Ryots or Zemindars, or whatever may be their titles or tenures should proportionably benefit by the concessions, which it may be determined on to grant.

72. In conclusion Mr. Thomas gives his views (paras 50 to 62) on a point, which is doubtless of great importance, viz. the position or status, or nature of tenure, which the Ryot, meaning thereby, I presume, any landholder is to be supposed to hold, whether that of landlord or tenant or labouring peasant.

73. I quite agree with Mr. Thomas, that the Ryots position is not a very hopeful one, if such a rent (para 51) is to be exacted from him as will leave him nothing more than the bare wages of a labourer, or if no more is to be left to him than will support his family (para 52) and keep up his stock, or if he is to be saddled with land which he does not require, and is forced to cultivate it, or at all events (para 53) to pay tax on it; or again, if he is to be required to pay such a rent, as it has been customary for landlords in England to require (para 54), irrespective of what may be the pecuniary needs of the Government, or if his assessment is to be raised at the end of a term of years in proportion to the improvements which he has made in his holding.

74. But though I agree with Mr. Thomas in his views up to this point, I am not prepared to go the length of placing the Ryot in the position of a landlord according to the meaning of the term in England. Neither do I think it desirable, that the assessment should gradually become a mere quit rent, or that the opportunity should be afforded of purchasing a total remission of land tax.

75. The landlord class of Europe is a result of the conquests of the dark ages, a relict of the feudal system, still flourishing in England alone, in consequence of that profound sagacity which has induced the conquering race to amalgamate with the conquered, and then to govern by yielding, when it could not command by force.

Still even there, with all the advantages which it possesses, how much land there is neglected and unimproved in consequence of its remaining in the hands of those who cannot expend capital on it.

How few are the opportunities for the industrious and able poor man to raise himself as a landholder.

76. But I doubt the expediency of endeavouring to create and the possibility, of forming such a class in a country circumstanced as this is even were it in accordance with the spirit of the age.

I am inclined to think that any attempt to give a status of that nature to the majority of the agricultural class in India would not only fail, but would result in rendering them merely the cultivators or land Agents of a monied aristocracy.

77. Before coming to any conclusion on this point it is necessary to consider, not only what is, but what is likely to be the basis of the financial system of the Government of India, if that point can be decided with sufficient clearness we may then be in a position so to modify the tenures of land as to make them coincide with sound principles of finance, and at the same time to give full scope to the industry and prosperity of the landholders.

78. I consider that the land of a country belongs to the Government *de facto*, and should be held by it and should be distributed by it amongst the population in such a manner, as is likely to cause it to be most beneficially cultivated both as regards the interests of the cultivators, and of the whole community.

There may be and we know there are, many hindrances to this principle being even openly allowed, much more to its being fully carried out in all countries, but in those cases wherein the opportunity is afforded of starting from first principles it should not be neglected.

I think this opportunity exists in the Ryotwar Districts of this country.

79. The foundation of taxation in India, consists in its being direct, and in its being derived from land.

To this tax the people readily yield, and it would be therefore injudicious to make such alterations in its relative bearings to the whole amount of the public revenue, as might in a short time render it a small item amongst the general contributions to the income of the country.

If another course were to be pursued, it would shortly be necessary, in order to keep up the revenue, to have recourse to the many expedients of indirect taxation which create constant difficulties and dissensions and which are frequently unsatisfactory in their results. ✕

80. But not only do I think that such a change would be inexpedient. I am further disposed to think, that the healthiest system of taxation may be established on a direct assessment upon land, laid on in a just, a liberal and a comprehensive spirit.

I think it might be so fixed as to bear the greater portion of the expenses of the State, without interfering with enterprize.

81. In this case the Government would be the great landlord, but it is not therefore necessary for it, to extort the full rent value of land but to modify its demand according to the wants of the public service.



There need be no revision of the assessment, except at very lengthened periods, when such an evident increase should have taken place in the value of the soil, as could not be ascribed to, and therefore could not interfere with or press hardly upon, the improvements of any one proprietor or generation, but would be the result of the general advancement of the country in welfare and prosperity.

82. What I mean is this: there is a position differing from that of being the tenant of a landlord, differing also from that of landlord as it exists in England; that position is, being tenant of the State on liberal terms, which is in actual existence in this country. *as in the*

I am of opinion, that it is very important on sound, industrial and financial grounds that this position should be perpetuated.

Morally, because I believe it will have the tendency to require each generation to act and work for itself.

