

SELECTIONS FROM THE RECORDS OF THE BOMBAY  
GOVERNMENT.

No. CCCLXXIX—New Series.

PAPERS

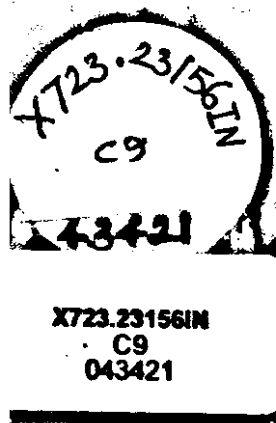
RELATING TO THE

REVISION SURVEY SETTLEMENT OF 80 VILLAGES

OF THE

INDAPUR TALUKA

POONA COLLECTORATE.



BOMBAY:

PRINTED AT THE GOVERNMENT CENTRAL PRESS

1899.

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POONA COLLECTORATE.**

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No. 1052 of 1897.

FROM

THE SUPERINTENDENT OF LAND RECORDS  
AND AGRICULTURE, C. D.,

To

THE COLLECTOR OF POONA.

Poona, 13th October 1897.

SIR,

I have the honour to submit, for the consideration of Government, proposals for the second revision settlement of the Indápur Táluka of the Poona Collectorate, which comprises 86 villages, 80 being Government and 6 Inám.

2. The sanctioned period of the current lease expired this year, and the new rates should have been introduced in July last. The report containing my proposals was well in hand in January last, when I was deputed on special famine enquiries with instructions to lay aside all other work; hence the delay in the submission of these proposals.

3. In 1867, the year in which the first revision settlement was introduced, there were only 76 Government villages to be dealt with, two others which were not then ripe for revision were settled in 1875, and the remaining two which were Inám and settled in 1873-74 lapsed to Government in 1878 (*vide* Government Resolution No. 3223, dated 5th July 1878). Of the six Inám villages only three have been settled and will, as usual, subsequently, take the rates which may be sanctioned for the Government villages which they adjoin.

4. This report has to deal with 80 Government villages only; the data and authority for the settlements now in force are given below. The leases of all 80 villages expire concurrently:—

Number of villages.	Dates and authority.
76	Government Resolution No. 1211, dated 27th March 1868, and Government Resolution No. 5200, dated 11th September 1875
2	Do. do.
2	No data.
80	

5. The Indápur Táluka was one of those originally measured and assessed by Mr. Pringle, whose measurements formed the basis of the operations carried out by Messrs. Goldsmid and Wingate in 1836-37, details of which will be found in paragraphs 41 to 43 and 64 of Colonel Francis' Revision Settlement Report, Government Selection No. CLI.

6. It will not, I think, be out of place to note here that in 1836 the first sod, so to speak, of that system of survey settlement which has since formed the ground-work of the Revenue administration of the entire Presidency, was turned at a spot close to Diksál (G. I. P. Railway) Station, and on or near this spot a " Dharmshála " has been erected, a stone tablet being fixed in the wall on either side of its entrance gate bearing one in English and the other in Maráthi the following inscription:—

" This rest-house has been built for the benefit of all travellers in memory of Henry Edward Goldsmid of the Bombay Civil Service, who near this spot commenced in 1835-36 the Deccan revenue survey and assessment, the first of a series of fiscal improvements and wise reforms, which has since been extended to other parts of the Bombay Presidency. He was revered by the poor and industrious, wherever he was personally known throughout



large provinces, and many who can never know the name of their benefactor have cause to bless the result of his labours. Men of various races and creeds loved him for his warm sympathising nature, which ever found expression in benevolent acts; and they have built this rest-house that his name should not be forgotten, when the generation which know him shall have passed away. He died in Egypt on the 3rd January 1855."

7. Indápur was the first Táluka to come under the revision settlement, which was carried out under Colonel Francis on the lines indicated in paragraphs 108 to 125 of his report (Government Selection No. CLI).

8. In accordance with the principles laid down in Government Resolution No. 2619, dated 26th March 1884, Revenue Department, the revision measurements and classification have been accepted as correct, and no fresh examination in the field has been undertaken for the purposes of the settlement now under consideration. The work of carrying out from time to time changes in the map and corrections in the field registers, which prior to 1892 was undertaken by the Survey Department, has since that year been carried out by the Department of Land Records and Agriculture.

Area of villages under settlement as it stood in 1895-96.

• 9. The present area of the villages under report is as shown below :—

Number of villages.	Total culturable area.	Unassessed village sites, Roads, &c.	Forest.	Total.
1	2	3	4	5
	Acres.	Acres.	Acres.	Acres.
80	2,49,848	33,275	61,083	3,44,206

10. Indápur Táluka, situated at the south-eastern extremity of the Poona Collectorate, is bounded on the north and east by the river Bhima which separates it from the Karmála Táluka of the Sholápur District, on the south the river Nira separates it from the Málsiras Táluka of the same district, while on the west it marches with the Bárámáti Táluka of the Poona District. It possesses all the characteristics of the Eastern-Deccan country, being an undulating plain liberally covered with loose stones, fairly level along the river boundaries, and in the south-east portion where the soil is as a rule rather richer than in the central portion which consists of a series of plateaux intersected by numerous water-courses. "Mál" lands are extensive, and trees, except the babhul, and in much smaller numbers the nimb and mango, are conspicuous by their absence. Though streams are numerous, most of them run dry soon after the monsoon, hence the absence of "bandhás" which are so numerous in other parts of the Central Division; a few, however, have been made lately and will be referred to again later on.

11. In the year of the introduction of the revision settlement, the G. I. P. Railway was in existence, having one station (Diksál) in the north-west corner of the táluka, and two (Pomalwádi and Katraj) just outside, on the opposite bank of the river Bhima. There were also at that time only two made roads, one the provincial road from Poona to Sholápur, which, bridged and metalled, passes along the northern portion of the táluka through the market town of Indápur; the second is a Local Fund road, *murumed* and partly bridged, starting from Bárámáti, an important market town in the Bhimthadi Táluka, passes through the north-west corner and joins the Poona-Sholápur Road at Bhigwan, a rising market town close to Diksál Railway Station. Of the numerous roads made during the current lease, details of which are given below, the most important is that from Bárámáti to Indápur which brings the villages in the south into easy communication with these two market towns. To reach the Railway Stations of Pomalwádi and Kátraj entails crossing the river Bhima by ferry; these stations, therefore, are used almost entirely for passenger traffic, and all rail-borne produce to and from the Indápur Táluka passes through Diksál Station. Cart tracks are

numerous and every village is in easy communication with at least one large market town:—

No.	Name of Road.	Local Fund or Provincial.	Condition.	REMARKS.
1	Indápur-Báramati ...	Local Fund ...	Good murrum condition fair.	Facilitates communication between Indápur and Báramati, both of which are important market towns. The Mámlatdár estimates the value of weekly exports from Indápur to Báramati at Rs. 500.
2	Indápur-Saráti ...	Do. ...	Earth and murrum road, condition indifferent.	Principally used by the inhabitants of the Málsiras Táluka of the Sholápur District for exporting grain to Poona and Bombay <i>via</i> Diksal Station.
3	Kumbhárgaon-Kalas ...	Do. ...	Do. ...	} Do. do. but the export to Bombay and Poona is of a very limited extent.
4	Kalas-Távisi ...	Do. made in 1876-77.	Earth and murrum road, out of repair.	
5	Loni-Kalas ...	Do. ...	Do. ...	Not much used.
6	Indápur-Sugaon ...	Do. ...	Do. ...	Do.
7	Indápur-Sháha ...	Do. made last year.	Do. condition indifferent.	Wheeled traffic carried on but on a very small scale.
8	Indápur-Sirsodi ...	Do. made this year.	Earth and murrum.	Do. do.
9	Bárda-Narsingpur ...	Do. made in 1876-77.	Do. out of repair.	Not much used.
10	Loni-Chándgaon ...	Do. ...	Good murrum road in a good condition.	Used by passengers going to the Pomalwádi Station.
11	Indápur-Chándgaon ( <i>via</i> Warkute).	Do. Date of construction not known.	Earth and murrum road, condition indifferent.	Do. do.
12	Indápur-Kálthán ...	Do. ...	Do. ...	Not much used.
13	Bhigwan to Diksal Station.	Do. made in 1876-77.	Good murrum road, in good condition.	Is an important branch road diverting traffic from the Poona-Sholápur Road to the Diksal Railway Station.

12. The following statement shows the amount of receipts on account of tolls and ferries levied in the Indápur Táluka for 5 years ending 1895-96:—

*Tolls.*

Name of Road.	Name of village at which Tolls placed.	AMOUNT REALISED DURING				
		1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Báramati-Ahmednagar ( <i>viz.</i> Bhigwan).	Shetfalgaddhe	Not available.	Not available.	1,300	1,300	1,300
Poona-Sholápur	Kumbhárgaon	Do. ...	2,071	2,071	2,071	Not available.
Do.	Indápur	Do. ...	690	690	690	Do.
Indápur-Sángola	Saráti	Toll established	only in 1895-96.			505

## Ferries.

Name of River.	Name of village at which Ferries settled.	AMOUNT REALISED DURING				
		1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Bhima ...	Chándgaon ...	400	350	355	355	355
	Hingangaon ...	585	512	485	485	485

13. The river Bhima overflows its banks more or less every year, generally to the advantage of those cultivating lands on its banks; in August last, however, there was a record flood which caused damage amounting, according to information supplied by the Mámlatdár, to over Rs. 17,000; and 76,000 bundles equal to about 155,000 pounds of kadi were washed away. Erosion is going on to a certain extent in some villages.

14. A fair in honour of Chándkhán Pir, a Mahomedan saint, is annually held at Indápur on the 8th day of the month of *Márg-shirsha* (middle of November); it dates from about 1870, and for the first 10 years was fairly attended; of late, however, the attendance has been poor, amounting to about 800 souls; fruits and vegetables from surrounding villages and cloths, groceries and sweetmeats from Indápur itself are offered for sale, the business done amounting to about Rs. 250.

15. The climate is dry. It is said to be very hot in the months—March to May; it certainly is pleasantly cool during the months—November to January. The general health of the people appears to be very good, the death-rate being only 2.9 per cent. of the total recorded population, while the birth-rate is 3.9 per cent. Epidemics appear to have visited the taluka at long intervals. In 1888 there was a rather severe outbreak of cholera and again in 1894, but in a much milder form than the previous one.

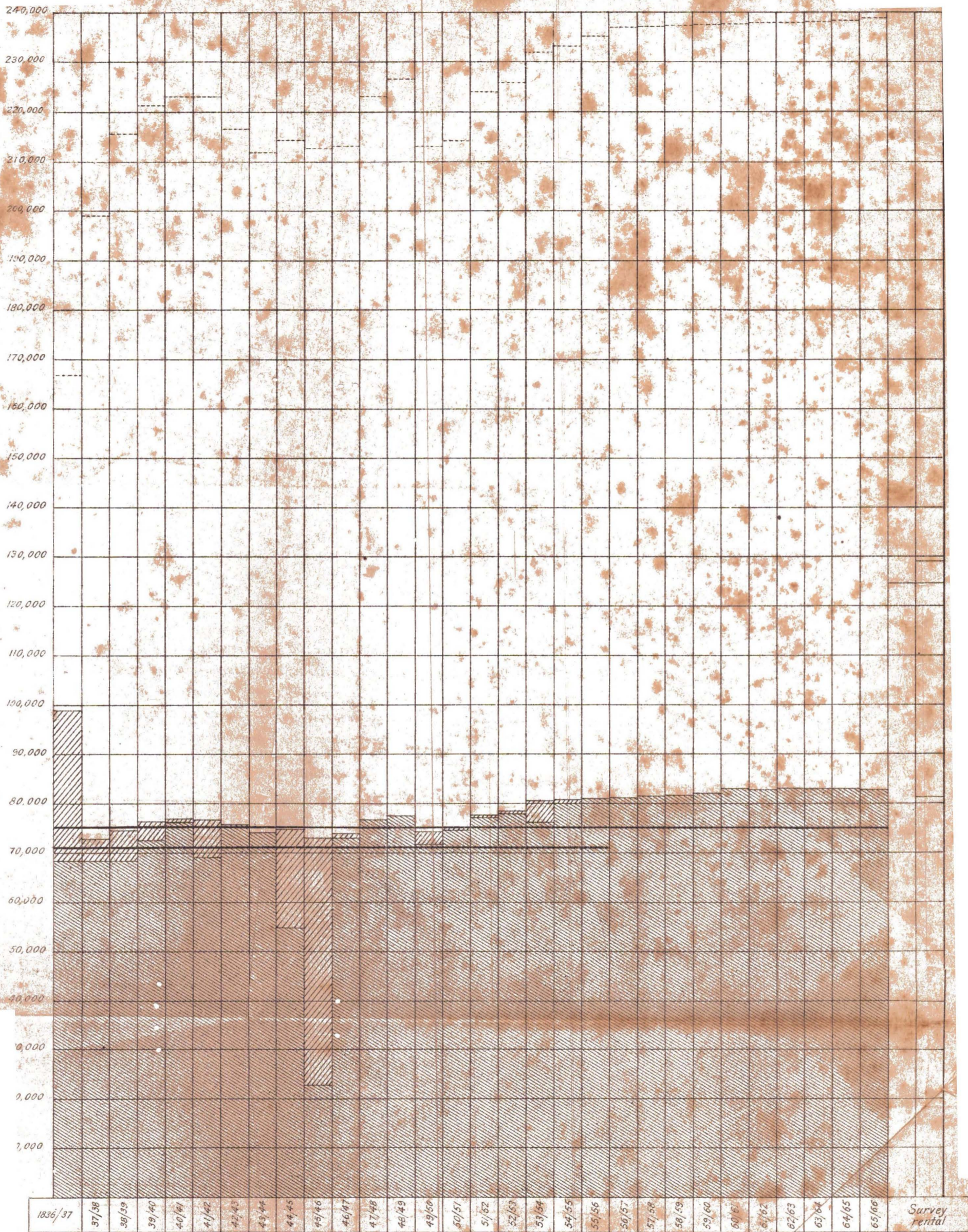
16. The rainfall for 11 years ending 1896 is given in Appendix A. The return has been furnished by the Agricultural Department. Colonel Francis in paragraph 151 of his Revision Settlement Report states that the rainfall is most precarious, and there is no doubt that such is the case; from the statement below his next paragraph (152), however, it would appear that the average annual rainfall for 4 years amounts to somewhat less than 7 inches; again in a subsequent paragraph (159) he states that "the rainfall is not equable throughout." Now as regards this last statement and the average rainfall, a comparison of the subjoined rainfall figures of 6 villages situated in different parts of the taluka will show that there is a difference of less than 3 inches in the average rainfall between any two of these 6 villages. The figures for Diksal were furnished by the Station Master, Diksal Railway Station, those of the other five places by the Executive Engineer for Irrigation, Poona. The average rainfall for 11 years at Indápur is just under 24 inches, and that of the adjacent talukas is as shown in the margin.

	Inches.	Cents.
Báramati	26	97
Karmála	27	47
Málsirae	23	65

Name of Station.	Average Rainfall.	Years.
1	2	3
	Ins. cts.	
Diksal ...	22 6	For 8 years ending 1895-96.
Sansar ...	23 70	For 11 years ending 1895-96.
Hatarna ..	24 59	For 9 years ending 1895-96.
Nimgaon-kefki ...	22 9	Do. do.
Bánda ...	24 30	For 4 years ending 1895-96.
Bhádalwádi ..	22 83	For 11 years ending 1895-96.



DIAGRAM exhibiting the extent of Government land annually under cultivation for the last 30 years in 78 villages of the Indapoor Talook, and its gross and net revenue.



EXPLANATION

EXAMPLE

- 1 The various items are measured by the scale of acres and rupees across the diagram.
- 2 The summits of the darker-shaded portion of each column indicate the rental, and of the lighter the gross assessment on the cultivated land, the intermediate spaces the amount of remissions.
- 3 The horizontal broken lines show the extent of cultivation in acres for each year.
- 4 The horizontal thick lines mark the average net rental for 30 and 20 years.

For the year 1865-66.

Cultivated acres.....	238,407
Assessment thereon.....	83,502
Actual realizations.....	83,502
Remissions.....	0



In the face of the above figures one may be pardoned, I think, for suspecting that in the early days of rain-gauges there must have been something wrong at Indápur either with the instrument or the observer or both. In support of my suspicion I would request a reference to the diagram attached to the last revision settlement report (Government Selection No. CLI), purporting to show the area under cultivation and gross and net revenue for 30 years ending 1865-66. It will be seen from this that the largest area under cultivation took place during the very years the average rainfall of which is shown to be under 7 inches, and in one of which years the rainfall was below 4 inches; even one or at all events two years of such scanty rainfall would necessitate remissions, probably heavy remissions, but what do we find?—“Remissions nil for the whole of this period.” The conclusion I arrive at, therefore, is that a mistaken estimate of the rainfall of Indápur was formed both as regards its equableness and quantity at the time of the first revision survey. I find from careful personal enquiries made by me during my tour through the taluka in November and December last that the chief complaint regarding the rainfall is its irregularity (Hangámshir Náhi); also that as regards the early rainfall, if there is any difference throughout the taluka, it is in favour of the western central portion where, from an inspection of the crop returns (Village Form No. 3), I find that the kharif area is considerable compared with that of the other parts of the taluka. The details given in the “remarks” column of the Appendix A show that during the 10 years ending 1895-96 the outturn of crops has been “good” 3 years, “on the whole good” 2 years; “fair” 3 years; “indifferent” 2 years, and “bad” one year; a very different picture from that drawn by Colonel Francis in paragraph 151 of his report.

17. The following statement is a précis of Appendix B which has been prepared from the village crop returns of the last five years:—

† Class.	Crops.	Kharif.	Rabi.	Total.
		3	4	7
1 Cereals ...	(Early) Bajri, paddy, coarse grains ... 11.2 .1 .3	11.6	63.3	74.9
	(Late) Jowari, wheat ... 61.5 1.8			
2 Pulses ...	(Early) Tur, mug and udid, math and kulthi ... .9 .2 3.2	4.3	2.1	6.4
	(Late) Gram ... 2.1			
3 Orchard and garden produce.	Vegetables ... .1		1	1
4 Drugs and Narcotics.	Tobacco ... 1		1	1
5 Condiments and spices.	Including chillies and betel-leaves ... .4			.4
6 Sugarcane ...	Sugarcane ... .3		3	3
7 Oil-seeds ...	(Early) Sesame, khurasni and ground-nuts ... .2 .9	1.1	10.4	11.5
	(Late) Linseed, safflower ... .2 10.2			
8 Fibres ...	(Early) Cotton, ambadi ... .9 .8	1.2		1.2
	Total ...	18.6	76.3	94.9
	Deduct percentage of area twice cropped ...			1.2
				93.7
	Add percentage of fallow land ...			6.3
				100.0

Naturally in a country where the rainfall is heaviest in the months of August to October, late crops predominate. Jowári alone, it will be seen, covers more than half the cropped area. The areas under the more valuable crops, wheat (4,600 acres) and cotton (2,246 acres) are small. Indápur, however, is naturally not a cotton-growing country, and though wheat crops may be met in many villages, the area suitable for its cultivation is very limited; safflower is estimated to cover over 25,000 acres (10·2 per cent.). The seed is taken to Báraмати and Indápur where the oil is expressed and exported to Poona and Bombay. There are 60,916 acres of forest, while, according to the latest returns, assessed waste covers only 249 acres, of which the following are details furnished by the Mámlatdár :—

Village.	Unoccupied assessed area.	Assessment.	REMARKS.
1	2	3	4
	A. g.	Rs. a.	
Indápur ...	66 5	79 8	This land has been handed over under Government orders free of assessment to the Indápur Municipality for their tank and the assessment is not to be levied so long as the land is not cultivated.
Bhigwan ...	18 34	10 4	
Kándalgaon ...	6 10	2 8	The occupancy right of these numbers is not to be sold and they are reserved for being given in exchange for lands acquired for forest purposes.
Taratgaon ...	22 31	14 0	
Pimple... ..	44 11	33 6	
Pondhavdi ...	90 30	66 12	
Total ...	249 1	206 6	

18. The only agricultural implement not of local manufacture that I have met with in the táluka is the iron sugarcane pressing mill; but having visited the greater part of the Central Division, I have no reason to think that as regards improvement in husbandry Indápur Táluka will not bear comparison with the majority of the districts of this Division.

19. In Appendix C will be found full details of weekly bazárs held at 4 villages within the border, and in C<sup>1</sup> of one outside it. Markets—Appendices C & C<sup>1</sup>. Of the former, Indápur is the most important, and is available to the villages of the eastern part. The amount of business transacted at Indápur, however, is barely half that at Báraмати, the market just outside the táluka which is resorted to by the villages of the western part in particular, but being easily accessible is resorted to by the táluka generally, as prices rule higher there than at Indápur. In fact it is a common practice to buy produce at Indápur and to sell it at the Báraмати market. The market within the táluka next in importance is that at Bhigwan, situated close to Diksal Railway Station, and promises to attain to some considerable importance, as produce to and from the whole of the Indápur Táluka, a considerable portion of that to and from the Bhimthadi, Karmála and Málsiras tálukas passes through Diksal Station *via* Bhigwan. Next in importance is the market at Nimbgaon-Ketki, which, however, is situated too short a distance (within 8 miles) of its formidable rival at Indápur ever to rise to much importance. The 4th market is a small local one at Palasdev. There are also occasional markets held at Kalas (west centre of the táluka), and at Bávda (south-east) at which petty local trade only is transacted. The south-eastern villages resort also to the market at Akluj of the Málsiras Táluka of the Sholápur District.

20. The exports are jowári, gul (unrefined sugar), safflower seed oil, pán-leaves, groundnut, gram and kámblis (coarse woollen blankets), also to a limited extent, bájri and cotton. The imports are cloth, yarn, sugar, spices, salt, metals and salted-fish.

21. The only manufactures are pásodis, kámblis, and to a very limited extent coarse turbans. The pásodis of Indápúr are noted throughout this part of the Deccan, and in Bori there are from 300 to 400 kámblis weavers, some of whom also are cultivating land-holders.

22. In the statement given below the present condition of the villages under report is contrasted with their former condition in the year 1865-66. The figures of the present population are the result of a Special Census taken by the Revenue Department; those under other heads have been compiled in my office from the Táluka papers and from information specially called for from village officers. The figures of the former condition are taken from the first revision settlement report (Government Selection No. CLI):—

Description.	1865-66.	1895-96.	Difference.	Increase per cent.
1	2	3	4	5
Population...	54,199	67,684	+13,485	+24.9
Houses ...	9,286	13,052	+3,766	+40.6
Agricultural cattle ...	21,423	23,231	+1,808	+8.4
Cows, buffaloes and young	24,456	27,294	+2,838	+11.6
Sheep and goats ...	48,148	52,977	+4,829	+10.0
Carts ...	1,187	1,844	+657	+55.3
Horses and ponies ...	1,425	1,581	+156	+10.9
Wells and budkis ...	1,255	2,181	+926	+73.8

The advance in prosperity as indicated by the above figures, though there is an increase under all heads, cannot be considered entirely satisfactory, but it must be borne in mind that Indápúr was one of the districts most affected by the famine of 1876. The severity of the check then sustained and the remarkable recovery that has since been made stand out clearly in the subjoined statement:—

Description.	In 1865-66.	In 1875-76.	Difference.	Percentage of column 2 on column 4.	In 1877-78.	Difference (columns 3 and 6).	Percentage of column 3 on column 7.	In 1895-96.	Difference (columns 6 and 9).	Percentage of column 6 on column 10.
1	2	3	4	5	6	7	8	9	10	11
			+ or -			+ or -			+ or -	
Population ...	54,199	62,722	+8,523	+15.7	39,720	-23,002	-36.7	67,684	+27,964	+70.4
Agricultural cattle.	21,423	21,972	+549	+2.6	19,487	-2,485	-11.3	23,231	+3,744	+19.2
Milch cattle including young stock.	24,456	17,487	-6,969	-28.5	3,382	-14,105	-80.7	27,294	+23,912	+707.0

A comparison of the figures in column 3 with those in column 6 will show the check sustained, while the recovery is denoted by the difference in the figures of column 6 and those in column 9. It will be seen from column 11 that the percentage increase has been indeed remarkable during the last 20 years. The above figures together with the large increase—in spite of the famine—of wells (73.8 per cent.) and carts (55.3 per cent.) show clearly that the Indápúr Táluka possesses no small resources for the accumulation of capital.

23. The density of the population to the square mile of the 80 villages

\* Population 67,684, area 538 square miles.  
 † 94,228 acres = 147 square miles (i.e. 538—  
 147 = 391.  $\frac{67,684}{391} = 173$ ).

‡ *Vide* paragraph 103, Government Selection  
 No. CLI.

With respect to castes, Kunbis are considerably in the majority (30,341), while of Mahomedans there are only 1,845. The respective proportions of the agricultural and non-agricultural population are 68.4 and 31.6; of the latter only 3.3 per cent. are craftsmen. The area of cropped land per pair of oxen is now 21 acres, a fairly high rate for a poor soil

Cultivated area  $\frac{2,49,705 \text{ acres}}{11,015 \text{ pair of oxen}} = 21 \text{ acres.}$

district. With respect to carts which now number 1,844 as against 1,187 formerly, a perusal of the speech delivered by Sir Bartle Frere given under paragraph 78 of Colonel Francis' Settlement Report will be found interesting.

24. The figures of the former settlement are not available for comparison

Shops, looms, schools,  
 land cultivating occupants  
 and tenants, &c.,—Appen-  
 dices G, H and I,

with those of the appendices noted in the margin. Oil-pressing is carried on chiefly in Indapur, while the village of Bori possesses about 100 of the 189 woollen looms. Dharmshálas<sup>(1)</sup> have increased from 27 to 47. In Appendix G furnished by the Revenue Department the column for hand gins is blank. On enquiry, however, I find that they are to be met with in those villages in which cotton is cultivated. There are no steam gins in the taluka. Education is carried on in 18 schools, of which 15 are Government, 2 municipal and 1 private, all for boys. There are no girls' schools. The information under this head has been obtained from the Educational Department. The percentage<sup>(2)</sup> of total population able to read or learning is males 9.1, females 0.2. Schools are not mentioned in the former report, so it is presumed there were none 30 years ago. The figures of Appendix I furnished by the Revenue Department show that 63.5 per cent. of the numbers are cultivated by occupants alone and in partnership with others; that 12 per cent. are cultivated by sub-tenants on money rent, and 8.6 per cent. for produce of grain rent; while the small percentage (0.3) of waste, I am informed, would be eagerly taken up for at least 10 times its present assessment. Practically, however, there are no waste lands available for cultivation, as will be seen on a reference to the statement given under a foregoing paragraph (17).

25. The figures of the appendices marginally noted are supplied by the

Appendices K, L and M.

Registration Department, and contain information regarding the value of land as shown by prices realized by ordinary sales, by mortgages and by leases. The average value of an acre of land as shown by ordinary sales<sup>(3)</sup> is Rs. 9-7-9 or 18 times the average survey assessment, the highest average rate paid per acre being Rs. 74-9-10 and the lowest Rs. 3-13-11. More than half the cases (188) give averages from 18 to 34 times the average assessment. The average mortgageable<sup>(4)</sup> value per acre is shown to be Rs. 8-14-6 or 16 times the average survey assessment, while the average<sup>(5)</sup> leasable value of an acre works out to Re. 1-6-11 or 3 times the average assessment. Taking the average rate per acre of the 188 cases of ordinary sales as the average value of land, the right of occupancy in land is now worth 18 times the survey assessment as against (45 cases) 15 times formerly.

26. The following is a summary of the marginally noted appendices which

Prices.—Appendices N, N<sup>1</sup>.

Years.	Department.
1866-67 to } 1887-88.	Revenue.
1888-89 to } 1895-96.	Agriculture.

show the prices of various items of produce ruling at the Indapur market during the current lease and of jowári and bájri during the last 10 years of the preceding settlement. The figures of the current settlement are furnished by the Revenue and Agricultural Department as shown in the margin and those of the preceding settlement are taken from settlement report.

(1) (Para. 97, Government Selection No. CLI).

(2) *Vide* Appendix E.

(3) 188 cases.

(4) 55 cases.

(5) 375 cases.



Period.	Prices per Maund of 40 Sers (1 Ser = 80 Tolas).	
	Jowári.	Bájri.
	2	3
1	Rs. a. p.	Rs. a. p.
10 years preceding settlement from 1856-57 to 1865-66 ...	1 12 1	2 0 8
1st decade from 1866-67 to 1875-76 ... ..	1 7 2	1 11 4
2nd decade from 1876-77 to 1885-86 ... ..	2 7 8	2 13 8
3rd decade from 1886-87 to 1895-96 ... ..	1 12 10	2 4 5

I have given the prices of jowári and bájri only, as they are the staple grains grown in the táluka; the areas under the other items of produce given in the Appendix N are small and may be neglected for the purposes of this report. The prices for two years (1872-73 and 1887-88) of the current settlement are not available. The high prices for the last 4 years\* of the decade preceding current settlement are the result of the American War and, as stated by Colonel Francis, must be considered exceptional, as also must those of the first 4 years† of the 2nd decade of current settlement, being the result of the

Year.	Jowári.	Bájri.
	Rs. a. p.	Rs. a. p.
* 1862-63 ...	2 8 0	2 8 0
1863-64 ...	3 1 3	3 5 4
1864-65 ...	2 8 0	2 13 9
1865-66 ...	2 8 7	2 10 8

famine of 1876. Taking therefore the averages of the 1st and the 3rd decades of current settlement the prices of jowári and bájri, it will be seen, have risen respectively 24 and 33 per cent. During these two periods prices were not subject to much fluctuation. It must also be noted that the prices quoted are those ruling at Indápur, which market must be considered as subsidiary to that of Poona. I am unable to give figures of road-borne exports which, I am given to understand, are considerable. The following table, however, showing the figures of rail-borne exports of food-grains from Diksal Station for 25 years furnished by the General Traffic Manager, G. I. P. Railway, brings out very clearly the buoyancy of the táluka:—

Years.	Food-grain.	Years.	Food-grain.	Years.	Food-grain.	Years.	Food-grain.	Years.	Food-grain.
	Mds.		Mds.		Mds.		Mds.		Mds.
1872 ...	6,185	1877	17,146	1882	1,66,927	1887	3,28,753	1892	26,567
1873 ...	4,149	1878	32,642	1883	1,20,648	1888	52,613	1893	25,637
1874 ...	22,986	1879	3,655	1884	34,998	1889	10,611	1894	24,829
1875 ...	38,335	1880	11,192	1885	6,785	1890	15,765	1895	6,192
1876 ...	9,815	1881	90,258	1886	1,17,638	1891	2,92,307	1896	58,371

Of course a portion of the exports comes from parts of the tálukas of Bhimthadi, Karmála and Málsiras, but the greater portion may fairly be credited to Indápur, as the rail-borne exports from the whole of the Indápur Táluka pass through Diksal Station, whereas a small portion only of those of the other tálukas do so. The only market mentioned by Colonel Francis in his report is that of Indápur; it may, therefore, fairly be presumed either that there were no others, or that if there were any others, they were of no importance. At present, in addition to those within the táluka, there is a large and important market at Bárámati, a few miles from the western border, which is resorted to by the villagers of the táluka generally and by the western villagers in particular, and where prices generally rule higher than at Indápur as will be seen on a comparison of the average prices shown in Appendices N and N<sup>1</sup>. This is an important point to be borne in mind in determining the new groups and rates.

† Vide Appendix N.

27. The revenue history for 40 years ending 1896 for 76 out of the 80 Appendices O, O<sup>1</sup>, and O<sup>2</sup>. villages under report is given in Appendix O, a reference to which will show that it is very satisfactory. In 1875, owing to prices having fallen greatly since the revised settlement was introduced, a reduction of assessment took place, not by any reduction in the rates sanctioned in 1868, but by applying to those rates a reduced scale of classification values from 10 annas downwards (Government Resolution No. 5200, dated 11th September 1875). Thus the full standard assessment was reduced by Rs. 12,742 in 1875; the diminution in the occupied area however was small up to 1879-80, in which year, owing to the effects of the famine of 1876, 53,248 acres were thrown up, and the area under waste was large up to 1882-83, from which year it has steadily diminished, until now there are only 249\* acres which would be eagerly taken up. Over 60,000 acres have been absorbed into forest, and some more taken up for public purposes. Although outstandings at the close of the year are large in several years, the amounts finally remitted are merely nominal except in the year 1879-80 and 1880-81; in the former year Rs. 1,39,537 were finally remitted owing to the effects of famine. Since 1882-83, however, both outstandings and final remissions have been, the former practically and the latter actually, nil. The revenue history of the remaining four villages will be found from Appendices O<sup>1</sup> and O<sup>2</sup> to be even more favourable than that of the 76 villages. The number of notices given during the last three years is, it will be seen from the subjoined statement, decidedly small, showing the ease with which the revenue has been collected:—

Years.	DETAILS AS TO NOTICES ISSUED.			Cases in which other coercive measures had to be resorted to.
	Number of villages.	Number of notices.	Amount of land revenue for which notices were issued.	
			Rs.	
1893-94 ... ..	42	97	1,291	.....
1894-95 ... ..	13	18	190	.....
1895-96 ... ..	34	84	812	.....

28. In order to focus the facts and figures dealt with in this report it may be stated here that the percentage increase during the expiring lease has been, of houses nearly 41, of population nearly 25, of wells and budkis nearly 74 and of carts 55; a far more remarkable increase, however, has taken place since the famine of 1876-77. under population and agricultural and milch cattle, which are now more numerous by 70.4, 19.2 and 707.0 per cent. respectively; while the average prices of the staple food-grains, jowari and bajri, are respectively 24 and 33 per cent. higher now than they were in the first decade (ending 1875-76) of the current settlement. By the construction of the road from Indapur to Barámati all the villages in the taluka have been placed on an equal footing as regards access to markets, of which there are now 4 within the taluka against apparently only one at the time of the last settlement. The most important market, however, which is resorted to by the taluka in general, and by the western villages in particular, is that at Barámati, situated a few miles outside the south-west border, the amount of business transacted at this market having considerably increased since the construction of the Nira Canal amounting now (*vide* Appendix C<sup>1</sup>) to the respectable sum of over Rs. 10,000 weekly. Since 1882 there have been no remissions, and the revenue appears to have been collected without resorting to coercive measures. The right of occupancy on land is now worth 18 times the survey assessment.

29. The decided advance in material prosperity indicated by the foregoing facts and figures fully bears out the opinion expressed by Colonel Francis in paragraph 185 of his settlement report that, "no one would venture to state that a maximum rate of one rupee per acre represents, notwithstanding

\* *Vide* paragraph 17.

its precarious climate, the full assessment which Indápur can bear." I am of opinion that an increased revenue within the limits laid down may justly be demanded by Government and will now proceed to make my proposals.

30. I venture to think that I have clearly proved that a mistaken\* estimate of the rainfall of the táluka in general and of the western villages in particular was formed at the time of last settlement and that the whole táluka is on an equal footing in this respect and also with respect to communications; as regards proximity to markets and railway stations however† a few villages have an advantage over the others. I therefore propose to divide the táluka into two groups as follows:—

\* *Vide* paragraph 16.

† *Vide* Government Resolution No 2712, dated 27th March 1896, Revenue Department.

*Group I.—Maximum dry-crop rate Re. 1-6-0.*

Six villages—of which 5 have the advantage of the railway station (Diksal) and of the rising market town (Bhigwan) practically at their doors. From information supplied by the Mámlatdár I find that prices of grains at Bhigwan rule somewhat higher than those at Indápur. Moreover I have satisfied myself by careful personal enquiries that the land in this neighbourhood is considered the most valuable as in answer to the question asked by me of several cultivators in different parts of the táluka as to what part of the táluka they would take up land supposing they had their choice, the answer has been invariably "near Bhigwan." Indápur, the 6th village, is at a distance from the railway station it is true, but the cultivators enjoy an advantage from their own market town, the most important in the táluka. Of these 6 villages one (Indápur) was in the 1st group with a maximum rate of Re. 1-2-0, the remaining 5 were in the 2nd group, of which the maximum rate was Re. 1-0-0.

Appendix Q.

*Group II.—Maximum dry-crop rate Re. 1-4-0.*

Seventy-four villages. These villages have not the advantage as compared with those of group I of proximity to a railway station and market town, but in other respects are on an equal footing with them. Sixty of these were in the 2nd group with a maximum rate of Re. 1-0-0, and 14 were in the 3rd group of which the maximum rate was 14 annas.

31. As required by standing orders two maps marked A and B are appended, the former showing grouping in colours according to the proposed rate, the latter according to the old rates. A reference to the figures on the margin of the map marked A which denote the rates in force in adjoining tálukas, will show that the rates now proposed, having regard to the fact that in a few years the Bhimthadi Táluka on the west will be ripe for revision settlement and that the Málsiras Táluka to the south was settled so recently as 1890, fit in remarkably well with their surroundings, except as regards a few villages of the Karmála Táluka to the north on the opposite side of the Bhima river. It must, however, be borne in mind that there being no bridge across the river Bhima, carts laden with goods intended for despatch from Diksal station or *en route* by road to Poona from the north side of the river Bhima must either ford the river, when this is practicable, or be conveyed across by ferry.

32. Colonel Francis has made no mention whatever of rice lands in his report. I find, however, from a statement printed at the very end of the correspondence relating to Indápur Táluka (Government Selection No. CLI) that there were 17 acres assessed at Rs. 29, grown probably under well irrigation. The average area of rice for the last 5 years is 314 acres, nearly the whole of which is grown under canal and well water. Here and there small rice plots may be found in places where water has collected under "Táls" and where, later on, when sufficient soil has accumulated, dry-crops will be raised. There being no rice lands "qua" rice lands, it is not necessary for me to propose any special rate for such lauds.

33. The subjoined statement shows the former and present irrigated area :—

Years.					Irrigated area.		
					Motasthal acres.	Pátasthal acres.	Under canal acres.
1866-67	...	...	...	...	7,165	.....	.....
1896-97	...	...	...	...	6,103	358	16,335

Having regard to the fact that wells have increased 55 per cent. during the period of the current settlement, it will appear strange that the present should be actually less than the former motasthal area, ; the reason, however, is not far to seek. In the first place the former area represents the *irrigable* area, while the present is the *irrigated* area as estimated by village officers and recorded in Táluka Form No. 36A. In the 2nd place it is well known that where canal water is available, well-water is seldom used, except to supplement the former supply, the areas so irrigated being entered under canal irrigation. At the time of the introduction of the current settlement there were no pátasthal lands, and the Nira and Bhádalwádi canals had not been constructed.

34. Lands watered by wells sunk during the expiring lease have had no increase of assessment applied to them on account of irrigation and lands under old assessed wells have been assessed up to the highest dry-crop rate.

35. Every pátasthal number has been rated by myself on a consideration of its individual circumstances at a maximum rate (soil and water combined) of Rs. 8, which is the rate adopted for the surrounding tálukas. In accordance with the instructions contained in Government Resolution No. 712, dated 28th January 1897, the Executive Engineer for Irrigation, Poona, was consulted as to the suitability of this rate.

36. The estimated total result of the proposed rates is given below :—

Group.	Maximum Dry-crop rate.	Number of villages.	By FORMER SURVEY.		By REVISION SURVEY.			Percentage increase including water-cess.	Percentage increase excluding water-cess.
			Government Occupied Land.		Government Occupied Land.				
			Acres.	Assessment.	Acres.	Assessment including water-cess.	Assessment excluding water-cess.		
1	2	3	4	5	6	7	8	9	10
I	1 6 0	6	27,364	Rs. 11,969	27,364	Rs. 15,423	Rs. 15,421	28.9	28.8
II	1 4 0	74	2,08,148	91,560	2,08,146	1,19,617	1,18,170	30.6	29.1
Total	...	80	2,35,510	1,03,529	2,35,510	1,35,040	1,33,591	30.4	29.0

The total increase including and excluding the water-cess amounts to respectively 30.4 and 29.0 per cent. on the present revenue. In no case except that noted in the margin does the increase on an individual village touch the limit of 66 per cent. From the details given in the margin it will be observed that the percentage increase in the case of Haturna does not exceed the prescribed limit when the water-cess is left out of consideration. Details for every village under all heads will be found in Appendix Q.

*Haturna.*

Increase including water-cess, 69.8 per cent.

Increase excluding water-cess, 42.9 per cent.

37. Owing to no field operations having been carried on for the purposes of this report the area confirmed at the last settlement remains the same; consequently there is no necessity to furnish information in the form of Appendix Q<sup>1</sup> which is chiefly intended to show details as regards area.

38. The results of the first and proposed revision settlement are contrasted below under every head :—

Description.	Former Survey.		Revision Survey.		Judi.
	Acres.	Assesment.	Acres.	Assesment.	
1	2	3	4	5	6
		Rs.		Rs.	Rs.
Government occupied land ...	2,35,510	1,03,529	2,35,510	1,35,040	...
Government unoccupied land ...	249	206	249	255	...
Inám land ...	14,258	6,006	14,258	8,594	1,567
Unarable unassessed land ...	94,189	...	94,189	...	...
Total ...	3,44,206	1,09,741	3,44,206	1,43,889	1,567

39. The average assessment on Government occupied land of all descriptions was by the first revision settlement Re. 0-7-0 per acre, by the proposed settlement it will be Re. 0-9-3 including and Re. 0-9-0 excluding the water-cess—an increase of Re. 0-2-3 per acre in the one case and Re. 0-2-0 in the other.

40. I would recommend that the proposed rates, if they should be approved by Government, be guaranteed for 30 years and that all cases of individual increase over 25 per cent. be treated in accordance with the orders in force.

I have the honour to be,

Sir,

Your most obedient Servant,

F. B. YOUNG,

Superintendent of Land Records and  
Agriculture, C. D.

APPENDIX A.

Statement showing rainfall recorded at Indapur, District Poona, for the years 1886 to 1896.

Year.	Early rain (1st January to 10th April).		Ante-monsoon (11th April to 4th June).		Monsoon Kharif (5th June to 14th August).		Monsoon rabi (15th August to 21st October).		Late rains (22nd October to 31st December).		Total.		Remarks.
	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	
	Inches	No.	Inches	No.	Inches	No.	Inches	No.	Inches	No.	Inches	No.	
1886 ... ..	...	...	1.41	4	11.43	21	13.51	18	5.25	9	31.60	52	Both kharif and rabi rain sufficient and seasonable throughout the year and crops yielded a good outturn.
1887 ... ..	...	...	4.15	9	10.81	15	15.70	22	2.11	3	32.77	49	Rain sufficient in the beginning, but July rain proved excessive for bajri. Subsequent rain seasonable for kharif and rabi crops. Season good.
1888 ... ..	1.11	5	1.38	4	4.58	13	4.41	8	6.70	9	18.18	39	Sowing rain sufficient. Rain deficient in August and September, but crops relieved by good fall at end of September. Late rains favourable for rabi crops. Season fair on the whole. Rabi outturn poor in parts. Scarcity of fodder felt.
1889 ... ..	0.11	...	1.32	3	7.02	18	25.21	19	...	...	33.66	35	Kharif sowings delayed owing to scanty rainfall in the beginning. August rain deficient and crops began to wither. September rain gave relief to withering crops, improved fodder prospects and allowed rabi sowing. Hasta and Chitra rain very heavy for kharif crops ready for harvest, and for standing rabi crops. Late rains scant and rabi crops suffered.
1890 ... ..	0.16	1	0.22	...	4.72	9	6.75	16	6.84	9	18.69	35	Rain sufficient for kharif sowing but was very deficient in July. August rain also deficient at end and crops suffered. Fall in September gave timely relief. Rabi rain good and crops farud well.
1891 ... ..	1.07	2	0.23	...	4.44	13	11.68	16	0.20	1	17.62	31	Rainfall below average. Kharif rain scant and late. August-September rain good. November rain most opportune after a prolonged break in October. Late rains scant and rabi crops suffered.
1892 ... ..	...	...	2.00	7	8.10	19	10.20	21	3.88	10	24.18	57	Sowing rain deficient till August when it rained heavily and crops began to prosper. Rabi crops thrived well under lighter rain in September-October and yielded a good outturn. Season was good on the whole.
1893 ... ..	1.29	4	6.81	8	6.02	16	9.19	19	0.24	1	23.55	48	Ante-monsoon showers unusually heavy. Kharif sowings were late, rain being irregular. August and September rain scant for standing crops. Standing crops suffered by very deficient late rains. Season not good.
1894 ... ..	1.26	3	0.28	1	4.55	12	11.89	21	0.31	2	18.29	39	Sowing rain late but it was sufficient and seasonable afterwards for standing crops and rabi sowing. Rabi crops did well and would have yielded a full outturn but for absence of rain after Swati (middle of November). Season fair.
1895 ... ..	0.13	...	1.77	3	7.78	12	17.67	17	2.99	5	30.34	37	Sowing rain deficient. July rain good and allowed kharif sowings to be completed. Crops suffered owing to insufficient moisture in August. Copious fall in September proved useful for kharif but retarded rabi sowings. Rabi crops, however, did well under subsequent seasonable fall. Season good on the whole.
1896 ... ..	0.53	1	1.34	3	7.05	16	2.30	5	3.35	2	14.66	27	
Total ... ..	5.66	16	20.91	42	76.50	153	28.619	182	31.87	51	263.54	449	
Average ... ..	0.52	1	1.90	4	6.95	14	11.69	17	2.90	5	23.96	41	

APPENDIX A<sup>1</sup>.

Statement showing Rainfall recorded at Baramati, District Poona, for the years 1886-96.

Year.	Early rain (1st January to 10th April).		Ante-monsoon (11th April to 4th June).		Monsoon Kharif (5th June to 14th August).		Monsoon Rabi (15th August to 31st October).		Late rains (2nd October to 31st December).		Total.		Remarks.		
	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.			
1886	...	...	4.96	10	6.46	17	13.21	20	7.19	8	31.82	55	Sowing rain not favourable. July rain seasonable. September rain deficient but relief came timely in October Chitra and Swatri fall slightly injured bajri but greatly improved rabi. Rabi season would have been excellent but for the blight which appeared on wheat and gram after fall in December. Season good on the whole.		
1887	...	...	2.92	7	4.62	15	13.06	17	4.06	4	24.66	43	Kharif sowings full and timely after the good preparatory showers in May. July rain excessive and injured bajri in parts. Rabi rain timely and favourable throughout the season. Season for both kharif and rabi good.		
1888	...	...	1.50	5	2.04	5	7.17	12	5.55	11	3.26	39	Kharif sowings delayed till end of July. August-September rain deficient and crops almost withered. Some relief obtained by good fall of Uttara at end of September. Closing showers sufficient for standing kharif and also for rabi crops. Season generally fair but rabi poor in parts.		
1889	...	...	...	...	2.08	5	3.20	7	19.92	25	...	...	25.20	37	Rain scanty in the beginning, and sowings delayed. Crops began to wither under deficient August fall. Relief obtained from September fall. Fodder prospects improved and rabi sowings completed. Hasta and Chitra showers heavy for standing rabi crops and kharif ready for harvest. Rabi crops suffered from scanty late rains.
1890	...	...	0.23	1	2.43	5	5.87	16	6.22	18	9.81	7	24.56	42	Sowing rain sufficient but very deficient in July. August rain also deficient at end and crops suffered. September fall gave timely relief. Rabi rain sufficient and seasonable. Crops fared well.
1891	...	...	0.09	...	0.54	2	5.97	15	9.58	14	...	...	16.18	31	Kharif rain scant and late for sowing. August-September rain good. Hasta rain most opportune after a prolonged break in Uttara. Late rains scant and rabi crops suffered. Kharif and rabi crops yielded a poor outturn (3-5 annas).
1892	...	...	1.28	2	2.86	4	16.58	25	11.51	22	9.34	8	41.57	61	Sowing rain deficient and not up to requirement till August when it rained heavily and crops began to prosper. Rabi crops thrive well under seasonable rain in Purva and Uttara, Swati rain heavy and damaged kharif crops ready for harvest, and rabi seedlings. Season was good on the whole.
1893	...	...	0.31	2	13.48	10	8.00	12	11.81	18	0.75	4	34.35	46	Ante-monsoon showers unusually heavy. Kharif sowings were late, rain being irregular. August and September rain scant for standing crops. Later rains were more satisfactory. Season was fair only.
1894	...	...	2.23	4	0.24	1	5.08	14	15.37	22	0.54	2	23.46	43	Monsoon kharif sufficient and seasonable though late for sowing. Rabi crops did well and would have yielded a full outturn but for absences of rain after Swati (middle of November). Season good on the whole.
1895	...	...	...	...	1.73	4	5.22	18	23.20	29	1.34	3	31.49	54	Kharif rain deficient at the sowing time. Crops suffered for want of moisture in August. September fall was copious, useful to standing kharif crops but retarded rabi sowing. Rabi crops prospered under subsequent seasonable fall. Season on the whole good.
1896	...	...	1.70	2	5.27	7	11.98	22	1.83	7	3.07	2	23.85	40	
Average	...	...	0.67	1	3.50	5	7.29	16	11.93	18	3.58	4	26.97	44	

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APPENDIX A<sup>2</sup>.

Statement showing Rainfall recorded at Karmála, District Sholapur, for the years 1886-1896.

Year.	Early Rain (1st January to 10th April).		Ante Monsoon (11th April to 4th June).		Monsoon Kharif (5th June to 14th August).		Monsoon Rabi (15th August to 21st October).		Late rains (22nd October to 31st December).		Total.		Remarks.
	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	
	Inches	No.	Inches	No.	Inches	No.	Inches	No.	Inches	No.	Inches	No.	
1886	...	...	2.91	9	12.63	25	16.21	22	4.01	8	35.76	64	Kharif sowings began under favourable rain and timely completed except in Málsiras. Rabi rain throughout the season favourable, especially in Málsiras where it was most needed. Swáti and December rain injured bájri and cotton in places. Season on the whole good. Kharif and rabi crops yielded 8 to 10 annas outturn.
1887	0.04	...	2.71	10	7.25	19	14.73	21	0.89	4	25.62	54	Monsoon kharif opened early but sowings not completed till July owing to deficient fall in June. In Málsiras kharif sowings only partially effected. August rain favourable for standing kharif and rabi sowing. Subsequent rain seasonable and crops prospered. Season good especially in Málsiras, one of the chief rabi talukas. Kharif and rabi outturn estimated at 8 to 12 annas.
1888	1.07	3	0.98	3	4.41	13	6.07	12	4.36	11	17.49	42	Monsoon kharif not sufficient and kharif area curtailed. August passed almost without rain and kharif crops began to wither and much anxiety prevailed. September rain, however, removed the anxiety to some degree, though it was not useful to kharif, being too late. Rabi crops did well under good late rains. On the whole kharif season poor and rabi fair. Kharif yield not more than 2 annas and rabi from 8 to 14 annas.
1889	0.04	...	1.27	2	8.92	16	25.89	22	...	...	36.12	40	Sowing rain insufficient and late for kharif. Crops began to wither but were soon relieved by heavy September rain. Uttara and Hasta fall favourable for standing kharif and rabi sowing. Fall in October abnormally heavy damaging ripening kharif and delaying rabi sowing. Rabi crops suffered, there being no late rains. Season only fair.
1890	0.05	...	2.23	3	5.74	10	12.51	14	6.67	9	27.20	36	Monsoon broke early with fair showers useful for kharif sowings. Sowings, however, partially effected owing to subsequent deficient rain. Rabi rain seasonable and sufficient throughout. Kharif season generally poor and rabi throughout excellent.
1891	0.49	2	0.02	...	4.12	14	11.34	15	0.10	1	16.07	32	Sowing rain deficient and late. Kharif crops withering owing to long break but they were slightly relieved by August rain. Rabi rain good for sowing but very scant afterwards, and consequently crops failed. Season was poor on the whole. Scarcity was seriously felt at Málsiras.
1892	...	...	3.09	6	10.34	20	11.65	19	6.56	10	31.64	55	Kharif rain sufficient and timely for sowing. Short at end of July and crops began to wither. August rain afforded some relief and crops thrived well. Swáti rain heavy and damaged kharif crops and rabi seedlings. Break followed and rabi crops improved. Season fair on the whole.
1893	2.13	3	8.03	10	8.76	18	13.19	21	0.24	1	32.35	53	Kharif rain sufficient but irregular. Chitra rain in October injured the kharif crops which otherwise would have been very good. Rabi rain favourable and crops yielded an outturn of 8 to 12 annas. Kharif below average.
1894	5.08	6	0.46	1	8.79	21	17.07	25	0.29	2	31.69	55	Kharif area curtailed owing to deficient sowing rain. Rain at end of August very opportune for standing kharif and rabi sowing, and removed anxiety. September rain beneficial but October proved harmful. Rabi crops would have yielded good crops but for deficient November rain. Season on the whole good.
1895	0.18	1	0.82	2	6.99	15	23.83	19	1.47	3	33.29	40	Sowing rain scant. July rain made up the deficiency and allowed kharif sowings to be completed. Crops suffered under prolonged break in August but were soon relieved by the September fall. Both kharif and rabi crops did well under subsequent seasonable fall. Season on the whole irregular for kharif which yielded 6 annas outturn. Rabi 8 to 10 annas.
1896	0.58	3	1.00	5	8.44	19	2.13	3	2.77	2	14.92	32	
Total	9.66	18	23.52	51	86.39	190	155.22	193	27.36	51	302.15	503	
Average	0.88	2	2.14	5	7.85	17	14.11	17	2.49	5	27.47	46	



APPENDIX A<sup>3</sup>.

Statement showing Rainfall recorded at Malsiras, district Sholapur, for the years 1886—96.

2102—5

Year.	Early rain (1st January to 10th April).		Ante Monsoon (11th April to 4th June).		Monsoon kharif (5th June to 14th August).		Monsoon Rabi (15th August to 21st October).		Late rains (22nd October to 31st December).		Total.		REMARKS.		
	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.			
	Inches.	No.	Inches.	No.	Inches.	No.	Inches.	No.	Inches.	No.	Inches.	No.			
1886	...	...	1.85	7	6.28	12	14.24	20	2.89	9	25.26	48	<p>Kharif sowings began under favourable rain and timely completed, except in Malsiras. Rabi rain throughout the season favourable, especially in Malsiras where it was most needed. Swati and December rain injured bajri and cotton in places. Season on the whole good. Kharif and rabi crops yielded 8—10 annas outturn.</p> <p>Monsoon kharif opened early, but sowings not completed till July, owing to deficient fall in June. In Malsiras kharif sowings only partially effected. August rain favourable for standing kharif and rabi sowing, subsequent rain seasonable and crops prospered. Season good especially in Malsiras, one of the chief rabi talukas. Kharif and rabi outturn estimated 8—12 annas.</p> <p>Monsoon kharif not sufficient and kharif area curtailed. August passed almost without rain and kharif crops began to wither and much anxiety prevailed. September rain, however, removed the anxiety to some degree, though it was not useful to kharif, being too late. Rabi crops did well under good late rains. On the whole, kharif season poor and rabi fair. Kharif yield not more than 2 annas and rabi from 8—14 annas.</p> <p>Sowing rain insufficient and late for kharif. Crops began to wither, but were soon relieved by heavy September rain. Uttara and Hasta fall favourable for standing kharif and rabi sowing. Fall in October abnormally heavy, damaging ripening kharif and delaying rabi sowing. Rabi crops suffered, there being no late rains. Season only fair.</p> <p>Monsoon broke early with fair showers useful for kharif sowings. Sowings, however, partially effected owing to subsequent deficient rain. Rabi rain seasonable and sufficient throughout. Kharif season generally poor and rabi throughout excellent.</p> <p>Sowing rain deficient and late. Kharif crops withering owing to long break, but they were slightly relieved by August rain. Rabi rain good for sowing, but very scant afterwards, and consequently crops failed. Season was poor on the whole. Scarcity was seriously felt at Malsiras.</p> <p>Kharif rain sufficient and timely for sowing. Short at end of July and crops began to wither. August rain afforded some relief and crops thrived well. Swati rain heavy and damaged kharif crops and rabi seedings. Break followed and rabi crops improved. Season fair on the whole.</p> <p>Kharif rain sufficient but irregular. Chitra rain in October injured the kharif crops which otherwise would have been very good. Rabi rain favourable and crops yielded an outturn of 8—12 annas. Kharif below average.</p> <p>Kharif area curtailed owing to deficient sowing rain. Rain at end of August very opportune for standing kharif and rabi sowing, and removed anxiety. September rain beneficial, but October proved harmful. Rabi crops would have yielded good crops but for deficient November rain. Season on the whole good.</p> <p>Sowing rain scant. July rain made up the deficiency and allowed kharif sowings to be completed. Crops suffered under prolonged break in August, but were soon relieved by the September fall. Both kharif and rabi crops did well under subsequent seasonable fall. Season on the whole irregular for kharif which yielded 6 annas outturn. Rabi 8—10 annas.</p>		
1887	...	...	2.39	5	8.32	8	13.45	20	2.52	4	21.68	37			
1888	...	...	0.80	3	1.58	5	2.98	6	6.94	19	7.43	7		19.73	40
1889	...	...	...	...	1.91	3	8.05	8	24.28	21	...	...		34.24	32
1890	...	...	0.23	1	0.27	2	6.89	13	6.46	11	5.88	10		19.78	37
1891	...	...	1.86	6	0.55	2	2.69	6	9.74	15	0.03	...		14.86	29
1892	...	...	0.18	1	1.90	4	17.85	23	14.25	21	4.89	9		39.07	58
1893	...	...	0.73	1	8.19	9	4.03	13	12.58	19	0.65	3		26.18	45
1894	...	...	2.58	2	0.77	2	4.58	12	11.13	18	0.72	2		19.78	36
1895	...	...	...	...	...	...	3.40	13	22.20	20	0.54	2		26.14	35
1896	...	...	...	...	1.78	3	8.85	13	0.86	5	1.95	3	13.44	24	
Total	...	...	6.88	14	21.19	42	68.92	127	136.18	189	27.49	49	260.11	431	
Average	...	...	0.58	1	1.93	4	6.26	12	12.88	17	2.60	4	23.65	38	

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APPENDIX B.

Details of cultivation and crops in the villages of the Indapur Taluka of the Poona Collectorate.

Taluka.	CULTIVATED AND UNCULTIVATED AREA.														Crops.												
	Number and Area of Villages.						Area for which Agricultural statistics are available.								Cereals.						Pulses.						
	Government.		Alienated.		Total.		Villages.	Area in Acres.	Percentage of column 9 on the gross area.	Area cultivated.				Area uncultivated.				Jowari.	Bajri.	Paddy.	Wheat.	Consegrains.	Others.	Total.	Tur.	Gram.	
	Number.	Area.	Number.	Area.	Number.	Area.				Cropped (net).		Fallow.	Total.	Available for cultivation.	Not available for cultivation.		Total.										
Irrigated.										Not irrigated.	Forest.				Others.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
Indapur.		Sq. M.		Sq. M.		Sq. M.							Acres.				Acres.								Acres.		
	80	538	6	26	86	564	80	8,44,206	99.9	15,227	2,18,646	15,832	2,49,705	273	60,916	33,312	94,501	1,53,670	27,643	314	4,600	849	...	1,86,976	2,376	5,273	
		Percentage		on cultivated		area.		...	...	6.1	87.6	6.3	100.0	...	...	...	...	61.5	11.2	.1	1.8	.9	...	74.9	.9	2.1	

CROPS—continued.

Taluka.	Pulses.				Orchard and Garden produce.				Drugs and Narcotics.				Oil-seeds.						Fibres.								
	Mug and Uddi.	Math and Kulich.	Others.	Total.	Vegetables.	Green Peas.	Fruit-trees.	Total.	Tobacco.	Others.	Total.	Condiments and spices.	Sugarcane.	Sesame.	Linseed.	Castor-oil-seed.	Safflower-seed.	Others.	Total.	Dye.	Cotton.	Others.	Total.	Miscellaneous.	Gross area cropped.	Deduct area twice cropped.	Remainder net area cropped.
1	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54
Indapur.				Acres.				Acres.			Acres.	Acres.	Acres.						Acres.				Acres.				
	446	7,900	92	16,087	303	80	72	455	271	9	2.0	767	702	512	528	153	25,572	2,033	28,798	...	2,246	706	2,952	...	2,37,017	3,144	2,33,873
	.2	3.2	...	6.4	.1	...	...	.1	.1	...	.1	.4	.3	.2	.2	...	10.2	.9	11.5	...	.9	.9	1.2	...	94.9	1.2	.93.7

Notes.—The figures in the statement show the average of the last 5 years ending 1892-93.

## APPENDIX C.

Statement showing the Villages in which the principal weekly Bazárs are held  
in the Indápur Tábuka of the Poona Collectorate.

Number.	Villages.	Days on which Bazar is held.	WEEKLY SALES.		Chief Articles traded in.
			Articles.	Amount.	
1	2	3	4	5	6
1	Indápur	Sunday	All kinds of grain...	Rs. 1,600	Jowári, bájri, wheat, gram, rice, pulses of tur and gram. Salt, jaggery, ghee, oil, chillies, &c. Pásodi, sádi, choli (khans). Cotton, ambádi, cotton-yarn. Gold and silver (metals), copper, brass and iron pots. Cows, oxen, buffaloes, horses, goats and sheep. Vegetables, fruits, &c..
			Groceries ...	1,250	
			Cloth and clothes ...	300	
			Fibres and yarns ...	155	
			Metals and pots ...	200	
Cattle...	500				
Miscellaneous ...	50				
			Total ...	4,055	
2	Ni m b g a o n - Ketki.	Saturday	All kinds of grain...	1,000	Jowári, bájri, wheat, gram, rice, and pulses of gram and tur. Salt, jagri, ghee, oil, chillies, &c. Sádi, choli (khans) and pásodi. Gold and silver, (metals), copper, brass and iron pots. Vegetables and fruits, &c.
			Groceries ...	100	
			Cloth and clothes ...	200	
			Metals and pots ...	75	
			Miscellaneous ...	20	
			Total ...	1,395	
3	Bhigwan	Sunday	All kinds of grain...	1,000	Jowári, bájri, wheat, gram, rice and pulses of gram and tur. Salt, jagri, ghee, oil, chillies, &c. Sádi, choli and pásodis. Gold and silver, (metals), copper, brass and iron pots. Vegetables and fruits, &c.
			Groceries ...	200	
			Cloth and clothes ...	200	
			Metals and pots ...	75	
			Miscellaneous ...	25	
			Total ...	1,500	
4	Palasdev	Monday	All kinds of grain...	500	Jowári, bájri, wheat, gram, rice, pulses of tur and gram. Salt, jagri, ghee, oil, chillies, &c. Sádi, choli and pásodi. Brass, copper and iron pots. Vegetables and fruits, &c.
			Groceries ...	100	
			Cloth and clothes ...	125	
			Metal pots ...	25	
			Miscellaneous ...	5	
			Total ...	755	

## APPENDIX C.

*Statement showing the Villages in which the principal weekly Bazárs are held in the Bhimthadi Táluka of the Poona Collectorate.*

Number.	Villages.	Days on which Bazar is held.	WEEKLY SALES.		Chief articles traded in.
			Articles.	Amount.	
1	2	3	4	5	6
				Rs.	
			All kinds of grain...	5,000	Jowári, hájri, wheat, gram, rice, pulses of tur and gram, mug, &c.
			Groceries ... ..	1,500	Salt, jágri, ghee, oil, chillies, &c.
			Cloth and clothes ...	1,000	Pasodi, sádi, choli (khan), blanket, and waistcoats called "bandi."
1	Bárámati ...	Thursday ...	Fibres and yarns ...	200	Cotton, ambádi, cotton yarn.
			Metals and pots ...	400	Gold and silver (metals), copper, brass iron and tin pots.
			Cattle ... ..	2,000	Cows, oxen, buffaloes, horses, goats and sheep.
			Miscellaneous ...	50	Vegetables, fruits, &c.
				10,150	

## APPENDIX D.

*Detail of Population according to occupation by percentages of 80 Villages in Taluka Indapur.*

AGRICULTURAL POPULATION.								NON-AGRICULTURAL POPULATION.				
Having interest in Land.					Labourers.			Total agricultural Population.	Crafts.	Unskilled Labour.	Others.	Total non-agricultural Population.
Land occupants not cultivating.	Land occupants cultivating.	Tenants and charers cultivating.	Others.	Total.	Farm Servants.	Field Labourers and crop-watchers.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13
1.7	10.2	7.6	35.8	55.3	3.3	9.8	13.1	68.4	3.3	4.5	23.8	31.6

## APPENDIX E.

*Detail of Population according to Religion and Education.*

Sex.	As per Village Census.	Percentage on total population able to read or learning.	RELIGION.								
			Hindus.					Mahomedans.	Christians.	Parsis.	Others.
			Bráh. mins.	Lingáyats.	Kunbis.	Low caste such as Maháre, &c.	Others.				
Males ...	29,240	...	Details as regards religion not available.	...	...	...	...	...	...	...	...
	34,554	9.1	722	344	15,374	7,850	9,729	980	25	10	20
Females ...	24,959	...	Details as regards religion not available.	...	...	...	...	...	...	...	...
	33,130	0.2	619	318	14,967	6,700	9,605	865	24	8	24
Total ...	54,199	...	Details as regards religion not available.	...	...	...	...	...	...	...	...
	67,684	4.7	1,341	662	30,341	14,050	19,334	1,845	49	18	44

*Note.*—The upper line of figures is that of the previous settlement.

APPENDIX F.

Statement showing the Agricultural Stock of the 80 Government Villages in the Indápur Táluka of the Poona Collectorate during the year 1865-66 and 1895-96.

Number of Villages.	Táluka.	CATTLE.											Horses and ponies.	Sheep.	Goats.	PLOTTERS.		CARTS.		Cropped land per pair of plough cattle.
		For plough.		For breeding.		For other purposes.		Milch Cattle.		Young stock.		Total.				Small.	Large (i.e., of over 2 cattle).	For passengers.	For produce and goods.	
		Oxen.	He-buffaloes.	Bulls.	Bull-buffaloes.	Oxen.	He-buffaloes.	Cows.	She-buffaloes.	Calves.	Buffalo-calves.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
80	Indápur ... ..	21,423		622				24,456				46,501	1,425	48,148		1,875		1,187.		...
		22,962	269	29	24	452	168	14,223	2,631	9,034	1,406	61,198	1,581	40,052	12,925	10	1,997	75	1,769	26
		23,231		673				27,294						52,977		2,007		1,844		

Note.—The upper line of figures is that of the previous settlement.

APPENDIX G.

Statement of Shops, Looms, Temples, &c., and average Births, Deaths and Vaccination, Táluka Indápur.

Number of Villages.	Shops.	Oil Presses.	LOOMS.		COTTON SAW-GINS.		Births.	Deaths.	Vaccination.	Liquor-shops.	Tálim-kháns.	Dharam-sháls.	TEMPLES.	
			Cotton.	Woolen.	Hand-gins.	Steam-gins.							Hindu.	Musalman.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
80	813	104	89	189	...	...	1891-92 ... .. 2,699 1892-93 ... .. 2,722 1893-94 ... .. 2,730 1894-95 ... .. 2,669 1895-96 ... .. 2,314 Total ... 13,134 Average ... 2,627	1891-92 ... .. 1,811 1892-93 ... .. 1,735 1893-94 ... .. 2,185 1894-95 ... .. 2,445 1895-96 ... .. 1,767 Total ... 9,943 Average ... 1,989	1891-92 ... .. 1,481 1892-93 ... .. 2,413 1893-94 ... .. 2,321 1894-95 ... .. 2,324 1895-96 ... .. 2,051 Total ... 10,590 Average ... 2,1	2	10	47	344	46

APPENDIX H.

Statement of schools together with their attendance in the year 1896.

Number of villages.	Táluka.	GOVERNMENT SCHOOLS.				MUNICIPAL SCHOOLS.				PRIVATE SCHOOLS.		REMARKS.	
		Boys.		Girls.		Boys.		Girls.		Boys.			
		Number of schools.	Average attendance.	Number of schools.	Average attendance.	Number of schools.	Average attendance.	Number of schools.	Average attendance.	Number of schools.	Average attendance.		
1	2	3	4	5	6	7	8	9	10	11	12	13	
80	Indápur ...	1867-68 ... Not available, the records having been destroyed by fire.				...	...	...	...	...	...	...	...
		15	688	...	...	2	220	...	...	1	22		

APPENDIX I.

Statement showing the proportion of Government occupied and Inám lands cultivated by occupants and sub-tenants, &c., in the year 1895-97.

Number of villages.	Táluka.	Total numbers cultivated by occupants or Inámdárs.		Total numbers cultivated by occupants or Inámdárs in partnership with others.		Total numbers cultivated by sub-tenants on money-rent.		Total numbers cultivated by sub-tenants for produce of grain-rent.		Waste numbers.	Parampok numbers.	Total numbers.		REMARKS.
		Government.	Inám.	Government.	Inám.	Government.	Inám.	Government.	Inám.			Government.	Inám.	
		3	4	5	6	7	8	9	10			11	12	
80	Indápur ...	5,287	223	2,332	53	1,313	177	1,001	72	32	1,943	11,908	525	
		42.5	1.8	18.8	0.4	10.6	1.4	8.0	0.6	0.3	15.6	95.8	4.2	

APPENDIX J.

Statement showing Wells, Budkis, Tank and other sources of Water-supply in the 80 Government villages of the Indapur Taluka of the Poona Collectorate for the year 1896-97.

Number of Villages.	Taluka.	WELLS, BUDKIS AND THE LIKE.								TANKS.								OTHER SOURCES.								REMARKS.
		For Irrigation.		For drinking supply of human beings but not for Irrigation.		For cattle and washing and other purposes but not for Irrigation or drinking supply of human beings.		In disuse.		For Irrigation.		For drinking supply of human beings solely.		For cattle and washing and other purposes but not for Irrigation or drinking supply of human beings.		In disuse.		For Irrigation.		For drinking supply of human beings solely.		For cattle and washing and other purposes but not for Irrigation or drinking supply of human beings.		In disuse.		
		Pakka.	Kacha.	Pakka.	Kacha.	Pakka.	Kacha.	Fallen in or in disrepair.	Other causes.	Pakka.	Kacha.	Pakka.	Kacha.	Pakka.	Kacha.	Fallen in or in disrepair.	Other causes.	Pakka.	Kacha.	Pakka.	Kacha.	Pakka.	Kacha.	Fallen in or in disrepair.	Other causes.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
80	Indapur ... ..	561	920	305	27	9	9	274	76	2	...	1	...	1	10	2	2	...	...	51	18	12	15	...	...	

Abstract.

Number.	Details.	WELLS, BUDKIS AND THE LIKE.		TANKS.		OTHER SOURCES.	
		Pakka.	Kacha.	Pakka.	Kacha.	Pakka.	Kacha.
1	2	3	4	5	6	7	8
1	For Irrigation ... ..	561	920	2	...	...	...
2	For drinking supply of human beings only	305	27	1	...	51	18
3	For cattle and washing and other purposes but not for Irrigation and drinking supply of human beings	9	9	1	10	12	15
4	In disuse. { Fallen in or in disrepair { other causes	950	...	4	...	...	...
	Total ...	1,225	956	8	10	63	28
	Total wells, &c., used for Irrigation recorded at the last Revision Survey	2,181	1,255	18	...	91	...



## APPENDIX K.

*An Abstract Statement showing ordinary sales in 80 villages of the Indapur Taluka of the Poona Collectorate.*

Class of cases according to the number of times the Survey Assessment for which land is sold.	Number of cases.	Total Acres sold.	Total Assessment.	Average rate of Assessment per Acre.	Total sum for which sold.	Average rate per Acre for which sold.	Average number of times the Survey Assessment for which sold.
1	2	3	4	5	6	7	8
			Rs.	Rs. a. p.	Rs.	Rs. a. p.	
Class I— 1 to 10 times {	17	741	303	0 6 6	2,208	2 15 8	7
	40	1,246	789	0 10 1	4,627	3 13 11	6
„ II— 11 to 25 „ {	19	686	236	0 5 6	4,018	5 13 8	17
	91	1,822	891	0 7 9	16,789	9 3 5	18
„ III— 26 to 50 „ {	6	203	67	0 5 3	2,275	11 3 3	33
	40	482	183	0 6 0	6,275	13 3 0	34
„ IV— 51 to 100 „ {	2	35	12	0 5 5	625	17 13 8	52
	11	181	68	0 8 3	4,485	34 3 9	65
„ V— 101 to 250 „ {	1	1	1	1 0 0	200	200 0 0	200
	6	39	27	0 11 0	2,910	74 9 10	107
Total ... {	45	1,666	619	0 5 11	9,326	5 9 6	15
	188	3,720	1,958	0 8 5	35,286	9 7 9	18

## APPENDIX L.

*An Abstract Statement showing simple Mortgages in 80 villages of the Indapur Taluka of the Poona Collectorate.*

Class of cases according to the number of times the Survey Assessment for which land is sold.	Number of cases.	Total Acres mortgaged.	Total Assessment.	Average rate of Assessment per Acre.	Total sum for which mortgaged.	Average rate per Acre for which mortgaged.	Average number of times the Survey Assessment for which mortgaged.
1	2	3	4	5	6	7	8
			Rs.	Rs. a. p.	Rs.	Rs. a. p.	
Class I— 1 to 10 times {	5	174	75	0 6 10	560	3 3 5	7
	15	474	278	0 9 4	1,812	3 13 1	6
„ II— 11 to 25 „ {	1	21	6	0 4 6	100	4 12 2	16
	25	548	296	0 8 7	4,650	8 7 9	15
„ III— 26 to 50 „ {	2	48	13	0 4 4	300	6 4 0	23
	8	111	42	0 6 0	1,650	14 13 10	39
„ IV— 51 to 100 „ {	6	62	37	0 9 6	2,400	38 11 0	64
„ V— 101 to 150 „ {	1	4	1	0 4 0	388	97 0 0	388
	1	12	2	0 2 8	238	19 13 4	119
Total ... {	9	247	95	0 6 1	1,348	5 7 3	14
	55	1,207	655	0 8 8	10,750	8 14 6	16

*Note.*—The upper line of figures is that of the previous settlement.

## APPENDIX M.

*An Abstract Statement showing sub-lettings in 80 villages of the Indapur Taluka of the Poona Collectorate.*

Class of cases according to the number of times the Survey Assessment for which land is sold.	Number of cases.	Total acres sub-let.	Total Assessment.	Average rate of Assessment per Acre.	Total sum for which sub-let.	Average rate per acre for which sub-let.	Average number of times the Survey Assessment for which sub-let.
1	2	3	4	5	6	7	8
			Rs.	Rs. a. p.	Rs.	Rs. a. p.	
Class I— 1 to 5 times	5	174	75	0 6 10	560	3 3 5	7
	305	8,284	4,140	0 7 11	9,600	1 2 6	2
„ II— 6 to 10 „	1	21	6	0 4 6	100	4 12 2	16
	50	957	332	0 5 6	2,386	2 7 10	7
„ III—11 to 25 „	2	48	13	0 4 4	300	6 4 0	23
	16	287	83	0 4 7	1,358	4 11 8	16
„ IV—26 to 50 „	...	...	...	...	...	...	...
	3	8	3	0 6 0	101	12 0 0	33
„ V—above 50 „	1	4	1	0 4 0	388	97 0 0	388
	1	3	2	0 10 8	250	83 5 4	125
Total ...	9	247	95	0 6 1	1,348	5 7 3	14
	375	9,539	4,560	0 7 7	13,695	1 6 11	3

*Note.—The upper line of figures is that of the previous settlement.*

## APPENDIX N.

Statement showing the prices prevalent in Indapur Taluka from 1866-67 to 1895-96.

Years.	PRICES PER MAUND OF 40 SERA (1 SER = 80 TOLAS).								REMARKS.
	Jowári.	Bájl.	Wheat.	Tur (dál).	Gram.	Safflower seed.	Jowári - karbi.	Cotton seed.	
	2	3	4	5	6	7	8	9	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1866-67	1 13 0	2 2 11	3 5 10	4 0 0	3 12 3	2 9 0	...	...	
1867-68	1 3 4	1 2 4	2 7 4	2 9 0	2 9 0	1 4 1	...	...	
1868-69	1 2 0	1 7 5	2 5 2	2 2 6	2 4 5	1 8 7	...	...	
1869-70	1 8 7	1 13 9	3 14 10	3 6 3	3 14 11	...	0 7 9	...	
1870-71	1 13 3	1 15 8	4 9 2	4 5 5	3 9 11	...	0 6 9	...	
1871-72	2 5 0	2 10 0	2 14 0	5 0 0	4 0 0	...	...	...	
1872-73	...	...	...	...	...	...	...	...	
1873-74	1 0 2	1 7 2	1 11 6	3 6 0	2 2 4	...	...	...	
1874-75	0 15 2	1 1 11	1 14 2	2 1 8	1 11 1	...	0 4 10	...	
1875-76	1 3 11	1 8 11	2 7 9	1 12 1	1 10 7	...	0 5 4	...	
Total	13 0 5	15 6 1	25 9 9	28 10 11	25 10 6	5 5 8	1 8 8	...	
Average	1 7 2	1 11 4	2 13 6	3 3 0	2 13 7	1 12 7	0 6 2	...	
1876-77	3 2 2	3 3 9	3 9 10	3 1 0	2 14 8	...	1 11 7	...	
1877-78	4 11 3	4 10 11	6 3 6	5 8 11	5 1 11	...	1 2 0	...	
1878-79	4 2 9	4 2 6	6 4 6	6 5 3	5 6 9	...	0 6 3	...	
1879-80	3 6 7	3 13 0	5 6 9	5 14 2	4 2 3	...	0 7 3	...	
1880-81	1 9 3	2 6 10	2 10 5	3 1 10	2 0 10	...	0 5 4	...	
1881-82	0 15 9	1 10 8	2 8 10	2 6 0	1 10 5	...	0 5 4	...	
1882-83	1 4 8	1 11 8	2 15 11	2 8 1	2 3 2	...	0 6 0	...	
1883-84	1 12 2	1 14 7	2 13 11	2 1 7	1 14 9	...	0 7 6	...	
1884-85	2 1 1	2 7 3	2 8 4	2 8 11	1 14 10	...	0 8 8	...	
1885-86	1 11 2	2 7 9	2 13 5	4 11 8	2 6 6	...	0 10 2	...	
Total	24 12 10	28 8 11	37 15 5	38 3 5	29 12 1	...	6 6 1	...	
Average	2 7 8	2 13 8	3 12 9	3 13 2	2 15 7	...	0 10 2	...	
1886-87	1 4 2	1 13 7	3 0 0	3 0 1	2 2 11	...	0 6 6	...	
1887-88	...	...	...	...	...	...	...	...	
1888-89	2 1 11	2 8 2	3 2 0	2 12 1	2 5 6	2 13 8	0 10 1	3 11 0	
1889-90	2 0 4	2 8 3	3 5 2	3 2 10	2 10 4	2 11 7	0 8 1	3 10 11	
1890-91	1 11 2	2 3 8	2 10 9	3 0 1	2 4 3	2 2 0	0 7 11	3 10 11	
1891-92	1 10 1	2 9 0	3 7 9	3 7 9	2 13 9	2 9 8	0 7 4	3 10 11	
1892-93	2 1 4	2 4 11	4 0 1	4 3 1	3 1 6	2 12 3	0 9 0	3 12 9	
1893-94	2 1 2	2 4 3	3 10 8	3 0 6	2 5 5	...	0 6 4	4 2 9	
1894-95	1 11 9	2 4 7	2 14 0	3 7 11	2 2 8	2 2 2	0 7 10	3 11 1	
1895-96	1 9 9	1 15 8	2 10 5	4 0 8	2 12 1	2 12 11	0 9 7	3 8 6	
Total	16 3 8	20 8 1	23 12 10	30 3 0	22 10 5	18 0 3	4 8 8	29 14 10	
Average	1 12 10	2 4 5	3 3 2	3 5 8	2 8 3	2 9 2	0 8 1	3 11 10	

APPENDIX N<sup>o</sup>.

Statement showing the prices prevalent in the Barámati, Bhinthadi Taluka from 1888-89 to 1895.

Years.	PRICES PER MAUND OF 40 SERS (1 SER = 80 TOLAS).									Re- marks.	
	Jowári.	Báji.	Wheat.	Rice, cleaned.	Tur (Dál.)	Gram.	Jágrí.	Safflower- seed.	Jowiri karbí.		
	2	3	4	5	6	7	8	9	10		11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1888-89 ...	2 3 4	2 8 0	2 11 4	4 5 0	2 15 5	2 7 7	4 5 4	2 3 0	0 13 11		
1889-90 ...	2 4 4	2 7 6	3 2 6	4 9 1	3 3 8	2 14 6	4 0 0	2 3 9	1 2 6		
1890-91 ...	1 14 8	2 1 1	2 10 6	4 1 7	3 3 8	2 6 9	8 0 6	2 0 11	1 9 2		
1891-92 ...	1 13 7	2 6 3	3 7 5	4 9 10	3 13 9	3 1 6	6 9 7	2 10 1	0 15 11		
1892-93 ...	2 6 9	2 10 1	4 1 3	4 14 5	4 15 7	3 9 1	5 11 4	2 13 4	1 3 6		
1893-94 ...	2 4 2	2 6 5	3 4 9	4 6 8	3 10 3	2 7 5	5 14 5	2 6 4	0 9 10		
1894-95 ...	1 14 4	2 6 8	2 11 8	4 2 8	3 12 11	2 4 10	3 11 3	2 3 5	0 9 7		
1895... ..	1 12 1	2 1 7	2 11 3	4 1 2	3 13 7	2 13 6	4 5 9	2 13 7	0 10 0		
Total ...	16 9 3	18 15 7	24 12 8	35 2 5	29 8 10	22 1 2	42 10 2	19 6 5	7 10 5		
Average ...	2 1 2	2 5 11	3 1 7	4 6 4	3 11 1	2 12 2	5 5 3	2 6 9	0 15 3		

APPENDIX O.

Revenue Statement for 73 Government Villages, situated in the Indapur Taluka of the Poona Collectorate, into which the Revision Survey Settlement was introduced in 1867-68.  
(The years above the black line are those antecedent to the Revision Survey Settlement).

Years.	OCCUPIED LAND PAYING ASSESSMENT TO GOVERNMENT.						UNOCCUPIED ASSESSED ARABLE GOVERNMENT LAND.			LAND THE REVENUE OF WHICH IS ALIENATED ENTIRELY OR PARTIALLY (I.A.M.).			TOTAL LAND GOVERNMENT OCCUPIED, UNOCCUPIED AND I.A.M.			Balance outstanding at close of years.	Amount finally remitted.	Remarks.
	Occupied Acres.	Full Standard Assessment.	Remissions during the Year.			Balance for collection.	Acres.	Full Assessment.	Realization from auction sale of grazing.	Acres.	Full Standard Assessment.	Collections, Quit-rent, &c.	Total of columns 2, 8 and 11.	Full Assessment. Total of columns 8, 9 and 12.	Grand Total for collections. Total of columns 7, 10 and 13.			
			Permanent.	Casual.	Total.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1857-58	2,09,542	78,455	...	5	5	78,450	1,103	318	53	13,805	4,505	1,074	2,23,050	83,278	79,577	...	...	...
1858-59	2,30,136	78,607	...	4	4	78,603	1,330	329	60	13,768	4,323	358	2,41,184	83,319	79,081	...	...	...
1859-60	2,30,259	78,593	...	...	...	78,593	1,142	300	46	12,786	4,312	314	2,44,187	83,205	78,953	...	...	...
1860-61	2,23,713	79,716	...	...	...	73,716	785	107	31	12,075	4,340	1,002	2,42,173	88,233	80,340	...	...	...
1861-62	2,30,327	79,405	...	...	...	79,006	816	208	30	12,618	4,307	991	2,43,701	83,510	80,017	...	...	...
1862-63	2,30,767	73,753	...	...	...	78,753	1,004	221	54	12,600	4,273	979	2,44,371	83,247	79,786	...	...	...
1863-64	2,21,939	79,064	...	...	...	79,064	929	203	60	12,502	4,250	933	2,35,370	83,517	80,107	...	...	...
1864-65	2,30,928	73,765	...	...	...	78,765	923	201	38	12,507	4,233	1,004	2,44,357	83,219	79,807	...	...	...
1865-66	2,30,928	73,753	...	...	...	78,753	922	202	52	12,506	4,253	1,024	2,44,356	83,213	79,834	...	...	...
1866-67	2,31,536	78,763	...	...	...	78,763	922	202	53	12,470	4,260	1,079	2,44,928	83,225	79,894	...	...	...
1867-68	2,30,266	1,22,990	44,230	...	44,226	78,764	1,752	416	140	13,633	6,510	1,130	2,75,651	1,29,922	80,034	...	...	...
1868-69	2,61,418	1,22,589	...	41,837	41,837	81,002	165	59	157	14,058	6,548	1,160	2,75,656	1,29,496	82,319	...	...	...
1869-70	2,61,146	1,22,055	...	...	...	1,22,055	345	173	95	13,397	6,562	1,165	2,75,333	1,29,390	1,23,915	...	...	...
1870-71	2,61,379	1,22,705	...	...	...	1,22,705	219	85	54	13,394	7,164	1,596	2,75,382	1,29,994	1,24,415	...	...	...
1871-72	2,61,307	1,22,709	...	...	...	1,22,709	290	131	79	13,885	5,340	1,595	2,75,392	1,28,650	1,24,333	73,160	55	...
1872-73	2,61,342	1,22,179	...	...	...	1,22,179	162	100	53	13,885	6,880	1,646	2,75,389	1,28,165	1,23,888	6,476	...	...
1873-74	2,57,813	1,20,970	...	577	577	1,20,393	3,634	1,314	31	13,885	5,820	1,630	2,75,382	1,28,104	1,22,004	11,851	3,938	...
1874-75	2,56,214	1,20,384	...	5,781	5,781	1,14,603	5,316	1,911	469	13,330	5,806	1,530	2,75,380	1,28,101	1,16,652	...	463	...
1875-76	2,55,908	1,07,642	...	13,177	13,177	94,465	5,622	1,726	519	13,350	5,303	1,630	2,75,380	1,14,676	96,504	1,259	...	...
1876-77	2,56,315	1,07,325	...	...	...	1,07,325	5,301	1,536	125	13,831	5,308	1,520	2,75,387	1,14,689	1,09,470	1,04,864	...	...
1877-78	2,56,241	1,07,795	...	...	...	1,07,795	5,112	1,513	194	13,840	5,308	1,520	2,75,202	1,14,616	1,09,509	19,162	...	...
1878-79	2,51,517	1,05,122	...	...	...	1,06,122	9,752	3,347	67	13,850	5,298	1,520	2,75,119	1,13,767	1,06,709	56,395	...	...
1879-80	1,98,249	85,063	...	1,267	1,267	83,306	63,967	22,767	128	13,850	5,298	1,520	2,75,096	1,13,723	66,042	17,710	1,39,537	...
1880-81	1,95,626	85,533	...	...	...	85,533	65,122	22,698	...	13,954	5,298	1,520	2,74,602	1,13,634	67,058	2,461	12,375	...
1881-82	2,07,049	89,795	...	52	52	89,743	53,569	18,378	1,047	13,848	5,297	1,520	2,74,466	1,13,470	92,310	1,285	65	...
1882-83	1,94,936	85,618	...	20,697	20,697	64,921	61,972	22,340	302	13,801	5,287	1,523	2,73,989	1,13,254	66,746	...	...	...
1883-84	1,93,077	87,604	...	...	...	87,604	28,000	11,142	307	13,041	5,287	1,523	2,33,318	1,04,033	83,434	34	...	...
1884-85	2,18,902	97,225	...	...	...	97,225	3,286	905	...	13,027	5,287	1,623	2,35,815	1,02,507	93,743	...	...	...
1885-86	2,21,256	97,872	...	...	...	97,872	596	204	31	13,027	5,287	1,523	2,35,469	1,03,453	99,429	...	...	...
1886-87	2,21,355	97,926	...	...	...	97,926	451	238	45	13,627	5,283	1,523	2,35,433	1,03,447	99,494	...	...	...
1887-88	2,21,472	97,931	...	...	...	97,931	320	233	26	13,632	5,790	1,523	2,35,433	1,03,963	99,480	...	...	...
1888-89	2,21,262	97,875	...	...	...	97,875	496	312	61	13,629	5,798	1,523	2,35,337	1,30,965	99,460	...	...	...
1889-90	2,21,257	99,912	...	...	...	97,912	422	293	69	13,570	5,780	1,494	2,35,248	1,03,974	99,475	...	...	...
1890-91	2,21,301	97,892	...	...	...	97,892	418	302	85	13,571	5,768	1,494	2,35,190	1,03,993	99,471	...	...	...
1891-92	2,21,210	97,921	...	...	...	97,921	389	238	07	13,569	5,767	1,493	2,35,177	1,03,976	99,431	...	...	...
1892-93	2,21,265	97,946	...	...	...	97,946	320	237	60	13,564	5,766	1,493	2,35,149	1,03,940	99,409	...	...	...
1893-94	2,21,417	93,039	...	...	...	98,039	206	166	21	13,564	5,767	1,496	2,35,187	1,03,971	99,555	...	...	...
1894-95	2,21,478	93,076	...	...	...	98,076	136	122	13	13,564	5,768	1,496	2,35,178	1,03,966	99,585	...	...	...
1895-96	2,21,331	97,905	...	...	...	97,995	240	200	10	13,558	5,766	1,470	2,35,158	1,03,967	99,501	...	...	...

APPENDIX O.

Revenue Statement for 2 Villages (Varkute and Nimsakar), situated in the Inddipur Taluka of the Poona Collectorate into which the Survey Settlement was introduced in 1873-74.

The years above the black line are those antecedent to the Survey Settlement.

Years.	OCCUPIED LAND PAYING ASSESSMENT TO GOVERNMENT.						UNOCCUPIED ASSESSED ARABLE GOVERNMENT LAND.			LAND, THE REVENUE OF WHICH IS ALIENATED ENTIRELY OR PARTIALLY (INA'M).			TOTAL LAND—GOVERNMENT, OCCUPIED, UNOCCUPIED AND AN INA'M.			Balance outstanding at close of years.	Amount finally remitted.	Remarks.	
	Occupied Acres.	Full Standard Assessment.	Remissions during the year.			Balance for collection.	Acres.	Full Assessment.	Realization from auction sale of grazing.	Acres.	Full Standard Assessment.	Collections, Quit-rent, &c.	Total of Columns 2, 8 and 11.	Full Assessment.—Total of Columns 3, 9 and 13.	Grand Total for collections.—Total of Columns 7, 10 and 13.				
			Permanent.	Casual.	Total.														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
1868-64 ...	No record.	Rs.	Rs.	Rs.	Rs.	Rs.													
1864-65 ...																			
1865-66 ...																			
1866-67 ...																			
1867-68 ...																			
1868-69 ...																			
1869-70 ...																			
1870-71 ...																			
1871-72 ...																			
1872-73 ...																			
1873-74 ...	No record.																		
1874-75 ...																			
1875-76 ...																			
1876-77 ...																			
1877-78 ...																			
1878-79 ...		8,506	3,905	...	...	...	3,905	...	...	...	398	186	40	8,904	4,091	3,945	2,634	...	
1879-80 ...		6,767	3,452	...	21	21	3,431	1,739	452	...	398	186	40	8,904	4,090	3,471	1,175	2,498	
1880-81 ...		6,030	3,075	...	...	...	3,076	2,476	829	...	398	186	40	8,904	4,090	3,115	1,795	835	
1881-82 ...		6,490	3,048	...	...	...	3,048	1,968	475	13	398	163	40	8,856	3,686	3,101	77	...	
1882-83 ...		6,007	2,839	...	1,002	1,002	1,837	2,454	684	...	398	163	69	8,859	3,686	1,906	...	...	
1883-84 ...	6,288	2,950	...	...	...	2,950	1,227	297	3	398	163	69	7,913	3,410	3,022	...	...		
1884-85 ...	7,449	3,209	...	...	...	3,209	...	...	...	398	163	69	7,847	3,372	3,278	...	...		
1885-86 ...	7,449	3,209	...	...	...	3,209	...	...	...	398	163	69	7,847	3,372	3,278	...	...		
1886-87 ...	7,449	3,209	...	...	...	3,209	...	...	...	398	167	69	7,847	3,378	3,278	...	...		
1887-88 ...	7,449	3,214	...	...	...	3,214	...	...	...	398	165	69	7,847	3,379	3,283	...	...		
1888-89 ...	7,437	3,206	...	...	...	3,206	...	...	...	398	165	69	7,835	3,371	3,275	...	...		
1889-90 ...	7,437	3,206	...	...	...	3,206	...	...	...	398	165	69	7,835	3,371	3,275	...	...		
1890-91 ...	7,409	3,201	...	...	...	3,201	...	...	...	398	165	69	7,807	3,366	3,270	...	...		
1891-92 ...	7,409	3,201	...	...	...	3,201	...	...	...	398	165	69	7,807	3,366	3,270	...	...		
1892-93 ...	7,409	3,201	...	...	...	3,201	...	...	...	398	165	69	7,807	3,366	3,270	...	...		
1893-94 ...	7,409	3,201	...	...	...	3,201	...	...	...	398	165	69	7,807	3,366	3,270	...	...		
1894-95 ...	7,409	3,201	...	...	...	3,201	...	...	...	398	165	69	7,807	3,366	3,270	...	...		
1895-96 ...	7,409	3,201	...	...	...	3,201	...	...	...	398	165	69	7,807	3,366	3,270	...	...		

APPENDIX O<sup>3</sup>.

Revenue Statement for 2 Villages, (Nhavi and Bori) situated in the Indapur Taluka of the Poona Collectorate, into which the Revision Survey Settlement was introduced 1875-76.

The years above the black line are those antecedent to the Survey Settlement.

Years.	OCCUPIED LAND PAYING ASSESSMENT TO GOVERNMENT.						UNOCCUPIED ASSESSED ARABLE GOVERNMENT LAND.			LAND THE REVENUE OF WHICH IS ALIENATED ENTIRELY OR PARTIALLY (INAM).			TOTAL LAND GOVERNMENT OCCUPIED, UNOCCUPIED AND INAM.			Balance outstanding at close of years.	Amount finally remitted.	REMARKS.
	Occupied Acres.	Full Standard Assessment.	Remissions during the year.			Balance for collection.	Acres.	Full Assessment.	Realization from auction sale of grazing.	Acres.	Full Standard Assessment.	Collections, Quit-rent, &c.	Total of columns 2, 8 and 11.	Full Assessment. Total of columns 3, 9 and 12.	Grand Total for collections. Total of columns 7, 10 and 13.			
			Permanent.	Casual.	Total.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Acres.	Rs.	Rs.	Rs.	Rs.	
1865-66	7,276	2,415	...	...	...	2,415	8	1	...	308	91	2	7,592	2,507	2,417	...	...	
1866-67	7,276	2,415	...	...	...	2,415	8	1	...	308	91	2	7,592	2,507	2,417	...	...	
1867-68	7,276	2,415	...	...	...	2,415	8	1	...	308	91	2	7,592	2,507	2,417	...	...	
1868-69	7,304	2,427	...	927	927	1,500	8	1	...	280	85	1	7,592	2,513	1,501	...	...	
1869-70	7,304	2,421	...	...	...	2,421	8	1	...	280	85	1	7,592	2,507	2,422	...	...	
1870-71	7,304	2,421	...	...	...	2,421	8	1	...	280	85	1	7,592	2,507	2,422	...	...	
1871-72	7,304	2,421	...	...	...	2,421	8	1	...	280	85	1	7,592	2,507	2,422	...	...	
1872-73	7,304	2,421	...	...	...	2,421	8	1	...	280	85	1	7,592	2,507	2,422	...	...	
1873-74	7,253	2,411	...	...	...	2,411	55	10	...	280	85	1	7,588	2,506	2,412	309	...	
1874-75	7,253	2,411	...	...	...	2,411	55	10	2	280	85	1	7,588	2,506	2,414	56	167	
<hr/>																		
1875-76	7,963	2,522	296	754	1,050	1,472	64	13	4	295	81	1	8,322	2,616	1,477	...	...	
1876-77	7,963	2,522	...	...	...	2,522	64	13	...	295	81	1	8,322	2,616	1,477	2,135	1,822	
1877-78	7,963	2,522	...	...	...	2,522	64	13	...	295	81	1	8,322	2,616	2,578	622	574	
1878-79	7,963	2,511	...	...	...	2,511	114	22	...	295	81	1	8,372	2,614	2,512	1,067	...	
1879-80	5,299	1,817	...	...	...	1,817	2,727	716	...	295	81	1	8,321	2,614	1,818	212	3,252	
1880-81	5,343	1,829	...	...	...	1,829	2,683	705	...	295	81	1	8,321	2,615	1,830	...	204	
1881-82	5,341	1,828	...	...	...	1,828	2,680	708	10	295	81	1	8,316	2,612	1,839	29	...	
1882-83	5,318	1,850	...	29	29	1,821	2,703	681	...	295	81	1	8,316	2,612	1,822	...	...	
1883-84	5,196	1,798	...	...	...	1,798	1,570	547	3	295	81	1	7,061	2,426	1,802	...	...	
1884-85	5,196	1,798	...	...	...	1,798	1,579	547	...	295	81	1	7,070	2,426	1,799	...	...	
<hr/>																		
1885-86	6,557	2,230	...	...	...	2,230	218	114	39	295	81	1	7,070	2,425	2,270	...	...	
1886-87	6,753	2,330	...	...	...	2,330	22	15	3	295	81	1	7,070	2,426	2,334	...	...	
1887-88	6,698	2,299	...	...	...	2,299	77	46	22	295	80	1	7,070	2,425	2,323	...	...	
1888-89	6,509	2,230	...	...	...	2,230	210	108	71	295	80	1	7,014	2,418	2,302	...	...	
1889-90	6,636	2,287	...	...	...	2,287	86	51	51	295	79	1	7,017	2,417	2,319	...	...	
1890-91	6,696	2,322	...	...	...	2,322	24	16	12	293	79	1	7,013	2,417	2,335	...	...	
1891-92	6,696	2,322	...	...	...	2,322	24	16	26	293	79	1	7,013	2,417	2,349	...	...	
1892-93	6,694	2,322	...	...	...	2,322	24	16	6	295	79	1	7,013	2,417	2,329	...	...	
1893-94	6,718	2,338	...	...	...	2,338	...	...	...	295	79	1	7,013	2,417	2,339	...	...	
1894-95	6,718	2,338	...	...	...	2,338	...	...	...	295	79	1	7,013	2,417	2,339	...	...	
1895-96	6,718	2,336	...	...	...	2,338	...	...	...	295	79	1	7,013	2,417	2,330	...	...	

## Effect of Revision Settlement proposals on

Number.	Name of Village.	Number of Group.	BY FORMER SURVEY.														
			Maximum Rates.			Dry-crop.			Rice.			Garden.			Total.		
			Dry-crop.	Rice.	Garden.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
<i>Group I.</i>			Rs. a. p.			Rs.	Rs. a. p.		Rs.	Rs. a. p.		Rs.	Rs. a. p.		Rs.	Rs. a. p.	
1	Indápur ... ..	I	1 0 0	...	...	18,605	6,418	0 5 6	3	4	1 5 4	500	859	0 11 6	19,108	6,781	0 5 8
2	Madanvadi ... ..	II	1 0 0	...	...	1,736	807	0 8 4	...	...	...	75	53	0 11 4	1,811	990	0 8 0
3	Kumbhargaoon ... ..		1 0 0	...	...	1,752	893	0 8 2	...	...	...	51	38	0 11 11	1,803	931	0 8 3
4	Takrárvadi ... ..		1 0 0	...	...	540	399	0 11 10	...	...	...	44	34	0 12 4	594	433	0 11 10
5	Bhigwan ... ..		1 0 0	...	...	2,272	1,377	0 9 8	...	...	...	52	38	0 11 8	2,334	1,415	0 9 9
6	Diksal ... ..		1 0 0	...	...	1,719	1,438	0 13 5	...	...	...	15	11	0 11 9	1,734	1,449	0 13 4
6	Total of the 1st Group.	...	...	...	26,024	11,432	0 6 10	3	4	1 5 4	737	533	0 11 7	27,804	11,969	0 7 0	
<i>Group II.</i>																	
7	Sháha ... ..	II	1 0 0	...	...	1,273	481	0 6 1	...	...	...	28	17	0 9 9	1,301	496	0 6 2
8	Kándalgaon ... ..		1 0 0	...	...	2,296	1,103	0 7 8	...	...	...	18	9	0 8 0	2,314	1,113	0 7 8
9	Tartgaon ... ..		1 0 0	...	...	595	224	0 9 1	...	...	...	...	...	...	395	224	0 9 1
10	Hingangaon ... ..		1 0 0	...	...	1,317	645	0 7 10	...	...	...	10	5	0 8 0	1,327	650	0 7 10
11	Bábhulgaon ... ..		1 0 0	...	...	2,348	1,160	0 7 10	...	...	...	14	7	0 8 0	2,362	1,167	0 7 11
12	Bhat-Nimgaon ... ..		1 0 0	...	...	1,541	653	0 6 9	...	...	...	2	1	0 8 0	1,543	654	0 6 9
13	Bedsinga ... ..		1 0 0	...	...	945	490	0 7 9	...	...	...	9	6	0 10 8	954	496	0 7 10
14	A'vsari ... ..		1 0 0	...	...	1,747	820	0 7 6	1	1	1 0 0	23	16	0 11 2	1,771	837	0 7 7
15	Bhándgaon ... ..		1 0 0	...	...	2,990	1,725	0 9 3	...	...	...	9	8	0 14 3	2,999	1,733	0 9 3
16	Bánda ... ..		1 0 0	...	...	17,135	9,134	0 8 6	...	...	...	281	169	0 9 7	17,416	9,303	0 8 7
17	Ozar ... ..		1 0 0	...	...	652	318	0 7 10	...	...	...	...	...	...	652	318	0 7 10
18	Gondi ... ..		1 0 0	...	...	1,014	437	0 6 11	...	...	...	3	1	0 8 0	1,016	438	0 6 11
19	Lumevádi ... ..		1 0 0	...	...	1,407	846	0 9 7	...	...	...	8	3	0 6 0	1,415	849	0 9 7
20	Sarati ... ..		1 0 0	...	...	1,710	1,206	0 11 3	...	...	...	17	11	0 10 4	1,727	1,217	0 11 3
21	Niraingaon ... ..		1 0 0	...	...	1,333	856	0 9 11	...	...	...	7	3	0 6 10	1,390	859	0 9 11
22	Chákáti ... ..		1 0 0	...	...	1,807	876	0 7 9	...	...	...	17	12	0 11 4	1,824	888	0 7 9
23	Redni ... ..		1 0 0	...	...	3,981	1,931	0 7 9	...	...	...	62	26	0 6 9	4,043	1,957	0 7 9
24	Reda ... ..		1 0 0	...	...	1,573	656	0 6 8	...	...	...	138	85	0 9 10	1,711	741	0 6 4
25	Shetfal-Haveli ... ..		1 0 0	...	...	3,491	1,863	0 8 6	...	...	...	97	67	0 11 1	3,588	1,930	0 8 7
26	Káti ... ..		1 0 0	...	...	3,297	1,161	0 5 8	...	...	...	210	122	0 9 0	3,513	1,283	0 5 10
27	Pitkeshwar ... ..		1 0 0	...	...	1,330	456	0 5 6	...	...	...	114	61	0 8 7	1,444	517	0 5 9
28	Nimbgaoon-Kelki ... ..		1 0 0	...	...	5,715	1,224	0 3 5	...	...	...	608	565	0 12 1	6,283	1,729	0 4 4
29	Gokhali ... ..		1 0 0	...	...	1,295	302	0 3 9	...	...	...	33	11	0 5 4	1,328	313	0 3 9
30	Vangali ... ..		1 0 0	...	...	1,127	251	0 3 7	...	...	...	45	20	0 7 1	1,172	271	0 3 8
31	Rájevadi ... ..		1 0 0	...	...	243	83	0 5 6	...	...	...	35	11	0 5 0	278	94	0 5 5
32	Gárgaon ... ..		1 0 0	...	...	974	262	0 4 4	...	...	...	35	19	0 8 8	1,009	281	0 4 5
33	Bijvadi ... ..		1 0 0	...	...	2,515	397	0 2 0	...	...	...	37	24	0 10 6	2,552	421	0 2 8
34	Bálpudi ... ..		1 0 0	...	...	1,098	130	0 1 11	...	...	...	12	6	0 8 0	1,110	136	0 2 6
35	Bhávdi ... ..		1 0 0	...	...	1,047	541	0 8 3	...	...	...	17	16	0 15 1	1,064	557	0 8 5
36	Chándgaon ... ..	1 0 0	...	...	902	560	0 9 11	...	...	...	...	...	...	902	560	0 9 11	
37	Yarkute Budrukh ... ..	1 0 0	...	...	4,575	1,841	0 6 5	...	...	...	54	27	0 8 0	4,629	1,868	0 6 5	
38	Agoti ... ..	1 0 0	...	...	1,806	1,064	0 9 5	...	...	...	53	36	0 11 1	1,858	1,100	0 9 6	
39	Gánjevalan ... ..	1 0 0	...	...	1,454	914	0 10 1	...	...	...	...	...	...	1,454	914	0 10 1	



Q. Government occupied land.

BY REVISION SURVEY.																Percent- age increase.	Name of Village.	Number.
Maximum Rates.			Dry-crop.			Rice.			Garden.			Total.						
Dry-crop.	Rice.	Garden.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.				
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	
Rs. a. p.			Acres.	Rs.	Rs. a. p.	Acres.	Rs.	Rs. a. p.	Acres.	Rs.	Rs. a. p.	Acres.	Rs.	Rs. a. p.				
1 6 0	...	...	18,604	7,843	0 6 9	3	5	1 10 8	M. 500 P. 1	439 8	0 14 1 8 0 0	19,108	8,200	0 6 11	22.3	Indapur ...	1	
1 0 0	...	...	1,758	1,247	0 11 0	...	...	...	75	73	0 15 7	1,811	1,320	0 11 8	37.5	Madanvadi ...	2	
1 6 0	...	...	1,752	1,228	0 11 3	...	...	...	51	52	1 0 4	1,803	1,280	0 11 4	37.5	Kumbhargao ...	3	
1 6 0	...	...	540	540	1 0 8	...	...	...	44	47	1 1 1	584	596	1 0 4	37.6	Takravad ...	4	
1 6 0	...	...	2,272	1,893	0 18 4	...	...	...	52	52	1 0 0	2,324	1,945	0 18 5	37.5	Bhigwan ...	5	
1 6 0	...	...	1,719	1,977	1 2 5	...	...	...	15	15	1 0 0	1,784	1,992	1 2 5	37.5	Dikol ...	6	
...	...	...	25,823	14,737	0 8 10	3	5	1 10 8	M. 737 P. 1	678 8	0 14 9 8 0 0	27,301	15,423	0 9 0	28.8	Total of the 1st Group.	6	
<i>Group II.</i>																		
1 4 0	...	...	1,278	601	0 7 7	...	...	...	28	21	0 12 0	1,801	622	0 7 8	24.0	Shaha ...	7	
1 4 0	...	...	2,298	1,379	0 9 7	...	...	...	18	11	0 9 9	2,814	1,390	0 9 7	25.0	Kandalgaon ...	8	
1 4 0	...	...	398	230	0 11 4	...	...	...	...	...	...	395	290	0 11 4	25.0	Tartgaon ...	9	
1 4 0	...	...	1,317	808	0 9 10	...	...	...	10	6	0 9 7	1,327	812	0 9 9	24.9	Hingangaon ...	10	
1 4 0	...	...	2,348	1,450	0 9 11	...	...	...	14	9	0 10 8	2,383	1,459	0 9 11	25.0	Babulgaon ...	11	
1 4 0	...	...	1,541	816	0 8 6	...	...	...	2	1	0 8 0	1,548	817	0 8 6	24.9	Bhat-Nimgaon ...	12	
1 4 0	...	...	941	573	0 9 9	...	...	...	M. 9 P. 4	7 15	0 12 5 3 12 0	954	595	0 10 0	27.7	Bedsinga ...	13	
1 4 0	...	...	1,747	1,025	0 9 5	1	1	1 0 0	23	20	0 13 11	1,771	1,046	0 9 5	25.0	A'sari ...	14	
1 4 0	...	...	2,990	2,166	0 11 6	...	...	...	9	10	1 1 9	2,989	2,166	0 11 7	35.0	Bhandgaon ...	15	
1 4 0	...	...	17,185	11,417	0 10 8	...	...	...	231	211	0 12 0	17,416	11,628	0 10 8	25.0	Bavda ...	16	
1 4 0	...	...	652	397	0 9 9	...	...	...	...	...	...	652	397	0 9 9	24.8	Ozar ...	17	
1 4 0	...	...	1,014	516	0 9 7	...	...	...	2	2	1 0 0	1,016	548	0 8 8	25.1	Gondi ...	18	
1 4 0	...	...	1,407	1,057	0 12 0	...	...	...	8	4	0 8 0	1,415	1,061	0 12 0	25.0	Lumvadi ...	19	
1 4 0	...	...	1,710	1,507	0 14 1	...	...	...	17	14	0 18 2	1,727	1,521	0 14 1	25.0	Sarati ...	20	
1 4 0	...	...	1,383	1,070	0 12 5	...	...	...	7	4	0 9 2	1,330	1,074	0 13 4	25.0	Nirningaon ...	21	
1 4 0	...	...	1,807	1,095	0 9 8	...	...	...	17	15	0 14 1	1,824	1,110	0 9 9	25.0	Chikkati ...	22	
1 4 0	...	...	3,931	2,414	0 9 8	...	...	...	62	32	0 8 8	4,048	2,446	0 9 5	25.0	Rodni ...	23	
1 4 0	...	...	1,573	820	0 8 4	...	...	...	138	100	0 12 3	1,711	926	0 8 8	25.0	Roda ...	24	
1 4 0	...	...	3,491	2,339	0 10 8	...	...	...	97	61	0 18 10	3,588	2,413	0 10 9	25.0	Shetfal-Haveli ...	25	
1 4 0	...	...	3,275	1,438	0 7 0	...	...	...	M. 195 P. 43	133 119	0 10 11 5 1 6	3,513	1,788	0 8 2	30.4	Katti ...	26	
1 4 0	...	...	1,330	570	0 6 10	...	...	...	114	76	0 10 8	1,444	646	0 7 2	25.0	Pitkeshwar ...	27	
1 4 0	...	...	5,715	1,589	0 4 3	...	...	...	608	631	0 15 1	6,333	2,161	0 5 5	35.0	Nimnagaon ...	28	
1 4 0	...	...	1,295	377	0 4 8	...	...	...	33	14	0 6 9	1,323	391	0 4 9	24.9	Gokhali ...	29	
1 4 0	...	...	1,120	313	0 4 5	...	...	...	M. 45 P. 7	25 9	0 8 11 1 4 7	1,172	346	0 4 9	27.7	Vangali ...	30	
1 4 0	...	...	248	104	0 6 10	...	...	...	95	14	6 6 5	273	118	0 6 9	25.6	Rajevadi ...	31	
1 4 0	...	...	974	327	0 5 4	...	...	...	35	24	0 10 11	1,009	351	0 5 7	24.9	Gagargao ...	32	
1 4 0	...	...	2,515	496	0 3 2	...	...	...	87	30	0 18 0	2,552	520	0 3 4	24.9	Bijvadi ...	33	
1 4 0	...	...	1,098	102	0 2 4	...	...	...	12	7	0 9 4	1,110	169	0 2 5	24.3	Balipudi ...	34	
1 4 0	...	...	1,047	678	0 10 4	...	...	...	17	20	1 2 10	1,064	696	0 10 6	25.0	Bhadi ...	35	
1 4 0	...	...	902	700	0 13 5	...	...	...	...	...	...	902	700	0 13 5	25.0	Chandgaon ...	36	
1 4 0	...	...	4,575	2,301	0 8 1	...	...	...	54	34	0 10 1	4,629	2,335	0 8 1	25.0	Varkute Budrakh ...	37	
1 4 0	...	...	1,306	1,330	0 11 9	...	...	...	52	45	0 13 10	1,358	1,375	0 11 10	25.0	Agoti ...	38	
1 4 0	...	...	1,454	1,142	0 12 7	...	...	...	...	...	...	1,454	1,142	0 12 7	24.9	Ganjoalan ...	39	

Number.	Name of Village.	Number of Group.	By Former Survey.														
			Maximum Rates.			Dry-crop.			Rice.			Garden.			Total.		
			Dry-crop.	Rice.	Garden.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	<i>Group II—contd.</i>		Rs. a. p.			Acres.	Rs.	Rs. a. p.	Acres.	Rs.	Rs. a. p.	Acres.	Rs.	Rs. a. p.	Acres.	Rs.	Rs. a. p.
40	Kalási ...	II	1 0 0	...	...	2,180	1,083	0 7 11	...	...	...	2	1	0 8 0	2,191	1,084	0 7 11
41	Kálthán ...		1 0 0	...	...	3,743	1,837	0 7 10	...	...	...	54	38	0 11 8	3,797	1,875	0 7 11
42	Sirsodi ...		1 0 0	...	...	1,989	902	0 7 3	...	...	...	...	...	...	1,989	902	0 7 3
43	Padasthal ...		1 0 0	...	...	1,643	903	0 8 10	...	...	...	4	2	0 8 0	1,647	905	0 8 10
44	Ajoti ...		1 0 0	...	...	1,570	939	0 9 10	...	...	...	1	1	1 0 0	1,521	939	0 9 11
45	Sugaon ...		1 0 0	...	...	1,174	808	0 11 0	...	...	...	42	33	0 12 7	1,216	839	0 11 0
46	Pimpri Khurd ...		1 0 0	...	...	1,034	250	0 3 10	...	...	...	38	20	0 9 8	1,067	270	0 4 1
47	Kalás ...		1 0 0	...	...	8,859	2,402	0 4 4	...	...	...	321	163	0 8 1	9,180	2,565	0 4 6
48	Bui ...		1 0 0	...	...	3,560	1,108	0 5 0	...	...	...	96	45	0 7 6	3,656	1,153	0 5 1
49	Vyáhlí ...		1 0 0	...	...	1,794	462	0 4 0	...	...	...	143	125	0 16 6	1,942	677	0 4 9
50	Gotondi ...		1 0 0	...	...	3,099	1,159	0 6 0	...	...	...	93	62	0 8 11	3,192	1,211	0 6 1
51	Shelgaon ...		1 0 0	...	...	7,268	3,340	0 7 4	...	...	...	607	303	0 11 5	7,770	3,703	0 7 8
52	Shetfal-gade ...		1 0 0	...	...	3,760	1,082	0 4 7	...	...	...	138	76	0 8 10	3,909	1,158	0 4 9
53	Pimpla ...		1 0 0	...	...	853	322	0 6 3	...	...	...	18	10	0 8 11	871	342	0 6 3
54	Akola ...		1 0 0	...	...	3,131	1,145	0 5 10	...	...	...	136	69	0 8 0	3,207	1,213	0 5 11
55	Bhádvalvadi ...		1 0 0	...	...	1,296	442	0 5 5	...	...	...	35	25	0 11 5	1,331	407	0 5 7
56	Holgundvadi ...		1 0 0	...	...	412	152	0 5 11	...	...	...	...	...	...	412	152	0 5 11
57	Dáij ...		1 0 0	...	...	2,369	1,477	0 10 0	...	...	...	65	40	0 9 10	2,434	1,517	0 10 0
58	Palasdev ...		1 0 0	...	...	4,091	2,471	0 9 8	...	...	...	224	163	0 12 0	4,315	2,639	0 9 9
59	Fondhavdi ...		1 0 0	...	...	1,672	598	0 5 9	...	...	...	67	47	0 11 3	1,739	645	0 5 11
60	Loni ...	1 0 0	...	...	1,039	1,008	0 8 4	...	...	...	95	67	0 11 3	2,084	1,076	0 8 5	
61	Kartáli ...	1 0 0	...	...	1,834	425	0 3 7	...	...	...	115	52	0 7 3	1,989	477	0 3 10	
62	Nirvángi ...	1 0 0	...	...	5,345	3,559	0 10 3	...	...	...	190	127	0 10 8	5,535	3,686	0 10 8	
63	Khorochi ...	1 0 0	...	...	3,507	2,138	0 9 7	...	...	...	20	18	0 9 11	3,506	2,156	0 9 7	
64	Návhi ...	1 0 0	...	...	2,904	1,044	0 5 9	...	...	...	77	52	0 10 10	2,981	1,096	0 5 11	
65	Bori ...	1 0 0	...	...	3,439	1,078	0 4 11	...	...	...	250	167	0 10 8	3,739	1,243	0 5 4	
66	Varkute Khurd ...	1 0 0	...	...	2,728	784	0 4 7	...	...	...	177	109	0 9 9	2,905	892	0 4 11	
67	Háturne ...	0 14 0	...	...	5,114	1,642	0 5 2	...	...	...	211	119	0 9 0	5,325	1,761	0 5 3	
68	Lásurne ...	0 14 0	...	...	7,538	3,121	0 6 7	...	...	...	347	231	0 10 9	7,865	3,352	0 6 10	
69	Kalamb ...	0 14 0	...	...	5,635	3,259	0 0 8	...	...	...	67	60	0 11 11	5,702	3,309	0 0 3	
70	Chikbli ...	0 14 0	...	...	652	382	0 9 4	...	...	...	24	18	0 8 6	626	400	0 9 4	
71	Kurvali ...	0 14 0	...	...	1,620	973	0 10 2	...	...	...	40	29	0 11 7	1,566	1,002	0 10 2	
72	Jámb ...	0 14 0	...	...	1,208	624	0 8 4	...	...	...	21	13	0 9 11	1,224	637	0 8 4	
73	Uddhaf ...	0 14 0	...	...	1,809	766	0 9 4	...	...	...	119	85	0 11 5	1,428	861	0 9 6	
74	Tásvi ...	0 14 0	...	...	1,236	810	0 10 7	...	...	...	22	16	0 11 8	1,258	632	0 10 7	
75	Sansar ...	0 14 0	...	...	4,646	1,850	0 6 4	...	...	...	213	136	0 10 3	4,859	1,936	0 6 6	
76	Kozad ...	0 14 0	...	...	4,961	1,383	0 4 5	...	...	...	236	160	0 8 11	5,247	1,543	0 4 8	
77	Nimbudi ...	0 14 0	...	...	1,722	538	0 4 11	...	...	...	112	52	0 7 5	1,834	580	0 5 1	
78	Lákdí ...	0 14 0	...	...	2,028	546	0 4 4	...	...	...	64	28	0 7 0	2,087	574	0 4 5	
79	Nirgude ...	0 14 0	...	...	5,736	1,707	0 4 9	...	...	...	136	51	0 6 0	5,872	1,758	0 4 9	
80	Nimeákar ...	0 14 0	...	...	4,430	2,261	0 8 2	...	...	...	75	48	0 10 3	4,508	2,309	0 8 2	
74	Total of the 2nd Group.	...	...	...	201,421	87,351	0 6 11	1	1	1 0 0	6,724	4,368	0 10 0	208,146	91,580	0 7 0	
80	Grand Total	...	...	...	228,045	98,783	0 6 11	4	5	1 4 0	7,461	4,741	0 10 2	235,510	1,03,529	0 7 1	

Explanation:—M. = Motasthal;

Q—continued.