Industrially, because it will insure the best cultivation for the whole of the soil; financially, because it will continue a simple and easy mode of taxation, which gradually and almost imperceptibly will augment the public funds in proportion to the progress made in the country.

83. To secure these results, the assessment must be

1. Sufficiently high to make each proprietor look after his affairs, or to hazard the loss of his holding by non-payment of his dues.

2. Sufficiently moderate, as not to interfere with the employment of capital, or to shake confidence in the certainty of a fair net return for the outlay.

3. Sufficiently important in amount, as at all times to be the chief, or at all events a principal item of the public revenue.

84. I of course do not mean that it should be the only source of public revenue; indirect taxation exists to a certain extent, and should be continued, but I would recommend that the land tax should retain the important position which it at present holds.

85. There must always be many objections to any system of taxation; there will always exist opportunities for ascribing to the measures of Government the responsibility of misfortunes, which are caused by the errors of individuals.

Any scheme which can be devised will doubtless be replete with imperfection, and it is likely to be ascribed as a great fault that the system proposed will impede the formation of a large proprietary class. I think this conclusion by no means follows, though the possession of lands in fee simple which is considered almost a *sine qua non* in England would not be granted.

I am not sure that any great advantage is to be derived from that species of possession if security of property is otherwise well provided for, and there is always a tendency in that description of tenure to impede those changes which are natural to the variable state of human society, and which should be rendered as easy of accomplishment as circumstances will permit.

86. Notwithstanding these apparent faults, I am still very confidently of opinion that an opportunity now offers of remodelling the state of affairs in this country, which is favored in no small degree by the nature of circumstances, and to a greater extent than frequently occurs.

I see nothing to prevent the establishment of a basis of taxation which may be both equitable and moderate—to which the population is accustomed, and which may be made a source of benefit to the country.

By its permanency and security may be given to property, whilst hindrances to improvement will not be perpetuated. The Government only requires full scope to undertake the matter in a liberal and comprehensive spirit, and I think that there is every reason to hope that the result will be successful.

HARRIS.

October 26, 1854.

**MINUTE OF HIS EXCELLENCY THE COMMANDER IN CHIEF,  
ON THE PROPOSED GENERAL SURVEY AND ASSESS-  
MENT; DATED 10<sup>TH</sup> JANUARY 1855.**

I have carefully read the Papers, Reports, and Minutes sent round in circulation upon the important questions of a Revenue Survey and fresh Assessment of the land in the Madras Presidency.

Although for some years under consideration, no progress has yet been made in carrying out either one or the other.

Much information has been obtained, which ought to assist in coming to a correct conclusion as to the best mode of accomplishing these objects, acknowledged by all to be essentially necessary for the purposes of Government, and for the welfare of the people of this country.

I shall not offer any remarks upon the various opinions which have been previously given upon these subjects.

I shall content myself with expressing shortly my own views as to the course we ought now to pursue.

The two questions of a general Revenue Survey of the country, and of the Assessment of the land, are distinct; but for the special purposes for which both are now required, closely connected with each other.

It is impossible to overrate the importance which attaches to a proper assessment of the land, from which the funds for carrying on the machinery of Government in this country are almost wholly derived.

The interests of the owners and cultivators must also be regarded, with an equal desire not to subject them to a burthen, which they would be unable to bear.

It appears that the Government does not possess an accurate description of either the quantity or quality of the land under cultivation; and without correct data upon both these points irregularities must occur, which throw discredit upon the whole system.

It is therefore desirable that whatever is to be done should be completed with as little delay as possible.

The Survey of the Peninsula of India, carried out in a perfect manner, and for scientific purposes, would be too long an operation for the object now in view.

What is required, is a correct measurement of the area of the land, and a true estimate of its value, according to the different descriptions of soil which it contains.

Also an accurate register of all lands for the purposes of Revenue and Assessment.

The first question therefore is the mode in which such a Survey can be best accomplished.

That which has been suggested by Captain Priestly is the most simple.

It can be immediately proceeded with, and the scale of its operations may be gradually enlarged.

The Survey should embrace all lands cultivated, and capable of cultivation, likewise enam and rent-free.

It is most important that the extent of each of these separate classes should be well defined.

It should give a general sketch of those lands which, although it is possible they may never be brought into cultivation, such as Hill districts, Jungles, Forests, &c., may at a future time be productive in some way or other.

It would not be necessary to classify these last; but to show them in a form which would render classification hereafter easy, if required.