By Revision Survey.															Percent- age increase	Name of Village.	Number.
Maximum Rates.			Dry-crop.			Rice.			Garden.			Total.					
Dry-crop.	Rice.	Garden.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.			
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs. a. p.			Acres.	Rs.	Rs. a. p.	Acres.	Rs.	Rs. a. p.	Acres.	Rs.	Rs. a. p.	Acres.	Rs.	Rs. a. p.		Group II—contd.	
1 4 0	...	...	2,189	1,354	0 9 11	...	...	...	2	1	0 8 6	2,191	1,355	0 9 11	25.0	Kalasi ...	40
1 4 0	...	...	3,743	2,200	0 9 10	...	...	...	54	47	0 13 11	3,797	2,343	0 9 10	25.0	Kalibhan ...	41
1 4 0	...	...	1,989	1,127	0 9 1	...	...	...	...	...	...	1,989	1,127	0 9 1	24.9	Sirrodli ...	42
1 4 0	...	...	1,643	1,139	0 11 0	...	...	...	4	3	0 8 0	1,647	1,131	0 11 0	25.0	Padaasthal ...	43
1 4 0	...	...	1,520	1,172	0 12 4	...	...	...	1	1	0 0 0	1,521	1,173	0 12 4	24.9	Ajoti ...	44
1 4 0	...	...	1,174	1,007	0 13 9	...	...	...	42	41	0 16 7	1,216	1,048	0 13 9	24.9	Sugaon ...	45
1 4 0	...	...	1,034	312	0 4 10	...	...	...	33	25	0 12 1	1,067	397	0 5 1	24.8	Pimpri Khurd ...	46
1 4 0	...	...	6,859	3,002	0 5 5	...	...	...	321	204	0 10 2	6,180	3,206	0 5 7	25.0	Kalae ...	47
1 4 0	...	...	3,560	1,385	0 6 3	...	...	...	96	50	0 9 4	3,556	1,441	0 6 4	25.0	Rui ...	48
1 4 0	...	...	1,794	565	0 5 0	...	...	...	148	156	1 0 10	1,942	721	0 5 11	25.0	Vyakhali ...	49
1 4 0	...	...	3,099	1,449	0 7 6	...	...	...	93	65	0 11 2	3,102	1,514	0 7 7	25.0	Gotoudf ...	50
1 4 0	...	...	7,187	4,113	0 9 2	...	...	...	M. 423	366	0 73 11	7,770	5,397	0 11 1	45.7	Shegaon ...	51
1 4 0	...	...	3,760	1,352	0 5 9	...	...	...	136	95	0 11 0	3,698	1,447	0 5 11	25.0	Shetfal-Gada ...	52
1 4 0	...	...	853	415	0 7 9	...	...	...	18	12	0 10 8	871	427	0 7 10	24.9	Pimplo ...	53
1 4 0	...	...	8,131	1,431	0 7 4	...	...	...	136	85	0 10 0	3,267	1,516	0 7 5	25.0	Akola ...	54
1 4 0	...	...	1,290	552	0 6 10	...	...	...	35	31	0 14 2	1,331	583	0 7 0	24.8	Bhadalvadi ...	55
1 4 0	...	...	412	190	0 7 5	...	...	...	...	...	...	412	190	0 7 5	25.0	Holganvadi ...	56
1 4 0	...	...	2,359	1,840	0 12 6	...	...	...	65	50	0 12 4	2,434	1,806	0 12 6	25.0	Daj ...	57
1 4 0	...	...	4,091	3,099	0 12 1	...	...	...	224	210	0 15 0	4,315	3,209	0 12 3	25.0	Palasdev ...	58
1 4 0	...	...	1,673	747	0 7 2	...	...	...	67	59	0 14 1	1,739	806	0 7 5	25.0	Pondhavl ...	59
1 4 0	...	...	1,939	1,260	0 10 5	...	...	...	95	84	0 14 2	2,034	1,344	0 10 7	25.0	Loni ...	60
1 4 0	...	...	1,984	531	0 4 6	...	...	...	115	85	0 9 1	1,989	596	0 7 11	24.9	Kavtali ...	61
1 4 0	...	...	5,945	4,449	0 13 4	...	...	...	190	159	0 13 8	5,535	4,608	0 13 4	25.0	Nirvangi ...	62
1 4 0	...	...	3,567	2,672	0 13 0	...	...	...	29	22	0 12 2	3,596	2,694	0 12 0	25.0	Khorochi ...	63
1 4 0	...	...	2,904	1,305	0 7 2	...	...	...	77	65	0 13 6	2,991	1,370	0 7 4	25.0	Navihi ...	64
1 4 0	...	...	3,489	1,345	0 6 2	...	...	...	250	209	0 13 6	3,739	1,554	0 6 8	25.0	Bori ...	65
1 4 0	...	...	2,728	930	0 5 9	...	...	...	177	135	0 12 2	2,905	1,115	0 6 2	25.0	Varkute Khurd ...	66
1 4 0	...	...	5,025	2,250	0 7 3	...	...	...	M. 158	132	0 13 4	5,325	2,090	0 9 0	69.3	Hatarne ...	67
1 4 0	...	...	7,538	4,459	0 9 6	...	...	...	P. 143	578	4 1 1	7,885	4,789	0 9 9	42.9	Lasurne ...	68
1 4 0	...	...	5,635	4,656	0 13 3	...	...	...	347	330	0 16 3	7,885	4,789	0 9 9	42.9	Kalamb ...	69
1 4 0	...	...	652	546	0 13 5	...	...	...	67	71	1 0 11	5,702	4,727	0 13 3	42.9	Chikhli ...	70
1 4 0	...	...	1,526	1,390	0 14 7	...	...	...	34	26	0 13 3	696	572	0 13 4	43.0	Kurvalli ...	71
1 4 0	...	...	1,203	891	0 11 10	...	...	...	40	41	1 0 6	1,566	1,431	0 14 7	42.8	Jamb ...	72
1 4 0	...	...	1,309	1,094	0 13 4	...	...	...	21	19	0 14 0	1,234	910	0 11 11	42.9	Uddhat ...	73
1 4 0	...	...	1,236	1,166	0 15 1	...	...	...	119	121	1 0 3	1,429	1,215	0 13 7	42.8	Tavsi ...	74
1 4 0	...	...	1,236	1,166	0 15 1	...	...	...	22	23	1 0 9	1,259	1,180	0 15 1	42.9	Sansar ...	75
1 4 0	...	...	4,646	2,643	0 9 1	...	...	...	213	194	0 14 7	4,859	2,837	0 9 4	42.8	Kozad ...	76
1 4 0	...	...	4,961	1,976	0 6 4	...	...	...	286	220	0 12 10	5,247	2,205	0 6 9	42.9	Nimbudi ...	77
1 4 0	...	...	1,732	754	0 7 0	...	...	...	113	79	0 10 7	1,834	828	0 7 3	42.8	Lakdi ...	78
1 4 0	...	...	2,028	790	0 6 2	...	...	...	64	40	0 10 0	2,087	820	0 6 3	42.9	Nirgude ...	79
1 4 0	...	...	5,736	2,439	0 6 10	...	...	...	138	73	0 8 7	5,871	2,512	0 6 10	42.9	Nimsakar ...	80
1 4 0	...	...	4,430	3,230	0 11 2	...	...	...	75	69	0 14 9	4,505	3,209	0 11 9	42.9		
...	...	...	2,01,223	1,12,580	0 8 11	1	1	1 0 0	M. 6,565	5,297	0 13 11	2,08,146	1,19,017	0 0 3	30.6	Total of the 2nd Group.	74
...	...	...	2,27,840	1,27,317	0 8 11	4	6	1 8 0	P. 357	1,739	4 13 11	2,35,510	1,35,040	0 9 2	30.4	Grand Total	80

P.=Patasthal.

## APPENDIX R.

*Papers connected with previous settlements (pages 36—121).*

No. 2026 of 1867.

REVENUE DEPARTMENT.

To

THE CHIEF SECRETARY TO GOVERNMENT.

SIR,

I have the honour to submit, for the consideration and orders of Government, a report by Lieutenant-Colonel Francis, Survey and Settlement Commissioner, upon the revision of the settlement of the Indápur Táluka of the Poona Collectorate.

2. The report was received in this office direct from Lieutenant-Colonel Francis on the 18th March, and the Collector of Poona, with reference to it, wrote on the 2nd ultimo (letter No. 960) as follows :—

"I have the honour to forward to you the accompanying report\* of Colonel Francis on the revision of the settlement of the Indápur Táluka, without presuming to make any remarks of my own, my experience of the táluka of Indápur being so limited, while that of Colonel Francis has extended over many years."

\* No. 147, dated 12th February 1867.

3. The Survey and Settlement Commissioner in reporting (No. 1033, dated 4th December 1866) to Government that the lease of the Kalas Division of the Indápur Táluka expired with the year 1865-66, and that under ordinary circumstances the revised rates would be introduced in the current year (1866-67), asked, for reasons which he fully explained (the chief reason being "to admit of the whole táluka being brought under the measure at the same time"), to be allowed to defer for a year (by which time the lease for the remaining portion of the táluka would also have expired) the introduction of the revision.

4. The sanction of Government to defer the settlement was conveyed in Government Resolution No. 4574, dated 8th December 1866.

5. The present survey assessment was introduced *first* into the Kalas Division of the táluka in 1836-37, and was extended in the following year to the remaining portion of the táluka, when the settlement for the whole táluka was reported to Government for sanction.

6. In the letter from the Chief Secretary to Government to the Revenue Commissioner—extract from which is embodied in paragraph 63 of Lieutenant-Colonel Francis' report—it was decided that the duration of the settlement was to be for ten years, as originally sanctioned. It appears, however, from what Lieutenant-Colonel Francis states in paragraph 64, that, on reconsideration by Government of the arguments advanced by Lieutenant Wingate in favour of thirty years' settlement, the duration of the settlement lease for the táluka was fixed for thirty years.

7. The term of ten years, as originally fixed, was to date from the commencement of 1838-39, the two preceding years being considered years of probation; but for the Kalas Division it appears to have been considered to date from the commencement of 1836-37 and for the remaining portion of the táluka from 1837-38.

8. The report now submitted contains a full and very interesting review of the following subjects :—

The state of the district and its revenue administration prior to the survey settlement (Part I).

The introduction of the settlement now about to be revised (Part II).

Proposals for the re-assessment of the táluka, with full explanatory remarks with reference to the proposed rates, and the probable result of the revision as affecting the revenue (Part III).

9. As regards the survey operations under the late Mr. Goldsmid and Lieutenant (now Sir George) Wingate, which are noticed at length by Lieutenant-Colonel Francis, notwithstanding the imperfect measurements, the omission to include in the measurement the "gáirán" and hill lands, and the defective classification, the general results of the settlement and measures of reform adopted in connection with it for developing the resources of the táluka and in improving the condition of the cultivators, seem, upon the whole, to have been eminently successful.

10. A statement is given in paragraph 76 of the report, which comprises a summary of the results of the settlement, and with reference to these Lieutenant-Colonel Francis observes—

"These results abundantly prove the success of the settlement. There is no district in India probably, not excluding even the provinces under the permanent settlement, which can show the annual collection of a revenue of above Rs. 80,000,

subject for the period of ten years to a reduction of only 6 rupees per annum for remissions, outstanding balances, and contingencies of all kinds."

11 & 12. As a rule, the revision of the revenue survey settlements does not, or should not, involve either remeasurements or reclassification of lands, the object being to adjust the assessment, a measure rendered necessary by altered circumstances during thirty years, or whatever may be the term of the settlement, such as the rise and fall of prices, improved communications, &c.; but as regards the Indápur Táluka, it will be seen from what Lieutenant-Colonel Francis states (paragraphs 108 to 118) that, owing to "imperfect measurements," and to the survey being "faulty" and "defective in other respects," an entirely new survey was found to be absolutely necessary, and there can be no doubt, I think, that Lieutenant-Colonel Francis was fully justified in resurveying the whole táluka.

13. It will be also seen from what Lieutenant-Colonel Francis explains in paragraphs 120 to 124 that, owing to discrepancies in valuation, it was found "safe and expedient in many respects" to make an entirely new classification "based upon the improved system of operations, which with the experience of thirty years has been introduced into the Survey Department since Indápur was first classified."

14. The system of survey that was adopted is the "traverse," a combined operation of the Trigonometrical and Revenue Survey systems. The results of the measure are noticed in paragraphs 117 and 118.

15. The main principles which Lieutenant-Colonel Francis considers should guide revision operations are detailed in paragraphs 129 to 142, and in paragraphs 143 to 157 is shown how it is proposed to apply them to the Indápur assessment.

16. The rates proposed in paragraphs 158 and 161 are as follows:—

A maximum rate of one rupee per acre, with a reduction of 2 annas for some villages, and a special increase of 2 annas for Indápur itself. To 13 villages round about Kalas, extending from Kalas towards Bárámati, which are the most unfavourably circumstanced in respect to rainfall, a maximum rate of 14 annas is proposed.

17. For certain lands bordering on the banks of the Bhima, which are annually flooded by the freshes and in this manner rendered more fertile, a maximum rate of Rs. 1-8-0 is proposed.

18. It will be seen that the increase of annas proposed is from 12 (the maximum rate on which the present assessment is based) to one rupee, which is equivalent by itself to an addition of 33 per cent; but it is explained by Lieutenant-Colonel Francis that, owing to new lands which have been held in excess of the assessed area having been increased and classified and the higher rate applied to them, the assessment will be increased to 53 instead of 33 per cent.

19. According to the statement embodied in paragraph 153, the amount of the proposed re-assessment exceeds the present assessment by Rs. 43,300, an addition of 57 per cent. on the present assessment of the táluka. Still with this addition the average rate upon the whole culturable area will be only 7 annas 6 pies per acre.

20. This is moderate enough, it must be allowed, as an average rate, but I do not consider it the least too low for Indápur. With reference to existing prices, and probability if not certainty, of their continuing as high as they are now for years, improved communications, new markets, and such like considerations, if the Indápur Táluka had an average rainfall which could be depended upon, be it more or be it less, the proposed rates might be pronounced too low for a thirty-years' settlement; but it must not be overlooked, when considering the question of rates, that Indápur is one of the most unfavourably-circumstanced of any of the tálukas in the Deccan or Southern Marátha Country as regards its rainfall. In some parts of the táluka rain appears never to fall seasonably, and it is generally, when seasonable, scanty and precarious. Year after year lands are left unsown for want of moisture, and those that are sown produce next to nothing; failures of crops, more or less general and extensive, appear to be the rule, and a good, or even a fair, average harvest the exception.

21. Taking the above facts into consideration, and weighing them against the other considerations, the balance is, I submit, greatly in favour of very low rates of assessment. I might go further, and say the lowest that can be fixed without unnecessarily sacrificing revenue—if it is intended that the revenue should be realized according to the assessment—as far as I am in a position to judge I have no hesitation in offering it as my opinion that higher rates could not safely be proposed, and I would, therefore, respectfully recommend that Lieutenant-Colonel Francis' proposals be sanctioned.

22. The assessment of the well garden lands is noticed in paragraphs 174 to 178. Lieutenant-Colonel Francis considers that the time has come for discontinuing the extra cess, if not in all districts, as a general rule in drought-stricken districts like Indápur.

23. Lieutenant-Colonel Francis proposes, in lieu of the extra cess, a plan of assessment according to which the first class Jiráyat rate is to be applied to such lands irrespective of the rates assigned for Jiráyat classification, and in this proposal I fully concur, and would

respectfully recommend that its adoption be sanctioned, not exclusively for Indápur, but, as a rule, when the time for revising the survey assessment comes, in every district which has suffered, and continues to suffer, like Indápur, from drought, or a succession of unfavourable seasons.

24. As observed by Lieutenant-Colonel Francis in paragraph 176, it is almost impossible to overrate the importance of well cultivation in a drought-stricken district like Indápur, and it is, I respectfully submit, the duty of Government to afford every possible encouragement to it.

25. The remarks made by Lieutenant-Colonel Francis in paragraphs 179 and 180 appear to me to be very just, and they will, doubtless, be fully considered by Government. I see no objection to the adoption of the course recommended at the close of paragraph 180, *viz.*, that "for a stipulated period," say pending the duration of the settlement, no addition shall be made to the local land revenue, one anna being the maximum amount leviable during the new lease.

26. As regards the duration of the proposed settlement, Lieutenant-Colonel Francis has, I am respectfully of opinion, satisfactorily shown that a permanent settlement is wholly inapplicable to a district like Indápur. I entirely concur in the views expressed by Lieutenant-Colonel Francis in paragraphs 181 to 185, and would beg to support his recommendation that the proposed revised assessment be declared unalterable for the term of thirty years.

I have &c.,  
J. W. HADOW,  
Revenue Commissioner, S. D.

*Camp Mahábleswar, 22nd May 1867.*

No. 147 of 1867.

To

E. P. DOWN, ESQUIRE,  
Collector of Poona.

*Khándesh District, Camp Máheji,  
12th February 1867.*

SIR,

The thirty-years' lease of the Indápur táluka as it formerly existed having expired with the past revenue year, I have the honour to submit a report upon the revision of the settlement of the district.

2. Before entering upon the more immediate subject of my report, I shall endeavour to lay before you a brief history of the state of the district, and of its revenue administration generally, prior to the introduction of the survey settlement. The history of that measure will come next in order, and I shall then explain my own proposals for the re-assessment of the district.

PART I.—*The State of the District and its Revenue Administration prior to the Survey Settlement.*

3. The Tanká assessment fixed by Malik Ambar during the Mahomedan Government of the Deccan is the first revenue measure of which any account has been retained. The Tanká, which is the jamá or total assessment of a village, was a cash rental, based, according to traditionary accounts, upon an estimate of a third share of its produce. The assessment was fixed in the gross, its apportionment to individual holdings or estates being left to the village community.

4. The Tanká continued for some time after the Marátha Government was established, but was eventually superseded, in or about the year 1784-85, by what is generally known as the "Kamál" assessment. This assessment was grounded upon a classification and valuation of the land of each village. It would appear to have been undertaken partly with the view of ascertaining the general capabilities of the district, and thereby furnishing the State with a record of its own resources, though the increase of the public revenue was, doubtless, the main object of the measure.

5. From the different accounts of the state of the district at the period it seems to be generally established that the resources of the country had been considerably augmented since Malik Ambar's assessment was imposed. The predatory habits of the Maráthas and the plunder gathered by the Peshwa's army from other parts of India, tended mainly, no doubt, to bring about a more prosperous state of things. The depreciation in the value of money since the Mahomedan standard of assessment was fixed, is another cause which, no doubt, operated in producing a revision of the State's demands.

6. A revision under such circumstances was certainly justifiable, as the State might fairly claim some share of the general increase in wealth resulting from changes which its own policy

had been mainly instrumental in bringing about. Unfortunately, however, the Marátha Government over-estimated the value of the permanent resources of the district, and pitched their assessment much higher than it should have been. The Kamál assessment for the whole district as it then existed amounted to about Rs. 2,22,800; whilst the Jamá of the Tanká, which it had superseded, was only Rs. 1,22,000. The total assessment of the district was consequently nearly doubled by this new measure.

7. The realization of this assessment being soon found impracticable by the officials, the plan of farming the revenues of the district was next resorted to. This led to the introduction of a system of levying extra cesses in excess of the standard assessment, that being the only means by which the farmer could obtain any profit. Many of the cesses thus imposed were subsequently included in the accounts under the head of "Bábtis," and thus became an integral part of the State's demands.

8. The levy of these extra cesses, incursions of plundering armies, and a succession of bad seasons had nearly depopulated the district, when, in about 1807-08, the Government endeavoured to re-establish villages by the introduction of a system of leases (Istawa) providing for a small annually-increasing rent, extended over nine years, when the Tanká rates were to be taken. This measure proved generally unsuccessful. A further term was then added to the leases; meanwhile the Marátha war broke out, and the Deccan was ceded to the British Government.

*Note.*—Kamál rates should, I think, be substituted for Tanká, as the latter had been superseded; but I have used the Revenue Commissioner's words.

9. During our early administration of the district the revenue was generally collected under a system of Ukta and Kauli rates, the management and fixing of which was left almost entirely in the hands of the Patel and Kulkarni. The Istawa lease system of the former Government was also adopted in some cases. No regular system was inaugurated, and the different settlements attempted proved unsuccessful.

10. A succession of bad seasons supervening upon these imperfect arrangements, tended to complicate matters. Failure of crops and high rates rendered annual remissions necessary. Owing, however, to the corruption of the district and village establishment, by far the greater part of the sum intended as a relief to the ryots was appropriated to their own use by the native officials. This, added to the general disordered state of things, completed, as the Revenue Commissioner has expressed it, "the confusion of the village management."

11. It was thought that a regular survey and assessment would remedy these defects, and accordingly such a measure was inaugurated under Mr. Pringle. That officer's operations comprised a field survey of all the cultivated and culturable lands of the village, accompanied with a regular classification of the soil. He prepared elaborate estimates of the produce of the different kinds of soil, and, after allowing for expenses of cultivation, a certain percentage of the remaining net produce was taken as the assessment of the land.

12. But Mr. Pringle's settlement, though fixed upon a system which at first sight appears to be the best practical way of arriving at an estimate of the capabilities of the soil, and thence deducing its assessable value, has nevertheless been admitted to have been an entire failure. The failure was due in some measure certainly to the faulty and dishonest manner in which the classification of the soil was carried out and the crop returns prepared. But, independently of this, I am persuaded that it is almost impossible to frame returns of the produce of a district having such an uncertain climate as Indápur. For three consecutive years in some parts a general failure of crops has been known. A bumper season follows perhaps, which again is followed by two or three years of more or less deficient returns. A fair average should, of course, embrace a series of these several years. I need hardly say the preparation of such returns for all kinds of soil—and Mr. Pringle's system proposed to fix the assessment on such data—is a work of time and labour which no man could reasonably expect to be able to carry through.

13. The causes of the failure of his system have, however, been fully described by the Survey officers employed in the assessment of Indápur—Lieutenant (now Sir George) Wingate and Lieutenant Nash—from whose reports the following extracts have been taken:—

"The survey rates were fixed at fifty-five per cent of the net profit on land, and of this system the disproportion above alluded to appears to have been the natural effect. Assessing fields at a percentage of the net profit was, in fact, remunerating the cultivator, not in proportion to the value of the field on which he laboured. To show how unequally by this system people requiring the same funds for their support were remunerated, I have calculated, from the survey paper of thirteen villages in the Indápur Pargana, the sums which, had the survey been conducted in other respects on right principles, would have been left with the respective holders of fields of the nine kinds of soils so differing in size as to require each an annual expense of 5 rupees for their proper cultivation. They are as follows:—

1st Black.	2nd Black.	3rd Black.	1st Red.	2nd Red.	3rd Red.	1st Barad.	2nd Barad.	3rd Barad.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2 11 11	2 8 7	1 8 5	1 9 5	1 4 8	0 15 4	0 15 10	0 10 8	0 6 10

"The fair sum to have left with each of the owners of these fields, as calculated from the same papers, would have been somewhat more than one rupee."

14. In commenting on these remarks Lieutenant Wingate observes—

"To afford a further illustration of the effect of these principles upon the survey assessment, I have compiled the following table from the papers of the village of Upla Budruk, in the Mádha Táluka, in which the assessment was fixed at 55 per cent. of the net produce as estimated by Mr. Pringle's assessors. Column No. 1 of the table gives the number of acres of each description of soil, which, according to their calculations, can be cultivated at an annual expense of Rs. 100. Column No. 2, the net produce per acre, and No. 3, 55 per cent of this, or the rate of assessment; No. 4, the amount of assessment upon the number of acres entered in Column No. 1, and No. 5, the balance of net produce or profit remaining to the cultivator. By inspecting the last-mentioned column it will be found that from 1st Black to 3rd Barad the profits of cultivation vary from Rs. 32-8-3 to Rs. 12-5-3, the expenses in every case being Rs. 100. The total amount of assessment upon the number of acres entered in column No. 1 of the table is Rs. 236-7-2, and the three last columns are entered to show how, under the supposition of this remaining the same, the rate should, in my opinion, have been adjusted to leave the profits of cultivation in all cases exactly equal."

*Statement illustrative of the inequality of the Survey Rates in consequence of being a Percentage of the Net Produce, and showing how they might have been fixed so as to render the profit of cultivating every description of Land exactly equal.*

No.	Name of Soil.	Number of Acres capable of being cultivated at an annual expense of 100 Rupees.			Value of Net Produce or Rates of Assessment per Acre.	SURVEY RATES, &c.			PROPOSED RATES, &c.		
						55 per cent. of Net Produce, or Rate of Assessment per Acre.	Amount of Assessment on the Number of Acres in Col. No. 1.	Balance of Net Produce, being the Profit of Cultivation.	Proposed Rates of Assessment per Acre.	Amount of Assessment on the Number of Acres in Col. No. 1.	Balance of Net Produce, being the Profit of Cultivation.
		No. 1			No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8
		Acres.	Gunthas.	Annas.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	1st black	28	36	...	2 8 0	1 6 0	39 11 9	32 8 3	1 12 1	60 11 1	21 8 11
2	2nd do.	29	16	...	2 16 3	1 1 3	31 10 9	25 11 2	1 3 6	35 13 0	21 8 11
3	3rd do.	34	38	...	1 7 9	0 13 0	28 4 9	23 6 4	0 13 10	30 2 2	21 8 11
4	1st red	29	18	...	2 0 6	1 1 9	32 8 6	27 0 7	1 4 9	38 0 2	22 8 11
5	2nd do.	35	1	...	1 5 3	0 11 9	25 11 6	20 12 9	0 11 6	24 15 4	21 8 11
6	3rd do.	40	29	...	0 14 4	0 7 9	19 11 3	16 12 6	0 5 10	14 14 9	21 8 11
7	1st gravelly	40	14	...	1 2 1	0 10 0	25 3 6	20 6 1	0 9 7	24 0 8	31 8 11
8	2nd do.	40	34	...	0 13 2	0 7 3	18 8 2	15 1 7	0 4 9	12 0 10	21 8 11
9	3rd do.	48	83	...	0 10 0	0 5 6	15 1 0	12 5 3	0 2 2	5 13 4	21 8 11
Total		...	...	...	.....	.....	236 7 2	194 0 5	.....	236 7 4	194 0 3

"There are, however, other sources of error in the survey assessment to which, with that already mentioned, must be attributed its failure, more than to any defects of execution. The chief of these consists in it being founded on an average of the prices of grain and the amount of collections during previous years, without a due consideration being given to the actual condition of the people, and to an investigation of the causes which during the years of the average had made these prices and collections stationary or fluctuating, advancing or declining. To adopt as a basis of assessment an average of past collections was to admit that the previous settlement was not heavy as a whole, but merely required being properly apportioned, which the yearly-increasing poverty and wretchedness of the people, a declining cultivation, and a progressive fall in the price of grain, notwithstanding a diminished supply, all tended to disprove. The calculations, too, for fixing the survey assessment were made upon the supposition of the land being properly tilled, whereas there is, perhaps, not one field in ten in this collectorate that is so, or that commonly yields the quantity of produce estimated in the survey returns. These circumstances contributed to make the survey assessment high, while fixing it at a percentage of the net produce made it unequal; and to them may be attributed its failure rather than to the venality of the native establishment employed in carrying it into execution. These may have been bribed in numerous instances to effect a reduction of the rates, but this would have tended to secure the success, rather than involve the failure, of an assessment, and that they should systematically over-assess inferior and uncultivated lands without the prospect of gain, and at the risk of detection, appears to to me very improbable. I have dwelt at this length upon the survey assessment at the risk of being thought tedious on a question not immediately bearing upon my subject, that by exposing the sources of error which, in my opinion, occasioned its failure, my superiors may be better able to form a correct estimate of the principles on which the present revision has been conducted."

15. According to the opinions of the officers here quoted the failure of the settlement is attributable more to the faulty principle by which 55 per cent. of the net produce was set apart as the basis of the assessment than to the malpractices of Mr. Pringle's native establishment. Both causes combined, no doubt, operated in bringing about the result, and for our present purposes it is immaterial which had the greater influence,



16. The defects of the settlement were early foreseen by the Revenue officers. In the first year of its introduction the Collector expressed great fears of its success. He reported that the Jamabandi, according to the rates, amounted to Rs. 91,589, of which only Rs. 42,219 or less than one-half could be realized. In the following year the ryots refused to cultivate their fields according to the survey rates, and after local inquiry the Collector directed that no increases exceeding 25 per cent. on the former assessment should be demanded. Afterwards it seems to have been ordered that for the year the new rates should be collected only in cases where they were lower than the old. This arrangement failed, and remissions had to be granted.

17. It was next sought to remedy the defects of the settlement by the adoption of a scale which provided that only a regulated portion of the increases due to that measure should be collected. It was also arranged that half the new assessment should be remitted in respect of lands which had been waste five years anterior to its introduction; and further, in cases where lands had been longer out of cultivation, that only a fourth of the assessment should be levied.

18. In summing up the result of these measures the Revenue Commissioner observes as follows:—

“The prescribed assessment has thus fluctuated between the former rates and the new. It may be supposed that the former rates referred to some well-known standard of taxation. But this is not the case. They would be better described as the result of accident or temporary circumstances; for what was adopted as the basis was really the Ukti and Kanli rates (which are liable to fluctuate annually according to the state of the village, the means of ryots, and the vicissitudes of seasons) on which the lands happened to be let out in the year preceding the survey. In short, the rates have become so numerous and diversified, and the modifications applied to them so frequent, that I am satisfied the people have a very imperfect knowledge of the nature or amount of the rents they are called upon to pay.”

19. The native officials were not slow in taking advantage of this confused state of the revenue management. Great part of the remissions allowed for failure of crops was systematically appropriated to their own use, whilst by their agency a system of unauthorized collections was generally introduced throughout the district. This latter practice is said to have been carried to such an extent that in many cases the unauthorized exceeded the authorized collections of the village.

20. The Revenue Commissioner quotes a case in which the unauthorized collections amounted to Rs. 357 against the Government demand of Rs. 137, and another of Rs. 789 against Rs. 255. Speaking generally of the state of things in respect to remissions and unauthorized collections, that officer says:—“I firmly believe not one-half (the remission) has reached the ryots, and probably the portion of the actual collections that has been paid into the Treasury has not been much greater.”

21. About this time also a grievous system of torture for the realization of revenue was being secretly carried out. Rumours of its existence had reached the revenue officers of the collectorate, and, consequent on the receipt of petitions charging the native officials of the district with inflicting personal violence upon certain individuals in extorting revenue, Mr. Elphinston, the First Assistant, was deputed by the Collector to make a formal inquiry into the matter.

22. Owing, however, to the suppression of evidence by the district officials, and, perhaps, to some extent to want of tact on the part of Mr. Elphinston, the inquiry resulted only in two Mahasuli peons employed in the collection of revenue being criminally convicted of certain acts of torture, and sentenced to a fine of 25 rupees each, or, in default, to suffer a month's imprisonment. The Mámlatdár was declared to be honourably acquitted of the charge of extortion, whilst four individuals were committed for trial at the sessions for giving false evidence against him.

23. Shortly after this, Mr. Goldsmid was appointed to the charge of Indápur for revenue as well as for other duties. On complaints of this system of torture being brought to his notice, a searching inquiry was instituted, which resulted in his bringing to light the system of disgraceful and cruel torture that was being practised upon the people of the district chiefly at the instigation of the Mámlatdár.

24. The record of these proceedings shows that twenty individuals, including the Mámlatdár and several district and village officials, were convicted of charges of torture, or of aiding and abetting the same, and sentenced to imprisonment for periods varying from one to seven years. The Mámlatdár's sentence was for nine years in the first instance, but it was afterwards commuted to seven.

25. Some of the acts of torture practised are reported to be too disgusting to record. But the following, extracted from the Judge's proceedings in the trial of the cases, are instances of brutal cruelty, such as it would scarcely be believed had been inflicted on human beings. In one instance a prisoner is charged with “forcing a man to stoop and hold his toes with pebbles under his feet, placing at the same time two stones, one on his neck and one on his loins, and compelling him to remain in the above position from morning until about midday.” In another case the charge was “for compelling a man to stoop and hold his toes,” and fastening him (spread eagle-fashion) with a cord to pegs. And in another “for pulling down Mankaji by the tuft of his hair from the raised ridge of earth near the Chowri of Bouri, beating him on

the face, tearing his turban, and placing a stone on his head, and making him bear a stone on his head from daylight until 9 o'clock."

26. The following extract of the Judge's finding gives a full account of the circumstances of the case :—

"The eight cases of revenue abuses having been this day completed, the Assistant Judge proceeds to record the view he has taken of them severally. As, however, they were all caused by the same cause, they may be considered merely different parts of the same subject. A few general remarks, therefore, embracing the whole case, will prevent the necessity of the same remarks upon each individual charge.

"Upon June 14th, 1834, Mr. Baber, who was then Collector of Poona, wrote to the Acting Mámlatdár of Indápur, viz., prisoner Trimbak Gangadhar, and told him that there were outstanding balances in the district of Indápur amounting to Rs. 23,870-15-1, which, upon the receipt of the order, he was immediately to recover; that he was now only acting Mámlatdár, but if he did so he should be confirmed in the situation; and that if he made any report that the people under him did not give him every assistance they should be dismissed.

"The Mámlatdár very properly wrote back to say that the ryots had had a hard year of it before, and Mr. John Burnett had accordingly allowed these balances to stand over, that the month of June was the worst month to come upon the ryots for payments. In fact, the reply was in every respect most proper; it is dated (the Assistant Judge thinks) June 18th, 1834.

"This very proper remonstrance was never answered, and the Mámlatdár, actuated either by hope or fear, commenced the system of abuses which forms the subject of these trials."

27. It appears from these proceedings that the Judge considered the blame of these acts to be attributable in a great measure to the issue of the Collector's injudicious order to the Mámlatdár, making his promotion dependent on his success in collecting the outstanding balances. This opinion seems to have been fully concurred in by Government, and thereupon instructions were issued to all Collectors, enjoining them to take precautions to prevent the occurrence of such acts of cruelty.

28. But not content with the punishment of the perpetrators of these cruelties, Mr. Goldsmid made immediate inquiry as to the amount of revenue that had been extorted from the ryots by these proceedings, which resulted in his showing the sum of Rs. 8,863 to have been improperly levied, and he was at once permitted to refund it to the cultivators. The whole proceedings in the case will appear in the present day more like the incidents in a story from the Arabian Nights than a chapter of events taken from the history of the revenue administration of a district.

29. There are still some Civilians in the country who took part in these proceedings. The present Commissioner in Sind, Mr. Mansfield, was employed in Indápur at the time, and the records show that he rendered good service in reforming the revenue administration of the district. There is also another distinguished officer who, in his early service, was associated with Mr. Goldsmid in his reformatory career in Indápur, and who, after filling the highest position in the Civil Service,\* now presides over the Government of this Presidency.

30. The corrupt and demoralized state of the officials generally, combined with the confusion introduced into the accounts by the changes made in Mr. Pringle's assessment, told seriously upon the revenue of the district. Cultivation decreased, and, notwithstanding remissions, the outstanding balances were annually being augmented. These facts will be made apparent by an examination of the following statement, which exhibits the Jamábandi, remissions, collections, and outstanding balances for the ten years preceding the advent of the settlement :—

Year.	Jamábandi.	Remissions.	Revenue collected.	Balance outstanding.
	Rs.	Rs.	Rs.	Rs.
1826-27 ... ..	79,197	12,810	68,212	3,175
1827-28 ... ..	68,334	41,947	22,015	4,372
1828-29 ... ..	74,688	232	60,843	13,613
1829-30 ... ..	1,05,705	.....	21,297	84,408
1830-31 ... ..	64,130	48,550	12,887	2,693
1831-32 ... ..	73,200	52,124	20,803	273
1832-33 ... ..	75,502	57,969	17,162	371
1833-34 ... ..	83,079	.....	61,080	21,989
1834-35 ... ..	70,932	6,207	61,082	3,643
1835-36 ... ..	74,550	12,162	62,187	201
Total ... ..	7,69,307	2,32,001	4,02,568	1,34,739†
Ten years' average ... ..	76,930	23,200	40,256	.....

\* Sir Bartle Frere, K.C.B., G.C.S.I.

† Of this outstanding balance only Rs. 34,867 was collected, the remaining sum of Rs. 99,871 being entirely remitted in 1838.

31. On analyzing this return we find that, during the period referred to, the revenue of the district had in one year fallen to the small sum of Rs. 12,887, and in another (1832-33) it amounted to only a little above Rs. 17,000. For the ten years the average collections are Rs. 40,256, and the average annual remission amounts to Rs. 23,200, whilst the outstanding balance at the close of the period was Rs. 1,34,738.

32. It was at this crisis, with the district half depopulated by the effects of mismanagement and the unscrupulous rapacity of native officials - with a falling revenue and annually-decreasing cultivation - with heavy outstanding balances betokening the poverty of the people and the low state of its agricultural resources - that the late Mr. Goldsmid proceeded to inaugurate that system of survey settlement which has since formed the groundwork of the revenue administration of the entire Presidency.

33. It is interesting at the present time to notice the different schemes proposed. The first which assumed a definite shape was to take the old "Cháhur" as the standard for fixing the rates of assessment. This proposal emanated from Lieutenant Shortrede, who was employed at the time upon the duty of specially reporting upon Mr. Pringle's survey of the collectorate. "The kind of settlement," he explains, "which I would propose for the first year would be to let the best land at 60 rupees per Cháhur and the inferior at 50 or 40." This proposal was approved by the Revenue Commissioner, who, in submitting it to Government, observed as follows:—"By assessing the Cháhur the advantage of a ryotwár settlement would be secured to the people freed from the confusion in the accounts and facilities for abuse which appertain to the present system." The measure proposed may appear in the present day to have been somewhat crude; but, considering the state of the district at that period, it was clearly an improvement on the existing system of management, and in that light, therefore, the Revenue Commissioner's support of such a measure is accounted for. It afterwards received the sanction of Government, and orders were issued to carry out the plan as an experimental settlement for one year.

34. It is fortunate for Indápur, and perhaps for the Presidency generally, that Mr. Goldsmid was entrusted with the duty of carrying out this measure. He foresaw at once the defects of such a plan of settlement, and lost no time in reporting against its adoption. The promptness, indeed, with which he addressed himself to the cancelment of the orders, and the substitution of a different system, is characteristic of that energy of purpose which he displayed throughout his official career. "Last night," he says, "I had the honour of receiving your letter \* \* \* directing me to take immediate steps for assessing the lands of Indápur in the manner recommended by the Revenue Commissioner and sanctioned by Government"; and he then proceeds to explain his views upon the subject.

35. The chief defect of the proposed system is ascribed by Mr. Goldsmid to the circumstance of the "Cháhur" not being a definite measure of quantity. He also expresses some doubts "whether it was originally one of quality"; or, admitting that it were so, the integrity of the original divisions, he contends, was vitiated by the frauds practised in subdividing them into bighas. He then furnishes some practical illustrations of how unequal the assessment would be were it put upon the Cháhur.

36. Mr. Goldsmid next proceeds to explain that as the survey measurements of Indápur taluka have been found to be correct, they should form the basis of the new assessment. Being strongly impressed, however, with the desirability of retaining old names and denominations familiar to the cultivating classes (which, indeed, was one of the chief reasons given by the Revenue Commissioner for the adoption of the Cháhur) he considered it would be objectionable to adopt the acres, gunthas, and annas of Mr. Pringle's measurement, and proposed, therefore, to convert them into bighas of the area of the Konkan standard bigha. This plan was approved of by Lieutenant Shortrede, and at his suggestion it was arranged that the new bigha should be called the Paka or Poona Bigha.

37. The Collector and Revenue Commissioner approved of the abandonment of the Cháhur and the adoption of the acre as the basis of the new settlement. They disapproved, however, of the transmutation of the acre into bigha as being no advantage, whilst it might have the effect of leading the cultivators to suppose that a new standard was about to be adopted. Government, concurring with the opinions of the two revenue officers, directed Mr. Pringle's measurements to be adopted, and they were accordingly utilized as the basis of the Indápur settlement.

38. With regard to the assessment, Mr. Goldsmid proposed that in the first place every field should be gone over and its soil and situation carefully examined. With this and other statistical information before him he then proceeds to say:—"I would arrange the Jiráyat, or unirrigated, land in three classes—Utam, Madhiam and Kanist—and should thus be only following the course pursued with so much advantage by Native Governments in other zillahs. The land might, with reference to its class, be assessed according to either of the two scales noted in the margin. I should myself prefer the lower, as, with the higher, remissions, I am convinced, would be often necessary in this taluka, where rain is so scarce." He proposed to try his plan experimentally in ten villages, and report the results to Government for confirmation before informing the ryots

	<i>Scale 1st.</i>	
Utam	at 2 acres per rupee.	
Madhiam	at 3 do. do.	
Kanist	at 4 do. do.	
	<i>Scale 2nd.</i>	
Utam	at 3 acres per rupee.	
Madhiam	at 4 do. do.	
Kanist	at 5 do. do.	

of the rates. He also strongly urged that the settlement should be confirmed for ten years in place of one, as in the proposals regarding the adoption of the Chahur.

39. These modifications of the original proposals submitted by Mr. Goldsmid were generally approved of by the Collector and Revenue Commissioner, both officers advocating the adoption of the lower of the two scales of rates proposed. The Collector also recorded his opinion that the maximum rate should be fixed by Government, the apportionment of the remaining classes of rates being left to the Settlement officer. This discussion regarding the rates of assessment is fully reviewed in the following extract of the Government letter on the subject:—

“On this head the Governor in Council accedes to the general opinion that their determination must rest with the Settling officer, and has no difficulty in confiding it to Mr. Goldsmid. The general principles by which he should be governed in fixing the amount to be levied may very satisfactorily be collected from the correspondence under consideration \* \* \* The suggestion of Mr. Mills that a maximum should be fixed by Government on the first soil of land, is the only one of that gentleman's valuable observations on this branch. The Governor in Council is inclined to dissent; there is no reason why Government should in any instance fetter the discretion of Mr. Goldsmid, whose means of judgment far exceed those of any other person, and who is perfectly able to avail himself of these means.”

40. The imposition of an extra rate upon well garden lands formed part of Mr. Goldsmid's scheme. A lengthened correspondence occurred regarding the policy of this measure, the Revenue Commissioner supporting Mr. Goldsmid's view, and the Collector opposing it. Government, in passing their decision upon the question, observed thus:—“The arguments on which he (Mr. Goldsmid) grounds this proposal are, as you justly observe, very sensible, and they are further enforced by your authority; but it seems to have escaped your notice that Mr. Mills distinctly disapproves of the increase, and his reasoning in opposition to it is, in the Governor in Council's opinion, conclusive.”

41. On receipt of these instructions Mr. Goldsmid was directed by the Revenue Commissioner to submit a further report upon the question of imposing an additional rate on garden land, and the inquiry resulted in his being permitted by Government to carry out his original plan. The taxation of well lands was not, however, first introduced by Mr. Goldsmid. It formed part of the old Marátha system of assessment and of Mr. Pringle's also. I shall have occasion hereafter to remark at length upon this subject, but it seems expedient to record in this place that the plan of assessing well garden lands had not its origin with the Deccan survey settlement.

42. There was an entire accord amongst the several officers concerned as to the advisability of adopting a decennial instead of an annual settlement, and Government in sanctioning the measure expressed their approval of it in the following terms:—

“On reconsidering this subject it occurs to the Governor in Council that the notion of an experimental settlement for a year involves a fallacy. The object of the experiment must be to ascertain, first, what is the average produce of the lands in cultivation; and, next, how far the ryots may by liberal terms be induced to cultivate more extensively. But these objects no twelve-months' experiment could possibly accomplish. With respect to the first, it is manifest that no single year can be relied on as a test of the *average annual* product of lands. With respect to the other, it is equally plain that no terms, however liberal, can lead to extended cultivation under a lease of a single year. In short, the benefits to be expected from a decennial settlement depend precisely on the length of the term, and, therefore, no shorter term can afford any sample or specimens of them. The decennial term will itself be the best and the only experiment.

“To agree with the ryot for a low rent and then to grant him only a year's holding, is, as Mr. Goldsmid justly observes, to sacrifice revenue without attaining the object of encouraging cultivation.”

43. It will probably be thought that I have been somewhat prolix in my explanations and quotations bearing upon the question of the form of settlement proposed for adoption in Indápur. But it has appeared to me that it would be impossible fully to appreciate the difficulties which the Survey officers had to contend with in arriving at a judgment upon the point, unless all the circumstances that transpired were fully recapitulated. It has seemed equally desirable, too, that the views of the Government of the day upon the several proposals should be fully stated.

44. It will be seen from the foregoing remarks that the instructions committed to Mr. Goldsmid to carry out comprised the following points:—

- 1st.—That the measurements of Mr. Pringle's survey were to form the basis of the assessment.
- 2nd.—That a minute classification of all the lands of each village was to be made.
- 3rd.—That he was empowered to fix the assessment rates of the district.
- 4th.—That the settlement was to be considered decennial.

45. Great latitude was allowed Mr. Goldsmid in carrying out these instructions, and the sequel will show that, in the exercise of the discretionary power confided to him, considerable modifications were subsequently made in the plan originally proposed.

PART II.—*The Introduction of the Settlement, and its Results.*

46. As Mr. Goldsmid was about to enter upon the duties of carrying out the foregoing instructions, he was joined by Lieutenant Wingate, who had been appointed specially to aid in the proposed settlement. Lieutenant Wingate soon displayed that ability and those peculiar qualifications for revenue and survey duties which marked his subsequent career. His first report on Indápur contains several suggestions for revenue reforms, many of which have subsequently been engrafted into our revenue administration system. His clear intellect and sound judgment, associated with Mr. Goldsmid's strong reformatory talents and energetic character, formed a combined measure of qualifications peculiarly well fitted for the important work entrusted to them.

47. They soon set themselves to work. What portion of the survey and assessment work was more particularly undertaken by each, does not appear from the records of their proceedings; but it is evident that both worked well and cordially together, and the success of their operations may, doubtless, in a great measure, be attributed to this.

48. I think it better to allow Messrs. Goldsmid and Wingate to give an account of their own proceedings, and have, therefore, extracted the following paragraphs from Lieutenant Wingate's report on the Indápur settlement bearing upon this subject:—

“The accuracy of the measurement was tested by having a certain number of the fields of every village (marked off from the papers by the European officers) re-measured by the kárkuns of the establishment, whose work was subsequently tested by the surveying officer, and accuracy ensured by the prompt infliction of punishment upon occasion of error or negligence on their parts being brought to light. On the result of this investigation, should the survey measurements have been executed with a tolerable degree of accuracy, \* they were retained and corrected when necessary, but when it appeared that the errors were beyond reasonable limits, and likely to vitiate the assessment, the village was wholly re-measured. The necessity of making an entirely new classification of the soil, without reference to that executed at the time of the survey, was owing to the latter being made after no general standard; the particular classes of soil in one village (as described in the 77th paragraph of Lieutenant Shortrede's report) not corresponding with those bearing the same denomination in another, which must have increased greatly the difficulty of forming an effective check, if it did not render this altogether impracticable.

\* Within 10 per cent. of the truth.

“In consequence of this defect in the survey classification Mr. Goldsmid determined to reject it altogether and re-classify the whole pargana upon one general system, having reference solely to the natural productive qualities of the soil, and leaving wholly out of consideration extrinsic circumstances, such as vicinity to the village, command of water, &c., which, although carefully noted with the view of finally assisting in fixing the assessment, were not permitted to affect the classification. By this means the elements of the classification were reduced to a consideration of the natural fertility of the soil alone, which rendered the work comparatively simple, and enabled the European officer, after acquiring some practical knowledge of the different descriptions of soil usually met with, to become an effective check upon the kárkuns engaged in classifying the land.”

49. The villages of the Kalas Division were first brought under settlement in 1836, and the remaining part of the district the following year. There is still, therefore, another year of the thirty-years' lease to run out in the latter case. It seems to be advisable to have the whole táluka brought under the revised rates at the same time. On this account, as well as for the other reasons which have been given in an official communication, I have deemed it expedient to defer the re-settlement of the Kalas Division till next year, when the whole district will be brought under the revised rates at the same time.

50. The táluka comprised 76 \* Government villages in 1836. But two villages belonging to it, which were held in Inám at that time as belonging to the Deshmukhi of the Sátára Raja, have subsequently come under Government management, consequent on an exchange of lands made with the Raja, and were assessed in 1845. The half Inám village, which also formed part of the same Inám holding, has likewise been ceded, and was assessed also at the same time. In the early period, therefore, of the settlement lease and up to 1845 our revenue accounts will be for 74½ villages only.

\* Half of one village was, however, held in Inám.

51. But, although the settlement was partially introduced in 1836, no report upon it was submitted to Government till 1838, or till after a lapse of two years. During this interval the other part of the district had been also brought under the operation of the measure, and the result for the whole táluka was embodied in one report.

52. The original report was prepared by Lieutenant Nash, who was appointed to the survey in 1836, and had taken part in the operations carried out in the principal, or Mámlatlár's division of the táluka. His report is reviewed by Lieutenant Wingate and then forwarded to the Collector, who submits the correspondence to the Revenue Commissioner with his opinion;

and the latter transmits it to Government with his own remarks upon the whole question. Final orders upon the papers were eventually issued at the end of 1838, the letter being dated the 31st of December. All the correspondence referred to above is annexed, and will, doubtless, be read with interest, as showing the opinions of the day upon a measure which has since worked such great results.

53. According to Mr. Goldsmid's original proposals, the classification of soil was to be carried out upon the rough plan of having three or four classes, as followed in the old native plan of classifying land. It was found, however, on attempting to apply such a system, that it would be far too rough to effect an equitable distribution of assessment. Upon this, therefore, Messrs. Goldsmid and Wingate devised the plan of arranging the soils under three main divisions according to colour, each division being sub-divided into three different grades or classes, thus making nine classes in all. A scale of values was assigned to the several classes thus formed, 12 annas being the highest and 2 the lowest rate.

54. The Collector and Revenue Commissioner concurring in the reasons given by the Survey officers for this modification of the proposals originally made, expressed their approval of the system of classification adopted; but Government, in reviewing this part of the operations, observe as follows:—"The rates of these nine classes are said to have been derived from local inquiry and the experience of qualified persons, without any very minute investigation into actual produce, or actual expenditure. The applicability of such rates must entirely depend on the degrees in which the framers of them were qualified for the difficult and delicate task of preparing them. There is no test to which they can be subjected, except that of experiment for a fair series of years." But, though considering the information on this point defective, Government nevertheless, with a generous confidence in the officers employed, did not hesitate in according their sanction to this part of the plan of operations.

55. It appears from the remarks upon this subject that Government did not exactly understand how the classification of the soil had been applied to the assessment of the land. They seemed to think that extrinsic circumstances affecting the value of land, such as roads, markets, &c., should have been combined with the classification valuations, and imagined that Messrs. Wingate and Nash had overlooked these considerations.

56. It is not surprising that there should at first have been some misunderstanding of the principles on which the Survey officers had proceeded; but as regards the point under discussion, Lieutenant Wingate had been careful in explaining that these extrinsic circumstances, though disregarded in the classification, "have been carefully noted with the view of finally assisting in fixing the assessment." The misconception of the Survey officers' proceedings seems, however, to be attributable to the circumstance of Government not understanding that the value of these extrinsic circumstances was considered and adjusted by a subsequent process, *viz.*, in the fixing of the rates, which *was then, and is still*, an operation apart from the classification of the soil.

57. The Collector Mr. Mills considered both the maximum and minimum rates to be extremely low compared with the Mámul rates, but at the same time expressed his opinion that they were as high as they ought to be, considering the depressed condition of the ryots. He then proceeds to argue that the present state of Indápur is fictitious to a certain extent, as the low assessment had attracted ryots from neighbouring States and from our highly-assessed districts. He contends, therefore, that as the same low rates of assessment become extended throughout the collectorate generally, the fugitive ryots will return to their paternal fields; consequently that the increase of cultivation which had taken place during the two years since the settlement was introduced is temporary only.

58. These objections were answered in part by the Revenue Commissioner, Mr. Williamson: "As to the state of the district being fictitious," he observes, "this is true in part, if Mr. Mills meant that it is flourishing in comparison with other districts." A complete *expose*, however, of the incorrectness of the Collector's statements is to be found in a report from Lieutenant Wingate written subsequently to the issue of the orders on the settlement.

59. Referring to the extension of cultivation being said to be due to the influx of ryots from other districts, Lieutenant Wingate observes: "Were the greater part of the newly taken up land in Indápur actually found to be the consequence of emigration, this would form no valid objection to the new settlements, but it would materially weaken our anticipation of like immediate benefits resulting from the extension of similar settlements to other districts, and on this account the determination of the facts of the case becomes a question of importance. The information contained in the returns before me fortunately admits of this being done in the most conclusive manner, and it will prove a source of satisfaction to the Honourable the Governor to know that the now apparently flourishing condition of Indápur is due to no adventitious circumstances peculiar to that taluka, but simply to the reduction and equalization of assessment effected by the new settlement, and, therefore, that there is the fairest promise of like extensive benefits attending the introduction of similar settlements throughout the Deccan."

60. Lieutenant Wingate then submits certain returns received from the Kamávisdár of the district, showing the number of new settlers or families who had emigrated to Indápur since the commencement of the settlement. He afterwards sums up the result detailed in these statements in the following terms:—"It appears, then, that of the vast extension of cultivation

that has taken place in Indápur subsequent to the commencement of the operations for the revision of its assessment, 3,308 acres 16 gunthas only are to be ascribed to new settlers and foreign sources of every description, whilst the whole of the balance, amounting to no less than 67,853 acres 18 gunthas has been effected by the exertions of its old inhabitants." The Collector's statement as to the causes to which the spread of cultivation was ascribable was thus shown to be incorrect, whilst subsequent events have abundantly proved the correctness of Lieutenant Wingate's views, thus early expressed, upon the general effect of the settlement.

61. In reviewing the remarks upon the assessment, Government observe:—"The question is not whether it is low enough, but whether it is not too low." The results of the measure, as shown in the increased revenue collections in 1336-37 and 1337-38 are admitted to be satisfactory, but Government seemed disposed to think, with Mr. Mills, that the increase in cultivation was attributable to some extent to rayats being drawn to Indápur from our neighbouring districts by the lowness of the new assessment. Subsequently, however, on receipt of Lieutenant Wingate's letter, alluded to above, the results of the settlement were pronounced to be highly satisfactory.

62. In disposing of the question affecting the manner adopted for assessing well bágáyat lands, Government agree with the Revenue Commissioner that Mr. Mills had misunderstood the orders of the Honourable the Court of Directors directing that "land should be assessed according to its capability, and not according to its produce," in quoting them as prohibitory of an assessment being placed upon bágáyat land. They then observed:—"The capability of the land depends as much on the facility of irrigation and local peculiarities as it does on the colour and depth and other qualities of the soil. The principle, therefore, on which bágáyat is assessed at higher rates than Jiráyat, is one which must be admitted generally." They next proceed to consider whether it would not be expedient to suspend the operation of the principle in a district, where water is deficient like Indápur, and, finally, disposed of the whole question in the following terms:—"Your predecessor has stated his opinion that the rates fixed are low, and that the country is well able to bear them. The Engineer officers seem of the same opinion, and the Honourable the Governor in Council, therefore, considers it unnecessary to direct any change to be introduced."

63. The last, but perhaps the most important, point of the report upon which a decision had to be passed, was in respect to the duration of the settlement lease, whether it should be for ten years, as originally sanctioned and strongly recommended by the Collector, or whether it should be for thirty years, as proposed by Lieutenant Wingate and advocated by the Revenue Commissioner. The decision was in favor of the ten years' lease, and I think it right to quote, *in extenso*, the arguments advanced by Government in arriving at this decision:—

"The period during which the present survey and assessment is to be secured without enhancement to the rayats, is next to be considered. Lieutenant Wingate is disposed (paragraph 17), to a permanent settlement, or, at least, to one of thirty years' duration, instead of the term, at present fixed, of ten years. This reasoning is of a general nature applicable to the general question, whether a permanent is not *ceteris paribus* preferable to a temporary settlement. Your predecessor, I am instructed to state, is a strong advocate for permanency, while Mr. Mills argues on the other side, and it must be admitted that his arguments are weighty and deserving of serious consideration.

"It must not be forgotten that the very causes which have been cited as the grounds for the present measure are still in full operation. The price of grain is still falling and it is impossible to say whether the average of the next ten years may not be as much below that of the last, as that was of the ten years preceding. Where there is but one staple produce in the country, as is unfortunately the case in these districts, and that staple grain, there is far more probability of such a result than in a country producing articles of export or for manufacture within it, even though the value of the precious metals should remain stationary. On the other hand it is impossible to foretell what may be the result of the continuance of our rule and of those measures for the improvement of the country and of the condition of the people which we are gradually introducing.

"Added to this is the consideration that the present is but an isolated experiment. The extension to the whole of the Deccan of the same measures and the same rates of assessment as those introduced into Indápur may, the Governor in Council conceives, be productive of results which will materially affect the now apparently flourishing condition of that taluka. Enjoying now advantages which are confined to it alone, it is not to be expected that the elevation of all the surrounding districts towards its level will not be attended with some corresponding depression of Indápur. The height to which it has been raised, may prove rather relative than positive, and, if so, an adherence to the present measure as a permanent settlement may produce the very evils which it is so desirable to avoid. Numerous failures ought, moreover, to lead us to hesitate before placing ourselves in a position from which we cannot retrace our steps. It is very true, as Mr. Williamson argues, that by fixing the present as maximum rates we can always step forward to relieve the agricultural classes by further reductions; but the present rates have not, it must be confessed, been fixed on so perfect and decisive a principle as would justify Government in limiting its demand on the land to them under every change of circumstance to which the country can by any possibility be liable.