District and Village Maps are most essential, but their completion ought not to interfere with the progress of the Survey from which the Assessment would be made.

They would require a superior class of Surveyors, and might be finished afterwards by some of those who had gained sufficient knowledge and experience in the General Survey.

Boundaries of villages should be accurately defined and solidly marked.

The Surveyors should confine themselves strictly to their own work.

It must not be assumed that they would be competent to classify the soil, or to fix the Assessment.

A cheap and rapid Survey may be thus executed with the aid of European skill.

Cheapness would be secured by rapidity of execution, and this can only be attained under European superintendence.

The details, although not perfect, might be relied upon with confidence for general accuracy.

A separate establishment of persons thoroughly qualified to judge of the capabilities of the soil, and of its value, should be selected.

If they cannot be found here, they should be procured from England.

The rate of remuneration should only be a secondary consideration in a matter of such vast importance.

It would be their business to classify the lands, and give every assistance to those appointed to decide upon the rate of Assessment, whether they be the Collectors or others specially chosen for the purpose.

If the classification can be limited to 5 or 6 scales, it would tend to simplify the Assessment, and render it comparatively easy.

With regard to the Assessment itself, I do not think that it would be advisable to make it at once permanent.

It appears to me that it should be open to revision after the experience of five or seven years. But the temporary assessment should be a low one.

It would be better to err on the side of not exacting what the Ryots could not pay.

More perfect data, and a longer experience, will be guides hereafter in a permanent settlement.

By fixing a low rate in the first instance, the system of remissions, at all times objectionable, would be avoided.

The occupation of lands by Pauper Ryots would be checked, if they were made aware that they would be obliged to pay up.

There would be also less scope for the corruption of native servants who collect the rent.

It is to be hoped that an Assessment based upon the principles of moderation would ensure these desirable objects.

It would be an equal error however to place it too low.

This would only tend to encourage idleness, and induce the cultivators to rely upon the natural resources of the soil, and remove a powerful stimulus to exertion and improvement.

The question then arises, what would be the fair rate? Thirty per cent for wet grain land, and Twenty per cent for dry land have been recommended.

I should be inclined to think these rates would be sufficiently high for the first term of years.

If it be possible to commute them into money payments, it would be most advantageous.

The system adopted in England under the Tithe Commutation Act appears to me the most practicable.

In case of total failure of crops, some or even a total remission may be unavoidable, but this should be left to be adjusted by the Collector.

The extent of holdings is a point, upon which it is hardly possible to lay down any fixed rule.

There is no doubt that great objections exist to their being so small, as they now are in many districts, the consequence of which is, that the holders are hardly removed above the state of pauperism.

With a low assessment therefore, it might be expedient to refuse to admit any Tenant who would not engage to cultivate Ten Acres of land.

I have endeavoured to state my views generally upon these important questions as briefly as possible, and am glad to find that they mainly accord with those of the President and Mr. Thomas.

Their able minutes show that every point has been considered by them with the greatest care.

I shall only add that my reasons for objecting to a permanent settlement at present, are founded upon the little information we possess of the real resources of the country, and upon the conviction that an accurate estimate of the value of its soils, arising from their natural qualities, situation, as regards the proximity of towns, and water, as well as climate, is not all that is required.

We must bear in mind that large sums of money are being now expended by the Government upon Public Works of all descriptions, upon improvements for irrigation, upon Roads, Canals, and Bridges.

Until the means of communication now in progress are opened throughout the country, and towards the Coast, until the Seaports are made available for trade and commerce, and until the projected Railways are completed, it is impossible to calculate the true value of the land in this extensive and productive territory.

I consider that it would be unwise for the Government to divest itself of the power of raising the fair amount of Revenue from that source which provides the largest portion of the income of the country, and which it may be expected will so largely benefit by the outlay of public money.

GEORGE ANSON.

10th January 1855.

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MINUTE OF THE HONORABLE SIR H. C. MONTGOMERY, BART.,  
ON THE PROPOSED GENERAL SURVEY AND ASSESSMENT;  
DATED 12TH MAY, 1855.

1. I am very unwilling to add to the mass of writing with which this subject is already encumbered, or to delay the commencement of action by offering opinions at length on the various important points which are discussed in these Reports and in the Minutes of members of the present and former Governments. I shall therefore content myself with stating very briefly in general terms the principles on which I conceive the Survey and Assessment should be conducted in those parts of the country where none has yet been introduced.