"The Governor in Council, therefore, conceives that it would be preferable to adhere to the term first fixed of ten years, say from the commencement of the present season, 1838-39. Assuming that the two preceding years have been years of probation, the revision having taken place but partially in 1836-37, and having been extended throughout the pargana, in 1837-38, there can be no objection to declare the intention of Government, at the expiration of this period to continue the settlement for a further term, should the beneficial effects expected from it be found to have resulted."

64. The question of the expediency of granting thirty-years' leases was soon again brought before Government by Lieutenant Wingate, and, in re-considering the arguments in its favour advanced by that officer, it was eventually decided, in 1838, that the settlement already introduced, as well as future ones, should, as a rule, be considered fixed for thirty years.

65. With the exception of the mention of a 12-anna rate in Lieutenant Wingate's report, there appears to be no other allusion in the official correspondence to the maximum rate fixed for the district. I find, however, from the Maráthi records that the same rate was applied throughout in the villages of the Kalas Division as well as in those settled subsequently in 1837.

66. It is difficult to make out the amount of reduction resulting from the immediate application of the new rates. According to the statement given in the report, Mr. Pringle's assessment on the whole district amounted to Rs. 2,03,000, whilst the new survey jama is stated in round numbers to be Rs. 84,000.\* The difference between these two assessments is Rs. 1,19,000; but as these statements include the assessment of the waste as well as of the cultivated land of the district, they do not show correctly the actual reduction made at the introduction of the settlement. No comparative statement showing the immediate effect of the measure upon the cultivated area seems to have been prepared at the time. This omission is probably attributable to the confused state of the accounts caused by the many changes made in Mr. Pringle's rates, by which, as before explained, the realization of a considerable part of his assessment had been foregone. The fairest way, perhaps, of showing the immediate effect of the measure, is to compare the jamábandi fixed for the year preceding the settlement with that of the settlement year, which gives the following result:—

	Jamábandi.	Remission and Outstanding Balances.	Realization.
	Rs.	Rs.	Rs.
Year 1836-37 ... ..	99,080	80,240	68,790
Do. 1837-38 ... ..	72,791	4,198	68,598
	26,289	23,047	192

67. According to this statement the reduction in the jamábandi of the two years here compared, amounted to 26 per cent. This, however, can be regarded only as an approximate estimate of the actual demand upon the land under the two settlements, as the temporary reductions made in Mr. Pringle's assessment are involved in the account.

68. The settlement was followed by an immediate extension of cultivation. The extract of Lieutenant Wingate's letter, given in a preceding paragraph, shows that the large extent of 67,853 acres of waste was brought under tillage during the first two years of its operation, and cultivation kept steadily increasing annually up to 1840-41, when the total area of the waste was comprised under the small extent of 5,160 acres. The revenue of this year amounted to Rs. 76,192, whilst the remissions given (Rs. 905) bore the small proportion of about 1¼ per cent on the whole demand.

69. A slight check to cultivation set in from this period, and owing to the occurrence of two consecutive bad seasons (1844-45 and 1845-46) the waste during the latter year had again increased to 24,550 acres, whilst the remissions given were above 50,000; the revenue actually collected being only Rs. 22,770, or about one-third of the demand. This brings us to the end of the first decennial period of the lease.

70. From the results here detailed I think we may infer that the great fall in the revenue, accompanied with an extensive decline in cultivation which took place in the two last years, is attributable to the ryots having taken up more land than they had the means of cultivating properly. They were unable to meet the Government demand on the occurrence of the first bad season, and a second following immediately upon it called for remissions on an extensive scale. So far, therefore, as we can form an opinion from these results, the assessment to this

\* Ten years' average,  
Under Settlement ... .. Rs. 65,220  
Prior to ditto ... .. " 40,256  
Rs. 24,964

date may be said to have been quite as high as the people could afford to pay regularly. The average realizations of the ten years show an increase certainly of nearly Rs. 25,000\* over and above the average of the ten years preceding the introduction of the settlement; but then, again, the remission in the last year, as above mentioned, exceeded Rs. 50,000.



71. During the first five or six years of the next decennial series, commencing with 1846-47, cultivation was somewhat unsteady, the extent of the waste having ranged from 24 to 11,000 acres. It then took a fresh start, and in 1855-56, the last year of this decennial series, the total extent of unoccupied land was reduced to 1,300 acres.

72. The collections were much more regular during this period, and remissions, with the exception of two years, when they amounted to Rs. 2,700 and Rs. 3,900 respectively, had ceased almost entirely. They were quite nominal during the last two years, being, respectively, only Rs. 11 and 18. The average annual realizations for the period amount to about Rs. 77,000.

73. The almost entire cessation of remissions during this period may be taken as a certain indication that the cultivators' resources had materially improved. They could now pay their assessment in indifferent as well as in good seasons, for the annual jamabandi reports of the district show that there were several such seasons during the period referred to. The gross revenue payable for the ten years amounts to Rs. 7,79,194, which was all realized with the exception of the small sum of Rs. 8,655, thus showing that the collections were only a little more than 1 per cent. less than the full demand.

74. This brings down our review of the settlement to the last ten years of the lease, embracing the past year of 1865-66. The whole district may be said to have been regularly under cultivation during this period, the highest return of waste in any year being only 1,176 acres. The accounts of the past year show an extent of 930 acres under the head of waste; but this return includes some tracts of assessed gairán made over to the villagers as free grazing lands, but which, owing to their bearing an assessment, have been included under the waste. But with the area unduly increased by this mode of account, the waste bears the infinitesimal proportion of  $\frac{1}{3}$  per cent. to the total area of the district.

75. The revenue returns for the period are, perhaps, even more satisfactory. Out of the large amount of Rs. 8,30,545, which is the aggregate revenue demand for the ten years, the sum of only 61 rupees had to be foregone.

76. The following statement comprises a summary of the several results explained in the preceding paragraphs:—

	AVERAGE ANNUAL			Collections show an Increase on average of ten years' preceding Settlement.	
	Jamabandi Settlement.	Remissions.	Collections.		
	Rs.	Rs.	Rs.	Rs.	Percentage.
First decennial period ... ..	77,443	12,223	65,220	24,964	62
* Second ditto ... ..	77,919	865	77,054	36,798	91
* Third ditto ... ..	83,054	6	83,048	42,792	106
General average of the 30 years ...	79,472	4,865	75,107	34,851	86

\* NOTE.—Five and six per cent., respectively, should be deducted from the revenues of these periods as a set-off for the collections from two lapsed villages not included in the ten years' average preceding settlement.

These results abundantly prove the success of the settlement as a revenue measure. There is no district in India probably, not excluding even the provinces under the permanent settlement, which can show the annual collection of a revenue of above Rs. 80,000, subject for the period of ten years to a reduction of only 6 rupees per annum for remissions, outstanding balances and contingencies of all kinds.

77. But the settlement would have been comparatively of but little benefit to the cultivators if it had not been accompanied with measures for developing the resources of the district. Foreseeing this, the Survey officers turned their attention at once to this subject. The opening of roads and devising improved means of transit were the primary matters of consideration. Amongst the useful improvements projected at this time, the construction of a new description of light cart proved a measure of the greatest importance.

78. In a speech delivered at one of the debates upon the Survey Bill, His Excellency Sir Bartle Frere has given an interesting description of the proceedings of the Survey officers at this period. Speaking of the state of the Poona and Sholapur districts he observes—

“ Beyond Poona, carts were then very rarely seen; in five months he remembered seeing only three carts in the districts between Poona and Sholapur, and these were brought from some Madras station. The only indigenous cart-wheels were at that time mere discs of stone; the carts were large lumbering contrivances, and remained as heirlooms in families for generations. They were so heavy that it took eight or ten bullocks to draw them when loaded. They were not used for the carriage of ordinary produce, but only for carting manure to the fields. Now the first step towards improving the physical condition of an agricultural people in a low state of civilization is to give them increased facilities of communication. Lieutenants Wingate and Gaisford early apprehended this fact, and applied themselves to increase the facilities of transit in the Deccan. They had at first very small means at their disposal for the attainment of this object. The Government at first gave Lieutenant Wingate small

sums; often as low as Rs. 5 per mile, for the improvement of roads. Little could, of course, be done for such an amount beyond removing the most serious impediments to wheeled traffic along existing tracks, but even this was a great boon to the country. Lieutenant Gaisford then applied himself to improve the country cart. The ordinary Deccan cart in its present form was the result of his labours, and it would be difficult to convey to any one, who had not witnessed it, an adequate notion of the amount of time, trouble, thought and contrivance which were applied to invent a cart which should meet all the conditions required. It was to be as light and cheap as possible, and yet strong enough to be used in a stony country, where roads were almost unknown, and where artificers capable of repairing the most simple wheeled vehicle were often not to be found within fifty miles.

"Lieutenant Gaisford set up a manufactory for these carts at Temburni in the Sholapur Districts, and there he not only made carts but trained artificers from the villages around to repair them. At first it was difficult to find any one who would buy the carts, even at cost price, except as a favour; now they have entirely replaced, not only the old carts with stone wheels, but the Brinjari bullocks, which formerly did the whole carrying work of the country. And the carts have in their turn helped the improvement of old roads and the opening of new lines of communication. If the survey had conferred no other benefits on the country than by contributing, as they had done, towards the formation of good roads and a good description of wheeled carriage, it would have more than repaid all the expenses that had been incurred on account of it."

79. But besides the views of Government officers regarding the benefits conferred upon the Poona Districts by the survey settlement, I am glad to be able to quote the opinion on this subject of that talented public servant, the late Professor Green, who, as the special correspondent of the *Bombay Gazette*, undertook in 1852 the work of reviewing the whole history and progress of the survey settlements from their first introduction up to that date. All the Government records containing any information upon the subject were placed at his disposal. He was also furnished with statements exhibiting the working of the settlement in the several districts to which the measure had been extended. Every facility, indeed, for elucidation of the subject, as he readily admits, was placed at his disposal.

80. Mr. Green's review was afterwards published in the form of a pamphlet, entitled "The Deccan Ryots and their Land Tenure." After showing the financial effects of the settlement, he sums up the general results of the measure in the following terms:—"And if we conceive the problem proposed to have been to show that equalized and greatly reduced rates, with a liberal and fixed tenure, would lead to an increase of cultivation—an increase so extensive as completely to compensate the Government for its large remissions of revenue—we must admit that the extreme liberality of the settlement and the skill and care with which it has been conducted have been rewarded by the most entire success. If we enter upon the much larger question of the general progress of the people in industry and wealth, then, very satisfactory as this increase in agricultural industry is, we shall still evidently require to seek out answers to the three remaining questions in the list with which we concluded our fifth article."

81. The following are the questions referred to above:—

2nd.—Has there been a corresponding increase in other branches of production for the same market?

3rd.—What is the increase of exports from the districts to which the new settlement has been introduced?

4th.—What, since the introduction of the new settlement, has been the history of prices in the district?

82. Mr. Green seems to have been strongly impressed with the belief that, low as the assessment was, it would still be found that the increased production consequent on the spread of cultivation, which had everywhere followed the settlement, would so glut the market that the fixed money payment would be found too heavy for the cultivators to meet. Referring to this subject he observes—

"It is altogether impossible that a people raising merely bulky and coarse agricultural produce should ever be able to pay a money revenue of any amount, and not only so, but they themselves, however liberally treated, can never be otherwise than wretchedly poor—in favourable seasons living, perhaps, in rude and coarse abundance, but reduced to poverty and distress at the occurrence of every unfavourable one."

83. And again, in reference to the same subject, he says—

"The one point to bring out is the importance, both to the Government and the people, of the production of exports. The simplest change which could be brought about—the variety of industry which, as resembling most nearly what he already practises, the ryot would most easily fall into—is the raising of commodities for the foreign market from the soil. The Hindu is now known to be much more docile than was formerly believed, and we cannot help thinking that something like the agricul-

tural schools, model farms, and itinerant agricultural teaching which have lately been doing so much good in Ireland, some adaptation of them suitable to India would not be found beyond the power of our Revenue Secretary and Revenue Survey officers to bring into existence. The successful introduction of an export which should bring money into the province, and raise general prices to the extent of only one shilling on each acre of revenue produce, would be a second boon almost as great as that of the settlement itself, and would richly pay for much unsuccessful, or partially successful, previous experimenting. We do not think that any unfavourable augury is to be drawn from the little success which has attended some of the ill-conceived experiments to improve the products of the province which have already been made. Where the Grant Medical College, the Elphinstone Institution, and the Poona College succeed, we do not see why an agricultural school, if attempted with all the light on the subject which may now be obtained from home, need be under much apprehension of failure."

84. Mr. Green finally sums up the result of his inquiries in the following manner:—

"1st.—The reduced rates appear almost everywhere to be followed by a rush on the land, and far more land is taken up than the ryots have properly capital for, leading, as a necessary consequence, to a great deal of very slovenly cultivation.

"2nd.—There occurs subsequently, in almost every instance, a period of reaction. Cultivation carried on without sufficient capital exhausts the soil, and a time usually arrives when the land reported in the annual revenue returns as thrown up during the year from 'poverty and exhaustion'—that is to say, from the poverty of the ryots and exhaustion of the soil—to which may, perhaps, be added, though this is less certain, from the discouragement arising from glutted markets, exceeds the new land taken into cultivation during the same year.

"3rd.—This reaction—this unfavourable balance of lands thrown up over new lands taken into cultivation—is in no case very important in amount; the gross produce, in spite of the imperfect tillage, being, from the greater breadth of land under cultivation, decidedly greater. Agricultural capital does everywhere on the whole increase; as do also, although (except, perhaps, in Dhárwár) very much more slowly than could be wished, the exports which are to relieve the overstocked markets.

"4th.—In the best districts some improvement is perceptible in the style of agriculture and in the implements in use among the people, the result of increased means and of an increase of independent feeling and energy on the part of the ryot. We have already noticed the successful introduction of New Orleans cotton, and of a modification of an American saw-gin; and we may here add to them the rapidly-increasing number of convenient light, two-wheeled, bullock carts—a conveyance introduced into these provinces by our revenue officers. The only collectorate from which we have been able to obtain returns under this head is the Sholápur one; and for that district the statement is as follows:—

1834-35, number of carts in the district	...	430
1846, do. do.	...	1,907
By last returns, do. do.	...	2,643

"Also in Karmála, a táluka previously included in the Nagar Collectorate, but now combined with Sholápur—

1846, number of carts in the district	...	391
By last returns, do. do.	...	933

"5th.—There is, on the other hand, everywhere a lamentable amount of indebtedness, and of a thralldom to money-lenders most depressing in its effects on the ryots' energies. But this again, is certainly diminishing in the best districts, and, perhaps, also very slowly in the others.

"6th.—Although whoever sets himself to look for pauperism and misery in the province may find quite enough of them to excite the most painful feelings in him, and although the 5 shillings an acre of returns from the land, and the shilling or 15 pence of rent, tell a most sorrowful tale of wretched unskill, unenergy, and unproductiveness generally, and cry aloud to us to do whatever may be in our power to increase the intelligence and to raise the industrial character of the people, yet, leaving individual cases, and perhaps peculiarly unfortunate tálukas, and looking to the result in the mass, there are certainly quite unmistakable indications of the effect that the tide is slowly turning. We have already stated many of these, and will only here refer our readers again to the rapidly-increasing exports and imports, and especially to the large and growing absorption of silver and copper—a fact which can only, we believe, be explained by supposing that in some of our districts silver ornaments and copper vessels—the indisputable signs of growing prosperity in a Hindu community—are decidedly on the increase."

85. Captain Wingate, who was in regular correspondence with Mr. Green whilst preparing the review, considers his summing up of the results of the measure to be not so favourable to the survey as the actual state of the districts would indicate. The following remarks are extracted from one of Captain Wingate's letters to Mr. Green upon the subject:—

"I am quite at one with your other critics as to the perfect fairness of your whole representation, and your summing up agrees in the main with my own views, though considerably less favourable to the survey. The following suggestions will explain the points on which I am at all doubtful of the validity of your results. I will take your six paragraphs in order:—

"1st.—The deficiency of capital may have been compensated by increased industry, and the evidence seems to show that it was so to a considerable extent. The slovenly cultivation, referred to under this head, is not, I think, proved, unless it refer to the new land taken into cultivation immediately following the introduction of the new settlement.

"2nd.—I am not satisfied that cultivation, carried on without sufficient capital, exhausts the soil. It is not, in my opinion, the want of capital so much as a bad style of farming that exhausts the land. It is continued cropping without manure that does the evil, and the greater the capital employed in this style of farming, the more rapidly will the exhaustion proceed, because the heavier will be the crops taken off without anything being given to the soil in return.

"3rd.—The remarks on 1st paragraph apply with greater force to this. I am not aware of anything in the evidence that supports the conclusion that, after the reaction, the land in cultivation is more imperfectly tilled than before the settlement; this is a point to be established by testimony more than by statistics. Frere's account of Indápur and my own observation, if not overbalanced by the evidence of equally competent witnesses, lead, I think, to the conclusion that improved tillage is a general result of the survey settlements, and, consequently, that a gross produce has been increased by this as well as by an extension of cultivation. A further inference from this would be that agricultural capital increases not slowly but rapidly. Without having seen your appendix on prices I am not in a position to offer an opinion on your conclusion, that the markets are overstocked. Prices in this country are ultimately dependent on the necessity of exporting enough to meet our home charges, and this will probably always keep them at a low standard.

"4th.—The remarks on the improvements in tillage already given, apply also here. I may as well mention in this place that I greatly understated the number of saw-gins sold to natives in this collectorate (Dhárwár) in a former letter. I have now obtained from Mr. Blount, the Superintendent of Cotton Experiments in this province, the following information as to the number, size, and price of gins sold in this collectorate up to the present time, which may be relied on as correct:—

"Total number of gins sold—192.\* Price of the whole Rs. 19,305.

"The first sales were made in 1848, so that in four years the cotton-dealers of this collectorate have invested 20,000 rupees in the purchase of these machines. This is, I think, a fact worth recording, and I wish you could manage to substitute it for the former incorrect allusion to the number sold.

"5th.—I agree entirely with you in regard to this head. Have you noticed a sad illustration of its correctness in a report published in the *Bombay Gazette* of 6th instant, of a village money-lender in the Sholápur Collectorate having been murdered by some of his debtors, under circumstances that give strong grounds for suspecting that the whole body of villagers approved of the deed? This casual withdrawal of the curtain for a moment discloses a state of things quite appalling, if we consider the case, as it is to be feared we must, as a result of the general relations which our administration of civil justice has brought about between debtor and creditor in agricultural villages.

"6th.—I question the propriety of the use of the word 'pauperism' in the paragraph, and doubt if any inquiry would discover anywhere in the surveyed districts the existence of what is termed pauperism in Europe. I understand the word to refer to a state of things in which the able-bodied and willing to work can find no work, and would starve but for the aid of others. I cannot recollect having ever met with this in any of the surveyed districts, and should say that pauperism is unknown in them all. Pauper cultivators, in the phraseology of revenue reports, are to be met with, but these are bankrupt farmers, and they would have no difficulty in finding work as labourers. If you refer to the latter, it would be desirable, I think, to explain the sense in which you use the word.

"With these few reservations your conclusions seem to me to be as sound as the whole tone of your review is eminently fair and impartial."

86. These extracts of Captain Wingate's letter seem to me to furnish satisfactory proof of Mr. Green's summing up being scarcely so fair towards the survey settlement as the state of the district would at that time indicate. It is exceedingly difficult to form an accurate estimate of the condition of any class of people merely from statistical and oral evidence unchecked by personal observation; and Mr. Green was placed in this position, as I believe he never had an opportunity of visiting the interior of any of the Deccan districts.

\* *Note.*—Of these five were purchased by European dealers and the rest by Natives.

87. Captain Wingate, on the other hand, speaks from his own personal observation, and he also alludes to some notes upon the state of the district drawn up by Mr. Frere\* from observations in a tour made through the district about this time. No one could well be better qualified to judge of the state of this district than these officers, who had resided there almost entirely for the year or two preceding the introduction of the settlement. Carrying away with them a lively recollection of the effects of the previous mismanagement, they would naturally perceive at a glance any important changes which had taken place in the interval between their first and second visits to the district.

88. But, deferring to Mr. Green's judgment, we find that he even admits that "improvement is perceptible in the style of agriculture and in the implements in use among the people—the result of increased means, and of an increase of independent feeling and energy on the part of the ryot." And, again, he says, "leaving individual cases and, perhaps, peculiarly unfortunate talukas, and looking to the result in the mass, there are certainly unmistakable indications to the effect that the tide is slowly turning.

89. It seems to me, then, to be fully established that up to this time a considerable improvement had taken place in the condition of the people since the settlement had been in operation. Both Captain Wingate and Mr. Green are at one on this point. They differ, however, as to the measure of this improvement, the former giving a much broader range to it than the latter was prepared to admit.

90. The tide, which is said to have been "slowly turning" in 1852-53 has continued to flow on in a stream of prosperity, checked occasionally, however, by unpropitious seasons. The great rise in the price of grain has been instrumental in bringing about this result. The staple product (jowari), which at this time (1852-53) was selling at the low price of 56 seers for the rupee, had risen in three years' time to 32, being an increase of 75 per cent to the cultivators' returns. It continued pretty steadily at this price for the next six or seven years; but in 1862-63, when the great rise in cotton began to spread abroad wealth in the agricultural districts, it went up to 16, and has remained pretty much at that price ever since.

91. The completion of the made-road between Poona and Sholapur and its opening for traffic throughout the whole distance, which took place subsequent to the period referred to in Mr. Green's review, was also a measure which aided materially in developing the resources of Indapur. But this great source of improvement has since been eclipsed by the opening, in 1862, of the railway from Poona to Sholapur, which traverses the northern part of the district.

92. But we must turn to our statistical information to see the effects of these important measures upon the condition of the people and the general state of the district.

93. We should naturally suppose that the first signs of an accumulation of capital amongst the agricultural class would be shown by the construction of permanent works for the improvement of the land; and accordingly we find that the repair of old and the construction of new wells early engaged attention.

94. According to a statement prepared from the Mamlatdar's records I find that at the time of settlement there were 812 wells in the district. Of these, 366, or somewhat less than one-half, were out of repair and useless. Half of these (184) have subsequently been put into working order, and 625 new wells have been constructed. The following tabular statement will serve to indicate these results more fully:—

Total Number of Wells in 1858-56.	Deduct Wells out of repair.	Remaining in working order.	Old Wells subsequently repaired.	New Wells subsequently constructed.	Total present number of Wells in working order.
812	366	446	184	625	1,255

95. The construction of 625 new wells and the repair of 184 old ones, in a district which numbered but 446 wells thirty years ago, represents a marked increase in this class of useful and productive works. Keeping pace with the growth of capital, these permanent improvements progressed but slowly at first, six, eight, and ten being the number of new wells annually constructed, and there is one year (1846-47) when the return shows three only. Latterly, however, or since 1860-61, there has been a large expenditure of capital on these works. In one year (1852-63) 66, in another 57, and taking the last six years of the lease, I find that an aggregate number of 291 new wells have been opened out for irrigation.

96. We may assume that each of these new wells represents an outlay of Rs. 400. I much question, indeed, whether it would be possible to dig a well and face it with stone-pitching according to the ordinary plan of construction for that sum in the present day. A cultivator, too, when a small capitalist, would, as a general rule, take a pride in building a fine well; and an sure there are many of the new ones that I have seen which must have cost nearly double the above-mentioned sum. But, assuming our first estimate to be fair, the 625 new wells represent a capital of two and a half lakhs. And if we assume roughly

that the repair of the old wells has been effected at a charge of from Rs. 150 to 175 each, we may add about half a lakh more to our estimate, which would make up the outlay of capital on this source of improvement to three lakhs of rupees.

97. The building of new chávdis and dharamshálas is another source of general improvement in which the cultivators of this district have expended some portion of their new capital. They are unremunerative works, it is true, but they add to the social comfort of the people, and in their ideas raise the general status of the village. The following is a return of the works of this description which have been recently constructed :—

Description and number of Buildings.		Contribution by Government.	Ryots' Payment.	Total cost of building.
		Rs.	Rs.	Rs.
Chávdis,	59	3,182	10,240	13,422
Dharamshálas,	27	1,334	11,512	12,846
	86	4,516	21,752	26,268

98. The present value of land represents another addition to the material wealth of the people of the district ascribable to the settlement. It has been shown in the first part of this report that, prior to the introduction of that measure, there were hundreds of acres lying waste and unprofitable which no man cared to cultivate, owing to the oppressive nature of the assessment and our defective system of revenue administration. All these waste tracts have not merely been brought under tillage, and thereby rendered profitable to the State, but their occupancy right has become a valuable private property. In proof of this I would refer to the results of the several land sales which have taken place during the last two years, embodied in the following statement :—

Names of Villages.	Number of separate sales effected.	Extent and assessed value of the Land concerned.		Amount realized by sale.	Number of years' purchase of the assessment for which Land was sold.	
		Acres.				
		A.	g.			
Indápur	11	341	2	83 11	1,948 0	23
Gágargaon	1	29	27	4 10	200 0	42
Pimpri Khurd	2	41	21	5 16	175 0	31
Dáij	5	74	4	22 1	470 0	21
Pondáuri	1	32	39	12 6	199 0	16
Udhat	1	11	24	5 13	160 0	27
Palasdeo	4	103	39	54 11	630 8	11
Bhigwan	2	23	37	6 10	20 0	3
Kalas	2	78	31	22 6	150 0	7
Redni	1	30	38	7 12	100 0	13
Nirwángi	1	32	6	12 1	800 0	66
Baura	3	74	35	28 8	275 0	10
Bhát Nimbgaon	1	8	3	7 14	75 0	9
Warkhuta Budruk	2	69	32	16 7	115 0	7
Godi	2	22	4	8 7	550 0	64
Saráti	1	50	39	28 11	300 0	10
Agoti	2	35	7	15 15	128 0	8
Nimbgaon Ketki	1	26	31	24 11	200 0	8
Ajoti	2	71	31	18 4	300 0	16
Madanwári	1	25	32	9 11	12 7	1
Rúí	1	21	22	4 1	40 0	10
Bábulgaon	1	11	6	4 8	50 0	11
Total	48	1,223	30	404 12	6,897 15	.....

99. The return comprises sales effected in 22 villages scattered over different parts of the taluka, and may, therefore, be said to be a fair estimate of the average value of land; and, according to the data therein given the right of occupancy in land held under the settlement is now worth seventeen years' purchase of the assessment. We may, consequently, assume that the private property pertaining to the occupancy of land now vested in the inhabitants of the district represents a capital of upwards of thirteen and half lakhs.

Total Assessment 81,175 × 17 =  
13,79,975.

100. Combining our several estimates of the value of the permanent works and property in land created by the improvements effected during the currency of the lease, I find that they amount to the large sum of above seventeen lakhs, as shown below :—

		Rs.
Estimated value of new wells (para. 96)	...	2,50,000
Do. of old ones repaired (para. 96)	...	50,000
Do. of chávdis and dharamshálas (para. 97)	...	21,752
Do. of occupancy of land (para. 99)	...	13,79,975
Total	...	Rs. 17,01,727

101. For information as to the extent to which the floating capital of the agricultural class has been augmented by the measure, I would refer to the statement appended, exhibiting for each village of the district the result of two different censuses of the inhabitants, cattle, agricultural implements, carts, &c., taken respectively in 1835-36 and 1865-66. The following is a summary of the results therein detailed :—

Description.	Numerical Return according to Census taken in		Increase in favour of 1865-66.	
	1835-36.	1865-66.	Numerical.	Percentage.
Inhabitants ... ..	40,179	52,830	12,651	31
Bullocks employed in farming operations ... ..	17,673	20,976	3,303	18
Cattle of other descriptions ... ..	27,002	24,565	2,437	9 decrease.
Carts ... ..	291	1,165	874	300
Ploughs ... ..	1,454	1,820	366	25

102. Referring first to the population, which is the real motive power by which all improvements are effected, I find that the numerical difference between the two returns given is 12,752, being equivalent to an increase of 31, per cent; or, speaking in round numbers, we may say the population is one-third more than it was thirty years ago. As compared with other countries the ratio of increase is small. In England the population is said to double itself in rural districts in fifty years, and market-towns and large cities show a much larger increase.

103. But, even with the increase noted, the present population of the district is very sparse, as it bears the low proportion of only 101 souls to the square mile. There is certainly rather an unusually large proportion of unculturable land in Indápur; but deducting this, and making our estimate on the culturable area alone, the average number of inhabitants is still only in the ratio of 119 to the mile. This shows a marked contrast to some of the Gujarát districts, where, according to returns given in one of the recent settlement reports, there are 522 souls to the same given area; and this, I may observe, combined with fertility of soil, serves to explain the reason why a Gujarat district can pay so much more revenue than a poor and thinly-populated Deccan district.

104. The census shows an addition, during the thirty years, of about 18 per cent to the number of cattle used for agricultural purposes. Considering the large expansion of cultivation during the above-mentioned period, the increase is less than might have been expected. The season, however, in which the enumeration was made, was very unfavourable in the Kalas division of the táluka, and a good many cattle had been sent away to other districts for grazing, and a good many also sold for want of fodder. The number returned is, therefore, somewhat less than the cultivators' ordinary stock. But we must expect this source of floating capital to be fluctuating in a district with such an uncertain climate—to decrease, in short, in seasons of scarcity, and increase again in seasons of plenty.

105. Carts show most favourably in our return. They have increased three hundred per cent, that is to say, there were only 221 in the district in 1835-36, and there are now 1,615. I have already given an account of Lieutenant Gaisford's proceedings in constructing a new model of a light country cart. The perfect success which has attended his exertions is shown by the remarkable fact that the old lumbering machine with stone-disc wheels has disappeared from the face of the land, the present stock of 1,165 being all made after the pattern originally introduced by him.

106. These carts are not kept for agricultural purposes only, but they serve a most important end in effecting a distribution of produce, being extensively employed in the transport of grain. During great part of last season they were transporting grain from the Nagar Districts, where it was comparatively cheap and plentiful, to the drought-stricken district of Athni, in the Belgaum Collectorate. This year their services will, I fear, be required in supplying their own districts, where, unfortunately, the season has been very unfavourable. This transport of grain furnishes a profitable source of employment to the cultivators, and at the time, too, when their services are not required for field work.

107. I trust the remarks in this chapter, though imperfect in many respects, will nevertheless have so far served the object in view as to indicate generally the effects of the settlement upon the condition of the people and the resources of the district. I shall now, therefore, turn to the consideration of the more immediate subject of my report, *v.z.*, the revision of the present settlement, or, in other words, the new rates of assessment to be imposed upon the district.

#### PART III.—Revision Operations and proposed Rates of Assessment.

108. The execution of an entirely new survey of the district has been the first step taken in connection with the revision. The present settlement, as has been already explained, was based upon Mr. Pringle's survey, which, though considered a good survey at the time Messrs. Goldsmid's and Wingate's settlement operations were carried out, would be thought a very

imperfect measure in the present day ; and no Superintendent of Survey would venture to impose an assessment based upon such imperfect measurements.

109. To show the degree of accuracy considered sufficient in those days, I need only refer to Messrs Goldsmid's and Wingate's memorandum explaining their operations. Speaking of the test or partial measurement of villages undertaken with the view of ascertaining the general correctness of the survey, they state as follows :—" If the result of this investigation tended to prove that the contents of the fields thus visited had been estimated with tolerable correctness at the time of the survey (say within ten per cent of the truth), it was for the time assumed that the whole lands of the village had been in the first instance correctly surveyed.

110. In the present day measurements are considered faulty, in an open country like Indápur, if errors of three per cent are met with ; and the average difference between test and original measurement is generally, as a rule, not above one per cent in our surveys.

111. But, independently of faulty measurement, the former survey was defective in other important respects. What these defects are, has been already explained in a report to Government recommending an entire re-survey of the district preliminary to the revision of rates. The following are the remarks here alluded to :—

" But, independently of a want of accuracy in the actual measurement of the land, Mr. Pringle's survey was in other respects a most imperfect measure. It was confined, for the most part, to culturable lands, and did not generally include within its operations gáirán and hill tracts. The Survey officers did not consider it necessary to remedy this defect at the partial revision of the work alluded to above, and, consequently, there is in many cases no record in the present settlement paper of the area of the above kinds of land. The operations, too, were imperfect in another important respect, in that they were not executed on a plan admitting of the preparation of a village map."

112. The following statement, exhibiting the results of the measurements of part of a village according to Mr. Pringle's and according to the present survey, may be taken as a fair specimen of the errors to be met with in the former work :—

Survey Number.	AREA ACCORDING TO		DIFFERENCE.	
	Mr. Pringle's Survey.	Present Survey.	In Area.	Per Cent.
	A. g.	A. g.	A. g.	
1	9 22	8 11	1 11	13
2	25 0	35 4	10 4	40
3	16 33	18 7	1 14	8
4	13 8	16 30	3 22	27
5	20 34	24 18	3 24	17
6	1 38	2 11	0 13	16
7	2 36	2 38	0 2	2
8	5 37	4 6	0 9	6
9	2 30	3 24	0 34	31
10	13 14	14 0	0 26	5
11	17 3	16 38	0 5	1
12	9 12	10 6	0 24	6
13	13 17	9 6	4 11	32
14	17 20	18 39	1 19	8
15	22 2	16 12	5 30	24
16	16 8	30 25	14 17	89
17	29 26	36 17	6 31	23
18	35 19	44 39	9 20	27
19	0 5	17 27	8 22	94
20	35 10	30 0	5 10	15

113. It is due, however, to Messrs. Goldsmid and Wingate to explain that the large errors in their survey now brought to light are not so much attributable to actual faulty measurements of individual fields, as to the circumstance of the field boundary-marks (which were not erected till the lapse of ten or twelve years after the settlement had been introduced) not having been erected according to the actual limits to which their survey was confined. There being no maps whereby the boundaries of fields could be identified, the erection of the boundary-marks had, consequently, to be left almost entirely to the cultivators. The result was that, as a rule, wherever gáirán land adjoined a cultivated field, a portion of it was included in the boundaries of the latter.

114. This practice was carried to such an extent that hundreds of acres of gáirán have been thus absorbed in many villages. A few instances of the kind are given in the margin. Where boundaries have been changed in this manner in the interval between the two surveys, there can, of course, be no area agreement between the two operations ; so that what appears now as a serious error in the former survey is in reality in many cases the result of the plan on which the boundary-marks were erected. The existence, however, of such encroachments is, of course, one of the best reasons for a re-survey.

Village.	Gáirán Acres included in cultivated Field.
Baura ...	2,093
Kalas ...	1,863
Shetphal ...	1,668
Nirguda ...	1,456



115. In dismissing this question of the incompleteness of the former survey I desire to explain particularly that my remarks have been made entirely with the view of justifying the re-survey of the district, and I should be sorry, indeed, were they to be read as reflecting on the operations of my predecessors in the survey.

116. The question as to the plan on which the re-survey should be conducted, formed the subject of considerable discussion. Captain Nasmyth, the officer in charge of the Trigonometrical Survey Party in Bombay, was consulted, specially upon the point as to how the work should be executed so as to be useful hereafter for the operations of his department. Colonel Rivers, who has had considerable experience in the Trigonometrical Survey, was also consulted on this point. The result of these deliberations is set forth in the following extracts of my letter upon the subject:—

“ 6. With regard to the plan upon which the new survey should be carried out, it has been felt that our present system of operations, though well adapted to ensure an accurate record of the extent of the subdivisions of land comprised in our field survey, would be improved were our work incorporated with the Topographical Survey, so as to produce a map of the country based upon points fixed by the latter Department. I have been directed to confer with Captain Nasmyth, of the Trigonometrical Survey, and Colonel Rivers (who served for some time in the same department), as to the system by which the operations of the two branches of the survey could be amalgamated so as to effect the end in view. Both these officers have kindly drawn up a memorandum on the subject, which I subjoin:—

*Captain Nasmyth's Memorandum.*

“ To make the revenue survey measurements useful to the topographical surveyor, it would be necessary that the former should commence from, and close upon fixed and easily-recognizable points.

“ 2. Detailed instructions are given in Colonel Thuillier's Manual of Surveying; but generally it may be remarked that the revenue surveyor ought to connect his measurements with all stations of the Trigonometrical Survey, or points fixed by it within his reach. The position of these—their latitude, longitude, and azimuth—can always be got by application to the Surveyor-General. Failing trigonometrical points in the district under survey, the revenue surveyor should connect his work with any temples, remarkable trees, or other easily-recognizable points.

“ 3. The field-books should be kept with scrupulous regularity, and should record the comparisons of the chain. Copies of each successive day's work should be forwarded to the Superintendent's office, where it would be examined and plotted, so that there could be no tampering with the books.

“ 4. Where angles are measured with the theodolite, a similar system shall be pursued, and all observations should be taken at opposite faces of the instrument as a check upon gross errors, and to show always the state of the collimation of the instrument.

“ 5. The greasy pencils that are now manufactured, if used with carbonic-acid paper, would admit of the registries being recorded in duplicate by one operation, and the plotting of the work from carefully kept field-books might be effected at any subsequent time with as much ease as at the time of the measurements being made.

“ 6. There must ever be intermediate processes in the preparation of a map of the country between the trigonometrical and revenue surveys, those, viz., by which the large triangles of the former are broken up into smaller ones, the roads and rivers traversed, and the features of the country contoured; but the boundary measurements of the revenue survey might very well be turned to account, and the cost of repeating them saved.

*Colonel Rivers' Memorandum.*

“ I have read Captain Nasmyth's Memorandum on the subject of incorporating the work done by the revenue survey into a topographical survey, so as to produce a map of the country.

“ 2. The connecting link should, in my opinion, be traverses taken with theodolites of roads and circuit boundaries either of villages or groups of villages. These traverses should be taken by the revenue surveyors, as they will know the boundaries, but they should be checked by trigonometrical points.

“ 3. These points should be fixed by the trigonometrical or topographical party; there should not be fewer than one in every four square miles. Every conspicuous temple, tree, or other object should be fixed, and if no conspicuous objects exist to that amount, artificial marks should be erected. They should be entirely dependent on the principal triangles of the trigonometrical survey, and the revenue surveyors should make no attempt to lay down trigonometrical points from their chain-measured bases.

“ 4. Sheets with these points being supplied by the trigonometrical party to the revenue surveyors, the field work will proceed; but the field-books should be sent to a mapping office, where these circuit boundaries and high roads shall be laid down by the aid of the trigonometrical points.

" 5. These traverses may, therefore, be considered rigidly correct, and the adjoining circuits cannot fail to fit accurately, which they never would if dependent on chain-measured traverses alone.

" 6. Within these boundaries the field maps of the revenue survey will now be laid down. Errors in the latter will, doubtless, become apparent, but the traverses will show in what direction the errors lie, and they will be reduced to an amount quite inappreciable in the mapping office.

" 7. In the ordinary open country of the Deccan having the roads, the village boundaries and the field maps, nothing else seems required; but, of course, in many places sketching parties will also be required to delineate the topographical features of the country, and this should be done in sheets in which the traverses and the trigonometrical points have been laid down.

" 9. To carry out this plan of combining the operations of the two surveys, it will be necessary for me to furnish the topographical branch with an outline map, showing the circuits of villages and the points fixed. It will then remain with them to take up as many of these points as may be suitable to their work, but sufficient to ensure the preparation of a district map. In Sind the settlement and the topographical survey are carried on upon this plan. The objection to the plan in this case is, that the corrected copy of the district map cannot be prepared till the country has been topographically surveyed."

117. The traverse survey system proposed in the correspondence quoted above has been carried out throughout the district. One of the chief results of the measure is the preparation of a district map more accurate than any map of the kind hitherto prepared by the Revenue Survey Department. The more accurate construction of the village map has also been ensured by the measure, whilst at the same time it forms a check upon the general correctness of the detailed field measurements of the village, as any considerable difference between the total area of the village by our revenue survey and its total area computed from the traverse survey would indicate faulty measurement which might not otherwise be brought to light.

118. The following comparative statement exhibits the results of the new and former survey shown in detail under the same heads:—

	GOVERNMENT LAND.				ALIENATED LAND.			Roads, Tanks, &c.	Grand Total.
	Culturable.	Unculturable.	Gairán and un-assessed.	Total.	Culturable.	Unculturable.	Total.		
Present survey ...	270,076	18,095	18,679	306,850	18,854	1,163	16,017	18,805	335,672
Mr. Pringle's survey...	238,135	17,912	43,638	299,700	18,884	765	14,649	272	314,621
Increase ...	31,941	183	...	7,150	...	398	368	13,533	21,051
Decrease ...	...	...	24,974	...	30	...	...	...	...

On examining this statement it will be seen that the difference in total area between the two surveys is not so much as might be expected from the faulty nature of the detailed field measurements explained in paragraph 112, being only about  $6\frac{1}{2}$  per cent. There is, however, the large difference of 31,941 acres between the two returns of culturable-area. This is of great importance as regards our re-assessment operations, for it shows that this large area has hitherto been held rent-free as it were, being in excess of the former assessed area.

119. The accuracy of the detailed field survey measurements has been ensured by a careful test taken by the European assistant. In this operation, however, there is nothing to record as differing in any respect from the practice now generally followed in our surveys.

120. I was hopeful at first that Messrs. Goldsmid and Wingate's classification would serve as the basis of the new assessment. A careful examination, however, of the work has elicited considerable discrepancies in valuation. These discrepancies are attributable in many cases to the difference in area between the measurement of fields as now made and as originally recorded adverted to in a previous paragraph. To remedy this defect I tried the plan of re-classifying all fields where the difference in area between the two surveys exceeded a given percentage. But it was found that this plan would not ensure a complete correction of the errors ascribable to this cause, and, moreover, it involved the rather difficult operation of adjusting the present valuation to the former standard adopted by Messrs. Goldsmid and Wingate.

121. What is here stated will, perhaps, be better understood if we take as an example the case of a field of which the area has been found on re-survey to be 40 instead of 30 acres, as per former survey. We may suppose the increase to be the result of a change of boundaries. It follows, therefore, that there are 10 acres of which no valuation was made in the former classification, but which have now to be classified, as forming an integral part of the field. Now if

these 10 acres are poor soil, and the rest of the field middling good, the former valuation would be incorrect, as we put a fixed average rate on each field based on an estimate of all the different varieties of soil it contains. Suppose, for instance, that the average rate of the 30 acres is 8 annas worked out by 15 shares of 2 acres each, and that 2 annas per acre is the value of the 10 additional acres. Now, to arrive at an average value of the whole field, we require to add the corresponding number of shares which these 10 acres represent, which is 5, to the aggregate value of the former shares. The following will be the result thus worked out—

	Annas.
15 shares at an average of 8 annas =	120
Add—	
5 do. at do. 2 do.	10
	20
	130
	6-6 pies.

122. If, therefore, the former rate of 8 annas per acre were applied to the 40 acres, which is the assessable area of the field according to re-survey, it would be over-assessed to the extent of  $1\frac{1}{2}$  annas per acre, which would be equal to an addition of Rs. 3-12-0 to the assessment of the whole field. Greater discrepancies than this might occur, for I have taken the case of an 8-anna field, whereas a 12-anna one might be subject to the same error in valuation from difference in area. The above, however, shows sufficiently the importance of having the classification based upon all the varieties of soil comprised within a field.

123. But, besides this, *Indápur is the* first district in which a regular classification of soils was attempted by the Survey Department, and the plan of operations, as may be readily supposed, was rough at first starting. We have been unable to make out, with the accuracy desirable in such matters, the precise standard of valuation adopted. It seems to have been different in the Kalas (where operations were commenced) to that of the Indápur Division, subsequently classified. There would have been difficulty, therefore, attended with the risk of inequality of assessment, if we had kept the old classification, and endeavoured to adjust our valuation of fields re-classified to the same standard.

124. All things considered, it has seemed to me to be safer and more expedient in several respects to make an entirely new classification of the district based upon the improved system of operations which, with the experience of the past thirty years, has been introduced into the Survey Department since Indápur was first classified.

125. The work has been carefully tested by an assistant, and both the Superintendent Major Waddington, and myself have subsequently personally examined it in several villages.

126. Having explained the preliminary measures of the revision operations, I shall next proceed to show how I propose to fix the new rates, their amount, and their effect upon the revenue of the district.

127. The revision of the first of a series of revenue settlements, dating back thirty years from the present time, must naturally include not merely an adjustment of rates, but a consideration of the general principles upon which they were fixed. Our plan of settlement operations, though rough originally—and it may be said perhaps experimental only in Indápur—has now been fully established; and experience, whilst giving confidence gained from successful results, has enlightened us on many points which seemed to the first projectors of the measure to be beset with difficulties. But, apart from this, the principles to be made specially applicable to the revision operations now yearly to be carried out throughout the Presidency have to be defined.

128. In the first place I think it should be understood that at a revision settlement a new grouping of villages should be made, should circumstances seem to call for such a measure; and the cases will be rare, I think, where the circumstances of the district have not undergone such marked changes during the currency of the thirty-years' lease as have materially altered the condition and rateable position of particular villages.

129. The chief points for consideration in the re-grouping of villages will be—the state of present communications as compared with those existing at the time of the original settlement, and the establishment of new markets, or the decline of those which were the principal ones when the first grouping took place. Many changes will be required on these accounts. The railway in some districts has not only opened out new communications, but been the means of establishing new markets; and, on the other hand, it has changed first-class markets into second-rate ones, as with Panwel and Bhiwandi in the Thána Districts, by the diversion of the traffic and trade to which they were indebted for their prosperity as market-towns.

130. No change will probably be required on account of climatic influences, though this point should be fully considered on re-assessing a district; for in the earlier-fixed settlements attention was not directed to this important subject to the extent it has been

latterly, and to the extent, too, that is essentially necessary for an equable distribution of rates of assessment.

131. This re-grouping should, in my opinion, be carried out generally according to the rules prescribed under this head in the following paragraph of the joint report:—

“*Para. 67.*—In determining then upon the extent of the country to be assessed at uniform rates, we are of opinion that the more permanent distinctions of climate, markets, and husbandry should receive our chief attention. We should not think of imposing different rates of assessment on a tract of country similarly situated in respect to these three points, in consequence of the actual condition of the cultivators varying in different parts of it. Were we to do so, we should depart from the principle laid down by the Honourable Court of Directors, of assessing land according to its capabilities, and adopt the objectionable one of doing so with reference to the means of the person holding it. The effect of such a system, by creating different rates of profits upon capital employed in agriculture, would interfere with its natural and most advantageous distribution by diverting it from land actually in cultivation to the lowly-assessed waste of those villages of which the cultivators happen to be poor. By enabling the latter to meet the Government demand without the application of the same degree of capital and skill required in the case of better-cultivated villages, it would foster in the former a slovenly and unremunerative mode of husbandry. By taking into account an element so uncertain and liable to change as the condition of the cultivators in particular villages, the assessment would become less and less suitable with every improvement in their condition. On the other hand, by basing the assessment on considerations of a durable character, we have the promise of its remaining suitable for a lengthened period, and at the expiration of the term for which it is confirmed require no further alteration than a simple increase or decrease of its amount as the exigencies of the country and Government might demand.”

132. But in applying these general principles I am of opinion that we should make some special reduction to meet the circumstances of the case, when inquiry shows that a village in a certain group has not prospered to the same extent as adjoining villages of the same group, though enjoying like advantages from the *ad-interim* improvements made during the lease. This should not be done, however, until a searching inquiry has been made, and it has been clearly ascertained that the original classification is correct, and upon the standard adopted in the adjoining villages.

133. If the depressed state of the village is due to the ryots being bad cultivators, and not so careful of their resources as their neighbours, no reduction should be made. But if it should appear that some natural causes have operated in bringing about the result—such, for instance, as occasional flooding from the inundation of a river—I think it would be impolitic to ignore the result of thirty-years’ experience, and keep such a village in the class to which it would belong by the application of the rule for the sake of preserving a general uniformity of rating.

134. In the Deccan districts cases of the kind will be rare probably, but in the Konkan there will, I think, be occasion for the exercise of the exceptional treatment here advocated.

135. Great care will be required of the revising officer in respect to the treatment of improvements made with the cultivator’s capital. The survey rules preclude the levy of any extra assessment during the currency of a settlement lease on account of the enhanced value of land resulting from such improvements; and the same ruling has been embodied in the part of the Survey Act relating to revision operations, the following being the provision inserted in the concluding part of Section 30:—

“Such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication.”

136. There may, perhaps, be some difficulty in determining precisely the kind of improvement which is to be exempted from assessment at the revision. There are some improvements which obviously come under the rule: the construction of a new well, and the conversion thereby of dry-crop into garden land, and, in the same way, the repair of an old one during the currency of the settlement. These are both cases to which the rule is clearly applicable.

137. The planting of trees, which in some districts would give an increased value to land, is another proper exemption from enhanced assessment. And, except in cases where rules have been made specially providing for the re-survey of rice lands at the expiration of the lease, or where rice land is held under special conditions, I should consider that new rice land—made out of jirayat or dry-crop cultivation land at the ryots’ expense—is not assessable otherwise than at jirayat rates, provided the land was so assessed under the original settlement.

138. These are clear and obvious cases, I think, in which the enhancement of assessment on account of improvements is specially barred. The class of improvements about which some doubt may, perhaps, exist, is that affecting lands, which, originally assessed at the ordinary dry-crop rates of the district, have become valuable during the lease as building sites, owing to the increased accommodation required for an enlarged station, or other similar causes. Such is the case with the lands in the vicinity of Poona. This special value being, however, attributable to extraneous circumstances, and to improvements which have been brought about mainly at the expense of the State, I am of opinion that enhancement of rates is perfectly justifiable in such cases.

139. The enhancement should, however, be regulated by a general rate applicable to building ground, and not by a special one for each case. If the latter course were adopted and a higher rate imposed with reference to the character of the building and its rateable value, we should then be departing from the leading principle of the rule, and taxing individual improvements.

140. This question of charging an increased rate for land when appropriated to building purposes, or utilized for quarrying, is treated of under Section 35 of the Survey Act. The rules formed under the provisions of this section provide for the levy of a certain charge, regulated by the character of the district, when land is appropriated to either of the above purposes. These rules will have effect during the currency of present leases, but at their expiration I think a building rate is to be preferred to an upset payment. Under the section referred to the assessment of land appropriated to the purposes indicated above is declared to be "liable to revision at any future settlement of the district." This, I think, renders legal the imposition hereafter of a building rate separate from the land assessment, as advocated above.

141. The foregoing suggestions appear to me to embrace the main principles by which our revision operations should be guided, and I shall now endeavour to show how they should be combined in the revision of the Indápur rates with the other circumstance affecting the question.

142. I shall take up the general question of communications first. A marked change in this respect has taken place during the thirty years. When the settlement was introduced, there was not a mile of made road in the district. The construction of the present Imperial line of road from Poona to Sholápur was the first great improvement. It runs through the centre of the district passing by the town of Indápur. From its construction till the opening of the railway (to be alluded to in the sequel) this road has been an immense advantage to the district, and is so still indeed, though its importance has been materially diminished by the latter more civilized means of communication.

143. The road has served not merely as the means of bringing Poona, which is the great grain market of this part of the Deccan and to which all the other markets are more or less subsidiary, within easy means of transport for grain, but it has brought great part of the villages of the district in direct communication with their own great local market. It has also been the means of establishing a regular cart traffic between Poona and Sholápur, which has enabled the ryots to take advantage of any rise in either of these markets when their own has been glutted or unduly depressed.

144. The opening, however, of the railway line from Poona to Sholápur in 1863 has had a great effect, not merely on the Poona road, but upon markets and prices also. The railway, as was to be expected, has driven the cartman off the road, and monopolized his perquisites; and so long as its rates are fairly regulated with reference to the value of produce, as well as its transport cost by road, the Company will remain the great market-carriers of the produce of this district.

145. The diminution of traffic upon this line of road has considerably affected the importance of Indápur as a market-town generally. Situated midway between Sholápur and Poona, dealers exporting produce to either station would naturally try the half-way market. Many a maund of grain and many a cart-load of merchandize, intended for one or other of the above markets, has been disposed of in transit at Indápur, and the return carts laden with some articles of produce which would command a better price in the respective markets. The general business of the place has certainly suffered from the causes here alluded to, though as a local market it is still almost as important as ever, commanding the produce of the district generally. I should consider, therefore, that, as regards our new rates, the market may be said to be as important as it was thirty years since, though it has somewhat declined since the railway was opened.

146. A great revolution has taken place in the price of grain during the currency of the lease. We learn from the reports of the Survey officers that jowári, the staple product of the district, was selling at 66 sers the rupee in the year in which their rates were introduced; the average price of the five years preceding is said to have been 53 sers per rupee. The

following table exhibits the average yearly price in the Indápur market during the currency of the lease:—

Year.	Jowári, Number of Sers per Rupee.	Bájri, Number of Sers per Rupee.	Year.	Jowári, Number of Sers per Rupee.	Bájri, Number of Sers per Rupee.	Year..	Jowári, Number of Sers per Rupee.	Bájri, Number of Sers per Rupee.
1836-37 ...	43	34	1846-47 ...	15	13	1856-57 ...	32	28
1837-38 ...	36	41	1847-48 ...	48	32	1857-58 ...	39	37
1838-39 ...	67	30	1848-49 ...	72	56	1858-59 ...	32	18
1839-40 ...	44	70	1849-50 ..	72	56½	1859-60 ...	39	31
1840-41 ...	64	44	1850-51 ...	38	34	1860-61 ...	33	23
1841-42 ...	56	40	1851-52 ...	40	32	1861-62 ...	27	19
1842-43 ...	68	42	1852-53 ...	56	40	1862-63 ...	16	16
1843-44 ...	72	44	1853-54 ...	56	36	1863-64 ..	13	12
1844-45 ...	60	36	1854-55 ...	29	26	1864-65 ...	16	14
1845-46 ...	36	25	1855-56 ...	32	29	1865-66 ..	18	15
Ten years' average.	56½	37	Ten years' average.	45½	35½	Ten years' average.	26½	22

147. During the first ten years of the lease but little change took place. Prices ranged from 72 sers in 1843-44 to 36 in 1845-46; whilst the average for this decennial period is 56½. The first year in the next decennial series was a most unfavourable season, and grain rose to the rate of 15 sers the rupee. It speedily fell again, and had gone down to 72 in 1849 and 1850. A steady increase set in from this date, and it was selling at 32 in 1855-56. The average for this period is 45½.

148. Beginning with 32 sers in the last decennial period of the lease, but little fluctuation occurred during the earlier years, and down to so late as 1861-62 27 sers was the ruling rate. The general rise of prices which has spread throughout the Presidency dates from this period. Its effect was felt here, 16 sers being the rate in 1862-63, and there has been but little change since. The average price for this period is 26½ sers.

149. We must consider present prices to be exceptional—to be the effect, in fact, of that commercial prosperity which has resulted from the American War. The export of cotton from that country being suspended by the war, India was called upon to furnish the supply required for the English market, and she set herself vigorously to the cultivation of that product. Indápur is naturally not a cotton-growing district; but as reports of the large profits realized from its cultivation reached the ryots, they naturally turned their attention to its growth; and from returns obtained from the Mámlatdár I find the large area of 30,049 acres is under cotton cultivation this year. A considerable area has thus been diverted from the growth of grain during the last few years. With a diminished supply there has been increased consumption, consequent on the spread of that wealth which has been poured into the country by the large profits realized from cotton. These causes operating together have been mainly instrumental in bringing about the present high prices, which, therefore, I think it safe to consider exceptional.

150. To sum up the results of the changes affecting the new rates which have taken place during the lease. Grain has risen from 66 to 55 sers the rupee; or, taking the average of the last ten years, the rise will be from 66 to 26, which is equivalent to above 150 per cent. It is difficult to put a special value upon the increased facilities of transport resulting from the *ad-interim* improvements. There is no doubt they have aided materially in bringing about the rise in the price of grain, and may, therefore, be included generally under the advantages which are ascribable to that measure.

151. But the climate of Indápur has unfortunately prevented the cultivators from realizing that material wealth which is indicated by the immense rise in price of grain referred to above. The rainfall is most precarious. For two and three consecutive years it is either insufficient, or the falls so untimely, and at such long intervals apart, that no crop is brought to maturity. Such has been the case with part of the Kalas division this year. A good average crop every other year is too liberal an allowance as an average of the general run of seasons. From the Jamábandi reports it would appear that the cultivators get a good crop about once in three years; that of the other two, one is a year of almost complete failure, and one of middling crops only.

152. It is only within the last few years that pluviometers for gauging the rainfall have been introduced into inland districts. I have been able to get but four years' returns for Indápur, which give the following result:—

			In. cts. )
Year of 1863-64, total fall gauged	...	...	3 18
Do. 1864-65, do.	...	...	11 40
Do. 1865-66, do.	...	...	6 95
Do. 1866-67, do.	...	...	5 24
			26 77
Average fall for the four years	...	...	6 69

This speaks volumes regarding the climate; for what can be said of a district which has an average rainfall of somewhat less than 7 inches per annum!

153. But it will be said that the climate is no worse now than it was thirty years ago, and, consequently, that this point does not affect the question of what the present rates should be. I admit this, but at the same time think it is necessary for me to explain to how great an extent its uncertainty has affected the condition of the people by operating against the benefits which would otherwise have accrued to them from the rise in prices. The problem, then, which we have to solve, is this—when, or at what period during the currency of the lease, had the cultivators acquired *that amount of capital* which is essentially necessary for the proper cultivation of the land and their own well-being, and what was the price of grain at that time?

154. I think it has been fully established in the review of the settlement that at the end of the first decennial period the cultivators were not in the position to pay a higher assessment had a revision taken place at that time. The average price of grain for the ten years is 56 sers per rupee; consequently we may conclude that the assessment was not light when gauged by the prices of that period.

155. In our remarks upon Mr. Green's review, which took place six years after in 1852-53, we have come to the conclusion that, though a decided improvement in the condition of the people was noticeable at that period, no considerable accumulation of capital had taken place. The turning point had been past, and the steady rise in prices which set in from that date soon made a marked change in the state of the district. The revenue was being regularly paid without remissions, and as indifferent seasons occurred at that time, its payment shows that the cultivators had some funds to fall back upon, and were not entirely dependent on the crop of the year.

156. I think, therefore, we may fairly assume that towards the latter end of the second decennial period the cultivators had acquired *that amount of capital and that well-to-do position* which we would assign to them as the measure of profit to be left after payment of the Government assessment. I am consequently of opinion that we may take the average price of grain during the latter half of the second decennial series as the index by which we may estimate from prices what our present assessment ought to be. In other words, the percentage increase which has taken place during the last ten years will represent generally the percentage addition to the present assessment which may now be made.

157. Applying this rule to the case, I find the average price of grain for the two periods indicated, stood as follows, viz:—

Average for the last five years of the second decennial series, viz., from 1851-52 (dating from the period of Mr. Green's review) to 1855-56	...	...	...	42
Ditto for the ten years, from 1855-56 to 1865-66	...	...	...	26
Difference	...	...	...	16

We may assume approximately, therefore, that between 50 and 60 per cent is the addition (considered solely with reference to the price of grain) which may now be made to the present assessment.

158. I find that a maximum rate of one rupee per acre, with a reduction of 2 annas for some villages and a special increase of 2 annas for Indápur itself (details to be explained in the sequel), will give about the required amount of assessment. Twelve annas is the maximum on which the present assessment is based. An increase to a rupee is equivalent to an addition of 33 per cent. only. But it has been shown that, according to the new survey, a considerable extent of land has hitherto been held in excess of the assessed area. The assessment now placed upon this, and the assessment resulting from the adoption of a comparatively higher standard of valuation for the best soils, form a special fund of increase to our new settlement. And these sources, swelling the general amount, raise the percentage increase higher than is indicated by the difference between a twelve-anna and a rupee maximum rate. That is to say, by the application of the latter rate to new measurements and new classification the assessment will be raised to 53 instead of 33 per cent, which is the actual difference between the two given rates.

159. I have satisfied myself by inquiries, as well as by returns of the state of the crops, that the rainfall is not equable throughout. It is evidently somewhat larger and more certain in the south-east corner of the taluka, extending beyond Indápur, and embracing the country along the banks of the Bhima, than in the western part of the district, extending from beyond Kalas to the Baramati villages. The three last seasons furnish striking examples of this



Round about Indápur, and in the tract of country first indicated, the rainfall, though small, has been timely and sufficient to ensure an average good crop, whilst for the same period there has been almost an entire failure in the villages round about Kalas.

160. It seems to me that the more certain rainfall in the part of the district referred to is ascribable to its position with reference to the Mhadeo Hills in the Sátara Collectorate. The rain-clouds, gathering round their summit in the monsoon, pass off into the plain in a south-westerly direction, which brings them over this corner of the Indápur District; whilst, on the other hand, the Kalas part of it lies too far west to come within the bearing of the south-west wind blowing over these hills. This, doubtless, is one of the reasons to which this change may be ascribed; but the whole valley bordering on the Bhima River seems to get more late as well as more early rain than the villages near Kalas alluded to above. I may not have indicated the real cause of this difference in the rainfall, but that a difference does exist is beyond doubt, and I consider that it forms good grounds for fixing a lower rate for this part of the district.

161. There are 13 villages thus circumstanced for which I propose a maximum rate of 14 annas only, whilst for the rest of the district my rate is a rupee. Owing, however, to the advantage which the cultivators of Indápur derive from their own market-town, I propose an addition of 2 annas to the rate of that village, which, consequently, will be Rs. 1-2-0.

162. But, besides the regular jirayat or dry-crop cultivation for which the above-mentioned rates have been fixed, there is a small extent of land immediately on the banks of the Bhima River which is annually flooded by flushes of the river during the monsoon season. This flooding has a very fertilizing effect, and, moreover, renders the cultivation of this tract certain and independent of the regular rainfall. Hitherto in the Deccan districts we have made the rates of this land 4 annas in the rupee, or 25 per cent higher than the jirayat rate of the village. Experience has satisfied me that this is, relatively, a much lower rate than it should bear. I propose, therefore, to make an addition of 50 per cent to my jirayat rate in the present case; that is to say, to make Rs. 1-8-0 the maximum for this flooded land. Even this is below the mark, but I think it politic to let the cultivators have this land at favourable rates, for it forms a small reserve which helps to feed their resources when the crops upon the ordinary jirayat land fail.

163. I am unable to show the exact amount of the new assessment according to my proposed rates, as, owing to the classification of the district having only just been completed, there has not been time to calculate the assessment for each village in the regular way. But the following statement, compiled from the detailed returns, gives an abstract of the approximate result which has been worked out from the rough classification papers:—

	Cultivated Land.	Waste Land.	Total.
	Rs.	Rs.	Rs.
Assessment according to proposed rates...	124,506	194	124,700
Do. present do.* ...	81,184	207	81,391
	<u>43,322</u>	<u>18</u>	<u>43,309</u>

According to this statement the new rules will make an addition of 57 per cent to the present assessment of the district. But with this addition the average rate upon the whole culturable area will still be only 7 annas 8 pies per acre.

164. The rate of increase varies considerably in individual villages. In one case it amounts to 150, in several it is about 100, and in some it is only 17 and 18 per cent. Amongst the rupee class villages it ranges generally from 50 to 100 per cent. The village of Nimbgaon Ketki near Indápur shows one of the smallest increases. This is owing to its having a considerable extent of well-garden land, bearing a special rate for which there is no corresponding entry in the new assessment, as no special rate (as will be shown presently) will be placed upon wells in future.

165. In the 14-anna rate villages the increase varies generally from 25 to 50 per cent. There are one or two places where it is less, and one or two cases where it is more than the above-mentioned rate. This variation in individual villages is attributable to the difference between the new and the former survey, and to the difference also between the two standards of classification. There can be no doubt of the fairness of charging for land when proved by actual survey to be either in excess of former recorded area, or to have been under-valued originally.

166. With regard to the recent classification, I should here explain that great care has been taken to keep down the valuation of the lower orders of soil. A lower scale of values has been adopted specially for them, and this will have the effect of making them lower upon the rupee than under the former 12-anna scale. During the course of my inquiries about the present rates on different soils, I was frequently asked what I intended to do with the poor barads; for, although the cultivators about Indápur seem to be prepared to expect a general increase of about 50 per cent, the prevailing opinion appeared to be that none of this increase should fall upon the poor soils; and such will be the effect of our recent classification operations.

\* The collection last year amounted to Rs. 83,502, but this includes Rs. 2,318 realized from sundry sources, independent of the regular assessment, and our comparative statement is confined to the latter account.

167. There has for some time been a general impression abroad that our survey rates in many of the early settled districts have been pitched proportionately higher on the poor than on the good soils; and experience has led me to think that there are grounds for supposing this to have been the case to some extent. I have borne this in mind in revising the rates of the district, and am satisfied that no complaints of the kind will be tenable against the classification operations as carried out in Indápur.

168. But, besides prices, we have other collateral evidence which tends materially to confirm my opinion of the suitability of the rates of assessment now proposed. The evidence here alluded to is that which is supplied from reports on rates introduced in adjoining districts subsequent to the date of the Indápur settlement.

169. The first case I would cite, is that of the Korti-Táluka, belonging to the Ahmednagar Collectorate, which was settled by Captain (now Colonel) George Anderson in 1853. His maximum rate for the villages bordering on Indápur was only 12 annas. One rupee was the highest rate imposed in the Táluka, but owing to the bad climate of the villages referred to above, their rate was reduced to 12 annas.

170. The settlement of Indápur is alluded to in the following remarks:—

“So far as I could ascertain from inquiries made during the settlement, the ryots of the survey districts on the other side of the Bhima appear to have derived much benefit from the revised assessment, and I am inclined to hope that the new rates will prove equally beneficial in Korti. In Indápur especially the ryots, so far as I could learn, are thriving and contented. In Hingni—one of the Korti villages settled by me—a ryot of Indápur was found to be cultivating 82 acres of land. He told me that all the land in his own village had been taken up for cultivation; he could only, on becoming more prosperous, enlarge his farming operations by crossing the river and taking up land in Korti. He now travels on horse-back from one village to the other, and, I daresay, considers himself quite a gentleman farmer.”

171. Captain Anderson had access to the records of the Indápur settlement. His proceedings in Korti may, therefore, be taken as evidence that up to the period referred to (1853) Indápur did not show such marked improvement in its condition as to render it advisable to impose a higher rate in an adjoining district of similar climate and capabilities.

172. Indápur is bounded on the north by the Sátára Districts, which have been comparatively recently surveyed and assessed by the Survey Department under Colonel W. C. Anderson, the present Survey Commissioner of that collectorate. Referring to his operations I find that the Nátiputi Division of the Khatáv Táluka, which adjoins the Bhima on the borders of the Indápur Táluka, was assessed in 1858-59 at a maximum rate of a rupee; and the same maximum was applied in the following year to the tract of country, belonging to the same Táluka, lying between the Mhadeo Gháts and the Nira River, and extending to the Phaltan Desh on the west. I should be inclined to think that the circumstance of part of this last-mentioned district being nearer to the Mhadeo Hills may possibly give it some little superiority in point of climate over the western part of Indápur, which it adjoins. Both are proverbially drought-stricken districts, and this is especially the case with the country near Phaltan. It is an old saying in the country that rain never falls in the Phaltan Desh. This, of course, is metaphorical, though it is wonderful how little does fall in that ill-favoured country.

173. Prices, it is true, have gone up a little since these districts were assessed; but, as already explained, they have been in an exceptional state lately, and it would be unsafe to take the three or four last years' returns as the basis for a settlement to be fixed for thirty years. The prices of 1857-58 and 1858-59 are the average upon which my rates have been fixed; and as Colonel Anderson's settlements, made at that time upon a rupee maximum, are working well, there is every reason to suppose that Indápur, with its more favourable position in regard to markets and communications, can bear the same rate.

174. With regard to the assessment of well-garden land, it has been already shown by extracts from the correspondence upon the present assessment that there was at that time (1836-37) a diversity of opinion upon this subject; Government apparently retaining their objections to the measure, but giving their consent to it on the understanding that the rate was fixed so low that the cultivators would readily pay it. The plan of fixing a low rate has been carefully observed throughout our well-assessment operations, and this course has, no doubt, prevented any opposition to the measure.

175. The cultivators seem to have been impressed with the belief that the guarantee given in the joint report rules, exempting new wells from assessment, would extend only to the end of the present lease. Considering, therefore, the large number of new wells which have been constructed—as shown in a preceding paragraph—under such a conditional arrangement, I think the time has come for us to declare that henceforth no extra assessment will be placed on well-garden cultivation; and such an assurance would greatly stimulate a further outlay of capital in the construction of this class of permanent and useful works.

176. It is almost impossible to overrate the importance of well-cultivation in a drought-stricken district like Indápur. When the country is parched and unproductive from failure of the monsoon rainfall, little spots of cultivation may be seen here and there dotted about the low-lying lands of the village. This cultivation, which is the product of the small supply of water stored in the wells, is often the only return from the land in such seasons.

177. There may be financial difficulties in disposing of the existing assessment on well-garden cultivation in some districts, and I would not, therefore, ask for any general ruling applicable to all cases. But as it is not the case with Indápur, and as Government have recently expressed their wish to have present practice in assessing well-cultivation modified, I feel no hesitation in proposing the entire abolition of the special cess in this case.

• 178. The course adopted by me is to put the first class jirayat rate upon all land capable of being irrigated from existing wells, irrespective of the value assigned to it by the jirayat classification. But when the land has been classed at the full jirayat rate, no addition has been made in consideration of its being irrigated by a well. Government wish a general addition to be made to the jirayat rates of all lands possessing a water-bearing stratum; but it is almost impossible, I think, to work out this plan in the ever-varying soil of the Deccan. I have, therefore, taken existing wells as the guide, and considered only the land under them as having a water stratum.

179. The assessment given in a former para. represents the amount of Imperial land revenue imposed upon the district; but in addition to and independent of this, a separate cess of one anna per rupee will be levied for local improvements. Section 23 of the Survey Act provides that the guarantee given to a settlement shall be limited to the Imperial land revenue, the Governor in Council being empowered to impose any cess that may be deemed requisite for local improvements. I cannot help thinking that this power of increasing the demand upon the land by the imposition, at any time, of a special cess will have an injurious effect, for it is entirely subversive of that guarantee which has been one of the main sources of the popularity and success of our present settlements. I refer to the guarantee of no addition being made to the assessment during the currency of a settlement lease. I fear our agricultural classes will not understand the distinction between Imperial and Local land revenue, as laid down in the Act; and any addition made to the latter by the imposition of a special cess after the introduction of a settlement would assuredly create a feeling of general distrust.

180. It appears to me that the provision for increasing the revenue for local purposes, contemplated in the Act, is a condition which might fairly be reserved to the State were a permanent settlement to be introduced. But in a thirty-years' lease I think it is a matter of the greatest importance that the full demand to be realized, Imperial as well as Local revenue, should be declared; and the provision referred to does not appear to me to preclude the adoption of this course, for the Governor in Council, in the exercise of the right reserved, may, in my opinion, declare that, for a stipulated period at least, no addition shall be made to the Local, in the same way as with the Imperial, land revenue. I would urge the adoption of this course for Indápur, one anna being declared to be the maximum amount leviable during the new lease.

181. At the time the present assessment was introduced the question was warmly discussed, as to whether the settlement lease should be given for ten or for thirty years, and, as has been already explained, the decision was eventually in favour of the latter period. If there be any question in the matter now, it would be whether we should renew our agreements with the cultivators for thirty years, or adopt a permanent settlement.

182. The question of a permanent settlement has been a fruitful topic of discussion of late years, especially since the advocacy of the measure by the late Colonel Baird Smith in his able report on the famine of 1860-61 in the Bengal districts. The sacrifice of public revenue which is involved debarring the State from any share of the increase in the rentable value of land resulting from a rise in the price of agricultural produce, is the great objection urged against the measure; and in the districts in this Presidency, where an extremely light assessment has been fixed, it would apply with great force. It would appear, however, from Colonel Baird Smith's remarks that the state of things is altogether different in the provinces of Bengal, for the assessment seems to have been already fixed there at the full measure of the State's demand.

183. Referring to this point Colonel Baird Smith observes—

• “It may be supposed that a great sacrifice of public revenue is involved in the concession of a perpetually fixed demand on the part of Government. It is to be observed, however, that (with a single exception to be noticed separately) the recent tendency of the measures of Government has shown a different conviction, and indicated a belief that its interests are best secured, not by general enhancement, but by general lightening on its demand on the land. The latest order under which settlements now in progress are conducted prescribe a reduction of the proportion of the rent or net produce hitherto appropriated as Government revenue from 66 to 50 per cent; and I have no doubt that this is a wise and prudent step, sure to justify itself before many years pass away. It is scarcely possible, indeed, that a tax on rent which, even at its minimum, absorbs half that product, and presses exclusively on a single section of the community, can be

permitted to increase. The tendency will, I believe, be quite in the opposite direction, and instead of desiring to raise the moderately-assessed districts to the level of the highest, the best revenue authorities will probably seek to lighten the pressure on the latter, and in this manner, rather than by the converse process, to equalize the burden generally."

184. There is a marked difference, then, between the Bengal districts, for which the permanent settlement was proposed, and our Presidency generally as regards the pitch of assessment originally imposed. Indápur, which we are now revising, is naturally one of our least-favoured districts. Its average rainfall is so short and uncertain that I have now been obliged to discount liberally on this account; but still circumstances, in my opinion, have fully justified the imposition of an increase of above 50 per cent. in that case. In other districts (where the assessment will soon come round for revision) enjoying a certain and fair average rainfall, as the province of the Southern Marátha Country for instance, the future increase to the public revenue is probably not over-stated in being estimated at 100 per cent., and the rates which will give this increase will still leave the cultivators a full and ample margin of profit for the acquisition of capital.

185. But after making this increase, are there not good grounds for supposing that, on the return of another revision at the expiration of thirty years, we may again legitimately increase our demand upon the land? No one, I should think, would venture to state that a maximum rate of one rupee per acre represents, notwithstanding its precarious climate, the full assessment which Indápur can bear. I cannot see that the State is called upon to forego these prospective advantages. The public expenditure connected with the government of the country is annually increasing, but our annual revenue has not of late kept pace with the demands upon it. It seems to me, in short, that it would be almost as unreasonable to ask the Chancellor of the Exchequer to fix the excise taxes in perpetuity, as to require the Bombay Government to introduce a perpetually-fixed demand upon the land!

186. I would, therefore, recommend that the proposed assessment of Indápur be declared permanent and unalterable for the term of thirty years.

187. I have now explained all my proposals affecting the revision of the present assessment, but before closing this report I would offer a few remarks on questions affecting the success of the settlement and the well-being of the people.

#### *General Remarks.*

188. It will, I trust, have been made evident, from the general tenor of my remarks, that a remarkably short and capricious rainfall has had a very material effect in retarding the prosperity of the Indápur District. In short, that, unless we can cure this lasting defect, it can never attain to a permanent state of prosperity. Capital will accumulate in cycles of good seasons, to disappear again, however, to a considerable extent as each unfavourable cycle comes round.

189. Irrigation is the only means of remedying this defect; and I would here draw attention to the importance to this district of a project\* recently brought forward by Colonel Fife for damming up the Mutha river in a locality about 12 miles west of Poona. It is calculated that the head of water that will be raised by this work will furnish a supply for irrigating the country from Poona to a distance of nearly 100 miles eastward, extending throughout a considerable tract of Indápur. To a drought-stricken district, irrigation, which will afford a supply to compensate only for the regular rainfall, will be inordinately valuable. But how much greater will be the value of a supply which can be obtained after the season for the monsoon falls is past; and Colonel Fife's project would do this. It would supply water sufficient for a rabi crop; and instead of Indápur being at this season a parched and barren-looking country, with scarcely a trace of vegetation, we should see it covered with a considerable extent of valuable irrigated cultivation.

190. I have estimated that 2 rupees per acre might be levied as an average rate for all lands for which water would be available for a rabi crop. The estimated supply would raise the average out-turn fully tenfold in excess of the ordinary monsoon crop produced. Instead of having to fight against seasons, pledging his land to the money-lender in bad, and paying off the debt in good, the cultivator could calculate on his regular annual return of produce, and would soon become independent of such pernicious assistance.

191. But, besides the actual supply of water obtainable from the canal, an increased supply would be afforded to the wells of the district by percolation from the canal. A striking example of this, connected with the new Jámda Canal in the Khándesh Collectorate, has recently come under notice. Wells that were dry before the canal was opened, have now a good supply; wells which had ordinarily little or no water at this season have a good running stream in them; and thus not only directly, by means of its canal, but indirectly also has this work been the means of spreading a supply of water throughout the country; and equally important results may be expected to follow upon the extension of Colonel Fife's project to the Indápur District.

192. Supplemented by a work of this kind, the district would rapidly attain to a state of prosperity under the assessment now proposed. The horrors of famine would for ever be

averted; and the people, whilst accumulating wealth, would become large growers of articles of export produce, and consumers in an equal degree of the manufactured imports — the cotton and the woollen goods, and the hardware articles which form the staple wealth of the British manufacturer.

193. I cannot conclude without expressing my apprehensions that in this review of the Indápur settlement I have not done justice to the services of Messrs. Goldsmid and Wingate,—the great pioneers of that system of survey and settlement, which, originating in Indápur, has now been extended with most beneficial results throughout the length and breadth of the Presidency. The former officer died at Cairo in 1855 when on his way to England on sick certificate. But he has left behind him a name that will long be remembered by the cultivators of Indápur with feelings of the deepest veneration and respect as the great reformer of the abuses of a corrupt revenue system, and the originator of the 'Paimásh' settlement.

194. Lieutenant Wingate, speaking of him as in the time of the Indápur settlement, after serving with marked distinction for some years in the Survey Department, maturing its operations, and inaugurating many useful reforms in the revenue system of the Presidency, eventually retired from the service in 1853. Living in retirement from public life, his valuable services in this country had long remained unacknowledged by the State: but on the recent creation of additional classes of the Exalted Order of the Star of India, it was pleasing to his many friends in this country to find his name amongst the list of the distinguished servants of the State whom Her Majesty has been graciously pleased to appoint to be Knights Commanders of the Exalted Order of the Star of India,

I have the honour to be,

Sir,

Your most obedient Servant,

J. FRANCIS, Lieut.-Colonel,

Survey and Settlement Commissioner,

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**STATEMENTS.**

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Contrasted Statement of the Number of Houses, Inhabitants, Cattle, &c., in Taluka Indapur

Number.	Names of Villages.	Houses.				INHABITANTS			
		Description.				Males.			
		Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.	
1	2	3	4	5	6	7	8	9	
1	Indapur ...	{ 1836-37 ...	7	449	440	896	1,088	1,992	3,080
		{ 1865-66 ...	4	478	745	1,227	1,574	2,256	3,830
2	Sháhá ...	{ 1836-37 ...	...	26	1	27	27	49	78
		{ 1865-66 ...	...	5	20	25	56	89	145
3	Kándalgaon ...	{ 1836-37 ...	...	76	33	109	108	203	311
		{ 1865-66 ...	...	71	48	119	110	205	315
4	Taratgaon ...	{ 1836-37 ...	...	10	4	14	4	31	35
		{ 1865-66 ...	...	8	9	17	34	31	65
5	Hingangaon ...	{ 1836-37 ...	...	42	13	55	66	92	158
		{ 1865-66 ...	2	36	27	65	83	141	224
6	Bábulgaon ...	{ 1836-37 ...	...	24	27	51	47	105	152
		{ 1865-66 ...	1	20	35	56	69	159	228
7	Bhátningaon ...	{ 1836-37 ...	...	39	5	44	52	75	127
		{ 1865-66 ...	...	27	13	40	43	57	100
8	Bedsinga...*	{ 1836-37 ...	...	7	4	11	10	19	29
		{ 1865-66 ...	...	15	4	19	20	35	55
9	Aosari ...	{ 1836-37 ...	...	26	11	37	52	94	146
		{ 1865-66 ...	...	20	16	36	61	108	169
10	Bhándgaon ...	{ 1836-37 ...	...	61	51	112	114	181	295
		{ 1865-66 ...	1	35	61	97	132	199	331
11	Báura ...	{ 1836-37 ...	5	263	149	417	426	853	1,279
		{ 1865-66 ...	182	214	243	639	769	1,369	2,138
12	Wojra ...	{ 1836-37 ...	...	10	...	10	9	17	26
		{ 1865-66 ...	...	16	5	21	24	25	49
13	Godi ...	{ 1836-37 ...	...	18	4	22	21	44	65
		{ 1865-66 ...	...	28	3	31	39	43	82
14	Lumewari ...	{ 1836-37 ...	...	46	3	49	36	73	109
		{ 1865-66 ...	2	43	8	53	78	93	171
15	Sarati ...	{ 1836-37 ...	...	62	17	79	74	121	195
		{ 1865-66 ...	5	49	30	84	123	145	268
16	Nirnimbgaon ...	{ 1836-37 ...	...	38	3	41	40	62	102
		{ 1865-66 ...	...	56	13	69	83	100	183
17	Chákáti ...	{ 1836-37 ...	...	11	...	11	14	15	29
		{ 1865-66 ...	...	17	8	25	45	46	91
18	Redni ...	{ 1836-37 ...	9	68	14	84	85	148	233
		{ 1865-66 ...	11	31	23	70	85	213	298



of the Poona Collectorate according to two Censuses taken respectively in 1856-57 and 1865-66.

Females.			Total, Columns 9 and 12.	Buffaloes and She-Buffaloes.		Cows and Calves.	She- Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones. Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
652	2,123	2,775	5,855	1,683	...	2,380	678	208	2,507	7,456	6	150
969	2,252	3,221	7,051	1,853	38	2,324	686	167	2,735	7,753	147	108
16	51	67	145	73	...	134	6	2	529	744	2	8
43	102	145	290	161	4	154	41	3	399	762	3	12
76	223	299	610	259	...	395	84	15	529	1,282	5	22
60	227	287	602	306	8	309	64	17	714	1,418	5	20
9	29	37	72	53	...	51	16	...	31	151	...	6
21	43	64	129	64	...	71	18	...	55	208	...	11
38	96	134	292	123	...	167	45	2	270	607	1	8
69	143	212	438	191	5	234	36	11	1,079	1,556	7	13
33	104	137	289	153	...	208	29	2	93	435	...	15
60	150	210	438	260	...	251	47	14	112	684	10	21
22	74	96	223	115	...	208	22	10	262	617	...	9
26	64	90	190	80	...	181	15	6	320	552	6	8
9	18	27	56	19	...	37	7	1	21	86	2	2
12	26	38	93	42	...	42	10	1	220	315	1	6
55	90	145	291	160	...	215	29	8	18	427	3	7
37	115	152	321	157	6	121	37	5	391	717	6	19
83	190	273	568	203	...	247	84	12	337	943	7	14
92	217	309	640	225	3	233	71	14	683	1,229	12	22
232	802	1,034	2,373	1,219	...	1,673	377	101	1,468	4,838	30	111
445	1,228	1,673	3,811	2,014	31	1,427	374	114	1,714	5,674	38	136
6	17	23	49	18	...	34	2	1	102	157	...	3
17	27	44	93	30	2	56	...	...	36	124	...	3
22	43	65	130	70	...	119	14	9	26	238	4	7
32	54	86	168	68	3	60	19	6	65	218	1	7
41	73	144	223	94	...	103	30	9	24	260	2	9
58	83	141	312	136	...	128	31	11	96	402	11	8
52	126	178	373	170	...	290	63	9	766	1,238	3	11
73	160	233	501	237	3	173	67	11	382	873	3	15
13	64	77	179	117	...	92	27	9	154	333	1	10
51	109	160	343	131	8	119	56	14	248	576	...	13
9	18	27	56	22	...	62	12	7	54	567	1	2
13	50	63	154	70	...	68	28	6	36	208	3	6
47	145	192	425	135	...	127	37	11	30	340	...	10
75	181	256	554	237	1	196	58	24	329	845	9	35

Contrasted Statement of the Number of Houses, Inhabitants, Cattle, &c., in Taluka Indapur

Number.	Name of Villages.	HOUSES.				INHABIT		
		Description.				Males.		
		Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.
19	Redá ... { 1836-37 ... 1865-66 ...	1	84 79	8 22	92 102	91 111	149 176	240 287
20	Setphal Haveli ... { 1836-37 ... 1865-66 ...	2	83 76	43 56	126 134	139 140	234 229	373 369
21	Káti ... { 1836-37 ... 1865-66 ...	...	103 16	18 81	121 97	120 159	218 274	338 433
22	Pitkeshwar ... { 1836-37 ... 1865-66 ...	...	...	...	...	...	...	...
23	Nimbgaon Ketki . { 1836-37 ... 1865-66 ...	...	210 213	85 120	295 333	365 558	593 768	958 1,326
24	Gokhli ... { 1836-37 ... 1865-66 ...	...	...	...	...	...	...	...
25	Wangali ... { 1836-37 ... 1865-66 ...	16	2	7	9 23	3 21	6 36	9 57
26	Rajehwári ... { 1836-37 ... 1865-66 ...	18	12	1	12 19	6 13	16 24	22 37
27	Gágargaon ... { 1836-37 ... 1865-66 ...	27	10 4	...	10 36	7 48	16 68	23 116
28	Bijaudi ... { 1836-37 ... 1865-66 ...	46	20	3	20 49	17 72	39 75	56 137
29	Balpuri ... { 1836-37 ... 1865-66 ...	...	1 10	1	1 11	4 17	2 24	6 41
30	Bhauri ... { 1836-37 ... 1865-66 ...	...	29 31	1 13	29 44	22 44	48 58	70 102
31	Chándgaon ... { 1836-37 ... 1865-66 ...	1	15 19	10 25	25 45	38 28	76 107	114 135
32	Warkuta (Bk.) ... { 1836-37 ... 1865-66 ...	3	25 85	18 32	43 120	27 133	83 186	110 319
33	Agoti ... { 1836-37 ... 1865-66 ...	1 1	36 11	63 100	100 112	128 146	218 227	346 373
34	Gánjawalan ... { 1836-37 ... 1865-66 ...	...	20 17	7 2	27 19	24 27	44 32	68 59
35	Kalási ... { 1836-37 ... 1865-66 ...	2	31 58	27 36	58 96	73 137	152 135	225 272
36	Káltan ... { 1836-37 ... 1865-66 ...	...	78 82	23 58	101 140	111 176	210 189	321 365

of the Poona Collectorate according to two Censuses taken respectively in 1836-37 and 1865-66.

Females.			Total Columns, 9 and 12.	Buffaloes and She-Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.	Carts.	Ploughs.
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
55	157	212	452	139	...	291	52	18	777	1,277	5	24
66	183	249	536	242	12	188	50	16	325	828	5	26
74	231	305	678	315	...	368	98	19	177	977	4	24
99	242	341	710	294	1	287	62	42	282	968	11	22
86	225	311	649	272	...	301	62	22	934	1,521	2	22
103	230	333	766	249	20	194	53	13	648	1,177	4	59
...	...	...	...	...	...	...	...	...	...	...	...	...
20	14	34	69	28	...	26	4	1	21	80	...	4
275	605	880	1,838	743	...	828	189	48	1,027	2,835	16	74
382	788	1,170	2,496	802	27	558	229	71	1,242	2,929	64	86
...	...	60	109	82	...	...	...	...	...	228	...	...
18	50	68	161	303	3	258	30	8	1,173	1,775	5	35
2	7	9	18	8	...	17	2	4	328	359	...	1
12	34	46	103	44	...	45	17	4	275	385	1	4
2	17	19	41	22	...	23	4	...	145	194	...	3
1	26	27	64	34	...	27	15	2	326	404	...	3
5	13	18	41	29	...	16	4	...	3	51	...	3
28	59	87	203	74	5	79	11	3	503	681	3	8
14	35	49	105	75	...	100	8	1	121	306	1	5
38	79	117	254	108	3	134	31	7	515	798	2	8
...	3	3	9	6	...	16	...	...	100	122	...	1
12	25	37	78	45	...	52	6	2	480	585	1	4
17	45	62	132	60	...	98	9	1	73	241	...	5
33	66	99	201	78	5	76	9	1	314	483	2	6
30	63	93	213	114	...	158	22	15	31	340	...	10
34	73	107	242	105	2	80	6	12	159	364	...	13
31	81	112	222	125	...	174	12	10	152	473	...	6
74	191	265	584	277	4	265	38	9	784	1,377	4	22
87	222	309	655	325	...	522	74	20	282	1,223	5	30
101	237	335	711	325	...	307	73	15	440	1,160	...	15
15	43	58	126	60	...	56	10	6	53	185	...	1
10	32	42	101	38	...	48	13	3	24	126	...	4
65	136	201	425	225	...	293	45	19	245	820	1	21
78	156	234	506	242	5	246	26	9	351	879	2	36
62	201	270	531	327	...	535	74	23	755	1,715	2	23
128	227	355	720	271	1	270	103	18	845	1,508	4	32

*Contrasted Statement of the Number of Houses, Inhabitants, Cattle, &c., in Taluka Indapur*

Number.	Names of Villages.	HOUSES.				INHABITANTS.			
		Description.				Males.			
		Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.	
1	2	3	4	5	6	7	8	9	
37	Sirsodi ...	{ 1836-37 ... 1865-66 ...	38 36	6 35	44 71	46 95	89 71	135 166	
38	Padasthal ...	{ 1836-37 ... 1865-66 ...	53 51	13 11	66 62	65 65	103 127	168 192	
39	Ajoti ...	{ 1836-37 ... 1865-66 ...	35 27	9 44	44 71	44 56	88 107	132 153	
40	Sugaon ...	{ 1836-37 ... 1865-66 ...	60 31	10 43	70 74	60 76	107 122	167 198	
41	Pimpri (Khurd) ...	{ 1836-37 ... 1865-66 ...	5 11	... 7	5 18	5 30	11 33	16 63	
42	Kalas ...	{ 1836-37 ... 1865-66 ...	3 2	189 245	71 158	263 438	488 623	737 1,061	
43	Bui ...	{ 1836-37 ... 1865-66 ...	73 61	21 62	94 123	73 147	162 227	235 374	
44	Vehali ...	{ 1836-37 ... 1865-66 ...	59 63	14 9	73 72	55 89	134 151	130 240	
45	Gotundi ...	{ 1836-37 ... 1865-66 ...	6 5	72 89	5 22	83 116	70 100	158 172	228 272
46	Shelgaon ...	{ 1836-37 ... 1865-66 ...	4 1	207 249	84 153	295 403	305 468	504 610	810 1,078
47	Haturna ...	{ 1836-37 ... 1865-66 ...	... 1	69 71	41 51	110 123	110 205	215 266	325 471
48	Lasurna ...	{ 1836-37 ... 1865-66 ...	3 36	185 187	59 131	247 354	263 335	460 621	723 956
49	Kalamb ...	{ 1836-37 ... 1865-66 ...	... 6	153 95	68 112	221 213	209 219	375 353	605 572
50	Chikli ...	{ 1836-37 ... 1865-66 ...	... ...	6 2	8 13	14 15	15 18	28 48	44 66
51	Kurowli ...	{ 1836-37 ... 1865-66 ...	... 5	36 17	7 15	43 37	60 69	103 109	163 178
52	Jamb ...	{ 1836-37 ... 1865-66 ...	... 6	16 14	1 3	17 23	22 23	24 30	46 53
53	Udhat ...	{ 1836-37 ... 1865-66 ...	... 16	58 46	13 9	71 71	98 97	110 160	208 257
54	Tausi ...	{ 1836-37 ... 1865-66 ...	... 12	41 31	22 13	63 56	46 64	100 89	146 153

of the Poona Collectorate according to two Censuses taken respectively in 1835-37 and 1855-57—contd.

ANTS.			CATTLE.								Carts.	Ploughs.
Females.			Total Columns, 9 and 12.	Buffaloes and She-Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.		
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
36	78	114	217	121	...	187	52	6	551	917	...	11
33	100	133	299	130	...	155	47	9	498	839	1	14
50	106	156	324	132	...	284	57	11	305	789	1	10
69	152	221	413	187	2	206	44	18	914	1,371	2	14
37	81	118	250	126	...	115	21	3	78	343	2	11
56	106	162	325	157	9	115	42	13	142	478	6	17
42	113	155	322	193	...	248	52	7	41	541	4	20
47	124	171	369	141	7	146	39	5	536	874	...	19
4	10	14	30	14	...	13	...	...	...	27	1	3
19	34	53	116	60	...	50	10	2	149	271	3	10
189	499	688	1,425	630	...	824	106	47	4,513	6,120	10	59
241	620	861	1,922	821	6	889	85	28	3,667	5,496	31	67
50	164	214	449	219	...	395	50	40	1,001	1,705	3	22
83	230	319	693	256	2	283	62	11	1,160	1,774	7	32
44	136	180	370	181	...	191	50	19	53	494	4	16
68	159	227	467	193	...	163	46	10	304	722	8	15
52	156	208	436	233	...	192	50	15	515	1,005	3	19
76	147	223	495	182	3	166	24	8	534	917	11	22
217	492	709	1,519	732	...	721	203	60	1,735	3,451	11	10
285	662	947	2,025	900	24	789	140	45	2,920	4,818	39	65
72	204	276	602	317	...	328	27	22	1,196	1,890	4	26
155	272	427	898	263	9	235	27	28	1,655	2,217	16	20
203	486	689	1,412	609	...	653	181	60	770	2,233	12	22
194	607	801	1,757	505	35	486	134	22	829	2,011	55	32
140	411	551	1,156	554	...	576	134	42	613	1,919	18	47
147	376	523	1,095	455	...	332	69	26	394	1,276	35	11
6	31	37	81	42	...	40	17	6	...	105	...	2
20	47	67	133	48	...	37	12	6	101	204	...	4
42	94	136	299	157	...	185	46	20	619	1,027	1	13
62	110	172	350	121	1	96	33	16	101	368	16	15
12	24	36	82	51	...	52	8	4	22	137	2	2
19	28	47	100	50	...	45	10	...	10	115	6	4
59	104	163	371	154	...	147	81	17	9	408	5	12
47	131	178	435	166	...	133	42	13	504	858	19	13
43	91	134	280	94	...	149	33	15	39	329	2	9
64	92	146	299	105	...	111	19	3	143	381	...	8

## Contracted Statement of the

Number.	Names of Villages.	HOUSES.				* INHABIT		
		Description.				Males.		
		Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.
1	2	3	4	5	6	7	8	9
55	Sansar ... { 1836-37 ... 1865-66 ...	...	50 58	56 99	106 157	107 187	186 271	273 468
56	Kájhad ... { 1836-37 ... 1865-66 ...	...	73 50	41 89	114 139	115 245	100 322	314 567
57	Nimbori... { 1836-37 ... 1865-66 ...	3	21 15	7 36	28 54	42 54	52 114	94 168
58	Lákri ... { 1836-37 ... 1865-66 ...	2	50 43	32 54	82 99	67 120	88 196	155 316
59	Nirgudeh ... { 1836-37 ... 1865-66 ...	9	75	43	127	226	329	297 555
60	Shetphal Gada ... { 1836-37 ... 1865-66 ...	15	87 47	30 52	117 114	121 187	194 311	315 498
61	Pimpla ... { 1836-37 ... 1865-66 ...	...	9 14	12 28	29 42	36 44	53 73	83 117
62	Madanwari ... { 1836-37 ... 1865-66 ...	2	40 25	29 39	69 66	82 86	111 150	133 236
63	Akola ... { 1836-37 ... 1865-66 ...	1	20 38	29 53	49 91	62 225	98 130	160 355
64	Bhádálwári ... { 1836-37 ... 1865-66 ...	...	16 33	17 31	33 64	32 72	63 87	102 159
65	Holgudwari ... { 1836-37 ... 1865-66 ...	...	11 6	...	11 6	8 11	15 9	23 20
66	Bhigwan ... { 1836-37 ... 1865-66 ...	3	12 84	52 99	64 186	78 167	112 306	137 473
67	Decksal ... { 1836-37 ... 1865-66 ...	1	9 17	41 22	50 40	32 25	77 91	109 116
68	Kumbhárgaon ... { 1836-37 ... 1865-66 ...	1	49 59	20 26	69 86	62 98	102 139	171 237
69	Dáij ... { 1836-37 ... 1865-66 ...	2	22 15	70 64	92 81	121 103	223 185	344 288
70	Palasdeo... { 1836-37 ... 1865-66 ...	20	71	311	402	478	943	1,120 1,421
71	Pondháuri ... { 1836-37 ... 1865-66 ...	...	61 40	13 15	74 55	73 37	122 114	135 151
72	Takrárwári ... { 1836-37 ... 1865-66 ...	14	12	3	29	19	40	21 59

## Number of Houses, &amp;c.—continued.

ANTS.				CATTLE.							Carts.	Ploughs.
Females.			Total Columns 9 and 12.	Buffaloes and She-Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total		
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
73	134	273	566	251	...	203	65	67	111	637	6	23
86	267	353	811	211	...	255	31	22	375	894	28	25
81	234	305	619	245	...	305	71	16	553	1,137	4	36
131	350	481	1,048	345	1	353	35	32	534	1,300	8	47
27	57	86	150	96	...	171	36	6	25	334	3	13
36	114	150	318	98	...	119	8	1	155	381	13	14
38	88	126	231	134	...	241	27	11	339	814	...	22
115	171	286	602	170	4	247	20	13	291	745	11	7
...	...	245	532	276	...	...	...	...	...	1,761	11	...
115	317	432	987	473	...	473	34	31	1,386	2,403	32	35
88	176	234	539	345	...	425	75	22	1,032	1,899	6	33
120	263	339	887	461	31	354	73	31	1,107	2,057	61	68
17	53	78	167	86	...	117	17	13	145	387	...	10
41	66	107	224	93	...	98	5	7	364	567	8	7
42	120	132	355	163	...	198	28	31	861	1,281	...	16
40	121	161	337	183	5	133	14	20	764	1,119	10	19
44	92	136	271	147	...	217	24	2	403	832	2	16
221	48	319	674	330	1	366	56	16	654	1,423	43	44
35	57	94	176	67	...	144	24	4	544	783	...	6
33	85	124	233	125	...	119	27	12	687	970	6	8
7	14	21	44	11	...	13	...	...	9	35	...	...
3	9	12	32	9	2	9	...	...	2	2	2	1
53	124	177	374	225	...	189	59	21	532	1,025	2	30
99	285	384	857	242	29	210	26	47	722	1,276	58	34
17	77	98	207	99	...	105	13	8	251	476	...	10
20	78	98	214	90	2	85	1	4	...	182	16	15
49	107	157	323	159	...	220	22	10	1,027	1,435	1	11
59	127	186	423	153	7	148	11	7	514	840	24	9
88	200	238	632	255	...	353	100	24	913	1,645	1	25
63	158	221	503	261	...	313	52	24	433	1,083	26	43
...	...	1,077	2,217	785	...	...	...	...	...	3,047	52	...
313	759	1,072	2,493	776	39	759	172	68	2,469	4,283	79	50
43	115	158	353	177	...	313	21	23	1,127	1,683	...	10
43	101	144	295	142	7	174	16	9	1,074	1,421	3	8
...	...	21	42	25	...	...	...	...	...	37	1	0
24	38	62	121	60	...	56	18	1	15	150	3	4



## Contrasted Statement of the

Number.	Names of Villages.	HOUSES.				INHABIT			
		Description.				Males.			
		Tiled.	Flat-roofed.	Thatched.	Total.	Below 15 years old.	Above 15 years old.	Total.	
1	2	3	4	5	6	7	8	9	
73	Loni ...	{ 1836-37 ... 1865-66 ...	...	46 52	37 80	83 132	85 177	182 235	267 412
74	Kautali ...	{ 1836-37 ... 1865-66 ...	...	31 ...	6 58	37 58	48 69	61 111	103 180
75	Nirwángi ...	{ 1836-37 ... 1865-66 ...	... 10	167 149	60 219	227 378	247 278	431 495	678 773
76	Khorochi ...	{ 1836-37 ... 1865-66 ...	17 56	89 69	22 56	135 181	129 191	241 278	370 469
77	Nhávi ...	{ 1836-37 ... 1865-66 ...	3 5	105 56	35 43	143 104	127 120	185 141	312 261
78	Bori ...	{ 1836-37 ... 1865-66 ...	... 1	113 82	43 81	156 164	132 215	223 291	355 506
		1836-37 ...	51	4,477	2,207	6,735	7,061	12,591	21,129
		1865-66 ...	560	4,351	4,375	9,286	11,343	17,152	28,495

## Number of Houses, &amp;c.—concluded.

ANTS.				CATTLE.							Carts.*	Ploughs.
Females.			Total Columns 9 and 12.	Buffaloes and She-Buffaloes.		Cows and Calves.	She-Buffaloes and their young ones.	Horses and Ponies, Mares and their young ones, Elephants and Camels.	Sheep and Goats, &c.	Total.		
Below 15 years old.	Married.	Total.		Kept for agricultural purposes.	Kept for other purposes.							
10	11	12	13	14	15	16	17	18	19	20	21	22
81	180	261	528	268	...	405	63	18	64	818	1	29
125	248	373	785	331	14	849	47	26	365	1,132	12	24
24	53	77	196	124	...	173	27	10	227	563	3	12
51	107	158	328	185	2	241	49	15	935	827	3	26
172	412	584	1,262	676	...	869	181	51	1,147	2,924	11	58
222	531	753	1,526	256	145	422	119	31	563	1,830	40	72
99	242	334	704	349	...	515	141	20	908	1,933	6	33
126	332	458	927	432	...	384	118	37	559	1,480	37	35
89	199	285	597	284	...	326	53	31	1,213	1,907	3	21
70	173	243	504	350	4	218	38	11	507	1,128	9	...
142	245	388	743	230	...	173	34	27	207	671	2	...
132	315	447	953	333	...	174	51	14	545	1,117	7	...
4,913	12,714	19,050	40,179	17,673	...	21,345	4,477	1,431	36,257	85,067	291	1,454
7,365	16,970	24,335	52,830	20,976	531	19,684	4,290	1,402	47,305	94,248	1,165	1,820

## APPENDIX I.

To

S. MANSFIELD, ESQUIRE,  
Assistant Collector in charge of Indápur.

SIR,

In doing myself the honour of reporting on the revision of the survey and assessment of the Indápur Pargana, I feel little hesitation in expressing the favourable opinions of it contained in the following pages, since the praise and credit due to its projectors and the contrivers of its system fall to others. The plan for its execution had been laid down before I received charge of my present duties; the elements, also, of the settlement had been determined and in a portion of the pargana had been combined into the finished assessment.

2. Of the plans adopted for revising and correcting the survey measurements, re-classifying the lands, ensuring accuracy in returns and reports, checking the work performed by subordinate agents, and conducting all other details of business, Messrs. Goldsmid and Wingate had already given ample memoranda to the Principal Collector. These, coming as they do from the officer who contrived the arrangements, must be much more satisfactory than any description of them I could give. I shall, therefore, altogether omit this part of the subject in my present report, and shall principally confine my observations to the principles on which the revision of assessment has been conducted, its results as connected with Mr. Pringle's and the Mámul settlements of the district, and its effects on the condition of the people and the revenue of Government.

3. In following out the system of revising and correcting the survey measurements, described in the memoranda above alluded to, it was found necessary to re-measure the whole lands of 17 out of the 86 villages in the pargana. The soil of 9 out of these 17 villages is so continuously good, and, consequently, the boundaries of the various fields so fixed and well defined, that the errors discovered there can only be attributed to mismeasurement on the part of the kárkuns employed by Mr. Pringle.\* That these mismeasurements were wilful, there can be little doubt, since Government were in all these cases losers by them; and this idea is confirmed by the discovery that several of these villages were entrusted for measurement to the same kárkun. In the other 8 villages the line of demarcation, in many fields, between the arable and unarable land is dependent on the fancy of the cultivator, and in consequence it is so variable as to render it impossible that measurements made at any great intervals of time should correspond; but even in these villages I am inclined to think the mismeasurements in many instances wilful. In the remaining 59 villages of the pargana the survey measurements seem to have been executed with very tolerable accuracy and fidelity. This circumstance is, I believe, to be attributed to the inexperience, in the act of exacting bribes of the kárkuns who measured it. With one or two exceptions none of them had ever been previously employed in any other pargana.

4. It was determined by Government that the acre should continue the standard land measure of the pargana; † that Mr. Pringle's measurements should be retained; and that the determination of the rates of assessment should be left to Mr. Goldsmid. ‡ It appears, however, that, in conformity with Mr. Goldsmid's first views of the subject, it was imagined that only three or four rates would be established. §

5. These rates were considered necessary by the native Governments, and also by those of our own countrymen best fitted for judging on the subject, ¶ to form an assessment possessing the proper degree of minuteness of valuation on the basis of the Cháhur, a measure which has been described by Government as being, roughly speaking, equal to 120 bighas, but as deviating on both sides of this limit according to the quality of the lands. It will not, therefore, appear surprising that, on the substitution of the invariable acre for this pliable and accommodating measure, a close examination into the nature of the soils in the pargana and their comparative productive powers showed that minuteness of valuation could now only be obtained by the introduction of a greater number of rates.

6. Probably similar considerations induced the originators of the first survey to adopt nine rates instead of following the native custom of using only three. But, however this may be, it was now found that, for the purpose of assessment, the division of the soils into three colours, each colour containing three sorts, would be sufficiently minute, and that it would possess the advantage of not being altogether unknown to the kárkuns to be employed in the work of classification and the people whose lands were to be assessed.

\* In most fields an error of even 10 per cent. in the measurement affects the assessment no more than a difference of half an anna in the rate per acre. For instance, take a field of 40 acres, and let the rate be 5 annas. The proper assessment on it is 5 times 40, or 200 annas. Let it be measured as containing 44 acres, and, at the same rate, the assessment will be 44 x 5 = 220 annas; let it be misassessed at 5½ annas, and the assessment will be 5½ x 40 = 220 annas. Both these results differ from the proper assessment by 20 annas. Accuracy within half an anna in the classification can never be expected, and, therefore, though perfect accuracy would be desirable, measurements within 10 per cent. of the truth are not to be considered as out of keeping with or as vitiating the rest of the work.

7. One of the most difficult operations in making an assessment is to determine with accuracy the proportion by which the levy from different sorts of lands should be regulated; and a false system here seems to have been one of the chief defects of the first survey. It is observed by the Revenue Commissioner "that the great objection urged by the people to the survey rates is the increase which they have imposed on the inferior lands, while on the superior lands they have effected a reduction.\* This general and universal hardship cannot be accounted for, even by the numerous causes of error and defect exposed by Lieutenant Shortrede: it is so general and universal that we must look for its cause in the system, and not in the execution, of the survey.

\* Revenue Commissioner's letter No. 502 of 1835, para. 29.

8. The survey rates were fixed at 55 per cent of the net profit on land; and of this system the disproportion, above alluded to, appears to have been the natural effect. Assessing fields at a percentage of the net profit was, in fact, remunerating the cultivator, not in proportion to his labour, but in proportion to the value of the field on which he laboured. To show how unequally, by this system, people requiring the same funds for their support were remunerated, I have calculated, from the survey papers of 13 villages in the Indápur Pargana, the sums which, had the survey been conducted, in other respects, on right principles, would have been left with the respective holders of fields of the nine kinds of soils, so differing in size as to require each an annual expense of 5 rupees for their proper cultivation. They are as follows:—

1st Black.	2nd Black.	3rd Black.	1st Red.	2nd Red.	3rd Red.	1st Barad.	2nd Barad.	3rd Barad.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2 11 11	2 8 7	1 8 5	1 9 5	1 4 8	0 15 4	0 15 10	0 10 8	0 6 10

The fair sum to have left with each of the owners of these fields, as calculated from the same papers, would have been somewhat more than one rupee.

9. In fixing the rates in the Indápur Pargana care was taken to avoid this error. Lieutenant Shortrede has well explained in the 72nd, 73rd, 74th, 75th and 76th paragraphs of his report on the revenue survey, dated the 24th October 1835, the liabilities to error which must invalidate the results presented by the long and tedious method of estimating, in numbers, the expense and profits of cultivation; and in his 109th and 110th paragraphs he proposed two other methods of graduating an assessment—one "founded on a portion of the gross produce, decreasing from the rich to the poor soils;" the other by determining on the spot, by means of persons possessing "some experience and tolerable judgment," assisted by the cultivators, what rate per acre the "soil of each particular field will bear." The expression, "assessing each at what it will bear," corresponds, I imagine, to the one made use of by the Honourable Court of Directors when they direct land to be assessed according to its capabilities; and performing this operation on the spot, by the experience and judgment one possesses, is the plan acted upon by the landlord and tenant wherever such a relation exists. But to have visited personally each field in a pargana containing 220,000 acres, would have been the work of at least twelve years, and a plan for shortening this period became absolutely necessary.

10. By visiting fields of each of the nine kinds of soil, and determining, with the assistance of those best skilled in agriculture, and by the judgment and knowledge they themselves possessed, what assessment, after taking into consideration the uncertainty of rain and all other circumstances, an acre of each sort of soil could bear, and applying rates thus fixed to returns, prepared and checked with the greatest care, of the quantity of soil of each sort existing in each field, Messrs. Goldsmid and Wingate succeeded in preserving in the assessment the true principle of assessing each field at what it will bear (for its capability), whilst they adopted a plan compatible with speediness of execution.

11. The result of their examination was the accompanying table of rates,\* for the fairness and justness of which Government must principally rely on the known judgment, experience, and knowledge of the individuals who formed it. It will not be deemed irrelevant to the subject, however, if an attempt be made to show by facts that the new assessment of Indápur, calculated on them, cannot well be objected to either as too high or too low.

\* Table No. 5.

12. The Tanká assessment on the villages in the pargana at present in the hands of Government, exclusive of the sums levied by Hakdárs, amounted in round numbers to about 1,02,000 rupees. To this sum adding 20,000 rupees, as the probable amount of haks levied directly by Hakdárs, makes under that system the total burden of taxation on the people 1,22,000 rupees.†

† 1,22,000 rupees.

The Kamál assessment on the same villages amounted in round numbers to about 2,28,000 rupees.‡ The survey assessment, allowing 1,400 rupees as what would probably have been the assessment on the village of Pondaure, lately fallen in to Government, amounted in round numbers, on the same villages, to about 2,03,000 rupees.§ The assessment as now revised amounts to about 84,000 rupees.¶

‡ 2,28,000 rupees.

§ 2,03,000 rupees.

¶ 84,000 rupees. See Table No. 6.

13. The supersession of the Tanká by the Kamál assessment is to be attributed, as mentioned in the 9th paragraph of the Revenue Commissioner's letter No. 503 of 1835, to the

augmentation of the resources of the country and the depreciation of the value of money since the days of Málík Ambar. The artificially increased population of the roving Marátha nation in its glory, and the gold and silver plunder gathered from one-half of India in the Peshwa's camp, sufficiently account for both these occurrences.

14. The necessity for superseding both the Tanka and Kamál by a lighter assessment than either, may, on the other hand, be found in the lessened demand for produce, attendant on the dispersion of the Marátha orders of cavalry, and the increased value of money caused by the ebb, from Maháráshtra, of the wealth and riches which the tide of fortunate plunder had brought in.

15. It is to be regretted that the assessment by Mr. Pringle's survey was founded on the average price of grain during many previous years. The effects of temporary causes were just dying away, and it was the more probable that the price of corn would decrease still further, than that it would be raised to its former height. His assessment of this district was too high. It was even higher than the Tanka, which had been reverted to under Bajirov in 1807.

16. Under a native Government, and subject to the extortions of unprincipled and unchecked Government servants, it is difficult to say how much the people pay; but, whatever may have been exacted by individuals from the people, I do not think that the Kamál assessment has ever been realized by any Government in this district; and this opinion seems to be coincided in by the Revenue Commissioner in his letter No. 502 of 1835.\*

\* Paragraphs 4 and 5. Taking, however, even the Kamál as a standard of comparison, it will be found that the corn assessment now and then do not very materially differ. The Kamál assessment of 2,28,000 rupees was a commutation for 5,472,000 sers of grain, at the rate of 24 sers per rupee; and this rate is not a high one for that time, as Table Nos. I and IV will prove, in which it may be seen that the average price of grain in 1218, 1219, 1220, 1221, 1222 Fasli, under the light Tanká assessment, was one rupee for 24½ sers. The present assessment of 84,000 rupees is a commutation for 544,000 sers of the same grain, at the rate of one rupee for 66 sers, which has been the price of grain here for the last two years; or, 4,452,000 sers at the rate of the average price of corn here for the last five years, viz. 53 sers for one rupee.

17. In discussing a question of this nature, in which the permanent improvement of the country and the welfare of the people are the great objects to be kept in view, it would seem short-sighted and unfeeling to propose the immediate improvement, or otherwise, of the Government revenue as a test by which to try a new assessment. The ultimate improvement of the revenue by every fair and liberal measure, is an effect which time, we may feel assured, will always show. But in the present instance it is pleasing to point out that Government is an immediate gainer by a liberal measure. Without including sums collected as outstanding balances, the average annual collections in the pargana from Fasli 1235 to Fasli 1245, excluding Fasli 1242 as a year of some scarcity, were 32,802 rupees;\* the largest sum collected in any one year of the 14 preceding Fasli 1246, excluding sums levied for balances, was 48,020 rupees.† In the past year (1245)—the first year after the commencement of the revision of assessment—the collections amounted to 50,198 rupees;‡ and they will probably exceed the sum in the present year (1247).

\* Vide Table No. IV. † Vide Table No. III. ‡ In the past year (1245)—the first year after the commencement of the revision of assessment—the collections amounted to 50,198 rupees;‡ and they will probably exceed the sum in the present year (1247).

18. It will not be thought, I hope, after the foregoing paragraphs, that the present assessment is too light.

19. From that part of my 16th paragraph which regards the relation between the present and Kamál assessments considered as commutations for grain, and my previous declaration that the Kamál assessment was never realized in this district, it would not, at first sight, be an unfair deduction that the present assessment is too heavy; but it must be remembered that the people are now free from the extortions, cesses, and Jásti-pattis of the host of Deshmuks, Deshpándes, Pátels, and Kulkarnis who in former days took from them in general the means of paying the Government revenue.

20. Humiliating as it is, it is still a fact that the Indápur Pargana has never till the present year been in so flourishing a condition as it was in Fasli 1228, the first season after we received it from the Peshwá's Government. In that season 215,911 bighas were under cultivation,‡ a quantity bearing the same proportion to the total number of acres. In the present season upwards of 189,000 acres § of land are under cultivation.§

21. In Fasli 1245 the remissions in the sub and principal divisions of the Indápur Pargana were 4,667 rupees in the former and 7,911 rupees in the latter; the outstanding balances for the same year were 160 rupees in the one and 1,166 rupees in the other. In Fasli 1246 the new assessment was introduced in the sub-division. In that year, though the amount of remissions in the principal division rather increased, being 4,889 rupees, the remissions in the sub-division fell in their amount to 1,266 rupees; the outstanding balances in the principal division also increased to 196 rupees, while in the sub-division they fell, as compared with the previous years, from 1,166 to 205 rupees.

\* *Vide* Table No. III. The total amount of remissions and outstanding balances for Fasli 1246 was 6,557 rupees; during the 14 previous years they never were so small.\*

22. That a partial introduction of the new assessment should so much diminish the amount of remissions and balances, and that the revision of assessment should increase cultivation to an extent unparalleled during the twenty years we have possessed the country, are strong proofs that the new assessment is not too high. The cheerful and contented looks of the peasantry, and the marked improvements in their dress, bear witness to the same point.

23. In conformity with the directions of Government on the subject, all lands irrigated from wells have been subjected to a *Bágáyat* tax.

24. It was found impossible to estimate the comparative value of *Motasthal Bágáyat* lands, among themselves, without referring to the quantity and permanency of water in the wells as the most important circumstances to be considered. Of these and other circumstances connected with each well, tabular documents were carefully prepared, and of the relative value of gardens having certain supplies of water containing certain descriptions of soil, &c., ideas were obtained in a manner similar to that described in my 9th and 10th paragraphs.

25. This being done, the idea naturally suggested itself to divide the gardens into classes, and fix a certain rate of assessment for each class. But in practice it was found that to determine to which class a well should belong, when this determination rested on seven or eight different circumstances, such as the supply and the permanency of water, the depth and state of the well, the extent of the ground capable of being irrigated, and the extent actually watered at the time of inspection, was a most difficult and complex operation, requiring a greater exertion of judgment and thought than to fix the assessment separately on each individual garden; the latter plan was, therefore, adopted. This was done, in practice, by fixing for each well a nominal number of acres, all to be assessed at a fixed rent of 2 rupees each. This plan was adopted as facilitating an operation in which extent in acres was one of the grounds of consideration; but it is evident that it amounts to the same thing whether the assessment be fixed at once in money or be fixed in acres each of the value of 2 rupees. The latter is only an algebraic way of performing the former operation.

26. The highest assessment, including the *Jiráyat* rate on the land watered by one *mot*, has been fixed at 10 rupees. The *Jiráyat* and *Bágáyat* rates have been made distinct, the *Bágáyat* being extra to the *Jiráyat*. The *Bágáyat* assessment has been fixed on the garden, and not on the acre; and the determination of the different shares to be paid by the different partners in a garden has been left to those persons themselves.

27. It is hoped that by this system all interference on the part of our native officers will be rendered unnecessary. So many changes are constantly taking place amongst the holders of *Bágáyat* lands that the opportunity of interference on the part of Government servants would open a wide field of extortion to those who might have the inclination to practise it.

28. The pargana of *Indápur* contains 220,000 acres of land. Its re-assessment has cost Government 8,700 rupees for *kárkuns*, stationery, &c., and 7,500 rupees† for European superintendence. The latter sum would have been considerably less had there been no restriction as to the period in which the former could be obtained.