2. It is, I believe, decided that Ryotwar is to be the mode of settlement pursued, and that present operations are to be directed to the districts of South Arcot, where an elaborate scientific survey is progressing under Captain Priestly, Trichinopoly, parts of North Arcot and Tinnevely in the south; and Guntoor, Masulipatam and Rajahmundry in the north. The revision of the assessment in the Ceded Districts and in other parts where it has been found too high being left to be determined on the principles on which the existing assessment is founded.

3. It is essentially necessary that a Survey to be of any permanent value and to be final should be accurate. The greatest care therefore is requisite in defining the area of the villages. Generally the plan adopted in the Bombay Presidency seems suited to accomplish the objects in view, viz. a correct measurement of the superficial area and a just assessment on each description of land, but we may well engraft on it some of the obvious advantages that experience has shown our own system affords; among these the principal are a reference to past collections and the making use of the Ryots of the village checked by disinterested neighbours in the classification and assessment.

4. The survey should include all Enams. It should be recorded in district and village maps exhibiting fields, and provision should be made for the permanent marking of field boundaries; but the plotting of wastes within the area may be well confined to those portions only contiguous to the village, leaving the field measurements and classification of all such extensive tracts for future determination when proposals for their cultivation shall be received.

5. I would avoid too minute distinctions in classification and restrict as much as possible the number of classes in each village. The excessive number of the Ceded Districts is not required when the principle of moderate assessment is to be maintained.

6. I would not relinquish the hitherto well understood and recognized distinctions of irrigated and dry land with the view of introducing a water rate, which I believe the people would not easily comprehend or appreciate, and the state of our irrigation works must render complicated and difficult of regulation.

7. I would limit holdings only by making one acre the minimum size for the entry of a field in the village measurement, and I would encourage the tenure of the larger farms by absolving the Ryot from the annual interference of the Revenue Officers, by granting him a puttah for a fixed and extended period, and by allowing for portions of his holdings being periodically fallow.

8. In fixing the assessment proximity or otherwise to means of irrigation, to roads and markets with other circumstances which affect the value of land must, I think, be considered together with the powers of the soil and subsoil.

9. That moderation should be the principle of all future assessments, and that a smaller proportion of the produce of the soil should be taken by the State than the settlements at this Presidency have hitherto generally given is freely admitted, but considering that the land tax is and must continue to be the main Revenue of the country, and that the tendency is to reduce or abandon almost every other source of income, it is manifestly of great importance that this principle should not now be carried too far.

10. It must be remembered that it is not all the land of the country that is at present taxed beyond what it can bear and still yield a good return to the owner, and though reduction is in many cases needed and should be generally accorded, it must most seriously affect the Revenue if that reduction is to be carried out on the principle that is laid down by the Right Honorable the President as the basis of the new assessments, viz. that 25 per cent or one-fourth of the gross produce be the maximum amount which Government may fairly claim.

11. Augmented cultivation may naturally be looked to for making good much of the diminution of Revenue caused by moderate assessment, but it can scarcely be expected to approach an amount that will equal nearly half the present land revenue income of the country, which it would appear must at once be given up if the proportion of 25 per cent be determined on as the maximum for our new and the basis, as it then must be, of the revision of our old settlements. I think therefore a higher standard should be adopted, and I believe that whatever that standard may be there

will occur times when remissions must be allowed to the poorer Ryots, and provision should be made for this contingency.

12. The revision of the commutation rates about every ten years I consider a necessary and just arrangement.

13. I would advocate at once augmenting the Survey Establishment under Captain Priestly, so as to permit of his extending his operations to the Southern Districts before named, the conduct of which might be placed under his immediate charge, and applying to the Government of India for the entertainment of two or more officers for the Survey and Assessment of Rajahmundry, Masulipatam and Guntoor in the Northern Circars. Messrs. Taylor and Newill named by the Honorable Mr. Thomas, appear from their acquirements competent to conduct these important duties on the system followed by Captain Priestly in regard to Survey, and to ensure similarity of procedure, these gentlemen might be guided at first by his instructions, or their work might be made subject to his supervision through the Board of Revenue.

14. It is a matter of real importance that no more time should be lost in regulating the Revenue affairs of Rajahmundry and Masulipatam. I have lately visited both these Districts and apart from their altered condition consequent on the great works on the Godavery and Kistna rendering re-arrangement necessary. I can state from personal examination that nothing can be more unsatisfactory than the Revenue management of the former District of late years.\* The proceedings of Mr. Walter Elliot, of the 11th February 1854, then Commissioner, which were recently before Government point out some of the more prominent irregularities that had been there introduced and permitted in the joint renting system, but the actual working of it, as I have now ascertained, is much worse than Mr. Elliot there describes, and it would seem that every possible device was had recourse to for the purpose of frustrating the working of the plan as originally proposed in 1843 by myself, when Commissioner in the Northern Circars, as an expedient pending a regular survey and assessment of the Country.

H. C. MONTGOMERY.

May 12th, 1855.

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## MINUTE OF THE HONORABLE MR. WALTER ELLIOT, ON THE SUBJECT OF REVENUE SURVEY; DATED 8TH JUNE, 1854.

The papers connected with the general survey and reform of the assessment in this Presidency were sent to me by H. E. the Commander in Chief some time before I went to sea in March; but the state of my health precluded me from giving them more than a cursory examination at that time, and since my return, the same cause has prevented me from going so fully into the subject as I could have wished. But this is of less consequence on account of the full discussion which the subject has already received at the hands of the Members of the late Government and of my colleagues. In the few remarks I have to offer, I shall endeavour to be as brief as possible confining myself to the results of my own experience in the survey operations on which I have been engaged, and to the opinions I have been led to form in the prosecution of them. In conclusion I propose to offer some remarks on the best mode of proceeding in the Northern Circars.

My views of the general principles on which a revision of the assessment founded on a correct survey of the land should be conducted were given in a report on the Survey and Assess-

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\* I refer to a period previous to the appointment of the present Collector, Mr. Purvis.

ment of the Guntoor Tannah in December 1845, one of the papers now under disposal. As regards the survey, I consider that it should include the whole area cultivated and waste; khalesch (i. e. Circar) Zemindary and Enams, and that it should be as accurate as possible. The system recommended by the Board of Revenue and Captain Priestly\* appears to secure this object; but I would further require that the results so obtained should be connected with the Trigonometrical Survey. The boundaries should be carefully distinguished by permanent marks and the area depicted in village field maps. The arable waste (layeck bunjer) should be surveyed by fields, because the extent of cultivation which has increased considerably during the last 50 years will be greatly enlarged by the influence of a survey itself, to say nothing of the effects of other improvements. If this land and permanently settled estates which are liable to fall into the hands of Government at any time, are not fully surveyed in the first instance, the deficiency will have to be supplied by temporary expedients when required, and the work will be imperfectly and incorrectly performed. Immemorial waste (anadibunjer) which is rarely fit for tillage need not be separately measured.

The existing divisions of the land into fields has existed from time immemorial, and every field has its name. I would measure these as they stand. I see no advantage but rather the reverse in assimilating them to a supposed standard of more convenient size. But small contiguous fields, when of trifling extent, should be included in the same number. The boundaries must be suited to the nature of the soil and locality, and should consist of permanent natural marks, mounds or ridges of earth, rows of palmyra trees, or cubes of masonry sunk in the soil. Single stones are easily removed, and are therefore unfit for the purpose. The act for the preservation of boundaries, passed at the instance of the Bombay Government, should be extended to Madras.

I urge the attainment of the greatest possible accuracy, because such a work once completed should serve as a standard for all future occasions. And such occasions will arise more frequently than heretofore with the progress of improvements in the means of communication and irrigation, but its utility will not be confined to its fiscal value. It will serve as a record of private rights, and will be accepted by the Courts of Law as the best evidence in cases of disputed possession. On the other hand, if it is hastily or imperfectly carried out, the work will assuredly have to be performed again at some future period. Large sums† have been expended on similar works in times past, the incorrect execution and the imperfectly preserved results of which have caused the whole to become well nigh useless. It is incumbent on the Government to see that such is not the case with the undertaking now under consideration.

The next step is the classification of the land according to its productiveness and advantages of position. This is the most difficult part of the whole business. In the Ceded Districts and other parts of Madras, it has been chiefly left to the Ryots themselves. A highly artificial system has been adopted in the Dekhan survey, which is well described in the paper noted in the margin.‡ A third proposition is to procure skilful agriculturists from England to superintend the process. None of these are free from objections. The first depends on the practical knowledge of the villagers who are interested parties, and whose conclusions cannot be tested by the Government officers; the fallacies involved in the Bombay plan have been exposed in the Minute recorded by Mr. D. Elliott, under date 1st February 1852 (paras. 49 to 63). The proposal for obtaining skilled persons from England would, even if there were no other objections, and putting expense out of the question, prove the cause of much delay. For, looking to the very different physical characters of the formation and soil in England and India, and to the remarkable contrast between the effects of heat, drought and moisture on a tropical vege-

\* NOTE.—1, By a circuit traverse of the boundary of a village or group of villages.