† Officer's staff pay Rs. 275 per mensem.

29. It will be unfair to quote *Indápur* as an example of the time required for re-assessing a certain number of acres. Want of funds and inexperience combined to delay the work here so that two years and three months have been spent in the operation.

30. The duties necessarily imposed on the natives of the establishment have been most arduous; not one of their number has escaped without an attack of fever or guineaworm; most have suffered from both. They have displayed more honesty, perseverance, and ability in their work than I expected to meet with.

31. Before concluding this report I hope I shall be excused for offering a few observations not so directly connected with it as the foregoing paragraphs. I have employed fifteen months, with attention and interest, in my duties in this pargana, and am unwilling to quit the subject without glancing at its future prospects.

32. In this country agriculture is in simple and unimproved condition, and the season are uncertain. The price of grain is, consequently, always fluctuating, and with it the value of the crops and the money rent of land; to these causes may be attributed the existence of annual settlements, and the custom, with native small proprietors, of letting out land for a share of the produce. While such remains the case it may always happen that a money assessment, which is one year paid with ease, will, if exacted from the people in the next, take from them a part of their fair portion of the produce of the earth. Hence a necessity for continued and vigilant superintendence on the part of the officer in charge of the district.

33. A glance at the annexed table of prices of corn \* will at once convey an idea of the effects political causes have produced during the last thirty years, on the value of corn, and, therefore, on that of land. It cannot be predicted with certainty whether things may not change, as made by Fasli 1257, as they have since Fasli 1237, or as they did between Fasli 1218 and Fasli 1228. It is urged that political causes are not now at work as they were then; it may be replied that moral ones are. On the expiration of the ten years' leases, now about to be granted, an inquiry should then, I think, be made as to the fairness the assessment may then display.

34. Many circumstances combine to prevent amongst the natives the existence of a richer class—the class whose wealth and leisure should enable them to obtain and diffuse knowledge, and cultivate learning amongst them. As permanent causes of this want I may point out the habit of marrying every child early in life, and the law for dividing the property of a parent among the children. The former custom multiplies the claimants of the benefits of the latter, and prevents accumulation of property by lapses, &c., the latter renders it impossible that a family not possessing some means of repairing its fortunes can long remain wealthy. In large commercial cities such as Bombay, where fortunes are amassed with ease and rapidity, these customs do not appear to injure the condition of society. If one family sinks in importance and wealth, another rises in its place. But in the provinces, where there is no re-generating principle at work to raise up wealthy men, their effect is to divide and subdivide all property, as to leave with each individual but a bare sufficiency for support, to make and keep all poor, and then to prevent improvement and perpetuate ignorance.

35. Government will derive great advantages from the spur to cultivation which a fair and equitable assessment gives. Cheap corn, it may not be doubted, in a marrying country such as this is, will always find and preserve or create consumers; for the wants and miseries which carry off thousands will doubtless be mitigated by it. With population, imports and exports and manufactures must likewise increase. But Government, by becoming the bestower of still more valuable blessings on its subjects, may improve its own resources in a still greater degree.

36. Education will, by improving the condition of agriculture, as much tend to equalize and give stability to the value of land and produce as the construction of roads; and by education alone can the causes be removed which prevent the existence of a richer class in the districts. As this class increases, and education progresses, the wants and, consequently, the employments, of the people will become more numerous, a greater demand for produce will be caused, and the price of produce will rise with the Government land rent, which, as a commutation for a share of that produce, may be raised also. In short, education appears to me to be as much the means of giving security and increase to the Government revenue as it doubtlessly is of improving the moral and mental condition of its unenlightened and unfortunate, but yet teachable, subjects.

A. NASH, Lieutenant,  
Engineers.

TABLE No. 1.

*Prices of Grain during the within-mentioned years in Kasba Indapur, Taluka Indapur.*

Years, Fasli.	Months.	QUANTITY OF GRAIN SOLD FOR ONE RUPEE IN PAKA SER.		Years, Fasli.	Months.	QUANTITY OF GRAIN SOLD FOR ONE RUPEE IN PAKA SER.	
		Jowari.	Bajri.			Jowari.	Bajri.
1809				1816			
1218	February	24	29½	1225	February	26	36
1810				1817			
1219	Do.	24	20	1226	April	48½	40
1811				1818			
1220	Do.	22	18½	1227	February	24	16
1812				1819			
1221	Do.	25½	21½	1228	Do.	17	15½
1813				1820			
1222	Do.	27	23	1229	Do.	19½	12½
1814				1821			
1223	March	28	32	1230	March	32	16
1815				1822			
1224	February	33½	30½	1231	May	32	...



Years, Fasli.	Months.	QUANTITY OF GRAIN SOLD FOR ONE RUPEE IN PAKA SER.		Years, Fasli.	Months.	QUANTITY OF GRAIN SOLD FOR ONE RUPEE IN PAKA SER.	
		Jowari.	Bajri.			Jowari.	Bajri.
1823				1831			
1232	March ...	92	24	1240	May ...	40	38½
1824				1832			
1233	April ...	36½	23	1241	February ...	60	35
1825				1833			
1234	Do. ...	12½	...	1242	Do. ...	23	36
1826				1834			
1235	February ...	44	34	1243	Do. ...	46	34
1827				1835			
1236	Do. ...	64	..	1244	Do. ...	48	44
1828				1836			
1237	Do. ...	32	...	1245	Do. ...	38	...
1829				1837			
1238	April ...	80	68	1246	Do. ...	66	49
1830				1838			
1231	Do. ...	46	...	1247	Fasli in the current year.		

This table is chiefly interesting as showing the gradual diminution in the price of corn from the days of the Peshwas to our own. By comparing the prices at the commencement with those at the end of the table, and then reading the list over, this circumstance will become very apparent. Fasli 1242, is remembered by the people as a year of scarcity. Corn, though doubly as dear then as in the preceding and succeeding years, did not fetch the ordinary prices in 1218, 1219, 1220, 1221 as inserted in the commencement of the table—a forcible example of the change in the relative value of money and produce which had occurred in the intervening twenty years. The extraordinary and sudden fluctuations in the price of corn are also remarkable in 1227; we find it twice as dear as in the preceding year 1226, and in 1228 it is nearly three times as dear as in 1226. In the year of famine (1234) we find it seven times dearer than in the plentiful year 1238, and in Fasli 1242 the price of grain is three times higher than in the preceding year 1241.

The Indapur measured ser is larger than the Poona; the latter is, I believe, more than double the size of that of Bombay.

N.B.—But little bajri is generally grown in the paragana. Jowari is the principal food of the inhabitants; its price, therefore, has alone been considered in making use of this table.

TABLE NO. II.

Statement of Cultivation in the Indapur Paragana from Fasli 1228 to Fasli 1246.

Years.	Bighas.	Acres.	Total of both.	REMARKS.	Years.	Bighas.	Acres.	Total of both.	REMARKS.
1819					1831				
1228	215,911		..		1240	...	132,416	132,416	
1829					1832	...			
1229	210,532		210,532		1241	...	130,671	130,671	
1831					1833	...			
1230	203,446		203,446		1243	...	134,564	134,564	
1832					1834	...			
1231	210,908		210,908		1243	...	150,604	150,604	
1823					1835	...			
1232	177,197		177,197		1244	...	126,310	126,310	
1824									
1233	173,896		173,896						
1825					1836	...	68,430	68,430	Principal Division.
1234	148,562		148,562		1245	...	63,277	63,277	Sub-division.
1826							131,707	131,707	Total.
1235	126,544		126,544						
1827					1837	...	76,375	76,375	Principal Division.
1236	200,905		200,905		1246	...	83,644	86,644	Sub-division.
1828						2,115			
1237	159,273		159,273				159,900	162,019	Total.
1829									
1238	157,754		157,754						
1830									
1239	...	126,030	126,030						

The increase of cultivation in 1247 was 27,069 acres, which, added to the 162,019 under cultivation in 1246, makes a total of 189,888 acres at present under the plough.

TABLE No. III.  
Statement of Assessment of the Indápur Pargana from Fasli 1228 (1819) to  
Fasli 1246 (1837).

Year, Fasli.	Ain Jama.	Sáyar Jama.	Total.	Remissions.	Hakdár's Allowance.	Revenue to be collected.	Revenue actually collected up to end of April.	Outstanding after end of April.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1228..	1,30,781 14 6	1,538 0 0	1,32,314 14 6	....	22,178 1 6	1,10,136 13 0	98,898 5 9	11,248 7 3
1229..	1,56,190 18 9	6,300 0 0	1,62,490 18 9	....	24,064 2 9	1,38,426 11 0	1,21,592 13 0	6,834 14 0
1230..	1,38,988 2 0	6,604 10 0	1,45,592 12 0	20 0 0	21,900 11 6	1,23,732 0 6	1,19,471 0 6	4,261 0 0
1231..	1,49,023 9 9	10,109 2 6	1,59,132 12 3	1,128 11 8	24,354 7 0	1,33,649 10 0	1,29,066 15 6	4,582 10 6
1232..	1,34,160 9 9	8,463 1 9	1,42,623 2 6	6,655 4 8	27,189 5 3	1,08,717 9 0	26,965 2 9	71,752 6 2
1233..	1,43,485 0 6	9,106 14 6	1,52,592 8 0	98,877 7 0	23,333 11 9	32,381 5 8	19,331 13 3	13,049 8 0
1234..	1,23,821 3 0	9,436 14 9	1,32,757 1 9	94,121 1 6	29,559 12 0	9,076 4 8	6,304 11 0	2,771 9 3
1235..	65,397 13 6	5,344 5 3	70,742 2 9	9,100 8 9	17,784 8 9	43,867 1 8	28,986 8 0	4,920 9 3
1236..	77,854 13 3	6,098 1 9	83,952 15 0	12,509 4 8	19,989 10 0	50,554 0 9	46,730 5 8	3,823 11 6
1237..	67,111 3 0	5,730 13 6	72,841 15 6	42,602 8 0	15,339 14 9	14,899 8 9	8,746 4 3	6,153 4 6
1238..	78,357 9 8	5,536 2 0	78,893 11 3	231 15 6	18,647 3 0	60,014 8 9	43,361 14 0	16,652 10 9
1239..	1,09,652 14 2	6,168 6 8	1,09,821 4 5	....	17,442 10 1	92,378 10 4	48,620 9 9	44,358 0 7
1240..	63,805 15 10	5,488 7 9	69,294 7 7	6 12 0	17,910 1 8	51,327 9 11	8,120 11 2	42,206 14 9
1241..	71,769 12 8	5,291 0 9	77,060 13 5	58,522 6 10	11,636 11 0	11,901 12 7	11,344 1 3	557 11 4
1242..	74,034 12 10	5,488 3 11	79,522 4 9	59,523 3 9	9,145 13 10	10,853 2 2	9,856 10 11	996 8 3
1243..	81,501 12 9	6,030 15 3	87,541 12 0	9 8 0	27,964 11 6	59,567 8 6	35,635 4 7	23,932 3 11
1244..	69,600 13 4	6,040 4 8	75,641 1 7	6,400 1 8	22,634 2 7	43,606 3 4	41,652 5 11	4,954 7 5
1245..	38,327 8 8	5,363 10 4	43,590 3 0	4,667 1 2	14,333 15 10	24,589 2 0	24,428 12 5	160 5 7
1246..	34,916 9 1	2,740 9 8	37,657 2 9	7,911 6 10	7,529 14 11	22,215 13 0	21,048 15 0	1,166 14 0
Total	78,144 1 9	8,103 4 0	81,247 5 9	12,578 8 0	21,863 14 9	46,804 15 0	46,477 11 6	1,327 3 7
P. D.								
1246..	41,462 3 11	4,277 3 5	45,739 7 4	4,689 12 0	15,180 2 3	25,869 6 3	25,473 9 5	196 14 10
S. D.	31,749 12 5	2,800 10 11	34,550 7 4	1,268 4 9	8,353 3 8	24,930 14 11	24,725 14 8	205 0 3
Total	73,212 0 4	7,077 14 4	80,289 14 8	6,156 0 9	23,533 5 11	50,800 7 2	50,198 8 1	401 15 1

This table is interesting as showing the relation between the price of corn, the extent of cultivation, and the collections, with an average price of corn of 28½ sers for one rupee. We find the average collections to be upwards of 87,000 rupees with a lesser average price of 44 sers per rupee, and with grain selling on an average at 53 sers per rupee we find the collection sink to 29,000 rupees. That this failure in the revenue would not have been so great had cultivation been preserved by promptly lessening the assessment as the price of corn altered, appears probable from the fact, that 50,000 rupees were collected on this being done in 1246, although grain was then selling at 60 sers for one rupee.

TABLE No. IV.  
Table of Averages compiled from the three foregoing Statements.

Year's Average Quantity of Jowári sold for One Rupee.	Average Extent of Cultivation.	Average Amount of Jamabandi.	Average sums paid to Hakdárs, &c.	Average collections up to end of April.	
Fasli.		Rs.	Rs. a. p.	Rs. a. p.	
1218	24½ sers	.....	.....	.....	
1219					
1220					
1221					
1222	32 do.	.....	.....	.....	
1223					
1224					
1225					
1226					
1227					
1228	28 do.	{ 198,658 bighas, about 168,258 acres... }	1,49,122	26,001 0 0	87,550 0 0
1229					
1230					
1231					
1232					
1233					
1234	...	A year of famine...	.....	.....	
1235	52 sers	131,400 acres	80,365	16,950 1 7	29,323 0 0
1236					
1237					
1238					
1239					
1240					
1241					

TABLE NO. IV—continued.

Year's Average Quantity of Jowari sold for One Rupee.	Average Extent of Cultivation.	Average Amount of Jamsbandi.	Average sums paid to Hakdars, &c.	Average collections up to end of April.
		Rs.	Rs. a. p.	Rs. a. p.
1242 ... ..	A year of famine...	.....	.....	.....
1243 } 1244 } 44 sers ... .. 1245 }	136,207 acres ...	81,477	24,154 0 0	40,931 0 0
1246 66 do. ... ..	162,019 do. ...	80,289	23,533 0 0	50,198 0 0
1235 } 1236 } 1237 } 1238 } 1239 } 1240 } 1241 } 1242 } 1243 } 1244 } 1245 }	.....	.....	.....	32,520 0 0

Dheli land, or land on which a sediment is left by the overflowing waters of the rivers has been assessed somewhat more highly than any description of land mentioned in the table but there is very little land of this description in the pargana; and land merely wetted in the rains by the overflowing of rivers, called by the natives Mallai, has been also rather more highly assessed than it would have been by the accompanying rates. Of this description also there is very little land in the pargana.

TABLE NO. V.

Table of Rates of Assessment per Acre on the within-mentioned kinds of Soil.

	1st Black.	2nd Black.	3rd Black.	1st Red.	2nd Red.	3rd Red.	1st Barad.	2nd Barad.	3rd Barad.
In Reas ... ..	300	240	170	200	130	75	100	60	35
In Annas ... ..	12	9 7	6 10	8	5 2	3	4	2 5	1 6

It was first intended to have entered in this table the various assessments of all the Government villages in the pargana, of which there are 76. Doing so would, however, have much increased the bulk of a report which already exceeds the size to which I could wish to restrict it, and would not, I think, enable any person to form a better judgment of the merits of the present system than can be made from what has already been stated on the subject.

TABLE NO. VI.

Comparative Statement of the Tankas, Kamal, Paimash, and Pratbandi Assessments of a few of the principal Villages in the Indapur Pargana and of the Pargana itself.

Villages, &c.	Tanka Assessment.	Kamal Assessment.	Survey or Paimash Assessment.	The recent or, as called by the Natives, the Pratbandi Assessment.	REMARKS.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Kasba Indapur ...	7,494 4 0	14,558 14 0	13,460 7 0	6,190 15 6	In the sums given as the Survey or Paimash Assessment of these villages, the karkun's is not included.
Do. Baura ... ..	7,645 11 0	16,934 9 0	15,149 3 2	7,055 9 6	
Do. Kalas ... ..	3,496 10 0	8,448 6 0	6,860 4 2	2,787 12 11	
Mauja Palasdeo ...	2,856 8 0	6,978 15 0	6,020 10 8	2,652 13 4	
Do. Lisurna ... ..	2,314 10 0	5,989 8 0	7,158 11 7	2,514 12 3	
The whole Pargana ...	1,02,548 0 0	2,28,560 13 6	2,02,674 6 0	83,818 8 10	

As the settlement of the Bagayet in Kasba Indapur is not quite completed, 200 rupees has in this statement been taken as the approximate Bagayet assessment on the gardens there.

## Appendix No. II.

No. 139 of 1838.

To

R. MILLS, ESQUIRE,  
Principal Collector, Poona.

SIR,

In transmitting the accompanying copies of correspondence from Lieutenant Nash upon the completion of the revision of assessment of the Indápur District, I beg to apologise for the length of time suffered to elapse before doing so, which has been partly occasioned by the little leisure left me during the fair season, and also by my wish to learn the results of the past year's settlement before closing the present report.

2... Lieutenant Nash designedly omits giving any details connected with the plans pursued for revising and correcting the survey measurements, classifying the lands, and superintending the native establishment, in consequence of memoranda upon these points having previously been furnished you by Mr. Goldsmid and myself, and confine himself to an investigation of the principles on which the revision has been conducted, its results as compared with Mr. Pringle's, and the Mámul settlements of the district, and its effects on the condition of the people and the revenues of Government.

3. Mr. Goldsmid was vested with most ample discretionary power\* regarding the conduct of the revision of assessment, and the plan he adopted for procuring the requisite data was to revise and correct the survey measurements, and to make an entirely new classification of the soil.

\*G. L. to R. C. No. 2056 of 1835,  
dated 7th September.

4. The accuracy of the measurement was tested by having a certain number of the fields of every village (marked off from the papers, by the European officers) re-measured by the kárkuns of the establishment, whose work was subsequently tested by the surveying officer, and accuracy ensured by the prompt infliction of punishment upon occasion of error or negligence on their part being brought to light. If the result of this investigation showed the survey measurements to have been executed with a tolerable degree of accuracy,† they were retained and corrected when necessary; but when it appeared that the errors were beyond reasonable limits, and likely to vitiate the assessment, the village was wholly re-measured. The necessity of making an entirely new classification of the soil, without reference to that executed at the time of the survey, was owing to the latter being made after no general standard, the particular classes of soil in one village (as described in the 77th paragraph of Lieutenant Shortrede's report) not corresponding with those bearing the same denomination in another, which must have increased greatly the difficulty of forming an effective check, if it did not render this altogether impracticable.

†Within 10 per cent. of the truth.

5. In consequence of this defect in the survey classification Mr. Goldsmid determined to reject it altogether and re-classify the whole pargana upon one general system, having reference solely to the natural productive qualities of the soil, and leaving wholly out of consideration extrinsic circumstances, such as vicinity to the village, command of water, &c., &c., which, although carefully noted, with the view of finally assisting in fixing the assessment, were not permitted to affect the classification. By this means the elements of the classification were reduced to a consideration of the natural fertility of the soil alone, which rendered the work comparatively simple, and enabled the European officer, after acquiring some practical knowledge of the different descriptions of soil usually met with, to become an effective check upon the kárkuns engaged in classifying the land. Such is a brief sketch of the preliminary measures pursued in Indápur with the view of obtaining data for the assessment, for more detailed information regarding which than could conveniently be embodied in the present letter I beg to refer you to my memorandum on the subject, dated 15th April 1837. I now resume the consideration of Mr. Nash's report.

6. In his 3rd paragraph he mentions that of 86 villages comprising the pargana, 17 have required to be wholly re-measured. In 9 of these 17 villages he attributes the errors of the survey measurements to design, while in the remaining 8 he thinks the discrepancy between them and the present measurement of boundaries due to the fancy of the cultivator. However this may be, the fact of the survey measurements having been found so generally correct is extremely satisfactory, and my own experience would lead me to infer that they were in general executed with much greater fidelity than is usually considered to have been the case.

7. After briefly noticing the different instructions issued by Government respecting the revision of assessment, Mr. Nash in the 5th and 6th paragraphs of his report proceeds to consider the reasons which induced Mr. Goldsmid to adopt a greater number of rates than had originally been contemplated as necessary. "On the substitution of the invariable acre," he observes, "for this pliable and accommodating measure" (the Chábur, which commonly varies in size according to the quality of the land), "a close examination into the nature of the soils in the pargana and their comparative productive powers showed that minuteness of valuation

could now only be obtained by the introduction of a greater number of rates." The objects, indeed, of accurate measurement and minute classification, which are to ascertain the relative values of different fields, would be lost sight of by any considerable limitation of rates, on which account it was determined that in Indapur they should be limited only by the extreme of assessment fixed for the worst and best description of land, or range, according to the quality of the soil, from 2 annas up to 12 annas per acre of jirayat land.

8. The 7th and 8th paragraphs of Mr. Nash's report will be perused with interest, as containing a clear and satisfactory exposition of the main causes of inferior land being relatively higher assessed at the survey than that of better quality. He shows this to have been the inevitable result of the principle adopted at the survey, of assessing the land at a percentage of the net produce. "This," he justly observes, "was, in fact, remunerating the cultivator, not according to his labour, but in proportion to the value of the field on which he laboured." From a calculation made from the survey papers of 15 villages he shows, in a tabular form, the amount of profit which, according to Mr. Pringle's assessment, would be received from cultivating a portion of the various classes of soils requiring each an annual outlay of 5 rupees. This, it will be seen from his table, diminishes gradually as the quality of the soil becomes inferior, till at length it is nearly absorbed in the Government assessment, which then renders cultivation next to impossible. When the cultivation of 1st Black soil, as will appear from an inspection of Lieutenant Nash's table, receives a return of upwards of 50 per cent. upon his outlay, and that of 3rd Barad only about 8½, we need search no further for a satisfactory reason for the survey assessment pressing heavily upon inferior lands. If a Kunbi, at an expense of 50 rupees, can obtain from good land 100 rupees' worth of produce, and from inferior land at the same expense can only obtain 80 rupees' worth, the net produce in one case is worth 50 rupees and in the other 30; and if a half of this were the proportion to be taken for the Government assessment, there would remain to the cultivator a profit of 25 rupees in the one case and 15 rupees in the other; but, surely, where the labour, the stock, and the outlay required are equal, so ought also to be the profit.

9. To afford a further illustration of the effect of these principles upon the survey assessment, I have compiled the following table from the papers of the village of Upla Budruk in the Madha Taluka, in which the assessment was fixed at 55 per cent. of the net produce, as estimated by Mr. Pringle's assessors. Column No. 1 of the table gives the number of acres of each description of soil, which, according to their calculations, can be cultivated at an annual expense of 100 rupees; Column No. 2, the net produce per acre; and No. 3, 55 per cent. of this, or the rate of assessment; No. 4, the amount of assessment upon the number of acres entered in Column No. 1; and No. 5, the balance of net produce, or profits, remaining to the cultivator. By inspecting the last-mentioned column it will be found that from 1st Black to 3rd Barad the profits of cultivation vary from Rs. 32-8-3 to Rs. 12-5-3, the expenses in every case being 100 rupees. The total amount of assessment upon the number of acres entered in Column No. 1 of the table is Rs. 236-7-3 and the three last columns are entered to show how, under the supposition of this remaining the same, the rates should, in my opinion, have been adjusted, to leave the profits of cultivation in all cases exactly equal.

*Statement illustrative of the inequality of the Survey Rates in consequence of being a percentage of the Net Produce, and showing how they might have been fixed so as to render the profit of cultivating every description of Land exactly equal.*

No.	Names of Soil.	Number of Acres capable of being cultivated at an annual expense of 100 Rupees.	Value of Net Produce or Rates of Assessment per Acre.	SURVEY RATES, &c.			PROPOSED RATES, &c.		
				55 per cent. of Net Produce or Rate of Assessment per Acre.	Amount of Assessment on the Number of acres in Col. No. 1.	Balance of Net Produce, being the Profit of Cultivation.	Proposed Rates of Assessment per Acre.	Amount of Assessment on the Number of acres in Col. No. 1.	Balance of Net Produce, being the Profit of Cultivation.
				No. 1.	No. 2.	No. 3.	No. 4.	No. 5.	No. 6.
		A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	1st Black...	28 36	2 8 0	1 6 0	39 11 9	32 8 3	1 12 1	50 11 1	21 8 11
2	2nd do. ...	29 15	1 15 8	1 1 3	31 10 9	25 11 2	1 3 6	35 13 0	21 8 11
3	3rd do. ...	34 33	1 7 9	0 13 0	28 4 9	23 6 4	0 13 10	30 2 2	21 8 11
4	1st Red ...	29 13	2 0 6	1 1 9	32 8 6	27 0 7	1 4 9	38 0 2	21 8 11
5	2nd do. ...	35 1	1 5 3	0 11 9	25 11 6	20 12 9	0 11 5	24 15 4	21 8 11
6	3rd do. ...	40 29	0 14 4	0 7 9	19 11 3	16 12 5	0 5 10	14 14 9	21 8 11
7	1st Gravelly ...	40 14	1 2 1	0 10 0	25 3 6	20 6 1	0 9 7	24 0 8	21 8 11
8	2nd do. ...	40 34	0 13 2	0 7 3	18 8 2	15 1 7	0 4 9	12 0 10	21 8 11
9	3rd do. ...	43 33	0 10 0	0 5 6	15 1 0	12 5 3	0 2 2	5 13 4	21 8 11
	Total ..	---	---	---	236 7 2	194 0 5	---	236 7 4	194 0 3

10. There are, however, other sources of error in the survey assessment to which, with that already mentioned, must be attributed its failure more than to any defects of execution. The chief of these consists in its being founded on an average of the prices of grain, and the amount of collections during previous years, without a due consideration being given to the actual condition of the people, and to an investigation of the causes which during the years of

the average had made these prices and collections stationary or fluctuating, advancing or declining. To adopt as a basis of assessment an average of past collections, was to admit that the previous settlement was not heavy as a whole, but merely required being properly apportioned, which the yearly-increasing poverty and wretchedness of the people, a declining cultivation, and a progressive fall in the price of grain, notwithstanding a diminished supply all tended to disprove. The calculations, too, for fixing the survey assessment were made upon the supposition of the land being properly tilled; whereas there is, perhaps, not one field in ten in this collectorate that is so, or that commonly yields the quantity of produce estimated in the survey returns. These circumstances contributed to make the survey assessment high, while fixing it at percentage of the net produce made it unequal; and to them may be attributed its failure, rather than to the venality of the native establishments employed in carrying it into execution. These may have been bribed in numerous instances to effect a reduction of the rates, but this would have tended to secure the success, rather than involve the failure, of an assessment; and that they should systematically over-assess inferior and uncultivated lands without the prospect of gain, and at the risk of detection, appears to me very improbable. I have dwelt at this length upon the survey assessment, at the risk of being thought tedious, on a question not immediately bearing upon my subject, that by exposing the sources of error which, in my opinion, occasioned its failure, my superiors may be better able to form a correct estimate of the principles on which the present revision has been conducted.

11. In his 9th, 10th, and 11th paragraphs Lieutenant Nash gives an account of the manner in which the revised rates were obtained, after which he proceeds to consider the new assessment with reference to the Survey, Kamál, and Tanká settlements. The Tanká assessment of the pargana, as it appears from his 12th paragraph, amounted in round numbers to Rs. 1,22,000, the Kamál to Rs. 2,28,000, the Survey to Rs. 2,03,000, and the present revised assessment to Rs. 84,000. The last will, doubtless, appear a startling reduction, but it will afterwards be shown that it is so upon paper merely; and it must be recollected that the district never prospered but under the Tanká settlement; that the Kamál could not be realized during even the height of the Marátha prosperity, and that the collection of the survey assessment was obliged to be suspended almost immediately subsequent to its introduction. The continued fall in the prices of corn which has taken place of late years, and the little prospect of any improvement in this respect, imperatively calls for a great reduction of former rates: and Lieutenant Nash shows clearly that the present assessment, low as it is, yet, considered as a commutation for a corn rent, is but inferior to the Kamál itself. "The Kamál assessment of 2,28,000 rupees is a commutation," he says, "for 5,472,000 sers of grain at 24 sers per rupee, and this rate is not a high one for that time, as Tables Nos. 1 and 4 will prove;" while the present assessment of 84,000 rupees is a commutation for 452,000 sers at the rate of the average price of corn here for the last five years, viz., 53 sers for one rupee.

12. Lieutenant Nash then proceeds to show that, notwithstanding the apparent lightness of the present assessment, Government has already been a gainer thereby to a very considerable extent. From his 17th paragraph, and table therein referred to, it appears that from Fasli 1235 to 1245, excluding 1242, a year of scarcity, the average collections on account of current year's revenue amounted to Rs. 32,802, and that Rs. 48,020 is the largest sum collected on account of current revenue in any of the fourteen years preceding Fasli 1246, when the revised assessment was partially introduced, the remissions on account of failure of crops were Rs. 4,378-14-6, the net revenue Rs. 51,389-1-0, of which Rs. 50,198 were collected during the official year; and in Fasli 1247, when the revised assessment was first brought into general operation, and notwithstanding a rather unfavourable season, the remissions on account of failure of crops fell to Rs. 2,401-2-2, the net revenue was Rs. 52,391-0-4, of which Rs. 52,234-5-2 were collected before the termination of the official year. Such are the immediate results of the present settlement, and they must be admitted to be most satisfactory as far as the interests of Government are concerned, and to afford a cheering proof that these are inseparably connected with, and dependent upon, those of the people.

• 13. Although the preceding observations, with numerous other arguments adduced in Lieutenant Nash's report, may be deemed to afford sufficiently convincing proofs that the present settlement is not too light, yet believing in the paramount importance, the absolute necessity of imposing, in the present depressed and impoverished state of the Deccan, the most moderate assessment at all consistent with the conservation of the finances of the State, I trust to be excused in devoting a few additional observations to this part of my subject.

14. When the Deccan fell into the hands of the British Government its condition was comparatively flourishing, and its present lamentable state of poverty I ascribe chiefly to the circumstance of an onerous land-tax having been retained after the precious metals had greatly increased in value, owing, as happily described by Lieutenant Nash, to "the ebb, from Maharáshtra, of the wealth and riches which the tide of fortunate plunder had brought in." Had this inevitable consequence been foreseen, and the land-tax timely reduced to meet the altered circumstances of the country, twenty years of peace and security could not have resulted in general poverty and wretchedness, but, on the contrary, would have found the now half-deserted villages of the Deccan filled with a thriving and contented peasantry amid a constant fluctuation in the value of the precious metals.

15. The value of corn necessarily renders a fixed money assessment one of a most variable nature. In a very few years subsequent to its imposition an increase in the value of money

may make that onerous which was originally light and, therefore, in making a settlement intended to be permanent, this imposes the necessity of doing so with reference to the price corn *may fall to*, rather than to an average price, or that to which it may probably rise to. The data, too, procurable for fixing an assessment must be considered only as rough approximations to the truth, instead of being absolutely correct, and we must not, therefore, be implicitly guided by them; but, making every allowance for errors, fix our assessment sufficiently low to secure its remaining unaffected by their occurrence. Such are a few of the considerations urging the policy of a low assessment; there are others connected with the improvement of the land and the condition of the agricultural population which I shall now proceed to touch upon in treating of the term for which the present settlement should be declared permanent.

16. Government has already determined that the present settlement should last for ten years, but I would respectfully submit that this is much too limited a term to admit of the resources of the people being greatly increased, or to hold out much inducement to undertake permanent improvements involving any considerable outlay of capital. It would tend, indeed, to retard rather than advance such objects, by creating a distrust of our intentions at the expiration of the term, an apprehension of the assessment being then raised in proportion as the land had increased in value, which would effectually prevent any expensive improvements. Besides a better system of tillage, which may be hoped for from a moderate assessment, the most general improvements likely to be undertaken are the construction of wells and bunds, with the view of converting *jirayat* into *bágayat* land, both of which, however, require in general an expenditure of capital which it would require many years to repay.

17. The most certain way of giving an impulse to agricultural industry, and attracting capital to the improvement of land, would be to create a private property in the latter by declaring the present settlement to be permanent; but should Government be averse to compromising its claims to such an extent, I would strongly advocate the policy of extending the present term to a period of at least thirty years, which would afford time for the renovation of the dilapidated resources of the country, and hold out to the cultivator a fair prospect of obtaining an adequate remuneration for any outlay he may feel inclined to make in the improvement of his estate. Such a term would secure many of the advantages of a permanent settlement, and by rendering land saleable tend to bring it into the possession of people of capital, and thus check, in some measure, the continued sub-division of property arising from the laws of inheritance, which threaten to retain for ever the cultivating classes in the condition of mere labourers, and to prevent the accumulation of wealth, with its attendant advantages of an extension of commerce and manufactures.

18. The 23rd and following paragraphs of Lieutenant Nash's report contain an account of his proceedings in carrying into effect the instructions of Government to impose an additional tax upon all *bágayat* lands watered from wells. There is very little "*Kadim*" *bágayat* (irrigated land which paid an additional tax under the *Mámul* settlement) in the *Indápur Pargana*, and the imposition of the present rates may on this account be viewed with some little dissatisfaction at the outset; but they are so low that I think it impossible they can interfere with the extension of *bágayat* cultivation, or afford any real ground of discontent. From the circumstance of their not having yet been brought into full operation, however, we do not possess the requisite experience to enable us to pronounce with certainty upon their merits.

19. Before concluding this report I shall venture to add a few observations regarding revenue management, upon which must in a great degree depend the successful introduction and stability of any assessment. The moderation of the present rates has hitherto greatly encouraged, and, it is hoped, will not hereafter present any obstacle to an extension of cultivation; upon this account I conceive no kauls should be given for the purpose of breaking up waste lands, except in very particular instances, where the outlay required is unusually great. The quantity of land now under cultivation in *Indápur* is much too great for the means of the cultivators, and this circumstance must tend to retard their advancement. For the same reasons I am of opinion that no efforts are required on the part of the Collector's establishment to induce the ryots to extend their cultivation, or to deter them from relinquishing what they now hold. A cultivator must be much better able to judge than the Government authorities of the proper time to extend or contract his agricultural operations, and the slightest interference with his freedom of choice in this respect will be injurious to his interests. Such a system of interference in the *Sub-Collectorate of Sholápur*, and, I fear, throughout the *Deccan*, has been productive of incalculable evils, and perhaps as much as the weight of assessment itself has contributed to reduce the cultivators to their present state of poverty and wretchedness, and to occasion the slovenly inefficient system of tillage now prevailing.

\* 20. I am not here bringing forward a theory, but simply stating facts coming under my own observation, and which are the necessary consequences of the system pursued for forcing cultivation. The district and village authorities, with the view of obtaining a character for diligence and efficiency, and exhibiting a nominally large rent-roll, have been accustomed to use every expedient, whether of persuasion or intimidation, to prevent land being thrown out of cultivation, and this with little or no regard being had to the means of the cultivator, who upon sustaining any reverse, such as a mortality among his cattle, instead of being permitted to contract his concerns to meet his diminished resources, has been obliged to retain the same quantity of land under cultivation, and continue to pay the same revenue when no longer able to raise the same quantity of produce. These measures, which were followed, of course, by a call for large annual remissions, obliged those subjected to their operation to resort to a wretched system of cultivation, and generally ended in ruining them altogether.



21. I wish I could persuade myself that the representation here given is at all overdrawn; but I am unable, and would, therefore, beg to press upon your consideration that in such a state of things no assessment, however moderate and just, can have a *fair* trial. To cultivate properly any quantity of land requires a certain number of cattle, agricultural implements, &c., and any attempt to increase the former without adding to the latter must necessarily fail; and the undertaker would find that while obliged to pay an additional assessment on account of his new land, the produce of that and his old, taken together would not amount to what he had been in the habit of receiving from the latter alone. Any interference, then, on the part of Government officers, which induces a ryot to take up more land than he has the means of properly cultivating, operates exactly in the same way as if the assessment of his original holding had been increased by the whole amount of revenue receivable from the land so taken up.

22. There is another point of importance to the stability of the present settlement, and that is the preservation of the boundaries of fields as now laid down. The necessity of such care was strongly urged by Mr. Pringle upon the completion of the survey of this collectorate; but the measures adopted in consequence have failed in effecting the ends in view, and it has been found that, after the lapse of ten years only, a very large proportion of the boundaries of fields laid down at the survey has been changed or wholly obliterated. Your late orders respecting the annual inspection of every field in the pargana, and the preparation of "numberwár kirds" for each village, if rigidly acted upon, will do much to effect a remedy; but in addition to this I would suggest that the *Kamávisdár* and his *kárkuns* be directed to take particular notice of every infringement of a boundary for which the owner of the field should be summarily punished. The imposition of a slight fine would probably be found sufficient, and a little vigilance on the part of the district establishments during the ploughing seasons, when such encroachments are usually effected, would do much to put a stop to the practice.

23. The adoption of the foregoing suggestions would, in my humble opinion, be of great service towards ensuring the success of the present settlement, which even now, it is pleasing to state, has been productive of the happiest results. As observed by Lieutenant Nash in his 22nd paragraph, "the cheerful and contented looks of the peasantry, and the marked improvement in their dress, bear witness to this;" while the return of many of the old *Mirásdárs*, the eagerness displayed in contesting the possession of land, and the rapidity with which every description is being brought under cultivation, afford satisfactory evidence upon the same point. If Providence favour us for a few years with a succession of tolerable seasons, a marked change for the better in the condition of the people, the agriculture, trade, and manufactures of the districts may confidently be anticipated.

24. Instead of confining my observations to the pargana of Indápur alone, you will have observed that they are frequently applicable to the general question of a revision of assessment throughout this collectorate, which has been done through my anxiety, on the eve of enlarging the sphere of our present operations, to place before Government the fullest means of judging of the value of the principles by which our measures are to be conducted, to afford opportunity for receiving further information regarding points left unexplained or obscure, and time to point out and correct whatever in the system is erroneous in principle and defective in operation.

I have, &c.,  
G. WINGATE,  
Superintendent, Revenue Survey.

Poona, 31st July 1839.

P.S.—While penning the preceding report my acquaintance with the principles upon which the survey assessment was conducted, was confined to the information contained in the *Marátha* records of the undertaking, and the incidental notices regarding it scattered through the different correspondence connected with the revision of that assessment. Subsequently, however, I have been furnished by Mr. Secretary Reid with Mr. Pringle's able and perspicuous report of the 6th September 1828, addressed to Mr. Chief Secretary Bax, and which contains a full exposition of the principles by which Mr. Pringle's assessment was conducted, and displays the deep research and minute investigation which were devoted to the consideration of all the grounds on which such principles can alone be securely based.

2. I cannot here refrain from expressing my regret that I was not earlier placed in possession of documents displaying so fully the enlightened and scientific basis of the assessment upon which it was become my duty to comment, and that the anxiety of Government to obtain Mr. Nash's and my own reports upon the completion of the settlement of the Indápur Pargana will preclude the possibility of our availing ourselves of the knowledge we now possess, by adding to our observations, so as to remove from them any appearance of a want of consideration in our remarks upon past operations, and of inattention to the principles by which they were conducted.

3. Mr. Nash and myself attribute in our reports the failure of the survey assessment to the circumstance of its having been fixed with reference to the "net produce" instead of the "rent of land." In reading with attention Mr. Pringle's report it is impossible to resist the impression, that these two terms have been considered synonymous, and that while he calculated

his assessment on what is strictly the "net produce," that what is left to a tenant after defraying all expenses of cultivation, he spoke of its operation as though it had in reality been based upon the "rent," or what that tenant could afford, *suitably providing for himself*, to pay from that sum to his landlord.

4. "Net produce," says Mr. Pringle in the 11th paragraph of his report already quoted, "is that portion of the whole money value of the average gross produce estimated at an average price which remains after deducting all outgoings on account of labour and capital, each item of these being calculated at its ordinary and average rate." And strictly in conformity with this sketch, of which the details are given in his 19th paragraph, where the expenses of cultivation of every description of soil calculated by the survey assessment; and it may here be remarked as an important fact, which I shall presently allude to, that their calculations exhibit in all instances, and for every variety of soil, a considerable portion of the gross produce remaining after all expenses of cultivation have been deducted, which is termed, and termed justly, "net produce."

5. That Mr. Pringle, however, conceived this to be "rent" appears clearly from his 39th and 40th paragraphs, wherein he states it to be "the general tendency of his assessment to place all lands exactly in the same relative position which they would naturally hold if no assessment existed at all; that is, to enable them to yield a rent to the owner, progressively increasing in amount from the worst to the best soils according to their quality." Again, "if the whole of the net produce were exacted, the productive energies of the country would be greater than they could be under any mode of raising the same amount of taxation, but property in the soil would be annihilated." Such observations, however, can only possibly be true of "rent," which, as stated by the Right Honourable the Governor in Council in a letter to the Revenue Commissioner, dated 4th May 1838, No. 1698, is "greatest on the most fertile land, and decreases on worse

\* Including the farmer's profit.

† Net produce.

soils, until we come to the very worst, where the cost\* of cultivation absorbs the whole surplus† and no rent is paid at all;" while "net produce," as defined and practically estimated by Mr. Pringle, and in the common acceptation of political economists, is the surplus remaining after all outgoings on account of labour and capital have been paid, the fund from which the tenant must be supported and the landlord receive his rent. It is greatest on the best, and decreases in amount from that to the worst description of soil in cultivation, where it still exists, although merely sufficient to induce the farmer to cultivate such land, and being merely so, can afford no rent to the landlord. And, therefore, the part alluded to in the 4th paragraph of this P. S. of Mr. Pringle's *cultivation*, giving a considerable surplus produce for the very worst description of soils, shows that his assessment was founded on a percentage of the "net produce," and not of the "rent."

6. Any assessment, therefore, forming so large a percentage (55 maunds) of the net produce as Mr. Pringle's must, by absorbing the whole of the rent of inferior soils and retrenching upon the farmer's profits, throw such soils out of cultivation, until the price of grain is so raised by the demand as to permit them to be cultivated with advantage; and in this case the Government assessment, by raising the price of grain generally, would take much more from the pockets of the people than it would bring into the coffers of the State.

G. WINGATE,  
Superintendent, Revenue Survey.

Poona, 4th August 1839.

APPENDIX No. III.

No. 2683 of 1838.

TERRITORIAL DEPARTMENT, REVENUE.

To

THE REVENUE COMMISSIONER.

SIR,—I have the honour to hand up an original letter, No. 139, dated 4th ultimo, from Lieutenant Wingate, and of its enclosure from Lieutenant Nash, being that officer's report on the survey and assessment of the Indápur Pargana.

2. I shall merely trouble you and the Government with a few general observations on the measures which have been adopted, and on the suggestions which have been offered by Messrs. Wingate and Nash, those officers in their respective reports having fully explained every particular connected with the operations they have been conducting.

3. The Government letter of the 7th September 1835, No. 2056, discussed the several points on which the survey and assessment of this pargana was to be based, and conveyed certain instructions for the guidance of the surveying officer. The Government will observe that neither Lieutenant Wingate nor Lieutenant Nash gives any details connected with the plans pursued for correcting the measurement, classifying the land, &c., in consequence of a

memorandum furnished to me privately at my request, and I consider it a private document. Yet, as Lieutenant Wingate alludes to it, I presume he considers it official (5th paragraph); and as it may be serviceable to Government in elucidating many points noticed in this correspondence, I have deemed it my duty to submit a copy of it with this report.

4. The measurement of the different fields in a village seems to have been carried on in a manner likely to ensure accuracy. It appears, however, that the survey measurements were executed with much greater fidelity than was usually considered to be the case,\* and, therefore, there was much less labour to be performed than might from previous reports have been anticipated.

\* 6th paragraph of Lieutenant Wingate's Report.

5. With respect to the classification of the soils, one uniform standard was adopted, having reference solely to the natural fertility of the soil, leaving wholly out of consideration extrinsic circumstances, such as vicinity to the village, command of water, &c. The adoption of one general standard, under all the circumstances stated, seems a judicious measure, particularly as no practical bad effects appear to have resulted from it, whilst it must greatly have tended to simplify the subsequent arrangements.

8th para. of Memorandum.

5th para. of Lieutenant Wingate's Report.

6. As Government (17th para.) left it to the discretion of the settling officers to fix the number of rates, Mr. Goldsmid, for reasons recorded, determined to have nine rates—the highest 12 annas per acre and the lowest 2 annas per acre. Both the maximum and minimum rates of assessment are extremely low when compared with the Mámul and Survey rates previously in operation; but as they have been fixed after minute inquiries, and in consideration of local peculiarities and the depressed condition of the ryots, it is possible they are as high as they ought to be under existing circumstances; for, as I stated in my report (18th para.) the rent to be paid per acre can be alone determined by the judgment and experience of the settling officer, and the best means with the data at command for ascertaining the proper assessment the land should pay seems to have been adopted.

7. It must be recollected that the present state of the Indápur Pargana is to a certain extent fictitious. Advantageous leases and a low assessment have attracted a number of ryots from neighbouring States and from our own highly-assessed districts. It remains to be seen at a future period, when the assessment in the districts bordering on Indápur has been modified and reduced, whether the fugitive ryots will return to their paternal fields, and leave the district singularly unfortunate as regards the periodical rains, and to which they have been attracted by low rates and other advantages which they do not possess by cultivating their hereditary fields.

8. I have attentively considered the interesting remarks and observations in Lieutenants Wingate's and Nash's reports on the mode adopted, by Mr. Pringle, of assessing the land according to a percentage of the net produce.

9. Lieutenant Nash appears (7th and 8th paras.) to have clearly shown that the principle adopted of taking 55 per cent of the net produce was erroneous, and was the chief cause of the inferior soils being more highly assessed than the better description of land. In the present assessment this error has been corrected, and each description of land is now assessed according to its relative value with respect to the value fixed for the first description of land, and the principle appears to be just.

10. In the 33rd paragraph of Lieutenant Nash's and 18th of Lieutenant Wingate's reports they allude to the assessment on Bágáyat land. On this subject I beg leave to refer Government to the observations contained in my letters to your address, as per margin. To tax Bágáyat land is, in my humble judgment, impolitic, and seems to be directly at variance with the Honourable Court's orders, that land should be assessed according to its produce; but as the assessment has been fixed in obedience to orders, it only now remains that the error be corrected as soon as possible before its evil consequences will be felt in checking Bágáyat cultivation and throwing wells out of use.

No. 898, dated 16th July 1835, para. 24; No. 79, dated 26th January 1836.

11. The only remaining subject I shall now treat upon is the extension of the period for which the present assessment is to continue from ten to thirty years. Lieutenants Wingate and Nash have offered some sensible observations on this subject; but the very arguments which those officers use in favour of the extension are, in my judgment, conclusive of the policy of limiting the period to ten years, for which Government have already engaged that the present lease shall continue.

12. Lieutenants Wingate and Nash both allude to the fluctuation in the price of the precious metals as one of the principal causes which must always affect in money assessment the vast increase of cultivation; and the prospective increase which may be anticipated in a few years, when the whole Deccan is more accurately surveyed and more equally assessed, must contribute so to raise the price of money by augmenting the quantity of produce greatly beyond the demand for it, that even the assessment of Indápur, low as it is, may in a few years be considered too high for the cultivators to pay. Lieutenant Nash observes (22nd paragraph) "the price of

grain is constantly fluctuating, and with it the value of the crops and the money rent of the land," and under such circumstances "a money assessment which is one year paid with ease will, if exacted from the people in the next, take from them a part of their fair portion of the produce of the earth" (22nd paragraph). And Lieutenant Wingate, in speaking of money assessment, observes (15th paragraph), "an increase in the value of the precious metals may make that onerous which was originally light." Now, as the rent to Government is paid in money, it seems for these very reasons impolitic that Government should, as far as its own interests are concerned, as well as for the interests of the ryots, pledge itself to any longer term of years for the continuation of the present settlement. It must always be borne in mind that Government must always be losers, and can never be gainers. If the value of money diminishes, or, in other words, the produce of the soil, from whatever cause, is dear, Government cannot raise the assessment to meet the loss they will sustain; whereas if money rises in value, or, in other words, the produce of the soil is very cheap, good policy and humanity necessarily oblige it to reduce the assessment, or the land will be thrown out of cultivation, and the ryot's circumstances so much altered that if he continue to pay the assessment, he must be ruined. Though in all probability for the next ten years there will be no alteration in the state of the country of such importance as materially to affect the present settlement, which is only to last for ten years, yet every thinking man is fully aware that within thirty years—the period during which Lieutenant Wingate wishes the assessment to last—a great alteration will take place in the moral condition of the people and the political state of the country, and I can see no good or substantial reasons for Government pledging themselves for so long a period.

13. It must be borne in mind, as I before observed (7th paragraph), that the present prosperous state of the Indápur District is the result of low rates of assessment and advantageous leases, and not of an increased demand for the produce of soil. It may therefore, justly be considered fictitious, and its continued prosperity and flourishing state to rest in a great degree on the continuance of the present state of the districts which surround or are contiguous to it. The moment the assessment in those districts is reduced, so that a fair profit will be left to the cultivator, we shall in all probability find that the cultivation in Indápur will decline. Lieutenant Wingate even now observes (19th paragraph), "that the quantity of land now under cultivation in Indápur is much too great for the means of the cultivators, and retards their advancement." It must also be recollected, as well observed by the Revenue Commissioner, that the supply of rain is singularly precarious in the districts; and, should any season of drought occur, it is fair to presume that the ryots, who are not permanent occupants of the soil, or Mirásdárs, will return to their paternal fields which they may only have left in consequence of over-assessment, and which may be situated in districts where the periodical rains are less precarious, and where a reduction in the rates of assessment may offer them exactly the same advantages they enjoy by cultivating land in the Indápur District.

14. From the remission of the transit duties and other numerous taxes which have hitherto fettered the energies of the people, and from the progressive improvement of the country by the construction of roads, and, above all, the moral improvement of the people by education, &c., Government have every reason to anticipate that the utmost activity, both in agriculture and commerce, will in the course of a few years prevail. How far and to what extent these consequences may affect the land assessment, it is impossible to say; but that they must affect it there can be no doubt, and Government should, therefore, in no degree, pledge themselves, to any system or measure so liable to fluctuate as the land assessment beyond that period necessary to give encouragement to agriculture in a district like that of Indápur.

15. For all these reasons I strongly dissent from the proposition to extend the present lease to thirty years.

16. I quite concur in the observations in Lieutenant Wingate's 19th paragraph if, as I understand them to apply to the Indápur District in its present state, no land under such a low assessment as has been fixed should be granted, except in very extraordinary cases, when a large capital is embarked in any scheme or improvement. When the other districts of the collectorate have had their land assessment modified, a similar course should be adopted.

17. The subdivision of property alluded to by Lieutenants Wingate and Nash, and the practice of marrying early, are, no doubt, evils of great magnitude, and have in all probability tended to retard, as they must tend to retard, the advancement of the natives to opulence. The tendency of these religious or civil institutions is to prevent the rise of a class of wealthy individuals whose capital might be advantageously disposed of in improving their agriculture or in increasing their merchandize. The immediate descendants of the fortunate possessors of wealth dwindle down to that scale from which their ancestor may have emerged by his industry or ability, and the wealth which he acquired becomes so subdivided amongst his descendants that it enables the possessor to do little good with it, and adds but little. As these evils are they cannot be, and must not be, interfered with. It must be left to education to improve the moral condition of the people, and they will themselves then see the good and sound policy of not marrying their children at so early an age as they now do, and of deviating from the principle they now observe of subdividing their property amongst their children; for, as justly observed by Lieutenant Nash, "education appears to me to be as much the means of giving security and increase to the Government revenue as of improving the moral and mental condition of its unenlightened and unfortunate but teachable subjects."

18. I beg to forward a statement of all expenses incurred in surveying and assessing the Indápur Táluká, as called for in the 2nd paragraph of a letter from Government to my address, No. 3309, dated the 3rd instant.

I have, &c.,  
R. MILLS,  
Principal Collector.

Principal Collector's Office, Poona,  
20th September 1838,

### Appendix No. IV.

No. 2297 of 1838.

TERRITORIAL DIVISION, REVENUE.

To,

L. R. REID, Esq.,  
Acting Chief Secretary, Bombay,

SIR,

In reference to the latter part of the 21st paragraph of your letter (No. 1489), dated 19th April last, I have the honour to submit a report from Lieutenant Nash on the mode in which the survey and revision of the assessment has been conducted in the Indápur Táluka, the only district of the Deccan in which those operations have been completed.

2. The new settlement has been the basis of the revenue settlement for the last two years; and what makes this report particularly interesting, and, I may add, satisfactory, is the evidence it contains of the success of the important settlement which is the subject of it.

3. The survey and assessment as regards Indápur may be briefly described as follows:—

1st.—The survey *measurements* in acres have been carefully tested, or, where any considerable error has been discovered, the land has been re-measured.

2nd.—A *new classification* has been made of the land according to its soil, situation, and other capabilities for cultivation, and every field has been entered under one or other of the nine classes.

3rd.—The boundaries of those fields where they had previously been lost have been ascertained and marked afresh.

4th.—A complete *land register* has been framed in which the name, number, position, boundaries, tenure, extent, class, distance from the village, and all other particulars relating to the fields have been carefully entered.

5th.—An assessment has been fixed on the land according to its class and capabilities.

6th.—The land has been let out on ten years' *lease* at the assessment so fixed, each man's holding and the assessment he has to pay being so described in the lease as to leave little room for defrauding either him or Government.

7th.—The whole work has been conducted on a system of such strict checks and supervision as to guard, as far as possible, against errors arising either from carelessness or fraud.

4. It now remains to be seen what effects have been produced by these improvements, as they must be acknowledged to be, when it is considered that, previous to the commencement of this work, neither the measurements, boundaries, nor classifications, as entered in the records, could be depended on as correct; that the assessment was so heavy that little more than one-third of the arable land had been cultivated for the last ten years; and that, though in that period remissions were given in all but one season, and they four times in twelve years exceeded the amount left to be collected as Government revenue, yet the latter was collected with so much difficulty that heavy balances were left unrealized at the end of the year, and the district generally was reduced to the extreme of poverty; and that the effect of the heavy assessment and all this uncertainty regarding it, was to give rise to a system of oppression and fraud to which the records of Government afford few parallels.

5. It should be premised that the nominal rental or assessment of the whole pargans was by the—

	Rs.
Tanká ... ..	1,02,548
Kámál ... ..	2,28,560
Survey ... ..	2,02,674
Present assessment ... ..	83,818

6. The effects of the revision of the assessment as seen in the last year (which was, be it remembered, not better than an average one) were —

1st.—Since the revision commenced, cultivation has increased to an extent very far beyond what it has been for the last twelve years; and though it is difficult to compare the present acres with the vague bighas in which the land was registered previous to 1238 (1827-28), yet the quantity of land now under cultivation is *as much*, if not *more*, than when we first got possession of the pargana, which was then more prosperous and cultivation more extensive than it has been before or since.

2nd.—As the nominal rental has been so much reduced, it is to be expected that the gross *Jamābandi* would be so also; nevertheless it was higher than in seven of the nineteen years preceding.

3rd.—After deducting haks and remissions, the net revenue to be collected on account of Government is higher than it was in nine, and lower than it was in ten of the preceding years.

4th.—The sum *actually collected* and paid into the Government Treasury in the course of the year—the chief point to look to in the question of mere pecuniary profit and loss to Government—has *never been so great* except during the first four years of our occupation, when it is generally acknowledged our demands were much too high.

5th.—The outstanding balances *have never yet been so low at the end of the official year as they were last year.*

7. In short, at an expense (every item included) of Rs. 12,165-14-1, or about one-third less than average of the balances outstanding at the end of the year during the first seventeen years of our possessing the country, a light and equitable assessment, paid punctually and without difficulty by a contented and grateful body of ryots, has been substituted for a heavy nominal paper assessment never realized to its full amount, and yielding less actual cash to the Government coffers, and even that exacted from a population which was yearly sinking towards ruin.

8. That neither this picture, nor the description given by Messrs. Wingate and Nash in the present reports, or by Messrs. Goldsmid and Mausfield in their two last annual reports, on the state of the district as overcharged, can hardly be asserted when it is considered that they rest, not on opinions or theories but on facts which admit of no doubt. The money collected is in the Treasury, the Government accounts are clear of balances, and the improvements in the condition and spirit of the inhabitants are matters of notoriety throughout the zilla. The improved state of Indápur was noticed in my letter (No. 216) dated the 26th January last, and in replying to that letter Government observed (*vide* your letter No. 1489, dated the 19th April): "The improved state of the Indápur Pargana, once the very centre of mismanagement on the part of our subordinate officers and oppressors of peasantry, is a source of high satisfaction to the Governor in Council. It affords an instance of successful results to which, however liberal and benevolent our measures may be, we are not always accustomed."

9. We are apt to speak and think of the effects as if they resulted from some new principle in revenue management, or some system which had been tried in Indápur for the first time. Nothing, however, can be further from the fact. There was little in the principle of the present revision, or in its mode of execution, for which an example might not be found either in a good native assessment of the Deccan. The chief features which distinguish it from its predecessors are the care and attention with which all the details have been executed, and the sound good sense and the strict adherence, where practicable, to former usage. Its leading principle has been to fix an assessment so moderate and so simple as to be easily and readily paid by a poor and simple population.

10. The reports of Lieutenants Nash and Wingate are so full, clear, and satisfactory that they require little comment.

There are, however, a few points in the letter from the Principal Collector which seem to call for some remarks.

11. The remarks Mr. Mills makes in his 4th para. regarding the correctness of the survey measurements may lead to some misapprehension, unless it be borne in mind that they, as well as the rest of the work, are generally supposed to be less vitiated by *wilful* errors in the Indápur Pargana than anywhere else.

12. Mr. Mills remarks (para. 6) that the new rates are extremely low when compared with the *Mámul* and survey rates, though he subsequently allows that they are probably as high as they should be. It would, however, have been but fair to have pointed out that, with anything like the prices of the last ten years, the *Mámul* and Survey rates were merely *nominal*, and never were, nor ever could be, fully realized; and it would not have been out of place had Mr. Mills alluded to that part of Lieutenant Nash's report in which he shows that, considering the prices of produce, the present assessment is very nearly the same as the *Kawál* and *Tanká* were at that time in the periods during which they were respectively in force when agriculture was most flourishing.

13. The observation made in this paragraph (para. 7) by Mr. Mills, that "the present state of the Indápur Pargana is to a certain extent fictitious," is in part true if he meant that it is called flourishing by comparison relatively with the surrounding districts, and that it would not be so called in a rich and well managed province. There can be little doubt but that if the measures which have been pursued in Indápur are steadily followed up in the surrounding districts, Indápur itself will become one of the poorest from being, as it is now, one of the most (perhaps *the* very most) flourishing districts in this zilla. But there can be equally little doubt that the alteration will be comparative, not real. Of all the districts in the Deccan it is perhaps the least favoured by nature; and as those which enjoy greater natural advantages participate in the benefit of measures which have done so much for Indápur, they will rise in the scale, and from their superiority in other respects rise higher than Indápur. But it by no means follows, nor does there appear any reason to apprehend, that when this very desirable consummation approaches, Indápur will any degree sink *below its present standard*. Least of all do I apprehend that the effect anticipated by the Principal Collector in the latter part of the paragraph will ever take place to any extent, simply because amongst those who have of late years flocked to Indápur the proportion of those who are Watandárs of our own districts is believed to be small compared to those who belonged originally to Indápur, which they left, some as long ago as the famine of 1803-4, when they fled to the Mogláí or other foreign districts, where there is little chance of their being again driven by the advancing prosperity of the parganas around Indápur.

14. I confess I do not agree with the Principal Collector and Lieutenant Nash in finding fault (para. 9) with the *principle* adopted in the late survey, of taking 55 per cent. of the net produce. Lieutenant Nash argues as though Government were the universal landlord and the cultivators its servants, and if that were the case it would undoubtedly be unjust to leave one man a greater proportionate share of the fruits of his labour than another and impolitic to take less than what each man should receive for his subsistence. But if the object of an assessment be to impose a *land-tax*, the plan of taking a certain share of the net produce is the only one by which that tax can be fairly fixed, and it is the only means by which any interest can be created in the land stronger than that local attachment which the Kunbi has for his fields; nor is the comparatively higher assessment of inferior soils (in the sense in which the expression is used by Lieutenant Nash and the Principal Collector) which is caused by such a system to be deprecated. It is perfectly natural and most profitable for the cultivator that the best soils should be the first cultivated as those which, in proportion to the capital and labour employed on them, yield the best return, and when our fiscal arrangements invert this natural order of things it is a clear proof that there is something radically wrong in our system. Except to guard against future error, however, there seems little use in arguing the point, which as far as the present assessment is concerned, appears to be purely speculative.

15. The Principal Collector appears to forget (para. 10) that the power of affording water for irrigation is one of the most valuable of the capabilities of land, and that to bear it in mind in fixing an assessment is, therefore, strictly consonant to the orders of the Honourable Court. This is a question quite distinct from that as to whether it is worth while to levy a separate assessment when the quantity of the irrigated land is so small, and where its extension is so desirable as in Indápur; but for my own part I see no objection whatever, as regards Indápur, to levy a higher assessment on Bágáyat than on Jiráyat lands provided that assessment is in reference to the capabilities of the land. That the new rate fixed at Indápur is moderate there can be no doubt.

16. In this and the following paragraph (para. 10) the Principal Collector gives his reasons for dissenting from the proposition of Lieutenants Wingate and Nash, that the present settlement should be extended for a period of thirty years if not rendered permanent. Mr. Mills first argues that, by the great increase in the quantity of the grain produced beyond the demand for it, the price of the precious metals (as compared with grain) will rise so high as to render the present low assessment too heavy. To this I would answer—*first*, that, even if the land were given *rent-free*, the quantity of grain produced *could* never for any considerable period be augmented beyond the demands for it; and, *secondly*, that, even if the objection were a valid one to saying that Government will always take the present assessment at *neither more nor less*, it could be no obstacle to Government declaring that for thirty years or for ever it would *limit its demand* to the present assessment, and it is *this*, and not a declaration of the immutability of an assessment, which is required to give anything like permanent prosperity to the country.

17. Of the two contingencies apprehended by the Principal Collector, let it be supposed that one, viz., "an increase in the value of the precious metals making that" (assessment) "onerous which was originally light," were to happen subsequent to Government having given its ryots an assurance similar to that recommended by Lieutenant Wingate—the Principal Collector justly remarks that good policy and humanity necessarily oblige Government to reduce the assessment; and how, it may fairly be asked, would the difficulty of doing this be increased by such an assurance being given. The change in the value of the precious metals can never be caused or prevented by the *term* for which the assessment is fixed being longer or shorter, except that the longer the term the less will be the liability of change in prices of produce and everything connected with agriculture; and



should that change take place so as to render the present assessment too *heavy*, it must be reduced, or the country will be ruined, whether the term be one year or a hundred.

18. But from what the Principal Collector says in his 12th para. "that Government must always be losers and can never be gainers," and from his reflections on the impossibility of Government raising the assessment, and, indeed, the whole tenor of his argument, it is pretty clear that it is the other contingency, viz., that by money becoming more plentiful the prices of produce will rise, which he has chiefly in view in objecting to extend the term of the assessment beyond ten years. He appears to have hopes that the circumstances of the country may so alter after the expiration of the ten years as to enable us to raise our demand. It is the continued pursuit of some phantom advantage of this kind which has hitherto prevented most of our districts from improving to the degree which we might fairly expect from so many years of British Government, and which, if we persist in following, will alike effectually bar any decided amelioration in the circumstances of our subjects and in our own revenue. Even admitting that such hopes of being hereafter able to increase our demands were justifiable in most cases, what can be the advantages which the Principal Collector expects beyond the very solid ones which the present revision has secured. As regards the ryots, the assessment is lighter and more easily paid, agriculture is more extended, and the people are more contented and more rapidly improving in circumstances than at any period since we had the country. As regards Government, the district is managed without trouble; the sum which the pargana now actually yields (and which is annually increasing) to the Treasury is more than the average since we have had the country. It is realized without difficulty or complaint, whilst little room is left for peculation or oppression, setting aside the benefit which may be expected from a measure which will create a permanent interest in the land and induce the holders to lay out capital on it. Why should we leave the only course which can secure and increase these great *solid* advantages for the sake of some vague and very uncertain hopes that we may hereafter be able to raise annually a few thousand rupees more from the pargana?

19. This Government is, I believe, restricted from granting leases of land for more than thirty years; but it is to be hoped that, for the very sufficient reasons given by Messrs. Wingate and Nash, and for the very obvious one of continuing to the district the only system under which it has ever prospered under our rule, Government may see fit to declare that for thirty years no increase will be made in the present rates, and to request the sanction of the Honourable Court to a pledge being given, that if the opinion of the people at the end of that period be in favour of a continuance of the leases at the present rate they shall be declared permanent.

I have, &c.,

T. WILLIAMSON,  
Revenue Commissioner.

Poona, Revenue Commissioner's Office,  
12th October 1838.

### Appendix No. V.

No. 4739 of 1838.

To

JOHN VIBART, Esq.,  
Revenue Commissioner,  
Territorial Department, Revenue.

SIR,

I am directed to acknowledge the receipt of your predecessor's letter (No. 2297), dated the 12th October last, submitting a report from Lieutenant Nash on the mode in which the survey and revision of the assessment in the Indapur District have been conducted, and, in reply, to communicate to you the following observations and instructions which have occurred to the Right Honourable the Governor in Council on the various points treated of in those letters.

2. The minute details, not only of the principles on which the whole scheme was conducted, but even of that part of the execution of the survey which refers to the conduct of the measurements and classifications by the subordinate agents, the regulations under which they proceeded, and the means adopted for testing their work and checking fraud, would, I am directed to remark, have been acceptable to the Government, and equally so, no doubt, to the Honourable Court. These details have not been touched upon, nor are many points connected with them to be discovered in the "sketch" or memorandum which forms an accompaniment to Mr. Mills' letter.

3. The first process in a work of the nature now reported on, is the measurement of the land. In by far the largest portion of the pargana the measurements made by Mr. Pringle's



surveyors were found free from great inaccuracies. The villages in which great discrepancies were discovered were remeasured, and this preliminary part of the process was thus placed on a satisfactory footing. After the tests to which it has been subjected, the correctness of the mere measurement must be held to be established.

4. The next process is the classification of the soils. That of Mr. Fringle is denounced as worthless, and his process had, therefore, to be commenced anew. The system adopted, of dividing all the lands into three grades, is described by Lieutenants Nash and Wingate, as also the establishing a relative proportion between each different class.

5. The next and final measure of the settlement is the determination of the rate of assessment; and, in respect to this process, Government considers the information which the present papers afford as somewhat defective. The classification only goes so far as to determine the relative productive powers of soil; all considerations of the extrinsic qualities which different fields may possess such as the facility of irrigation and of procuring manure, the vicinity of the village, the neighbourhood of good roads or markets, &c., has been studiously excluded.

6. Lieutenant Wingate in para. 5, I am instructed to state, observes that these points, though disregarded in the classification, have been carefully noted with the view of finally assisting in fixing "the assessment," and from this it might naturally have been supposed that by some process subsequent to the mere classification of the soil, due weight would be allowed to these qualities, which in truth affect the capability of the cultivator to pay his revenue equally as much as the possession of different classes of land.

7. Neither Lieutenant Wingate nor Lieutenant Nash, however, show in what manner the information gathered by the Taxams on these points has been made to bear upon the rates of assessment. Mr. Mills in his para. 5 implies (notwithstanding the passage of Lieutenant Wingate's letter above quoted) that these points have been entirely left out of the calculation. Had such been the case, executive officers ought surely to have noticed it, and to have shown the grounds on which such omission was to be defended.

8. It is difficult at present to see the connection between the rate of assessment and the classifications. The latter merely fixes the relative productive powers of each kind of soil. If these were fixed with accuracy, and the positive productive power of one kind were known, we should have that of all the rest, and the next question would then be, what portion of such produce should form the Government demand?

9. From Lieutenant Nash's report it would seem to the Governor in Council that, in order to avoid errors similar to those which occasioned the failure of Mr. Pringle's survey, the rates have been fixed on a rough estimate of the productive powers of each field, and according to the proportion of each of the nine classes of soil which each may contain. The rates of these classes are said to have been derived from local inquiry and the experience of qualified persons, without any very minute investigation into actual produce or actual expenditure. The applicability of such rates must entirely depend on the degree in which the framers of these were qualified for the difficult and delicate task of preparing them. There is no test to which they can be subjected, except that of experiment, for a fair series of years.

10. The discussion of the causes of the failure of Mr. Pringle's survey has led to a considerable difference of opinion between Mr. Williamson on the one hand and the engineer officers, supported by Mr. Mills, on the other. The causes alluded to, are the effect of the survey in reducing the rates on the best and raising them on the worst soils, and the assumption of the average of past year's prices as the basis of the money settlement.

11. It is on the first point that the discussion arises. Lieutenant Wingate and Lieutenant Nash urge that the system of fixing the assessment at 55 per cent. of the net profit leaves a far greater surplus to the ryot on fine land than on inferior soils, making the calculation on so much of each kind as can be cultivated at a certain expenditure. To support this view Lieutenant Wingate has framed a table, showing in clear manner the result which will be described. This view of the subject certainly tends to remove much obloquy from the actual performer of the measurements and classifications, and from the assessors to whose venality this result was mainly attributed; but this is at the expense of the theory on which Mr. Pringle's plan is based.

12. Your predecessor, on the other hand, alleges that the view above described might be applicable between a landlord and a tenant, but that it is not so when the intention is to fix a land-tax. It is not necessary, as noticed by Mr. Williamson, to carry on a discussion on the subject, for any practical purpose, in the present instance. But I am directed to observe that Mr. Williamson's principle carried to extremity will seem to end in the abolition of all difference of rate or classification, and the settlement of one uniform rate for land of all qualities.

13. Lieutenant Nash's remarks (para. 15) on the uselessness in establishing an assessment in money, of an average of prices during a period when they have been gradually falling, and while the very causes which have occasioned such fall are actively in operation, are very just, since an assessment founded on such averages must totally be inapplicable, even to the first year of a new series; while its inapplicability will be greater and more apparent each succeeding year.

14. The financial result of the measure is shown by Lieutenant Nash in para. 17. Lieutenant Wingate carries it on to the succeeding year (1837-38) in para. 12, and Mr. Williamson shortly notices it in para. 4.

15. This result is certainly satisfactory to the Honourable the Governor in Council, though the isolated fact of an increase of revenue, or even the absence of outstanding balances is no unerring proof of the correctness of the system which has been adopted. The same result might have been obtained from more effective supervision having diverted from the proper channel, or it may be the effect of excessively low rates drawing cultivators from neighbouring districts at the expense of the revenue and prosperity of those they have left.

16. Under the former system, I am desired to observe, it is notorious that far more was collected than was ever allowed to flow into the coffers of the State. In certain villages, mentioned in the 26th para. of Mr. Williamson's letter of the 26th March 1838, the actual payments by the cultivators were more than double the Government revenue; and it may not be too much to assert that this system prevailed, though, perhaps, not to so great an extent, throughout the taluka. Hence it would seem that the mere amount of the receipts by Government under an ill-regulated and corrupt establishment is no fair criterion of what has been extracted from the people, or what they can fairly pay; and, supposing the malversations and undue exactions by the patels, kulkarnis, and others to have been checked (as it must be presumed they have now been), it is a self-evident conclusion that the revenue of 1836-37, supposing nothing to have been paid but to Government, must be the consequence of an enormous reduction in the rate of assessment.

17. In stating the result in para. 17, it may be doubted whether Lieutenant Nash is right in having excluded sums collected on account of outstanding balances. A district paying for a series of years Rs. 50,000 for the current year, and Rs. 10,000 for balances of those preceding, may fairly be considered as capable of paying, and as paying, Rs. 60,000 annually.

18. The effect, however, of the whole measure, as having established a low scale of assessment in this pargana, is evident to the Governor in Council. The question is not whether it is low enough, but whether it is not too low. No one will hesitate to admit that a moderate assessment is a blessing to both Government and the people. The great difficulty is so to fix the assessment that while it affords to the State its fair dues, it shall not encroach on the just share which the agricultural classes ought to derive from the land.

19. The necessity of a reduction of assessments is discussed by Lieutenant Wingate in para. 13, &c. He explains the causes of the low prices which have obtained since our conquest, and their effect in discouraging the growth of wealth and comfort among the peasantry: while no corresponding reduction was made in the Government money rental. His remarks are just, but they are too partial. They show that the existing assessment was too high, and ought to be lowered, but they afford no data to judge of the extent to which such reduction should be carried.

20. The mode adopted for the assessment of the Bágayat is, I am directed to add, described in paragraphs 23 and 27 of Lieutenant Nash's report. It is virtually a well tax, each well being rated as being able to irrigate a certain number of acres, each acre paying a fixed assessment of Rs. 2 independent of and beyond the Jirayat rate. No mention, however, is made of Páthastal irrigation, and it may, therefore, be presumed that none is to be found in this pargana.

21. The limited extent of Bágayat lands in this district prevents the question of their assessment being here of great importance. Mr. Mills in para. 10 advocates the total abolition of all extra assessments on watered lands, and supports his recommendation by an appeal to the Honourable Court's orders, that "land should be assessed according to its capability and not according to its produce." But this, as Mr. Williamson justly observes, is clearly his misinterpretation of the Court's instructions. The capability of the land depends as much on the facility for irrigation and local peculiarities as it does on the colour, depth, and other qualities of the soil.

22. The principle, therefore, on which Bágayat is assessed at higher rates than Jirayat, is one which must be admitted generally; and the only question is whether in a district such as Indápur, where water, even for domestic purposes, is in many seasons deficient, and where, therefore, the sinking of new wells and the preservation of those already built, are objects of vital importance to the comfort of their inhabitants and the preservation of their cattle, it might not be advisable to suspend the operation of this principle in order to encourage these desirable results. Your predecessor has stated his opinion that the rates fixed, are low, and that the country is well able to bear them. The engineer officers seem of the same opinion, and the Honourable the Governor in Council therefore, considers it unnecessary to direct any change to be introduced.

23. The period during which the present survey and assessment is to be secured without enhancement to the ryots, is next to be considered. Lieutenant Wingate is disposed (para. 17) to a permanent settlement, or, at least, to one of thirty years' duration, instead of the term, at present fixed, of ten years. This reasoning is of a general nature, and applicable to the general question, whether a permanent is not, *ceteris paribus*, preferable to a temporary settlement. Your predecessor, I am instructed to state, is a strong advocate

for permanency, while Mr. Mills argues on the other side, and it must be admitted that his arguments are weighty, and deserving of serious consideration.

24. It must not be forgotten that the very causes which have been cited as the grounds for the present measure are still in full operation. The price of grain is still falling, and it is impossible to say whether the average of the next ten years may not be as much below that of the last as that was of the ten years preceding. Where there is but one staple produce in the country, as is unfortunately the case in these districts, and that staple grain, there is far more probability of such a result than in a country producing articles of export, or for manufacture, within it, even though the value of the precious metals should remain stationary. On the other hand it is impossible to foretell what may be the result of the continuance of our rule, and of those measures for the improvement of the country and of the condition of the people which we are gradually introducing.

25. Added to this is the consideration that the present is but an isolated experiment. The extension to the whole of the Deccan of the same measures and the same rates of assessment as those introduced into Indápur may, the Governor in Council conceives, be productive of results which will materially affect the now apparently flourishing condition of that taluka. Enjoying now advantages which are confined to it alone, it is not to be expected that the elevation of all the surrounding districts towards its level will not be attended with some corresponding depression of Indápur. The height to which it has been raised may prove rather relative than positive, and, if so, an adherence to the present measure as a permanent settlement may produce the very evils which it is so desirable to avoid. Numerous failures ought, moreover, to lead us to hesitate before placing ourselves in a position from which we cannot retrace our steps. It is very true, as Mr. Williamson argues, that by fixing the present as maximum rates we can always step forward to relieve the agricultural classes by further reductions; but the present rates have not, it must be confessed, been fixed on so perfect and decisive a principle as would justify Government in limiting its demand on the land to them under every change of circumstances to which the country can by any possibility be liable.

26. The Governor in Council, therefore, conceives that it would be preferable to adhere to the term first fixed of ten years, say from the commencement of the present season (1838-39). Assuming that the two preceding years have been years of probation—the revision having taken place but partially in 1836-37, and having been extended throughout the pargana in 1837-38—there can be no objection to declare the intention of Government, at the expiration of this period, to continue the settlement for a further term, should the beneficial effects expected from it be found to have resulted.

27. Lieutenant Wingate concludes his report with remarks on certain points of revenue management which have not been noticed by Mr. Williamson; these are—

1st.—The impolicy of granting kauls for the cultivation of land at rates lower than the fixed assessment at present of the Indápur Pargana.

2nd.—The evil of the system of obliging or inducing a ryot to undertake the cultivation of more land than he may himself desire or be able fully to prepare.

3rd.—The preservation of the boundaries of fields.

28. On all these points Lieutenant Wingate's remarks are just, and you are requested to issue instructions in conformity with them to the Collector.

29. The preservation of boundaries should be the particular duty of the village officers, for it is almost impossible that any alteration can be made without their privity or connivance. It appears to the Honourable the Governor in Council doubtful whether a fine can legally be imposed on the owner of a field who thus transgresses; but he may be subjected to the assessment on the extra land, and this coupled with the responsibility of the village officers, and with vigilance on the part of the Mámlatdár and his subordinates, may check the practice of encroaching on the Government waste.

I have &c.,

I. R. REID,

Acting Chief Secretary to Government.

Bobmay Castle, 31st December 1838.

No. 298 OF 1867.

REVENUE DEPARTMENT.

To

F. S. CHAPMAN, Esq.,  
Chief Secretary to Government, Bombay.

SIR,

With reference to my report upon the revision of the assessment of Indápur Táluka, which is now in course of transmission to Government through the Revenue Commissioner, S. D., I would beg to represent that it would be satisfactory to myself, and I should suppose, as hereinafter explained, in accordance with the wishes of Government, were Sir George Wingate's opinion upon the measure obtained.

2. In making this suggestion I would beg to explain that when the question of revising the rates of Indápur—the first settled district of our Presidency—was first raised, it was proposed by the late Governor, Sir Bartle Frere, to entrust the duty to Sir George Wingate, and with that object the latter officer was solicited to pay a visit to Bombay for the purpose of making a tour through the country. Sir George Wingate intimated, in reply, that the failing state of his health rendered it inadvisable for him to return to this country, and, consequently, that he could not undertake the duty.

3. Being made aware of these overtures, I explained to Sir Bartle Frere that in carrying out the duty of reporting upon the revision of the Indápur settlement, which had been entrusted to me, I would endeavour so far to meet the wishes of Government in obtaining Sir George Wingate's opinion, that I would enter into correspondence with him during the course of my inquiries on the subject. Sir George, however, declined to give his opinion in this manner, stating, as his reason for doing so, that without the fullest details, which could only be obtained upon the spot, and without having had an opportunity of inspecting the country, he thought my judgment might be fettered by his opinion, formed, perhaps, on an imperfect knowledge of the changes which have taken place since he knew the district. At the same time he expressed a great desire to have an opportunity of discussing the subject personally with me.

4. Considering the great importance to be attached to Sir George Wingate's opinion I would venture respectfully to suggest to Government that during my contemplated visit to England (for which I have already obtained leave) I may be permitted, with the sanction of the Secretary of State for India, to lay before Sir George Wingate all the papers connected with the report, and confer with him with the view to obtaining his opinion upon my proposals.

J. T. FRANCIS, Lieut.-Colonel,  
Survey and Settlement Commissioner.

*Camp Khed, 16th April 1867.*

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No. 1550.

REVENUE DEPARTMENT.

*Bombay Castle, 20th April 1867.*

RESOLUTION.—Sanctioned.

F. S. CHAPMAN,  
Chief Secretary to Government.

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No. 2107 OF 1867.

REVENUE DEPARTMENT.

*Bombay Castle, 4th June 1867.*

Letter from the Revenue Commissioner, S. D., No. 2026, dated 22nd May 1867.—Submitting, with his observations and opinion, a report by Lieutenant-Colonel Francis upon the revision of the settlement of the Indápur Táluka of the Poona Collectorate.

RESOLUTION.—The disposal of this subject may await the receipt of Sir George Wingate's opinion, which Lieutenant-Colonel Francis will submit to Government after consulting that gentleman, and in the meantime copies of these proceedings should be forwarded to the Secretary of State.

M. J. SHAW STEWART,  
Acting Chief Secretary to Government.

No. 20 OF 1867.

REVENUE DEPARTMENT.

*Bombay Castle, 24th, June 1867.*

To

HER MAJESTY'S PRINCIPAL SECRETARY  
of STATE for INDIA in COUNCIL, London.

RIGHT HONOURABLE SIR,

We have the honour to forward, for your information, a copy of the papers noted in the margin, relative to the revision of the assessment of the Indápur Táluka in the Poona Collectorate.

Letter from Lieutenant-Colonel Francis, Survey and Settlement Commissioner, No. 298, dated 16th April 1867.  
Government Resolution No. 1550, dated 20th April 1867.  
Letter from the Revenue Commissioner, S. D., No. 2026, dated 22nd May 1867, with accompaniments.  
Government Resolution No. 2107, dated 4th June 1867.

2. It will be observed that before disposing of this subject we have resolved on awaiting the receipt of Sir George Wingate's opinion, which Lieutenant-Colonel Francis will submit to us after consulting that gentleman. We shall then have the honour of further addressing you on the subject.

We have the honour to be,

Right Honourable Sir,

Your most obedient, humble Servants,

W. R. SEYMOUR V. FITZGERALD.

R. NAPIER.

B. H. ELLIS.

S. MANSFIELD.

*Revenue.*  
No. 59.

*India Office, London, 14th September 1867.*

To

His Excellency the Right Honourable  
the GOVERNOR in COUNCIL, Bombay.

SIR,

I have to acknowledge the receipt of the despatch from your Excellency in Council of the 24th June last (No. 20), with which you forward copies of papers relative to the revision of the assessment of the Indápur Táluka of the Poona Collectorate.

2. As you have resolved on deferring the disposal of this question until you shall be in possession of the opinion of Sir George Wingate on the proposals of Lieutenant-Colonel Francis, which the latter officer, now on leave in this country, has been authorized to obtain, I shall await the receipt of a further communication from your Government. The subject is of unusual importance, for as Indápur is the first district under the revised thirty-years' settlement, of which the term is on the point of expiring, the principles now approved will, doubtless, be applied to the resettlement of the other portions of the Southern Division of your Presidency, and should, therefore, be most carefully considered.

I have &amp;c.,

STAFFORD H. NORTHCOTE.

No. 3725.

*Revenue Survey and Assessment.*

REVENUE DEPARTMENT.

*Bombay Castle, 31st October 1867.*

Despatch from Her Majesty's Principal Secretary of State for India, No. 59, dated 14th September 1867—Noticing the despatch of this Government, No. 20, dated 24th June 1867, relative to revision of the assessment of the Indápur Táluka of the Poona Collectorate.

RESOLUTION.—Colonel Francis should be furnished with a copy of this despatch.

To the SURVEY and SETTLEMENT COMMISSIONER, N. D. (with copy of the Despatch).

TO

THE ACTING CHIEF SECRETARY TO GOVERNMENT.

Poona, 7th October 1867.

SIR,

Referring to Government Resolution No. 2107, dated 4th June last, I have the honour to submit herewith a Memorandum upon my proposals for the re-settlement of the Indápur Táluka, prepared by Sir George Wingate during my recent visit to England.

2. Sir George Wingate's remarks upon this subject will, I am sure, be read with interest by Government; for the active part taken by him in the first settlement of the Indápur District and his ripe experience in all questions connected with the survey of the Presidency, makes his opinion upon the subject peculiarly valuable. There are one or two points noticed by him upon which I have a few remarks to offer, but I shall not attempt to follow him through the course of his arguments, leaving it to Government to decide the few minor points of difference in our respective views upon what has already been recorded in the report.

3. In paragraph 3 Sir George has indicated some further statistical information which he thinks it is desirable to place on record in this case as well as in future reports. The general returns enumerated by him have, for the most part, been prepared in my office; but as the report and its accompaniments had become very voluminous, I purposely omitted them. But as Sir George attaches considerable importance to them; I purpose preparing amended returns, to be framed so as to include the additional information alluded to as well as that originally embodied in the report. These returns shall be submitted hereafter as a supplement to the report. A map of the district, which is specified as one of the requisite documents, has been embodied in the report, though copy of it was not sent to Sir George in the first instance.

4. In his remarks upon statistical information, Sir George has also suggested that a regular form of return should be prepared for each district as brought under re-settlement. It would be most desirable to have a uniform system of returns for all the several survey departments, as here proposed. At present each Superintendent, as a rule, adopts his own particular way of showing the statistics of a district, and as a consequence there is considerable dissimilarity both as regards details as well as in the manner of exhibiting them. This makes it impracticable to compile a uniform return for all the districts of the Presidency, which is a most desirable measure. Acting, therefore, on the hint thrown out by Sir George, I would suggest that the Survey Commissioners, after conferring with the several Superintendents of Survey, should prepare a form of statistical return for general adoption throughout the survey departments. As these returns are received they should be compiled by districts in the Survey Commissioner's office, which might then be made the regular statistical office of the Presidency. No expense will (at first, at any rate) be incurred by the introduction of this plan, for the work could be done by the present office establishment. The form that may be agreed upon by the Survey Commissioners might be sent to Government through the Revenue Commissioners, who would thus have an opportunity of recording their opinion upon it.

5. I would draw attention to the remarks in paras. 6 and 7 upon the question of assessing lands irrigated from wells. Sir George considers that water obtained from sinking a well may be viewed as a mineral resource, and be fairly taxable as such, after allowing for the expenses incurred in obtaining and making it available for irrigation. This is one of the best arguments I have yet heard in defence of the system of assessing well irrigation. For this, and for other reasons, Sir George dissents generally from my proposals for exempting lands from extra assessment on account of well irrigation. He thinks, however, that a drought-stricken district like Indápur may be specially treated as proposed by me. If thought advisable, therefore, my proposal might be held to be applicable only to Indápur.

6. It will be satisfactory to Government to find that Sir George Wingate, though adopting a different plan of estimating the amount of the increase  
Paras. 10 and 11. which may be imposed upon Indápur at the revision assessment, has arrived at almost precisely the same result as I had worked out; that is to say, according to his estimate the increase should be 54 per cent. upon the present assessment, and my own estimate makes it 53. So near an agreement as this upon the complicated question of the re-assessment of a drought-stricken district like Indápur is very remarkable, and at the same time inspires confidence in the original proposals.

7. Sir George Wingate agrees with me in the expediency of fixing the amount of local tax to be levied during the lease simultaneously with the Imperial Land Revenue, and I would particularly refer to his observations upon this subject.

8. Sir George concludes his Memorandum with remarks upon the great advantages to the State, and to the people generally, of a settlement fixed for thirty years, and liable to revision at the expiration of that period, over a settlement fixed in perpetuity. He

refers particularly to a paper\* upon the permanent settlement question which he submitted privately some years ago for the consideration of the then Secretary of State for India. I made inquiry at the India Office for this paper; but as it was not forthcoming there, Sir George has promised to send me a copy of it, which I shall submit hereafter on its receipt.

9. In conclusion, I would solicit early orders upon the report, for I purpose, with the approval of Government, to introduce the new assessment during the early part of the coming season.

I have, &c.,  
Your most obedient Servant,  
J. FRANCIS, Lieut.-Colonel,  
Survey and Settlement Commissioner.

NOTES UPON COLONEL FRANCIS' REPORT No. 147, DATED 12TH FEBRUARY 1867, ON THE RE-SETTLEMENT OF THE DISTRICT OF INDA'PUR.

1. The first 65 paragraphs of the report are occupied with a very interesting history of the occurrences connected with the revision of the district thirty years before, and upon this portion I shall make no remark.

2. The comparison given in the 66th paragraph of the first year of the new settlement with the last of the old is defective, inasmuch as in that year the new settlement was, I think, introduced in the Kalas Division. The preceding year, 1835-36, might have been compared with the year 1837-38, after allowing for the extension of cultivation in the interim caused by the revision. In the extract of Sir Bartle Frere's speech given in the 78th paragraph there is a mistake relative to the cart manufactory set up at Temburi in the Sholapur District. This establishment was instituted by Lieutenant Wingate, and hundreds of carts were supplied from it to the ryots of the neighbouring districts of Sholapur, Poona, and Ahmednagar. Lieutenant Gaisford subsequently introduced an improved model of a cart which was found more suitable to the Deccan, and gradually superseded all others. One great difficulty connected with the introduction of carts was the inability of the ordinary district artificers to construct or even repair them, and it would be interesting to learn to what extent this obstacle has since been removed by the greater skill of the local artificers. Are the Indapur carts now constructed in the district, or are they purchased elsewhere; and in this case can repairs be effected in the district without difficulty? Satisfactory replies to these queries would indicate a marked improvement in the condition of the district, brought about by the revised settlement.

3. The review of the benefits resulting from the new settlement contained in the 77th and following paragraphs up to the 107th paragraph of the report is cautious and discriminative, and calculated to give confidence in the perfect safety of the proposals for an increase of the assessment, which Colonel Francis proceeds to found upon a consideration of these benefits. It would, however, have added to the interest of his report, and to our confidence in his conclusions, had the statistical information regarding the present condition of the district been more ample. It would be interesting, for instance, to know what proportion of the population is dependent upon agriculture, and what upon trade and manufactures; what is the average size of the holdings of the cultivators? What are their modes of husbandry? and is the land generally well cultivated? What proportion of the land nominally in cultivation is kept untilled for the purpose of affording grazing for the cattle though subject to the full assessment? What are the ordinary corn and money rents received by non-cultivating occupiers from their sub-tenants? How does the ryot dispose of his produce? Does he sell it chiefly at the local or distant markets, or is it handed over to the village banker in satisfaction of previous advances? What are the castes and religions of the people, and what the numbers of each denomination? What is the state of education, and the number and castes of the scholars? What is the state of crime and civil litigation in the district? What is the condition of the cross-roads of the district, and are they generally available for cart traffic, or otherwise? A statistical report for each district brought under re-settlement comprising these and any other interesting items of information, accompanied with a map indicating the positions and grouping of the general villages of the district for purposes of re-assessment, and showing the course of the nearest great highways and railways, would be an invaluable aid in forming a judgment as to the proper rates of assessment, and form a most important record by which the future progress of the district could be correctly estimated. The information required might be obtained from the Revenue, Judicial, and Educational Departments, when not capable of collection by the survey establishments, and for this the assembly of the various survey and other departments at Poona during the monsoon months, affords facilities which did not exist when the head-quarters of the survey departments were scattered over the country.

\* Printed at page 110 of this Selection.

† NOTE.—Amended returns exhibiting the information here alluded to, are being prepared. See Survey Commissioner's letter No. 828, dated 7th October 1867, containing explanation on this point, and also regarding the causes of their not having been submitted with original report.



4. Besides the Chávdís and dharmashálas entered in the table in the 97th paragraph of the report as new buildings erected within the last thirty years, dwelling-houses, schools and temples or mosques might have been enumerated. The statistical table appended to the report gives no information regarding the three last; but it appears from it that, exclusive of the villages of Nhávi and Bori, 460 additional tiled or flat-roofed houses, 2,122 thatched, have been constructed under the new settlement, and if we adopt the very moderate estimate of 100 rupees as the value of each of the former and 50 rupees of the latter, this would represent a capital of 1,52,100 rupees invested in dwelling-houses during the last thirty years, independent of old houses added to or entirely re-built; an addition also of the personal property of the inhabitants should be made, on account of an increase to the extent of 9,000 sheep and goats, to the items of the table given in the 101st paragraph. Considering the imperfect nature of the experimental operations connected with the measurement and classification of the lands of the Indápur District, Colonel Francis was, I think, right in deciding upon an entirely new classification and survey, as described in the 108th to the 125th paragraphs of the report; but this course, it is probable, will only be found necessary in districts where the original operations were of a like incomplete character, and carried out before the system of laying down permanent field boundary marks in the course of the survey operations had been matured and practically carried out.

5. The principles on which the revision of assessment should be based, as described in the 128th and 134th paragraphs, appear to be quite sound so far as they go, but they should not be considered to embrace every case, as it is possible that occasions may arise for raising the assessment upon grounds not specified in any of these paragraphs.

6. The question of excepting improvements made with the cultivator's capital, considered in the 135th and following paragraphs, is an important one, but demands very careful consideration in its practical application. The Survey Act limits the discretion of the revising officer more than is perhaps desirable by the enactment in the concluding part of Section 30, that "such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital or resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication." Colonel Francis considers that the provision clearly exempts land brought under irrigation by the construction of a new well, or the repair of an old one, from the imposition of additional assessment on that account. I am not satisfied of the correctness of this view; and although a decision may not be of much importance in the case of Indápur, it may be, and probably would be so in other districts where well irrigation is extensively carried on, and admits of great development. The application of the cultivator's capital to the construction of a new well or the repair of an old one does not *create* water for irrigation, but simply provides means for raising the water, stored in the subsoil, to the surface, and applying it to the land. The well is the production of the cultivator's capital, but the water is not. The operation is exactly analogous to the opening of a new mine, until which time the subterranean mineral lies useless to man, and yields nothing to the proprietor of the land in which it exists. But when once capital has supplied the means of bringing the mineral to the surface in a form suitable to man's wants it immediately acquires value, and yields a rent or royalty to the proprietor of the land from which it is extracted. Water, like minerals, is a subterranean product, of great value in tropical climates, and therefore, capable of legitimately yielding a rent to the lord of the soil, who is the Government in the present case. Colonel Francis estimates the average cost of the new wells constructed in Indápur at 400 rupees each, 5 per cent. on this capital, *i.e.* 20 rupees, with an addition for the replacement of the capital in 50 years, which may be considered as the duration of an ordinary well, together with an allowance for annual repairs, say 10 rupees, thus making 30 rupees in all, would be an adequate return to the cultivator for the expenditure of his capital; and if the additional value conferred upon the net returns from the land irrigated from the well over and above those obtained from it when cultivated as dry-crop should exceed 30 rupees, then this surplus forms the value of the water which was previously an undeveloped capability of the land, and may most legitimately be made the subject of additional assessment.

7. I am unable, therefore, to agree with Colonel Francis in considering the conversion of dry-crop into garden land, by the construction of a new well or the repair of an old one, to be in all cases excluded from increase of assessment by Section 30 of the Survey Act. I would not, however, propose to apply to such land any higher rate of assessment than the maximum dry-crop rate which Colonel Francis has recommended, though I think it might be desirable to record all land irrigated from wells separately from the ordinary dry-crop, with the view of presenting accurate statistics of the settlement, and of facilitating the imposition of special rates of assessment on garden land at a future settlement, should that course be then deemed desirable. It may be further mentioned, in support of this suggestion, that, should the district ever be brought under irrigation by means of a canal from the Mutha or other river, which is referred to in the 189th paragraph of the report, the saturation of the soil by this means would probably give a great extension to well irrigation, so that the question of an additional assessment for that description of cultivation might rise into importance.

8. New rice-land made out of dry-crop land at the ryot's expense, Colonel Francis also considers to fall under the exemption contemplated in Section 30. This view does not seem to be so open to question, though a good deal might be said on the subject of the situation of the land and the additional value of the produce resulting from its conversion into rice-lands. Where the situation is favourable, so that the return is large compared with the expense of conversion,



this higher value is due as much to the inherent advantages of the locality as to the application of the cultivator's capital, and a higher rate of assessment might on that account without unfairness be imposed: and as the question is not a practical one in the case of Indápur, which is not a rice-growing district, I think it would be impolitic for the Government to foreclose it before the revision of the settlement of a rice district comes on for consideration, and, however it may be settled, the converted land should, I think, be recorded in the survey registers as rice-land, in order to preserve correct statistics of the cultivation at the time of settlement.

9. I agree with Colonel Francis in the propriety of imposing hereafter a building rate instead of a lump sum on land appropriated to building purposes; but I do not consider that the amount of such a rate would in all cases be satisfactorily determined beforehand at the revision of a survey settlement. Such land in certain cases, owing to the rapid increase of towns, might become of very great value, so as to render inapplicable any rate deduced from a consideration of these towns at the time of the survey settlement. Such cases would appear to be best provided for by special decisions as they arise, and in the case of towns having municipal revenues the building rents being due to building speculations by the towns-people might, I think, justly be considered as belonging to the municipal rather than to the general revenue.

10. Colonel Francis explains in the 141st and following paragraphs of his report his recommendations for the revision of the Indápur rates of assessment, which he chiefly, and very properly, in my opinion, bases upon the alterations that have taken place in the prices of agricultural produce during the least thirty years. He gives a table of these prices in the 146th paragraph of his report, which he divides into three equal decennial periods, showing the average price of jowári, the staple product of the district, to have been 56½ seers per rupee for the first, 45½ for the second, and 26½ for the third, and he concludes that the assessment at the close of the first decennial period was not light when gauged by the prices of that period, and that the cultivators were not in a position to pay a higher assessment. He infers, therefore, that it was not till "towards the end of the second decennial period the cultivators had acquired *that amount of capital and that well-to-do position* which we would assign to them as the increase of profit to be left after payment of the Government assessment." And he concludes that this average of 42 seers per rupee should be taken as the index or starting-point for estimating the increase which may be made to the present assessment in consequence of the further rise of prices which took place in the last ten years of the settlement, and which he shows in the 156th paragraph to have been between 50 and 60 per cent, for which he proposes to provide by fixing the future maximum rate at 1 rupee per acre, which will raise by 53 per cent. the present assessment of the district. The increase here proposed seems to me to represent very accurately what is due to the altered circumstances of the district without taking into account the extraordinary rise in prices during the last five years, due to the American War and which Colonel Francis in the 149th paragraph himself considers to be exceptional. But while agreeing in the accuracy of his general conclusion, I am unable to assent to the theoretical reasoning by which he supports it for this requires us to admit that the rates of assessment during the first period of ten years were too high, which is contradicted by the marked extension of cultivation and amelioration in the condition of the cultivator which took place during that period. There can be no doubt whatever that during that period the district made considerable progress; but as prices did not rise, there was nothing to call for an increase of assessment, though there was sufficient improvement in the condition of the district to show that the original survey assessment had not been pitched too high. During the latter half of the second decennial period and during the whole of the third the wealth of the cultivators increased, of course, more and more rapidly under the influence of the ever-rising prices, and this affords valid reasons for increasing the rates of assessment. The true inference appears to be that the original rates were suitable, and we should regard the prices of the time when they were settled as the index or point of departure by which to regulate the increase to be now made instead of the latter years of the second period, as assumed in the argument of Colonel Francis. If the table of prices be attentively examined without reference to equal decennial periods it will be found capable of sub-division into three well-marked periods. The first is a period of low stationary prices without any more marked oscillations than may be fairly ascribable to seasons of comparative abundance or scarcity. This period embraces the fourteen years from 1836-37 to 1849-50, when the average price of jowári was 54 seers per rupee, or almost the same that was obtained at the introduction of the settlement, the average price for the five years preceding that event having been 53½ seers. The second period is of eleven years from 1850-51 to 1860-61, and is one of advancing prices, due probably to the increasing wealth of India arising from the introduction of English capital for the construction of the railways and for suppression of the mutinies, as well as from improvements effected in the internal communications of the country. The average price of jowári during the whole eleven years of this period was 39 seers, and for the last five years of it 35 seers per rupee. The third period extends over the last five years of Colonel Francis' table from 1861-62 to 1865-66, during which prices received another extraordinary advance, due to the increased demand for cotton arising out of the circumstances connected with the American War. The average price of jowári for these five years was 18 seers per rupee.

11. The last period is of so entirely exceptional a character, and the prices then obtaining are so clearly due to temporary causes, that it would be most unsafe to take them into account in the formation of a basis for a revision of the rates of assessment intended to last for another term of thirty years. The price of cotton, upon which the price of jowári and other agricultural products in a great degree depend, has already fallen considerably since Colonel Francis'

report was written, and is likely to fall much further. This has already affected the exchanges, and will materially diminish the amount of bullion to be received by India in the present year. This effect, it may be anticipated, will be experienced to a greater extent in future years until prices recover their normal condition, which it would not, I think, be safe to estimate at a higher figure than those obtained during the last five years of the second of the above periods, when jowári was sold at 35 seers per rupee.

12. The average price of the preceding period being 54 seers, the former indicates a rise of price equivalent to 54 per cent., which is the amount of increase upon the present rates of assessment that may fairly be imposed on taking into account the rise that has taken place in prices since the former settlement was made. This is as nearly as possible the amount of increase which the rates proposed by Colonel Francis will effect, as he states in his 158th paragraph that the increase will be 53 per cent. If there were a prospect amounting to anything like a certainty of the high prices of the American War period continuing, then a very much greater increase than this would be justifiable. The prices of the last five years are 200 per cent. above those that obtained when the original rates of assessment for Indápur were introduced, so that these might be trebled without danger to the prosperity of the district if the American War prices were to continue through the next thirty years; but, as I have said, we have no warrant for concluding that this will be the case, or that prices will certainly range above those immediately preceding the outbreak of the war. It may be that the developing trade and improving condition of the communications of the country will cause prices to rise still further; but, on the other hand, we have to take into account the lowering influence of the heavy tribute India will have to pay to England for the future in the shape of Home Government charges, and interest of capital provided for her railways and other public works. A very large export trade will be necessary to provide this, and if at any time the demand for Indian commodities should fall off to an extent that would make it needful to transmit bullion to England to meet these charges, prices in India would rapidly fall. Prices in India may then be said to be dependent on the capability of its export trade to pay for, not its imports alone, but also the Home charges and the interest of borrowed capital, in addition to the annual supply of the precious metals consumed by India in manufactures and coinage. This is a critical state of affairs, and is likely to render prices of agricultural produce unstable. It would not then be safe to adopt a high standard of prices in revising the survey settlements, and be every way better to make the new settlements as liberal as the exigencies of the State will permit. Colonel Francis' proposals fully meet these conditions, and though it might be urged that they are needlessly liberal as, independently of the American War, prices would have gone on advancing, still we cannot be certain of this, and an error on the side of liberality is a safe one, as it must be promotive of the prosperity of the district.

13. Colonel Francis proposes to assess all the villages of the district at one uniform rate, with the exception of the chief market town of Indápur, for which, in consequence of its advantages, he suggests a higher rate in consequence of the rainfall there being somewhat less certain than in the rest of the district. No further modification of the general rate is made in consideration of greater facilities of transport possessed by some parts of the district as compared with others. Colonel Francis states in his 105th paragraph that it is difficult to put a special value upon the increased facilities of transport that have been created since the former settlement was made. These increased facilities must be mainly dependent on the high-road and rail-road from Poona to Sholápur, both of which have been opened within the last few years. Both, I think, enter the district at its north-western corner, and the road passes on through the town of Indápur, keeping chiefly to the northern side of the district, while the railway keeps still further north, and only lies for a few miles within the limits of the district. The benefits arising from both constructions must, therefore, I think, be more largely enjoyed by the villages whose lands slope towards the Bhima River, which forms the northern and eastern boundary of the district, than by the villages on the other side of the district, sloping towards the Nira River, which forms the southern boundary. These differences of advantage I should imagine to be sufficiently great to warrant a difference being made in the rates of assessment on that account. These differences would be indicated by the prices of grain obtained in the several villages were there markets there; but as Colonel Francis has viewed the prices of grain for the chief market town of Indápur as applicable to the whole district, it is probable that he has not deemed the variation in prices due to distance from the great means of communication as of sufficient magnitude to call for any corresponding modification in the rates of assessment.

14. Colonel Francis intimates in the 179th paragraph of his report that in addition to, and independent of the assessment imposed on the district on account of Imperial land revenue, a further separate cess of one anna per rupee will be levied for local improvements; and he recommends that, although Section 29 of the Survey Act provides that the thirty-years' guarantee shall be limited to the Imperial land revenue, it should be extended also to the cess for local improvements. Section 29 just quoted includes the imposition of a cess for the use of water for irrigation provided at the expense of Government, but I presume that Colonel Francis does not mean to include this cess under that for local improvement, to which he proposes to extend the guarantee so as to prevent anything more than one anna per rupee being levied on that account during the next thirty years. On this understanding I entirely concur in the arguments used by him in the 179th and 180th paragraphs in support of his proposal, for I fully share his conviction, that the imposition of cesses on the land revenue for any purpose whatever in excess of the amount fixed for collection at the introduction of the settlement, would be viewed

by the landholders as a breach of the thirty-years' guarantee, and tend to weaken their confidence in the stability of the settlement which it is of so much importance in every way to strengthen. The limitation of the cess of one anna per rupee for so long a period as thirty years may be viewed as interposing a serious bar in the way of future undertakings for the improvement of the district; but should this be experienced, the Government would still be free to raise the requisite funds for local improvements, by means of local taxes independent of the land revenue, and it would be far better to do so rather than weaken the landholder's confidence in the value of the Government guarantee, upon which the success of the survey settlements and the future investment of capital in agricultural improvements mainly depend.

15. Colonel Francis in the following paragraphs to the 186th recommends that the revised rates of assessment he has proposed should be declared incapable of increase for another term of thirty years, instead of the adoption of a permanent settlement by which the State would be forever debarred from any prospect of further increase from the land revenue. This is a very important and large subject, requiring for its adequate discussion the consideration of many questions, which I think it unnecessary to enter upon here, as I had an opportunity some years ago of submitting privately for the consideration of the then Secretary of State for India my views upon it in a memorandum\* which I have not at present by me, but of which I hope to obtain a copy for Colonel Francis, to be appended to the present paper. The views taken in this memorandum entirely support the recommendations made by Colonel Francis, limiting the guarantee to thirty years, and thereby enabling the land revenue to participate, at the expiration of that period, in any improvement in the condition of the district. It could only be on consideration of the clearest necessity that the Government of India could be justified in debarring its successor from obtaining any accession to their resources to meet the ever-increasing wants of an advancing civilization, from the land revenue which hitherto has been the mainstay of Indian finance. In order to justify the adoption of so extraordinary a course, the clearest proof of the baneful effects of the present land revenue, and the superiority of some other mode of raising an equivalent amount, by taxation, would require to be brought forward. The land assessment, be it observed, is not a tax at all, but a share of the rent which the land yields to its possessors. This share of the land rent has from the dawn of history formed the great fund from which the expenses of Government in India have been defrayed, and in an agricultural country the land must ever remain the great source of production from which the necessities of Government will have to be supplied. The Government right to increase the land assessment is the property of the public, and forms a sacred trust, which, in my humble opinion, the Government for the time being is bound to transmit unimpaired, to its successors; and I can hardly imagine any accumulation of evidence of the baneful effects of such a possession that would justify the Government in giving it up. So far, however, from such evidence being incontestable, Indian revenue authorities are nearly unanimous in admitting that of all modes of raising a revenue yet tried in India, the land assessment is most popular, and that it would be utterly destructive of the welfare of the country, and, indeed, absolutely impossible to raise the same amount of revenue by other means. It has been proved incontestably, besides, in the case of the Bombay districts, that agriculture has improved, and the general prosperity of the country has been developed with as great rapidity as in any other part of India where permanent settlements have been tried, and it follows, therefore, that no injurious influence whatever can be fairly attributed to the limitation of the duration of the survey settlements to terms of thirty years. This term is long enough to give the landholders confidence in the stability of the settlement, and yet not too long to render valueless the right of the State to share in the advancing prosperity of the country. In Indápur we have a case in point. This district may be viewed as an epitome of India at large in its length and breadth in an almost purely agricultural community. In Indápur, at the expiration of the thirty years' settlement, the Government is about to increase its resources by an addition of upwards of 50 per cent. to the land revenue, and with every prospect of this large increase being readily acquiesced in by the landholders, who will not abate by one jot the confidence previously entertained in the stability of their land settlement, or view the increase as in any way intrenching upon their proprietary rights. The advocates, then, of the permanent settlements are bound to show that this large additional revenue could be raised from this district by means of taxes which would weigh less heavily upon industry, and be at the same time more acceptable to the people at large. Until this is done, it would, in my humble opinion, be idle to consider the alternative of a permanent settlement.

(Signed) G. WINGATE.

(True copy)

J. FRANCIS, Lieut-Colonel,  
Survey and Settlement Commissioner.

#### MEMORANDUM REGARDING PROPOSALS BY THE GOVERNMENT OF INDIA FOR THE SALE OF WASTE LANDS AND REDEMPTION OF THE LAND REVENUE.

In considering the policy adopted by the Government of India for promoting "the sale of waste lands in fee simple and the redemption of existing land revenue," it will be

\* Vide para. 8 of Survey and Settlement Commissioner's letter No. 828, dated 7th October 1867, to the address of the Acting Chief Secretary to Government in the Revenue Department.

convenient to treat of the latter branch of the subject in the first instance as that of most importance to the future revenue of India, and as requiring for its elucidation a line of argument that also has an important bearing on the question of selling waste land in fee simple.

2. In the permanently settled districts the redemption of the land assessment at a proper valuation, and the application of the proceeds to the extinction of a portion of the public debt of India, would leave the financial position of the Government unaltered. And in this point of view the terms upon which the proposed redemption in such districts should be permitted, alone require consideration; but those proposed by the Government of India, for fixing the price at twenty-years' purchase of the existing assessment, could not fail to operate disadvantageously for the future revenue, as the process of redemption would in all probability be confined to times when the real value of the equivalent of the annual assessment, exceeded twenty years' purchase. This objection would be met by provisions for regulating the capital sum to be paid according to the market price at the time of the Indian Government 4 per cent. rupee paper, on the principles adopted for the conversion of the land-tax in England.

3. The general question of encouraging the redemption of the land assessment of India at the present time, even in districts where it is permanently settled, is, however, much more open to criticism. The measure is only suitable for a country in which capital is so abundant that the landholders are unable to devote profitably the whole of their accumulations to the development of the productive capabilities of their land and are, therefore, in a position to apply the surplus advantageously in the redemption of the Government or other liens upon it as opportunities may occur. But it is to be feared that this is very far from the condition of India generally, or even of the most flourishing parts of Bengal. The greatest want of India is agricultural capital, and it would be a positive calamity if by any inducements the landholders there could be tempted to withdraw any portion of their inadequate capital from agriculture to be swept into the public treasuries, when, as is admitted, it would not be productive of even financial benefit to the Government. It is not likely that this result will be realized, and more probable that the imagined boon of permitting the redemption of the land assessment will not be appreciated by the land-holding class; for it is difficult to understand, when the ordinary rate of interest on agricultural loans varies from 10 to 25 per cent, how it could ever serve the purpose of a landholder to invest his money at 5 per cent. in the redemption of his land assessment. There might be instances of wealthy land-holders in Bengal and elsewhere who have money invested in the public funds, who would be tempted to sell out for the purpose of redeeming their land assessment, but this proceeding would have no effect either in advancing or retarding agricultural improvement. In all cases, however, of landholders applying their accumulations to the cultivation or improvement of their properties, it would be a positive mischief for them to cut off this fertilizing stream from the land and to turn it into the unproductive waste of the public treasuries. It is little likely that this class of land-holders will do so extensively; but, in so far as the redemption may be carried out, it may safely be said that its action will either be valueless or hurtful.

4. The foregoing observations apply equally to districts in which the land assessment is not permanently fixed; but as regards these, other most important considerations affecting the development of the public revenues and the general productive resources of the country, require examination. For a permission to redeem the land assessment in those parts of India is equivalent to fixing the existing assessment in perpetuity, as it could not be just to place one land-holder in a worse position than another, or after having allowed the redemption of the land assessment in cases too numerous to be deemed exceptional, to declare that land-holders who had not been able to redeem should continue liable to have their assessment increased. This would be doubly unjust, for the onerous character of their existing assessment might put it out of their power to redeem it, and this original hardship would thus be the occasion of placing them in a position of permanent inferiority. In order to be just to the whole class of land-holders, it would be necessary to fix the existing assessment in perpetuity in all parts of India to which the plan of permitting its redemption is extended and this consideration gives great importance to the proposals of the Government of India.

5. The late lamented Colonel Baird Smith argued in favour of a permanent settlement of the land assessment in the North-West Provinces, that it would confirm and accelerate the improvement that had resulted from fixing the assessment for terms of thirty years. That may be admitted, and yet the measure might entail disadvantages which would more than counterbalance these anticipated benefits. It should be shown further that an equivalent prospective revenue to that sacrificed by fixing the present land assessment in perpetuity could be more advantageously obtained in some other form, for it is indisputable that the cost of governing India will be enhanced as the country advances in wealth and civilization, and that a larger and a larger revenue will be needed, as time moves on, to meet the requirements of a more advanced and complicated state of society. It has to be shown that it would be for the general welfare to give up to the land-holding class, without equivalent, the public right to share in any improvement of the land rent that may and must result from the progress of India in wealth and population. A permanent settlement favours the land-holder at the expense of the community at large, and the loss to the future

revenue that it involves would have to be met by taxation. All arguments in favour of the measure must rest, then, upon the assumption that a revenue raised from the rent of land presses more heavily upon the industry of a country than an equivalent revenue raised in other ways. And reasons that would suffice to establish the advantage of a permanent settlement of the land assessment would also suffice to establish the advantage of abolishing it altogether. But how stands the case between rent and taxation? Would India really be benefited if the whole or any portion of the public revenue now derived from the rent of land were to be relinquished, and the amount so given up to be raised by taxation instead? This is the real issue, and a most important one it is.

6. In order to arrive at a clear understanding of this important question, the essential distinctions between rent and taxation must be kept in view. Rent, in the estimation of modern economists, results from land varying in fertility and in advantages of situation, which makes it to be of more value in one place than in another. On the more valuable land a greater amount of produce can be raised for the same outlay than on the less valuable land; but as the latter must suffice to remunerate the occupier, the excess of produce yielded by all kinds of land above that of the worst in cultivation constitutes a rent, which can have no influence in enhancing the cost of cultivation, as this is determined by the cost of cultivating the least favourably situated land, which yields no rent. Rent may, therefore, be received entirely by a landlord, or be shared between him and other parties in many different ways, without affecting the cost of agricultural production in the slightest degree. For example, in England the rent of land is burdened with payments of various kinds for local rates, interest of mortgages, and private settlements, which diminish the share left for the landlord; but these burdens do not affect the cost of production at all, which remains exactly what it would have been had the entire rent been received by the landlord.

7. The land assessment of India, when of moderate amount, as in the surveyed districts of the Bombay Presidency, is merely a share of the natural rent that the land must yield when in cultivation, and has, therefore, no prejudicial influence upon production. And herein consists its distinction from taxation in any form. The latter raises the price of the commodity taxed, and so interferes with its consumption. Taxes upon imports are usually paid by the consumers, and check trade. Taxes upon exports are usually paid by the producers, and also check trade. Taxes upon income, necessities, or personal expenditure, all tend to diminish consumption and check trade. But a public revenue derived from rent neither enhances prices nor diminishes consumption. The whole result is, that the rent is shared between the Government and the ostensible landlord; but the rent itself is neither greater nor less than it would have been had this division not existed, so that the productive power of the country remains unaffected. And as the amount of rent constantly increases with the progress of society, without any effort on the part of the landholder, it may justly be looked upon as the natural inheritance of the public, and forms beyond all question a most legitimate fund for contributing to the expenses of Government. Mr. J. S. Mill\* observes most justly: "The ordinary progress of a society which increases in wealth is at all times tending to augment the incomes of landholders, to give them both a greater amount and a greater proportion of the wealth of the community, independently of any trouble or outlay incurred by themselves". In India this continually augmenting income has been at all times prescriptively subject to a deduction for public purposes, or, in other words, a share of the property in the soil has been reserved by the State. And this state of things being universally recognized, the land assessment is the most popular of all imposts, and may from time to time be increased, as the country advances in wealth, without risk of giving rise to serious discontent. A landholder in India might complain of his assessment being heavier than he could pay, but he never would dream of contesting the right of the Government to increase it within moderate limits. The land assessment is not only the most productive, but also the most popular, of all the modes of raising revenue in India, and it would be a great mistake to imagine that any scheme of general taxation could be devised as a substitute which would be equally acceptable to the people.

8. It has been argued that, however indisputable the theoretical correctness of the foregoing account of the land assessment of India, the practice of the civilized nations of Europe is against it, and that, as these have advanced in wealth and civilization, they have gradually given up the practice of raising any considerable portion of their revenue from land, and have substituted taxation for the right of the State to a share of the land rent. It would sufficiently account for this, if true, that the governments of Europe have been for the most part in the hands of the landlords; but the assumption that the land of European countries now contributes little to the public revenue, will not bear examination. In most of these countries the land-tax still forms an important item of the public resources, and is liable to increase without reference to other taxes; and even in England, where the land-tax has not varied for upwards of a century, and may be redeemed at an equitable valuation, the land still furnishes the chief resource of local taxation. Tithes and country rates are still in great part paid by the land, and form virtually a charge upon the rent.

\* "Principles of Political Economy," Volume II, p. 360. Edition of 1848.

It appears that the assessment on land levied by county rates in England and Wales in the year 1832-33 amounted to 5,434,890*l.*,† from which it is evident that even here land still contributes largely towards the expenses of administration, and the position that the land assessment has been given up is seen to be untenable.

9. There is nothing, then, in the practice of the civilized nations of Europe that is condemnatory of the land assessment of India, or militates against the conclusions to be drawn from a scientific comparison of it with other modes of raising an equivalent revenue. It should be compared with the lately introduced income tax and licenses on the exercise of trades and professions. Both of these, in the Bombay Presidency at all events, are most unpopular, and have quite failed to answer the expectations at first formed of their productiveness. It was anticipated that they would add half a million sterling to the revenues of the Bombay Presidency, but the actual yield up to the present time is understood to be less than a fourth of that amount. They are, besides, liable to the objections of being inquisitorial in their operation, and most demoralizing in their influence upon the revenue establishment and the people at large. It is hardly to be expected that either of these taxes, or both of them combined, would yield in the Bombay Presidency as much as may be expected from the increase of the land revenue that might legitimately be made on the expiration of the thirty-years' term for which the existing assessment has been fixed at the survey settlements. The superiority of the land assessment to either of the above sources of revenue can hardly be questioned, and under such circumstances can it be wise or expedient to relinquish for ever the right of the State to participate in a general rise of the land rent, and so to compel a resort to modes of taxation which are hateful to the people and injuriously affect industry, as well as retard the development of the resources of the country?