2, By a khusreh survey of the area of each village which should include *all arable waste*.

N. B. It is stated that a 7 inch theodolite is required for the first operation, of which none are in store. Half a dozen such should be ordered.

The Board of Revenue Report, 27th February 1854, paras 7 to 9, do not seem to consider a reference to the Trigonometrical survey necessary, but it would certainly add to the completeness and uniformity of the topographical details if they were all resolvable to a common standard. Should the triangulations however be too large, it may not be possible to accomplish this object.

† Note. The Accountant General's return of 8th and 30th March 1855 gives such expenditure at Rs. 13,59,609, but this does not include all.

‡ Minute by Mr. D. Elliott, dated 1st February 1852.



tation so greatly at variance with the system of soils and tillage to which they have been accustomed, much practical benefit could not be expected from their assistance; certainly not until they had time to acquire experience by watching the course of several seasons. Neither do I perceive the practical advantage of limiting the range of classes within a given number as 10, 15 or 20. The gradation of soils from the highest to the lowest degree of fertility is imperceptible. There are no well defined or marked limits to distinguish one degree of productiveness from another. But lines must be drawn somewhere to mark the gradation of assessment between each class, and experience has shown that they should descend in the ratio\* of about 4 annas, or a quarter Rupee. Now, as the best dry lands will bear an easy tax of 5 Rupees, or even more, there could not be less than 20 classes in them, and in inferior soils ratio will probably require to be smaller. It will be for the officers employed in these operations to suggest improvements on this point. The simplest and most practical scheme I have met with is contained in a suggestion of Mr. D. Elliott, who recommends (latter paras. of the above Minute) a comprehensive examination of all the existing rates of assessment in a district, to be made by the settlement officers who should compare and test the quality of the soil in each approximate class, and from the whole prepare an adjusted table of the rates, which should serve as a general guide to the assessors, but not to the supersession of well grounded objections on the part of the ryots in special cases.

The plan of charging a water rate on irrigated lands would certainly diminish the number of classes, but I am doubtful if it could be adopted in practice. The hydraulic works in Southern India have never been constructed with a view to a nice distribution of water. I was desirous of applying this principle to the imposition of an additional demand on permanently settled enam and other favorably assessed lands benefitting by the Godavery works. But the Civil Engineers assured me the water was too plentiful to require such careful apportionment, and that they had no means of allotting water by exact measure or of calculating the value of water allotted to individuals.

The proportion of the produce which may be taken for the land tax has given rise to much diversity of opinion. If it were possible to calculate the data, the limit I would name would be one half of the *net* produce after deducting every possible outgoing for labor, profits of capital and stock, &c., leaving the other half as the proprietors rent to be enjoyed by the ryot. But I do not think the elements of such calculations are attainable in operations conducted on so large a scale as those in contemplation. We are necessarily thrown back on general estimates of average produce of each class compared with average prices and with the run of past collections. About one third of the *gross* produce of wet lands and one-fifth of that of dry have usually been considered to constitute a fair and moderate land tax. I believe that taken as a *whole* the assessment now levied does not generally exceed one-third of the produce. It is to the unequal distribution of its parts and to the pressure of unauthorized demands that the poverty and depression of the ryots are mainly due.

I consider that the examination of the titles of rent-free tenures should proceed simultaneously with,—or immediately after the survey. I do not see that the objection founded on the disturbance that would be caused in the original survey numbers by the subsequent discovery of encroachments on the part of Enamdars has much weight. The numbers and limits of the fields do not require to be changed. The encroachment should be subjected to its quota of assessment and the Enamdar might cultivate it or not as he pleased. The village maps should have all the Sirkar land coloured, leaving the Enam white, and the colour could be carried over such portions of the latter as were found to be unauthorized at any future period.

I would recommend that the settling officer should proceed at once to determine the demand on every estate, pergunnah or other small definite division as soon as the survey is completed, and that this settlement, as soon as confirmed by the Board of Revenue and Government, should at once be brought into operation without waiting for the settlement of other parts or of the rest of the district. The people will thus be led readily to perceive the value of the new assessment. The examination of a small tract will be comparatively easy to the controlling departments, and one or

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\* Note. The ratio of increment in the Ceded Districts was fixed by Munro at  $\frac{1}{4}$  a Canterai fanam, or annas 4—8.

more settlements will thus come into operation every season. Whereas if the work of the assessment and its confirmation are delayed till the whole district has been surveyed, some years must elapse before results can be shown, and farther delay will be caused by the time and labor required to scrutinize so large a subject embodied in lengthy reports and voluminous accounts. The settlement of Enams might probably be carried out without much difficulty by the settling officer at the same time with the revision of the demand over a small extent, which would simplify the process considerably.

I think that there should be a settling officer distinct from the Collector, but consulting and acting in concert with that functionary. I am also of opinion, that if there should be a superintending officer with two or more European or other superior officers under him to conduct the survey, such superintendent should be the settling officer as in Bombay. Thus Captain Priestly should be the settling officer in South Arcot.

With reference to the scheme of operations sketched in para. 95 of the Board of Revenue letter, dated 27th February 1854, I would recommend that three officers should be immediately placed under Capt. Priestly's orders to qualify themselves by instruction in the system of survey approved by the Board, and to raise and to train two or more parties of Subordinate Surveyors, and so to be prepared for taking charge of the North Arcot, Trichinopoly and Tinnevely Surveys. I understand also that the Board have recommended the commencement of a survey of Nellore. I would further advise that Mr. Newill, Assistant to the Commissioner, Northern Circars, and who was specially sanctioned for survey work should also at once join Captain Priestly, and when familiar with the system should be appointed Superintendent of the survey of the Northern Circars, with such additional staff of officers as may be required.

The Northern Circars consists of the three alluvial districts of Guntoor, Masulipatam and Rajahmundry, at the mouths of the two great rivers of the Dekhan, the Kristna and Godavery, and of the two Northern Provinces of Vizagapatam and Ganjam, which are merely strips of hilly land between the sea and the mountains at the base of the table land. The wild, inhospitable, and unhealthy character of this tract has preserved it from external interference, and its existing institutions exhibit the ancient usages of the country on a more perfect form than they are found elsewhere. The municipal institutions in the North-Western part of Ganjam appear especially to have preserved their normal character. Each village is divided into a certain number of portions or shares of equal value, both as to quality and assessment. The wet lands are marked by large and permanent ridges. The proprietary ryots or village shareholders are inscribed as owners of one or more shares, or of any fraction of a share, according to their means and each one holds a certain extent or number of fields in *each* share in the proportion of his inscribed interest. By this means, each individual participates duly in all the particular advantages of the land. For example, the area of a village of 1,000 Rupees is divided into 10 shares each assessed at 100 Rupees and is the joint property of 15 ryots. Each ryot holds a portion of land in each of the 10 divisions of land and pays assessment in proportion to his fractional interest as a shareholder.

This is the system in Ganjam, and, that at one time all lands throughout Southern India were held by a joint village proprietary though probably the incidents of the copartnership differed in different places I cannot doubt. In Purlah Kemedi and the Southern parts of Ganjam the village shares are called Appunany, the identical word for the highest assessed and best descriptions of land in Bellary. In the Southern Maharatta country the same state of things was represented by what was called the Chalee tenure to which, though rack rented by a demand far above its value the people long clung with a pertinacity evincing their attachment to their hereditary property and to their position as village shareholders. In the rest of the Circars the Pettanadars\* represent the same class, and we find the institution preserved in the Ulendies and Merassidars of the South.

The effects of oppression and over-assessment however have destroyed these tenures, and the Merassidars no longer insist on the exclusive retention of their proprietary rights. But their superiority is still recognized to a great degree in the Northern Circars. They were entrusted

\* Note.—i. e. Pettanadars "chief persons."

with the chief management of the village affairs by the Zemindars and they still exercise a great and cheerfully admitted superiority.

Up to the Mahomedan conquest the revenue was assessed in money. The exactions which followed their supremacy and the system of renting the collections to speculators occasioned the general resort to a division of the produce which has nearly obliterated all traces of money rents. But I have collected sufficient evidence to put the fact of their former existence beyond a doubt.

In the Court's Despatch appointing a Commissioner for the management of the Northern Circars a recommendation was made that the principles of the settlement introduced into Cuttack should be taken as the basis of that to be formed in the Northern Circars. I made it my business to examine carefully into this system during my first tour in Ganjam and passed several days at Beercole on the Cuttack frontier, to which place the Commissioner and the Collector of Pooree were good enough to dispatch the principal settlement officer, a Deputy Collector named Neelmony Brahm, with copious accounts and reports of his operations.

From these I found that the assessment had been fixed on fields as with us and that the settlement had been made ryotwar. The great peculiarity in the scheme was in the mode of realizing the collections. Each ryot received a puttah or lease under the hand and seal of the Collector which was confirmed to him for 25 or 30 years. So long as he paid the assessment punctually no one could interfere with him. The sale law was rigidly enforced every three months against defaulters. The realization of a whole village demand was committed to certain persons, from one to four or five in number—generally the Headmen and Curnums who engaged to make it good under all circumstances. They were called Sarbarahikars or undertakers and were allowed a commission of 15 per cent in some cases and of 20 in others to cover all risks, but this included their official emoluments of every kind when they were village officers. They were also allowed to avail themselves of whatever profit they could make out of the waste land. If they failed in the punctual delivery of the revenue at the public Treasury the sale law was immediately and rigidly enforced and their responsibility including their Enams and offices transferred to the highest bidder. The Sarbarahikars possessed the same appeal to the sale law against individual defaulters.

The advantage of this system consists in the means it affords of getting rid at once of the large body of subordinate revenue officers, and of leaving the people unshackled by interference of any kind to attend to their own interests. The only revenue officers employed in Cuttack are a Deputy Collector for every 3 or 4 Talooks on a salary of 450 Rupees a month, with one or two Goomastahs under him to keep the accounts of collection.

It is clearly understood by all parties that remissions and balances are wholly inadmissible, but the Government have declared that they will show consideration in seasons of unusual calamity. Notwithstanding the inflexibility of the terms however the sale law has very rarely been enforced against the Sarbarahikars. The lightness of the assessment, the certainty of the penalty on default, and the advantages they derive from the waste lands, have enabled them to fulfil their engagements punctually.

The applicability of this system to the Northern Circars consists in the fact of the existence of a recognized class who would naturally undertake the office of Sarbarahikars, and whose pretensions are admitted and accepted by the rest of the ryots.

Of the great advantage of getting rid of the present system of constant interference and of the exactions of the numerous underpaid servants required by it, I cannot speak too highly.

The system is essentially ryotwar, and the interposition of the Sarbarahikars I consider to be in the light of a temporary expedient only. At the expiration of the lease it may be hoped that the condition of the people will be so far improved as to admit of their adjusting their dealings with the public Treasury by means of a still simpler intermediate agency.

WALTER ELLIOT.

MINUTE OF THE RIGHT HONORABLE LORD HARRIS, ON  
THE PROPOSED GENERAL SURVEY AND ASSESSMENT;  
DATED 12<sup>TH</sup> MAY, 1855.

With respect to Sir H. Montgomery's remark, on my suggestion that 25 per cent should be the proportion of gross produce which Government should receive, I would take this opportunity of stating, that it by no means follows that nearly half the amount of the present land assessment would be sacrificed.

So far as I can learn, I am led to suppose that the quantity of land actually in cultivation considerably exceeds that on which the rates are levied, and that consequently a correct measurement will give a gain to Government on this point.

But that argument is taken apart from the real point for consideration, which is, what is the maximum which Government can demand of the cultivator, leaving him a fair prospect of being remunerated for his labor and of receiving a just interest for his capital.

To exceed this involves ruin to him, and therefore loss to the country.

If one-third of the gross produce is equal to two-thirds of the net profit, I think it is more than should be taken with a just regard to the views above mentioned.

I have no doubt, that if fixed at the rate I have mentioned, not only would there be no loss to the general income, but that there would be in a short time a large addition to it, by the large quantity of land which would be taken into cultivation, and by the increased consumption of articles of import, both of which would be caused by the accumulation of capital.

The actual loss or gain to Government will only be known after the survey has been made and the assessment fixed, and I am disposed to think that the general out-turn would be far from unfavorable to Government.

The proportion of 25 per cent of the gross produce has been fixed on by the French, and there can be no doubt of the result which has followed in their territories. It has been most successful. It should be remembered that even if diminutions of Revenue should occur in consequence, in some localities, these would be by no means contemporaneous; as the Survey cannot be carried on all over the country, and will, however expeditiously effected, consume a great deal of time.

HARRIS,