10. It is further worthy of consideration that future Indian financiers are likely to experience peculiar difficulties in finding substitutes for the gradual increase of the land assessment that is proposed to be given up, through the necessity of their conciliating the public opinion of this country in all their financial arrangements. In this respect the finance of India stands at a great disadvantage as compared with that of any of the larger colonies of Great Britain. The Finance Minister of an Australian colony or of Canada has only to consider the wishes and interests of his fellow-colonists, and feels himself to be at liberty to tax, and does freely tax, imports from the mother-country, to any extent he may think fit; but the Finance Minister of India must be prepared to encounter a storm of indignation from the manufacturers of this country in attempting to impose import duties upon British manufactures, however much he may deem the measure to be called for with a view only to the interests of India. He will practically be excluded from all sources of income that would injuriously affect the interests of England. At this very time pressure from this country seems about to force the Indian Chancellor of the Exchequer to reduce the duties upon imports by one-half, and an influential party in this country is already agitating for the import and export trade of India being made entirely free. The opium revenue of India is also of doubtful stability, and already opium taxation has been carried to an extreme that leaves little, if any, chance of future increase of revenue from this source. If, then, the future Indian financier is to be shut out from the prolific resources of the land, customs, and opium, he could only fall back upon direct taxation, with its train of corrupting and demoralizing influences. And it may well be asked, would a permanent income tax, ever increasing in proportion to the enlarging expenses of administration, be more desirable than periodical enhancements of the land assessment? And if not, how can it be expedient or justifiable, in the peculiar financial relations subsisting between this country and India, to cut away the land from the limited field of taxation open to the financiers of the latter country.

11. There yet remains for consideration the argument that the impetus that would be given to agriculture by the permanent limitation of the land assessment would be so marvellously great that it would more than compensate the Government and the people for the future loss of revenue which the measure would entail. It may be at once conceded that the establishment of the land assessment in perpetuity would, in some degree, enhance the value of land, and stimulate correspondingly the energies of the landholder. But its effect in this direction would hardly be perceptible in the surveyed districts of the Bombay Presidency, where the assessment has been fixed at a moderate amount for terms of thirty years, accompanied with arrangements for duly recording all changes in the occupation of land, which have made its possession so secure and its transfer so simple that the energies of the agriculturists have already been stimulated to a most remarkable extent; and it is probable that more has been done for the development of agricultural production than would have been brought about by an entire remission of the land assessment, unaccompanied by a field survey, to define the limits of properties, and to parcel out the waste into fields of a size convenient for tillage, and each bearing a distinct assessment. The area and assessment of any field, waste or cultivated, in any surveyed portion of the Bombay Presidency, is at once obtainable by application to the village accountant, and any one wishing to occupy waste land can thus readily obtain every needful information regarding the portion he is desirous of occupying, and is at once placed in possession, upon

† Papers published by the Board of Trade, Vol. III, p. 34 quoted in Maculloch's "Statistical Account of the British Empire," Vol. II, page 421.



engaging to pay regularly the assessment placed upon it. This at once enables a cultivator, who has the means of extending his operations, to suit himself with land, and, combined with the privilege of relinquishing at any time any survey field which he may find it inconvenient to continue to cultivate, places him in a position of freedom and security, in regard to the occupation of land, such as is probably enjoyed by no other agriculturist in the world. And the result has been an extension of cultivation in districts where there was a large extent of waste previous to the survey, which is perhaps unexampled.

12. The late Colonel Baird Smith, in his Famine Report, observes that, in the surveyed districts of the North-West Provinces, "the latest returns accessible to him show that there is a breadth of culturable and uncultivated land of nearly 8,000,000 acres, being equal to one-third part of its whole present cultivation, and to about one-sixth part of its total area. Since the existing settlements began, a new domain of upwards of 1,000,000 acres has been added to the area of cultivation, and under the additional stimulus of a demand limited for ever, it may fairly be expected that the growth of this domain will be sensibly increased." It thus appears that about one-eighth part of the culturable waste of the surveyed districts of the North-West Provinces has been brought under tillage since the present revenue assessment was introduced. This is considered to be satisfactory proof of the success of the settlement, but it is very far short of what has been accomplished in the surveyed districts of the Bombay Presidency under the operation of a field assessment. In the collectorates of the Deccan and Southern Marátha Country, where the proportion of culturable waste to cultivated land, at the introduction of the survey settlements, was about the same as in the North-West Provinces, and where the existing settlements have not upon an average been in operation more than ten years, the cultivation returns would show that a new domain of from two to three millions of acres has been added to the cultivated area under the operation of the field assessment, and that in most of these districts the *whole of the waste*, excepting soils of very inferior quality, has already been brought under tillage. Instead of one-ninth of the waste as in the North-West Provinces, at least five-sixths of the waste, of those parts of the Bombay territory in which the survey settlements have been in operation ten years and upwards, have been added to the cultivated domain. And in the province of Khándesh, where the extent of culturable waste, generally covered with jungle, was six times greater than the cultivated area at the commencement of the survey operations ten years ago, about half a million of acres has been brought into cultivation. A far greater extension of cultivation than the late Colonel Baird Smith ventured to anticipate, as the result of a *permanent* settlement of the land assessment of the North-West Provinces, has been already accomplished, under the operation of the field assessment of the Bombay territories, fixed for terms of thirty years. So remarkable and rapid a development of agricultural industry is almost unexampled in any part of the world, without aid from immigration; and it cannot in fairness be argued that any further stimulus is needed to extend cultivation over the unappropriated waste. And it is nearly certain that no sensible effect in accelerating the cultivation of waste, or the development of the resources of the soil in other ways, would be produced by fixing the present assessment of the settled parts of the Bombay territories in perpetuity. And in all parts suitable for the production of exportable products, such as the Southern Marátha Country and Khándesh, these are promptly raised to meet the wants of the market, as shown by the rapid growth of the export trade of Bombay. The peasantry are becoming comparatively wealthy, independent, and enterprising, as evidenced by their conducting the greater part of the carrying trade of the country in addition to their agricultural operations, and by their raising the New Orleans variety of cotton in localities suited for it, and purchasing costly machinery for cleansing it from the seed. It has been, without due consideration, remarked of other parts of the country, and more especially of the collectorates of Poona, Ahmednagar, Sholápur, and Sátára, that the cultivators there continue the old round of grain crops, and do not turn their attention to the raising of valuable products suited for export. The observation, however, is most unjust to them; for, with the great populations of Bombay and Poona to feed within easy distance, it so happens that grain crops in the arid climates of those collectorates pay better than cotton or other exportable products, and this is the reason why they are so extensively grown. There, as elsewhere, the ryots raise the crops which they think will pay them best, and they are seldom mistaken in their choice.

13. Property in the soil is just taking root in the surveyed districts of the Bombay Presidency, and the feeling of proprietary right is as surely being fostered and developed under the thirty-years' settlements as it would be under a permanent settlement. All that is wanted for this is, security of tenure, moderation in the Government demand, and facilities for transfer, all of which advantages are secured to the occupants of land under the Bombay settlements. The landholders value their possessions more highly than before; but for this very reason, in these purely agricultural districts, they can rarely be induced to part with them, and in consequence transfers of land are not common. And in parts of the country like Khándesh, where unappropriated waste is readily obtainable on application, it is not to be expected that any considerable price should be given for land already occupied. Owing to these causes, sales of land are comparatively few, and it is probable that many years will yet elapse before any generally recognized understanding as to the saleable value of land becomes current. Sales have been and are being effected for sums varying from one to many years' purchase of the

assessment, but they are too few and isolated to be used as data for estimating the saleable value of land in the settled districts. The desire, however, of retaining exclusive possession of land is universally strong, and is fast consolidating into a proprietary right, which will be fully perfected in the course of time if the present revenue arrangement be upheld. The example of Tanjore where a moderate assessment, subjected to little change for many years, has so developed private property in the soil that land sells for twenty-years' purchase of the assessment, is also proof that a permanent limitation of the Government demand is nowise essential to the growth of proprietary rights.

14. There still remains for consideration the possibility of a fall taking place in the value of money, which is perhaps the most important circumstance that bears upon the question of fixing the land assessment in perpetuity. A fall in the value of money is equivalent to a corresponding reduction of the existing assessment, and any considerable fall, say to the extent of 25 per cent, would seriously cripple the resources of the Indian Government. It is true that financial pressure from this cause would be in some degree alleviated through certain of the public charges, such as interest of debt, pensions, railway guarantees, &c., being of a fixed character and not liable to increase in proportion to a fall in the value of money; but if it be supposed that the Government would only suffer to the extent of one-half of the diminution in the value of the land assessment caused by such a fall, the consequences might be very serious. The loss could not be met by raising the land assessment, for that is to be fixed for ever, and the consequence would be that taxation in some form would have to be resorted to for making it good.

15. And this consideration is of especial moment at the present time, when such a fall in the value of money is probably going on throughout the world, owing to the vastly greater quantities of the precious metals that have been produced of late years, and is entirely removed from the region of speculation as regards India, where it has been in sure, rapid, and visible operation for a considerable period. The Indian newspapers and periodicals for years past have teemed with complaints of the increased cost of living. Labourers and servants require more wages; house-rent is everywhere higher; horses cost more to keep; and in all departments of private expenditure money no longer goes so far as it did. The same is the case with the great staple of agricultural industry. Grain in Bombay and Poona is much dearer than it was ten to fifteen years ago; cotton is at least 10 per cent higher (accounted for in part by the stoppage of the American supply); oil-seeds and other staples are much enhanced in price. It would be quite within the mark to estimate that prices of agricultural produce are, upon an average, 25 per cent higher at the present time than they were fifteen years ago; and the assessment of the early-settled districts is certainly to that extent lighter than when it was first imposed. This would justify a corresponding increase being made when the current terms of thirty years, for which the settlement has been made, expire. It is, therefore, no trifling revenue which the Government of India is now thinking of sacrificing for ever, but an expected increase of 25 per cent on the land assessment of the Bombay Presidency in the course of the next thirty years. The first of the districts settled was that of Indapur which will have been thirty years in operation in four or five years more, and from that time forward one district after another would have to be resettled, and the anticipated improvement in the land revenue would begin to be felt.

16. The remarkable fall taking place in the value of money in India is not wholly due to an increased production of the precious metals throughout the world of late years, but is also ascribable to an increased demand for Indian staples by foreign countries within the same period, which have been purchased to a large extent with silver. The demand of foreign countries for Indian staples has greatly exceeded the demand of India for foreign productions, and the excess of the former over the latter has necessarily been made up by imports of silver, by which the coinage of India has been largely augmented and also lowered in value. There is no indication as yet of any alteration being likely to take place soon in this peculiar condition of the export and import trade of India, so that the depreciation in the value of money, traceable to it, seems likely to continue for some considerable period.

17. The improvement effected of late years in the internal communications of India has also had no inconsiderable influence in lowering the value of money in the interior. Districts which had no easy communication with the coast had, of course, little foreign trade. Only valuable commodities, capable of ready transportation, could be exported, and consequently their means of supplying themselves with foreign commodities, and specially with silver, were extremely limited. Owing to this cause the value of money in such remote localities was always high. Prices of agricultural produce were, therefore, low, and reductions of the land assessment, by inducing extension of cultivation and increased production, made them still lower, and rendered it more and more difficult for the agriculturist to convert his produce into money. This state of things has been a marked result of the land-revenue settlements of the Punjab. But open up such an inland district to foreign commerce by means of railways, roads, or navigable canals or rivers, and silver immediately flows in to purchase the productions which foreigners covet. A greater and greater breadth of the cultivated land, which previously, from the absence of a foreign demand, had been unavoidably devoted to the production of food and other articles suited for internal consumption, is yearly appropriated to the growth of exportable produce, and thus prices rise from two causes—*firstly*, from a fall in the value of money caused by increased importations of it; and, *secondly*, from a diminished production of



grain and other crops suitable for internal consumption. It may now be readily seen how great must be the effect of improved communications in raising prices of agricultural produce in inland districts, and so enabling the landholders to pay without difficulty an increased assessment. The enhanced value given to land by improved means of transport would be a most important subject for investigation when the existing land-revenue settlements expire, and the increased assessment that might then be imposed, in consideration of such improvements would be a certain and most legitimate return to the State for the public money expended upon, or other aid afforded to, such undertakings.

18. It is also to be borne in mind that a first settlement of the land assessment for a term of years can only be justly viewed as experimental, and experience of its working for a series of years is required to ascertain whether it is suitable or not. This remark applies to most of the existing settlements throughout India, exclusive of Bengal, and certainly to all the Revenue Survey Settlements of the Bombay Presidency, none of which have yet run through the thirty years of its first or experimental term: so that, even if the principle of fixing the assessment in perpetuity were sound, it would nevertheless be most inexpedient and unwise to give it practical application in the Bombay Presidency until the present settlements have run their course of thirty years and furnished trustworthy data, as well as a fitting opportunity for determining what the permanent assessment should be.

19. The foregoing arguments may serve to show the danger of precipitate action in a matter so important as the land revenue of India, even if they should not be deemed conclusive as to the impolicy of fixing the land assessment in perpetuity. They may be shortly recapitulated as follows:—

1. That the great want of Indian agriculture is capital, and it would, therefore, be most inexpedient to tempt the landholders to withdraw any portion of their inadequate capital from the land in order to redeem its assessment.

2. That the land assessment of India, when of moderate amount, is a rent-charge, not a tax, and, therefore, might be increased when the existing settlements expire, in proportion to any rise that may have taken place in the value of land from natural causes, without adding to the cost of agricultural production, or burdening the general industry of the country in any way. This could not be said of taxation in any form, and India, therefore, could not benefit, but must suffer by every substitution of taxation for the existing or prospective land assessment.

3. That among the civilized nations of Europe the land rent still ranks among the most important sources of the public revenue, and the practice of those nations, therefore, furnishes no justification for cutting off this resource from the future Governments of India.

4. That it is inexpedient, in the peculiar financial relations of India with England which allow little freedom of action to the India Governments in dealing with import and export duties, to fetter them still further by depriving them of the power to make the land revenue bear a share of the increased expense of administration that must result from the future progress of India in wealth and population.

5. That the impetus likely to be given to agriculture through fixing the land assessment in perpetuity, beyond what is being given by assessments fixed for terms of thirty years, accompanied by provisions for giving security of tenure and facilities of transfer to the landholder, would be too insignificant to form any sufficient compensation to the Government or to the public for drying up a most ancient, popular, and productive source of revenue, and compelling a resort to taxation to make good the loss.

6. That the future capability of the land of India to bear assessment must steadily increase as the value of money diminishes, under the combined influence of an increasing supply of silver, the progress of population and wealth and improved means of communication; and in proportion to this capability would be the loss to be incurred by fixing the assessment permanently at its present standard.

7. That the existing settlements of the land assessments—in the Bombay Presidency at all events—are merely experimental, and are, therefore, unsuited for being made the basis of a permanent settlement of the land revenue.

20. The proposed regulations for the sale of unappropriated uncleared waste land at a price not exceeding 2½ rupees per acre, and of waste unencumbered with jungle at a price not exceeding 5 rupees an acre, might in certain localities be taken advantage of by Europeans for the formation of tea and coffee plantations; and it is unquestionably most desirable to encourage the formation of such plantations in all suitable localities. And if this important object would be better promoted by the absolute sale of the unappropriated waste, than by its grant at an annual quit-rent for a series of years, the former course should be preferred. But the operation of the plan should be carefully confined to localities suited for the settlement of Europeans and for the formation, under their superintendence, of valuable plantations, by which the export trade and wealth of the country would be augmented, in order that the undeveloped public property in the waste, which must some day become of great value, may not be sacrificed without an adequate object.

21. The value of waste land for plantation purposes must, even in suitable climates, vary greatly according to the nature of the soil, command of labour and of markets, and facilities of communication, and it would often happen that the rates at which the waste is proposed to be sold would be far short of a fair equivalent for the public property in the soil to be transferred to the purchaser. In fact, the limitation of rates laid down in the 29th paragraph of the Resolution of the Government of India would afford no protection to the public whatever, as it would not prevent a local officer from assigning away the land for ever for a merely nominal price. The limitation could only operate against the public, never for its protection; and as it would invest the local authorities with great discretionary power which could hardly be used in the interests of the public, it seems most desirable that any limitation should declare the *minimum*, not the *maximum*, price at which the unappropriated waste may be sold. A better test of the value of the public property which is proposed to be sold, would be to put it up to auction at a minimum price, though this plan also is liable to objection as being likely to discourage settlement; for it would be a great disappointment to any intending planter, after having discovered, by laborious and possibly expensive investigation, a suitable locality for his plantation, to lose it, after all, by some one bidding over his head. This difficulty would be obviated by allowing the planter to obtain his land without resorting to an auction sale, on condition of his paying an annual quit-rent to Government, amounting to 5 per cent of the minimum price at which it would be put up to auction, for thirty years, when the quit-rent should be subject to revision and increased, as in the case of the survey settlements of the North-Western Provinces and Bombay. It would probably be found that most planters would prefer to hold at an annual quit-rent, so as to be able to reserve all their capital for the cultivation of their estates, while by this plan the public property in the prospective land rent would be preserved intact, and, at all events, no harm could be done by giving the planters the option of resorting to either of the two modes suggested for obtaining the land they may require.

22. It would be most undesirable, however, to extend the rules for the purchase of waste lands to localities unsuited for European planters, as this would, as already explained, be equivalent to fixing the land assessment in perpetuity, and so deprive the Government and the public of a most promising source of future revenue. The whole Presidency of Bombay (exclusive of Sind) does not, perhaps, contain a single tract of waste land from which a European could make a living as an agriculturist. Its principal wastes are in the province of Khândesh, and they are for most part of the year pestilential jungles in which a European could not live. There is no public advantage to be gained in the Bombay Presidency by the introduction of rules framed to meet the requirements of European planters, and it is most certain that these would not avail themselves of them; whereas the existing system is found to be quite suitable for natives, and is ensuring a more rapid cultivation of the waste than the most successful of British colonies can parallel, while it secures to the public their unquestioned right to share in the future increased value that cannot fail to be given to the lands in question, through the operation of the natural causes which have been already fully described in discussing the policy of fixing the land assessment in perpetuity. The value of the public property in the wastes of Khândesh is enormous. This province, before it was wasted and its population almost exterminated by repeated inroads of Marathá and Pindari hordes of plunderers, yielded a public revenue of three-fourths of a million sterling, and so rapid is likely to be its progress under the survey settlement, now that it is brought into direct railway communication with Bombay, that its land revenue may well be doubled in the course of the next thirty years by the cultivation of waste, when that doubled revenue would admit of being further increased on the renewal of the survey settlements. There are extensive tracts of waste in Khândesh which, from the absence of population, are not yet in a condition for detailed survey and assessment, but it would be a monstrous sacrifice of public property to declare these wastes to be saleable for any sums not exceeding 2½ rupees per acre. The Khândesh husbandmen have added half a million of acres to their cultivated domain in the course of the last ten years, and are steadily advancing upon the jungles around them at a continually accelerating pace. The next ten years may possibly add a million more of acres to their conquest from the jungle, and, as population and wealth increase, their encroachment upon the waste will continue until the whole five millions of acres, at which its extent may be roughly estimated, are brought under their dominion. This is now going on under the operation of field settlements fixed for thirty years, and it may be asked—what more remarkable or satisfactory progress could be desired? The future public property in course of development in the province of Khândesh is enormous, and it would be a grievous error and public misfortune were it to be sacrificed, either by fixing the present land assessment in perpetuity, or by selling the unappropriated waste upon the terms proposed.

23. The proposals of the Government of India for the sale of waste lands in perpetuity, discharged from all prospective demand on account of land revenue, may then be pronounced to be quite unsuitable for the Presidency of Bombay, which never has offered, and never will offer, a field for European planters. Europeans may, and it is to be hoped will, locate themselves in the interior, to purchase and prepare cotton and other agricultural products for foreign markets, and their presence there would in all probability be of great advantage to the landholders and to the foreign trade of the Presidency. But as mere agriculturists there is positively no opening for them at all, and the object of encouraging their settlement as planters is too visionary

to furnish a shadow of an argument for disturbing a successful land settlement which is securing a rapid extension of cultivation over the waste, while preserving intact the public rights over the undeveloped capabilities of the soil, as the patrimony of future generations.

G. WINGATE.

*Crofton House, Hants, 2nd May 1862.*

*Revenue Survey and Assessment.*

No. 1211.

REVENUE DEPARTMENT.

*Bombay Castle, 27th March 1868.*

Memorandum from the Survey and Settlement Commissioner, N.D., No. 832H, dated 30th October 1867—Forwarding 16 printed copies of Sir George Wingate's Notes upon his (Colonel Francis') Report No. 147, dated 12th February 1867, on the re-settlement of the Indápur Táluka and of his letter No. 828, dated 7th October 1867, handing up the same to Government; as also ten copies, with maps, of the Report above referred to.

RESOLUTION.—The original report of Colonel Francis containing his proposals for the revision of the settlement of Indápur was submitted by the Revenue Commissioner, S. D., with a memorandum dated 22nd May 1867. This report gives a very clear account of the circumstances of the táluka before it was surveyed and settled by the late Mr. Goldsmid and Sir George Wingate, and also of the results of the settlement, which are shown to have been most satisfactory. A copy was at once forwarded to Her Majesty's Secretary of State; but as this is the first of the series now commencing of the revised settlements in the Deccan and Southern Marathá Country, the subject is of unusual importance, and final instructions on the report were deferred until Colonel Francis should have had an opportunity of consulting Sir George Wingate in England.

2. This has been done, and Colonel Francis has forwarded a memorandum which Sir George Wingate has drawn up. It is most satisfactory to find that the conclusions arrived at in this memorandum correspond so very closely with the proposals which Colonel Francis submitted to Government.

3. Sir George Wingate's suggestions in regard to the more accurate and uniform record of survey statistics should be attended to. The proposals in Colonel Francis' 4th paragraph, founded thereon, should be adopted, with the modification that the Survey Commissioners should consult the Revenue Commissioners before finally submitting the forms for the approval of Government, and should either obtain their consent or explain the reasons of their dissent in any particulars.

4. There can be no doubt but that the local cess should be fixed for the period of settlement, as stated in paragraph 7 of Colonel Francis' memorandum, and the rate of one auna may be adopted as proposed. It will, of course, be made clear that the right of Government is reserved to impose water rates in the event of irrigational works being constructed.

5. Ordinarily it will not be needful to re-measure and re-classify whole districts as they come under re-settlement; but in districts surveyed during the early years of a newly organized survey these operations must be repeated; and the wisdom of the course adopted by Government and the Legislature in reserving the right has been already proved by the admitted necessity for a new measurement and classification of the district of Indápur.

6. There is a great deal of force in what Sir George Wingate urges in his 6th to 9th paragraphs about the taxation of improvements. But Government cannot fully coincide in all his conclusions.

7. In regard to special taxation of wells, it is said with truth that water is, like mineral wealth, fairly taxable by the landlord when used by the tenant. His Excellency in council, however, considers that the first principle of its taxation should be that which governs our taxation of the land itself; that is, the capability of being used rather than the use itself. If water of good quality be easily available near the surface, it is more reasonable to tax such land by a light additional rate, whether the water be used or not, than to lay an oppressively heavy tax on those who expend capital and labour in bringing the water into use. There is, however, a point at which this principle must be modified, for when the land is such that when water is not brought to it it will bear nothing, and when water is used it will yield a fine crop, then even a light tax in the former case is impossible. Of this class are the sandy tracts in the Konkan which under the influence of water become cocoanut gardens. It must be held that the right of Government to levy a rate by virtue of the water below the surface is in abeyance,

or dormant, till the water is produced; but it is doubted greatly, even in this extreme case, whether it is politic, though it may be asserted to be just, to levy more than would be leviable from first-class rice ground, which enjoys also the benefits of water,—not created, it is true, by the tenant, but utilized by means of his preparation of the ground.

8. The question of rice fields as compared with dry-crop land, next naturally arises. The Governor in Council is not prepared at present to concur wholly with Sir George Wingate; for it may be asked whether the adaptability of the soil to rice crops is not sufficiently taken into account if the land when so adapted is treated as first-class dry-crop land, without adding a special rate because the tenant has expended capital in developing its qualities.

9. But, as stated by Sir George Wingate, this question does not arise here, and it may be reserved for future discussion.

10. And in respect to garden lands, it is true that in some districts the difficulty of ascertaining what lands have water capabilities may prevent the adoption of a system that, in lieu of taxing wells specially, taxes all lands capable of producing water with a reasonable amount of trouble. Still Government would advocate the propriety of restricting the demand of Government on well lands to the maximum rate on first-class dry-crop soils. An extra rate for water capabilities in all districts in which such capabilities may be easily ascertained and recorded, might properly be added to the classification, just as a double crop, or other special fertility, is dealt with. But this may not be practicable or expedient everywhere, and in all districts, such as that of Indápur, in which the garden cultivation is scanty—and it is a great object to encourage it—the best policy is that which Colonel Francis has adopted. It may be difficult to ascertain what lands are capable of producing water, but it is easy to make the maximum for dry-crop lands the maximum for well lands also. This course, which His Excellency the Governor in Council sanctions in the district now under review, will certainly lead to the great increase of well cultivation during the currency of the settlement now about to be made.

11. In regard to Sir George Wingate's remarks in paragraph 9 about a building rate, it may be observed that the Survey Act hardly provides in sufficient detail for the contingency of the increased value of property for building purposes; and it is probable that special legislation will have, before long, to be resorted to in order to obtain proper sanction for the rules under which the settlement of such lands is now progressing in the larger towns.

12. Sir George Wingate has in his memorandum referred briefly to his views of a permanent settlement. Government consider that his arguments against permanent settlements are thoroughly conclusive, and the present settlement of Indápur may be taken as an example, on the one hand, of the prosperity attainable under a thirty-years' settlement, and on the other of the wasteful sacrifice of revenue involved in a permanent settlement; for had the former settlement been permanent, Government would now have been deprived of an additional revenue of 53 per cent., which the people are ready to pay without the slightest dissatisfaction. If it be alleged that the memorandum written on this subject by Sir George Wingate, some years ago, is out of date, his remarks in the present memorandum are, at any rate, fresh and well timed, and they give Government the most recent views of one who has greater experience in the revenue system of this Presidency than any one alive.

13. The very elaborate details by which Colonel Francis has supported his propositions for the revision of the rates, leave no doubt but that he has exercised a very wise discretion in not increasing the assessment further, as he might have done had he been guided solely by the recent prices of produce.

14. An increase of upwards of 50 per cent. is not slight; but it is fully justified by the difference in the circumstances of the district, the increased facilities of communication, and the rise in prices, even taking the average prices much lower than those ruling in the last five years.

15. The Governor in Council, therefore, confirms the proposed rates for thirty years, and approves, subject to the above remarks, all Colonel Francis' proposals now submitted these reports.

16. The acknowledgments of Government are due to Colonel Francis for his very clear and elaborate report.

17. A copy should be sent to Her Majesty's Secretary of State.

To the REVENUE COMMISSIONER, N.D.,  
 „ REVENUE COMMISSIONER, S.D.,  
 „ SURVEY and SETTLEMENT COMMISSIONER, S.D.,  
 „ SURVEY and SETTLEMENT COMMISSIONER, N.D.,

} With copy of the  
 papers on which  
 the Resolution is  
 passed.

No. 5 of 1868.

REVENUE DEPARTMENT.

*Bombay Castle, 4th April 1868.*

To

HER MAJESTY'S PRINCIPAL SECRETARY OF STATE for INDIA in COUNCIL,  
London.

RIGHT HONOURABLE SIR,

With reference to your despatch No. 59, dated the 14th September last, we have the

Letter from Lieutenant-Colonel Francis, Survey and Settlement Commissioner, No. 828, dated 7th October 1867.

Memorandum by Sir George Wingate, referred to in paragraph 1 of the above.

Memorandum referred to in Colonel Francis' paragraph 8, and Sir George Wingate's paragraph 15.

Government Resolution No. 1211, dated 27th March 1868.

honour to forward to you the accompanying copy of the papers as per margin, relative to the revision of the assessment of the Indápur Táluka of the Poona Collectorate.

We have &amp;c.,

W. R. SEYMOUR V. FITZGERALD,

B. H. ELLIS.

S. MANSFIELD.

No. 3257.

*EXTRACT from the Proceedings of the Government of Bombay in the Revenue Department, dated 27th August 1868.*

READ the following Despatch from Sir Stafford H. Northcote, Her Majesty's Principal Secretary of State for India, to His Excellency the Right Honourable the Governor in Council, Bombay, No. 47, dated 25th June 1868.

1. I have considered in Council the despatches from your Excellency in Council numbered 5 and 10, and dated respectively the 4th and 25th of April, the former forwarding the papers on the revision of the assessment of the Indápur Táluka of the Poona Collectorate, and the latter requesting me to transmit to Sir George Wingate a copy of the Resolution of your Excellency in Council on the subject, together with an expression of your thanks for the valuable assistance rendered by him in regard to it.

2. These papers are highly gratifying as establishing very clearly the great success that has resulted from the thirty years' settlement which has just expired.

3. The careful consideration which has been given by Sir George Wingate and by your Government to the elaborate and well-prepared proposals of Colonel Francis for the new rates of assessment leave no room to doubt that they have been fixed at an amount fully justified by the improved circumstances of the district, and even below that which the average prices of the last few years might have seemed to require.

4. I entirely approve, therefore, of your having confirmed the proposed rates for thirty years, and concur with you in acknowledging the services which Colonel Francis has rendered on this occasion.

5. I had also much pleasure in communicating to Sir George Wingate the Resolution of your Government of the 27th of March, and in expressing to him your thanks, together with my own, for the valuable assistance which he has afforded on this occasion.

RESOLUTION.—Copies to be forwarded for the information of the Commissioner in Sind and the Revenue and Survey Commissioners.

Ordered that copies of the above be forwarded to—

The COMMISSIONER in SIND,  
The REVENUE COMMISSIONER, N. D.,  
The REVENUE COMMISSIONER, S. D.,  
The SURVEY and SETTLEMENT COMMISSIONER, N. D.  
The SURVEY and SETTLEMENT COMMISSIONER, S. D.

F. R. S. WYLLIE,

For Acting Chief Secretary to Government.

CORRESPONDENCE REGARDING THE REDUCTION ORDERED TO BE MADE  
IN 1874 IN THE REVISED SETTLEMENTS INTRODUCED IN THE POONA  
AND SHOLÁPUR COLLECTORATES.

No. 5739 of 1874.

REVENUE DEPARTMENT.

Bombay Castle, 29th October 1874.

RESOLUTION OF GOVERNMENT.

The attention of His Excellency the Governor in Council has, for some time past, been anxiously directed to the effects of the revised rates of assessment introduced into certain parts of the Poona and Sholápur Collectorates.

2. The published reports on which these revisions have been sanctioned by Government show that the revised rates were not, taken as a whole, otherwise than moderate at the time they were imposed.

The following is an abstract of the results obtained :—

Name of Táluka.	Number of culturable acres under old assessment.	Number of culturable acres under new assessment.	Total old assessment.	Total new assessment.	Average per acre under old assessment.	Average per acre under revised assessment.	Percentage increase on the whole.
			Rs.	Rs.	Rs. a. p.	Rs. a. p.	
Indápur ...	238,135	270,076	81,391	1,24,700	0 5 5	0 7 4	53
Sholápur ...	381,882	433,572	1,74,915	3,09,630	0 7 4	0 11 4	77
Mádha ...	...	...	1,00,580	1,78,050	.....	0 9 4	77
Bhimthadi ...	190,410	212,703	86,464	1,46,596	0 7 3	0 11 0	69
Pandharpur ...	84,273	90,798	36,048	63,979	0 6 10	0 11 3	77
Bársi ...	248,465	278,509	1,24,658	2,07,174	0 8 0	0 11 11	66
Haveli ...	127,610	146,745	80,965	1,34,768	0 10 2	0 14 7	66
Pábal ...	161,240	192,411	1,02,228	1,52,108	0 10 1	0 12 7	48
Supa (Petha) ...	147,244	159,227	59,926	78,788	0 6 6	0 7 11	56
Karmála... ..	271,194	299,242	1,10,824	1,46,890	0 6 6	0 7 0	32

3. Owing to the very remarkable fall in prices that has taken place of late, Government have, within the last two years, not failed to enjoin on the officers of the survey a policy of moderation. The time has, however, now arrived when it is due to those officers to lay down more precise instructions for their guidance, and to decide the extent to which it will be right to modify past revisions so as to bring them into accord with the limited increases that will be obtained by future revisions.

4. Before proceeding to determine the limits of the increases to be henceforth imposed in Deccan collectorates, His Excellency the Governor in Council will record briefly the reasons which make it imperative that the right to revise past settlements should not be foregone.

In the first place, it must be borne in mind that the original assessments were imposed at a time when the country was in an extraordinary state of depression, when prices were extremely low, and when there were hardly any facilities of communication in the shape of wheeled carriage. It is unquestionable that in all these respects the condition of the country has materially improved. On these grounds alone it would not, in the general interests of the State, be just to waive the claim to the enhancements which are rightly due, and the liability to pay which has long since been anticipated by the people themselves.

But there is another important consideration which must not be overlooked. The earlier original settlements were effected before the survey system had been matured and organized, and before the officers and their establishments had acquired the necessary knowledge and experience. The work was consequently exceedingly imperfect as regards measurement and valuation. Without, therefore, abandoning the equitable principles which are the essence of the survey system, it is necessary to correct obvious errors in measurement and valuation; and by this means to place the earlier settled districts on the same footing as those in which original settlements have been more recently introduced.

5. His Excellency in Council will now proceed to lay down the following precise rules as to limitation of increase. In doing so he has been influenced mainly by the consideration that it is not probable the higher prices which ruled during the last decade of the original settlements will be maintained :—

1st.—The increase of revenue in the case of a táluka or group of villages brought under the same maximum dry-crop rate shall not exceed 33 per cent.

*2nd.*—No increase exceeding 66 per cent. should be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.

*3rd.*—No increase exceeding 100 per cent. shall in like manner be imposed on an individual holding.

6. It is desirable here to state the principles which should be adopted in dealing with the last description of increases. Putting fraud or obvious error in the calculation of the original assessments out of the question, these excessive increases in individual cases will be found to be due to one of three causes:—

*1st.*—To the assessment of land which was deducted by the original survey as unarable and unassessed, but nevertheless included within the limits of the original assessed number.

*2nd.*—To enlargement of the original assessed number by portions of neighbouring lands unassessed at the original assessment having been with or without permission encroached upon by the ryots and cultivated together with the original assessed numbers.

*3rd.*—To the alterations that have been made (1) by the adoption of a different valuation scale, and (2) by putting a higher value on the soils themselves.

7. A consideration of the first cause turns mainly on the construction to be put on Section XXX of the Survey Act, and on what are to be held to be improvements. It is well known that the practice in making these deductions was exceedingly lax, and that much land really arable was deducted as unassessed, simply from its being then uncultivated and covered with bushes and grass. It is further well known that, in the great majority of cases, the only outlay that has been incurred by the cultivator in bringing such pieces of land under the plough, has consisted in the labour of breaking them up. But, on the other hand, the Survey Act does not prescribe that the expenditure from private resources should be more than a particular sum, while in very many cases it would be impossible to say that the reclamation had not cost more than was at first sight apparent. His Excellency in Council, on the whole, attaches such great importance to maintaining strictly the principle enjoined by law of non-assessment of improvements made by private enterprise, that he is pleased to direct that the same area shall be deducted from each number as unassessed as was allowed at the original settlement.

8. As regards the second cause, His Excellency in Council is of opinion that lands so appropriated must be regularly valued and assessed by the Revision Survey, no matter what increase in assessment may thereby result.

9. As regards the last cause, it must be borne in mind that the officers employed in the infancy of the survey worked on varying scales of valuation, and that the systems they severally adopted were consequently more or less tentative or experimental. It was not till after the lapse of a few years that the then Superintendents of Survey were able to fix upon a uniform system of valuation which was subsequently embodied in the Joint Report. However much, therefore, His Excellency in Council would wish to avoid extreme increases in the assessment on individual holdings, there can be no doubt about the superiority of the Joint Report system, and of the absolute necessity for determining and upholding a classification of soils based, as far as possible, on correct and uniform data.

10. It is understood that the Joint Report system was generally adopted a very few years after the introduction of the early assessments, and that consequently no alteration will be required to be made at future revisions. Explanation on this point should, however, be clearly given in future, and also for each future revision in respect to the extent to which it has been found necessary to alter and depart from the classification value originally fixed on the different descriptions of soils. The smallest extent of variation from the old valuation consistent with the principle laid down in the last paragraph, should be permitted, and the greatest care should be taken to keep the valuation of the poorest and lighter soils low.

11. If the above rules are adhered to, the cases in which the enhancement of the assessment in individual holdings will be found to be in excess of the prescribed limit, will probably be very few. In order to prevent excessive individual increases, the fixed standard of valuation must not be abandoned. It will always be optional with Government to remit wholly or in part, or for particular period, such proportion of the increase in excess of 100 per cent. as may seem necessary; but the correct value of the land must be carefully ascertained on a uniform basis, and the proper assessment thereon duly calculated and recorded.

12. Lastly, it remains to be considered how the revised assessments that have already been introduced in certain parts of the Poona and Sholapur collectorates can best be assimilated with the rates that will probably be introduced elsewhere in these collectorates under the above instructions. In dealing with this question, the fact must not be lost sight of that the work of the earlier settlements was characterized by greater defects in respect to both measurement and classification than that done after some experience had been acquired. It was, therefore, to be expected that larger proportionate increases would be obtained by the first than by subsequent revisions; and the progressive decreases observable in the figures shown in the table in paragraph 2 are understood to be due chiefly to this cause.

After very careful consideration, His Excellency in Council is pleased to authorize the requisite reductions being made on the following principles:—

1st.—Portions of cultivated numbers hitherto unassessed, are to be deducted, as laid down in paragraph 7 above, where it is practicable to do so.

2nd.—When this has been done, the maximum rates of the taluka are to be so reduced as to bring the increase in the total revenue demanded of a taluka or group of villages within the limits of 50 per cent. This having been done, any case in which the increase in a village is still above 75 per cent, or in an individual holding above 100 per cent, should be specially reported for orders, with distinct recommendations from the Survey officers whether further alterations are necessary, and, if so, how they should be effected.

His Excellency in Council is of opinion that, for the reasons given in paragraph 12, this reduction will, in the cases alluded to, be sufficient.

13. His Excellency in Council hopes that in talukas settled subsequent to 1843, little or no field operations will be required, and that the revision of the assessment by a mere re-adjustment of the maximum rates will be found to be all that is necessary.

F. S. CHAPMAN,  
Chief Secretary to Government.

To

The Revenue Commissioner, S. D.,  
The Revenue Commissioner, N. D.,  
The Survey and Settlement Commissioner, N. D.,  
The Survey and Settlement Commissioner, S. D.,  
All Collectors, including the Extra First Assistant Collector in charge, Panch Mahals.

The instructions contained in paragraph 7 and Rule I, paragraph 12, of the foregoing Resolution (directing that land included in a number, and not assessed at the original survey, should remain exempt under a revision survey) were subsequently cancelled by the following Resolution:—

No. 4506 of 1875.

REVENUE DEPARTMENT.

*Bombay Castle, 10th August 1875.*

RESOLUTION OF GOVERNMENT.

Under orders from the Government of India, His Excellency the Governor in Council is pleased to direct that paragraph 7 of Government Resolution No. 5739 of 29th October 1874, shall be cancelled, as also Rule I., para. 12, of the same Resolution. \* \* \* \* \*

In all other respects the instructions laid down in that Resolution remain unaltered, and should now be carried into effect with the least possible delay.

W. G. PEDDER,  
Acting Secretary to Government.

No. 1302 of 1876.

REVENUE DEPARTMENT.

FROM

COLONEL J. FRANCIS,  
Survey and Settlement Commissioner, N. D. ;

To

W. G. PEDDER, Esq.,  
Acting Secretary to Government.

*Poona, 27th August 1875.*

SIR,

With reference to the instructions in Government Resolution of the 29th October last, No. 5739, I have now the honour to submit a statement\* showing the reduction which it is proposed to make in the revised assessment of the Indapur Taluka.

\* Not printed.



2. It will be perceived from the Revision Report that, with the exception of the town of Indápur for which (for special reasons) a 1 rupee 2 annas maximum was adopted, the remaining villages were divided into two groups, and assessed at rates of 1 rupee and 14 annas respectively.

3. There is no occasion, in my opinion, to make any modification in the standard of rates adopted in this case, and I propose, therefore, merely to apply to the revised assessment the reduced scale\* of classification values from 10 annas downwards as carried out in the districts already reported on.

4. On referring to the statements it will be observed that, by the modification of the classification values alluded to above, the total revised assessment will be reduced from Rs. 1,22,890 to Rs. 1,10,573; and the increase on former settlement from 56 to 40 per cent., whilst the average rate will be 6 annas 9 pies in place of 7 annas 6 pies per acre.

5. There are 3 villages, marginally noted, in which the increase, notwithstanding the application of a special reduction made in the manner explained in para. 3 of my letter No. 1257 of the 21st instant, is in excess of the prescribed limit; but, as I can personally answer for the correctness of the classification, I recommend that the assessment as now fixed should be confirmed.

6. The results given in para. 4 refer to the 76 villages to which the revision settlement was in the first instance applied. But there are also 2 villages, † shown at the foot of the statement, which have subsequently been brought under the revised rates, as the lease on which they were held had not expired at the time the other part of the district was settled. The classification scale reduction has been applied to them in the same way as to the other villages. The result, it will be seen, is not appreciably affected by these villages being included in the general statements for the whole district.

No. 34 Gánjawan.  
" 40 Sugaon.  
" 59 Takráwári.

† Nhávi.  
Bori.

The average rate per acre is the same, but the percentage increase is lowered from 40 to 39 per cent.

I have, &c.,

J. T. FRANCIS, Colonel,  
Survey and Settlement Commissioner, N. D.

* Classification Scale annas.	reduced by	As, p.
10	1	0
8	"	1 0
6	"	1 0
4	"	1 0
2	"	0 6
1	"	0 3

*Revenue Survey and Assessment.*

No. 5200.

REVENUE DEPARTMENT.

*Bombay Castle, 11th September 1875.*

Letter from the Survey and Settlement Commissioner, N.D., No. 1302, dated 27th August 1875—  
Submitting a statement showing the reductions which it is proposed to make in the revised assessment of the Indápur Táluka of the Poona Collectorate.

• RESOLUTION.—These papers contain the proposals of the Survey Commissioner, N D., for the correction of the revised assessment of the Indápur Táluka in accordance with the principles laid down in Government Resolution No. 5739 of 29th October 1874.

2. Indápur was the first táluka to come under the revision settlement, and all points connected with the past revenue history, past and present condition and revenue-paying capacities of the táluka were fully and exhaustively discussed in the correspondence ending with Government Resolution No. 1211 of 27th March 1868, which sanctioned finally the revised assessments. It is not, therefore, needful to recapitulate the considerations which led the then Government to decide on the rates of assessment now in force. Suffice it to say that the Secretary of State (paragraph 3 of his despatch No. 47, of 25th June 1868) approved of them in the following terms:—

"No room is left to doubt that the new rates have been fixed at an amount fully justified by the improved circumstances of the district, and even below that which the average prices of the last few years may have seemed to require."

3. Since the revised settlement was introduced and the abovesited despatch was received prices have fallen greatly, and it is the strong probability that they will during the term of the settlement range lower than was anticipated when the rates were fixed, that has induced H's Excellency the Governor in Council to determine on a reduction of assessment originally by no means excessive.

4. During the long discussion which ended with the Resolution of October last, it appeared to be the general opinion of the Revenue Officers most competent to form a judgment, that the maximum rates imposed in Indápur are not too high even with the lower prices now prevailing, but that the medium and poorer soils have been valued too high in comparison with the best lands. Colonel Francis, in his present proposals, has adopted this view. The maximum rates sanctioned for Indápur were, for the Kasba town itself, Rs. 1-2-0 per acre, and for the rest of the táluka Re. 1 or Re. 0-14-0 according to the climate or situation of each village. These rates are 2 annas lower than the corrected maximum rates lately sanctioned for the Mádha Táluka of Sholápur, which in climate has a slight advantage over Indápur, and than those recently adopted for that portion of the Bhimthadi Táluka of Poona the average rainfall of which is little better than that of Indápur, and they may stand. And to these maximum rates the reduced scale of valuation for the lower and medium soils already approved for Mádha and Bhimthadi may be applied.

5. The result will be as follows :—

The original survey assessment of the 78 villages now included in the táluka was Rs. 81,184, and the average rate per acre annas 4 pies 10. The assessment was raised by the revision to Rs. 1,25,845, and the average rate to annas 7 pies 7, an increase of 55 per cent. By the modification now sanctioned, the total assessment is reduced to Rs. 1,13,142, and the average rate per acre to annas 6 pies 9, the increase over the original assessment being reduced to 39 per cent.

6. Colonel Francis, however, explains that for three villages, Nos. 34, 40 and 59, he has lowered the valuation scale one class all round instead of reducing the classification of the medium and lower soils only. Unless the Survey Commissioner had reason to believe that the standard of classification generally in these villages was high, Government do not approve of this, as it clearly amounts to valuing them unduly low as compared with other villages of the táluka. But Colonel Francis states that he can personally answer for the correctness of the classification of these villages; and this being the case, Government see no reason for assessing them lower than the rest of the táluka.

W. G. PEDDER,  
Acting Secretary to Government.

No. 215 of 1876.

FROM

THE ACTING SUPERINTENDENT,  
Poona and Násik Survey;

TO

THE SURVEY AND SETTLEMENT COMMISSIONER, N.D.,

*Camp Násik, 22nd March 1876.*

SIR,

With reference to your letter No. 444, dated 20th instant, I have the honour herewith to forward a statement showing the result of the alteration made under Government Resolution No. 5200 of 11th September 1875, in the revision settlement rates of 78 villages of the Indápur Táluka of the Poona Collectorate.

2. The estimate entered in paragraph 5 of the Government Resolution is that the assessment would be reduced from Rs. 1,25,845 to Rs. 1,13,142, or from an increase of 55 to 39 per cent. The actual result is an assessment of Rs. 1,11,886 against the original assessment of Rs. 81,184, or an increase of Rs. 30,682, or 37·8 per cent.

3. The usual notification in the *Government Gazette* of the duration of the lease of the revised settlement has not hitherto been published for this táluka. Now that the alterations in the revised assessment have been carried out, the present appears a fitting opportunity for the publication of this notification, which is herewith appended for the 76 villages into which the revision settlement was introduced in 1867-68. The introduction of the revised settlement into the two remaining villages of Bori and Nhávi is only being carried out this season, and when it has been completed, a separate notification will be forwarded for them in due course.

I have &c.,

(Signed) E. L. TAVERNER, Lieutenant-Colonel,  
Acting Superintendent, Revenue Survey and Assessment,  
Poona and Násik.

No. 758 of 1876.

REVENUE DEPARTMENT.

*Camp Mahábaleshvar, 18th May 1876.*

Submitted for the information of Government with reference to Resolution No. 5200, dated 11th September last.

2. It will be seen from the Report that, with the reductions now made, the revised assessment of the district amounts to Rs. 1,13,142, being 37 per cent. in excess of the assessment imposed at the first settlement.

3. The usual notification regarding the duration of the settlement lease is forwarded for publication in the *Government Gazette*, in accordance with the provisions of Section 28 of Act I of 1865.

J. FRANCIS, Colonel,  
Survey and Settlement Commissioner, N. D.

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*Revenue Survey and Assessment.*

No. 3157.

REVENUE DEPARTMENT.

*Bombay Castle, 29th May 1876.*

RESOLUTION.—The notification may be published.

E. W. RAVENSCROFT,  
Acting Chief Secretary to Government.

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Statement showing the ultimate result of the Survey Revision Settlement for the undermentioned Villages of Taluka Indapur, Poona Collectorate, as finally adjusted under Government Resolution No. 5200, dated 11th September 1875.

Table with columns: No. of Village, Name of Village, AS PER CULTIVATION RETURNS FOR 1865-66 (Acres, Assessment), AS PER REVISION SURVEY (Acres, Assessment, Total), INCREASE (Numerical, Percentage), Maximum dry-crop rate per Acre, Average dry-crop rate per Acre exclusive of Rice and Water Cess. Rows include villages like Indapur, Shá, Kándalgaon, etc., up to Grand Total.

E. L. TAVERNER, Lieut.-Colonel,

Acting Superintendent, Revenue Survey and Assessment, Poona and Násik.

22nd March 1876.

(Below No. 1052 dated 13th October 1897 from the Superintendent, Land Records and Agriculture C. D. and accompaniments.)

No. 13521 of 1897.

Poona, 29th October 1897.

Forwarded with compliments to the Commissioner, C. D., through the Survey Commissioner and Director, Land Records and Agriculture.

2. In accordance with Government Resolution No. 7494, Revenue Department, dated 12th October 1897, the opinion of the Assistant Collector until recently in charge of the Indapur Taluka is recorded. The proposed settlement was discussed between the Superintendent and the Collector so long ago as last January.

3. The old grouping, which was based on an erroneous view of the rainfall of the taluka, relegated to a third group a number of villages which there is not in fact any reason to differentiate from the neighbouring villages, while it omitted from the first group the villages which possess the marked advantage of proximity to the railway station, which forms the outlet to the whole taluka. The grouping now proposed places in Group I these last mentioned villages, together with the village in which the taluka market town is situated; and assigns to Group II all the remaining villages in the taluka. This is a very decided improvement on the old grouping and is strongly recommended for approval.

4. The question of rates depends very largely on that of prices. The Assistant Collector considers the rise in prices to be not so great as calculated by the Superintendent. It may, however, fairly be held that, even if the unavailable prices for 1872-73 and for 1887-88 were as high and as low respectively as the Assistant Collector thinks, they must have been and were included in the calculation of the average prices of the decades in which those years fall, the difference in the result would not be very great. The difference between the 10th year and the average of 9 years must be distinctly marked if any important difference is to be made by the inclusion of the 10th year between the average of 9 years and the average of 10 years. Nor does it appear that there is any necessary co-relation between low prices and a large export, or high prices and a small export. In 1895 the export was 6,192 maunds only, while jowari was at Re. 1-11-9 in 1894-95, and at Re. 1-9-9 in 1895-96; thus there was very small export with the prices below the average. The prices are actually higher when there was a large export, viz. 1892, 2,92,307 maunds and Re. 1-10-1 (1891-92), and Rs. 2-1-4 (1892-93). Similarly the high prices of 1892-93 (Rs. 2-1-4) and 1893-94 (Rs. 2-1-2) are accompanied by exports far removed from the minimum: 21,567 in 1892, 25,637 in 1893, and 24,829 in 1894. There does not seem to be, therefore, any reason for refusing to accept the Superintendent's figures as fairly representing the rise in prices between the commencement and the end of the current settlement.

5. Seeing that many Indapur villages are nearer to the market of Barámati than they are to that of Indapur, it is fit to take into consideration the prices ruling at Barámati. These for 8 years average Rs. 2-1-2 jowari and Rs. 2-5-11 bajri,—or much higher than the Indapur prices.

6. The general progress of the taluka and the collection of the revenue under the current settlement are both shown to be satisfactory. Most noticeable is the recuperative power of the people after the tremendous calamity of a famine.

7. The rates proposed, maximum dry-crop Re. 1-6-0 in Group I and Re. 1-4-0 in Group II, result in an increase of 29 per cent. in the assessment excluding water cess. They are very fair, reasonable and proper rates; the increase is one fully justified by the circumstances of the taluka; and the proposals are, therefore, recommended for sanction.

8. Excluding water cess, there is no case in which the increase of assessment in a village exceeds the prescribed limit.

9. The revised settlement should, as proposed by the Superintendent, be guaranteed for 30 years; and remissions should be granted in accordance with standing orders in all cases of increase over 25 per cent.

R. A. LAMB,  
Collector, Poona.

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No. 65 of 1897.

Poona, 21st October 1897.

Papers returned with compliments.

2. Mr. Young's report brings out prominently the steady progress and increasing prosperity of the Indápur Táluka despite the set-back of the famine of twenty years ago. The increase in the number of agricultural cattle (paragraph 22) appears very small, but it must be remembered that the total cultivable area has actually decreased since the last revision settlement, so that any increase, however small, in the number of agricultural cattle, is to be noted as an advance.

3. As regards prices, Mr. Young's statement (paragraph 26) of the rise in price of jowári and bájri is not, perhaps, quite clear. It appears to mean that during the last "decade" (of nine years only) of the current settlement the price of jowári averaged 24 per cent. higher than it did during the first "decade" (of nine years only); and similarly for bájri. These averages, however, must be accepted with some caution, for the prices are not available for 1887, and in that year, to judge from the enormous figure of rail-borne exports of grain, the supply must have been large and prices low, which would materially lessen the average price for the last decade of the current settlement, while the very low export figures for 1872 and 1873 seem to point to higher prices. There is, it seems to me, reason to suppose that the average prices for the two "decades" under consideration have not really varied so much as Mr. Young's figures suggest.

4. Mr. Young's conclusions (paragraph 27) as to the favourable progress of the táluka are borne out by the manner in which the revenue has come in for the year 1896-97, a year distinguished by almost total failure of crops except in irrigated land. The position of the táluka is clearly and concisely summed up in paragraph 29.

5. I have considered Mr. Young's proposals for revision of rates, and, from what I have seen of the táluka, I am of opinion that they may be adopted.

A. R. BONUS,  
Assistant Collector, in charge Haveli Táluka,

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No. <sup>A.</sup><sub>1069</sub> OF 1898.

FROM

THE SURVEY COMMISSIONER AND DIRECTOR,  
LAND RECORDS AND AGRICULTURE,

Bombay, Poona;

TO

THE CHIEF SECRETARY TO GOVERNMENT,

Revenue Department;

Bombay.

Poona, <sup>18</sup>/<sub>16</sub>th June 1898.

SIR,

I have the honour to submit proposals prepared by Mr. F. B. Young for the second revision settlement of the Indápur Táluka, together with the for-

warding letters of the Assistant Collector in charge, Mr. Bonus, and the Collector of the District Mr. Lamb. It is my duty to express regret that these papers have been so long detained by me. But they were not received until my return from Europe in January, between which month and the present date I have had to give my attention to matters connected with the Survey Department proper, and have submitted eight other settlement reports, five belonging to this Division. The delay, however, is of no special consequence as the rates are not to be introduced this year.

2. Mr. Young is to be congratulated on his first essay at a settlement report. Every paragraph bears tokens of painstaking inquiry and thought, and personal inspection on the spot. His proposals, which, as will be seen, I support, have had to run the gauntlet of two able and critical officers, who know the taluka well, and are accepted by them. Officers who can write a satisfactory settlement report are not very easy to find, and I hope Mr. Young will get plenty more employment of the kind.

3. Although, as above indicated, I believe Mr. Young's proposals to be sound, it is more than usually necessary that circumspection should be exercised in the examination of them. It is conceded on all hands that the rainfall of Indápur Táluka is exceedingly precarious and the history of the previous settlements has shown that the poorer soils are liable to over-assessment; and I would respectfully urge that if in spite of the facts disclosed in these papers Government have the faintest doubt as to the capability of the táluka to bear the enhancement proposed, it should be given the benefit of that doubt.

4. At the first revision settlement of this táluka which was sanctioned by Government Resolution No. 1211, dated 27th March 1868, an increment of 55 per cent. on the previous assessment was sanctioned with the emphatic declaration that it was "fully justified by the difference in the circumstances of the district, the increased facilities of communication, and the rise in prices, even taking as the average prices much lower than those ruling in the last five years."—(Paragraph 14 of the above quoted Government Resolution). Nevertheless seven years after Government was led to reconsider the situation of this táluka, with that of other sub-divisions subject to similarly precarious rainfall, and sanctioned a reduction of 12,700 rupees in the assessment sanctioned in 1868, thus bringing down the percentage of enhancement over the assessment settled on first revision from 55 to 39.—(Government Resolution No. 5200, dated 11th September 1875, Selection CLI, page 181).

It was directed by Government in the first instance that the case of Indápur, like that of other tálukas considered at the same time, should be dealt with by reduction of the maximum rate (Government Resolution No. 5739, dated 29th October 1874, page 174). But examination by the Survey and Revenue Officers showed that the fault lay not in the rating, but in the classification, which did not allow sufficient spacing between the poorer and richer soils. Colonel Francis, the Survey Commissioner of the time, therefore, suggested that the reduction required should be effected by application of "the reduced scale of classification values from 10 annas downwards, as carried out in other districts reported on."—(Paragraph 3 of his report No. 1302, dated 27th August 1875, page 180.) This proposal was sanctioned with the result above indicated. With a brief intermission, due to the intense famine of 1876-77, the táluka has prospered ever since.

5. In examining the statistics which are brought forward as evidence of progress and prosperity, one or two facts have to be borne in mind. The great famine of 1876-77 resulted in the throwing up of a large area of occupied land. The relinquishment, or rather desertions, of these lands were not brought to book till about 1879-80, until which year absconded occupants who might return, and those who, being present, were willing to pay up arrears of assessment, were given the chance of regaining their lands. In that year, however, it was recognised that all who intended to claim lands had done so, and the famous notifications under Section 34 of the Indian Forest Act were issued, by which no less than 44,000 acres of this assessed waste were notified for eventual confirmation as reserved forest. Another 16,000 acres composed of

unassessed waste and pre-existing forest brings up the present total forest area in the táluka to over 60,000 acres. Until the areas of forest could be finally demarcated (for which purpose special officers had to be appointed), no portion, or only small portions, of the areas thrown up in the famine were made available for occupation. The requirements for forest were finally determined early in the eighties. The waste not included in forest was made available for cultivation and eagerly taken up. The above facts are most important to remember. Otherwise, from the statistics it might be inferred that little, if any, land was thrown up in the years of actual famine, that the relinquishments only began in 1878-79 or 1879-80, and that there was no recovery till 1883-84. Such an inference would be altogether erroneous and would lead to utterly mistaken conclusions as to recuperative power of the táluka. It seems doubtful whether Mr. Ozanne had taken account of these facts when he compared the recuperative powers of the 15 villages of Karmála settled in 1892 with the adjoining villages of Indápur. The latter, he suggests, owing possibly to higher rates, recovered more slowly than the former. As I shall show further on, the rates have not really been higher, and whether they were or not, Indápur, without a doubt, recovered from the famine of 1876-77 at least as rapidly as Karmála. The forest operations prevented the people getting at their land. As soon as the land was thrown open to them they rushed at it. They did not recover till 1878-79 or 1879-80, for, 1877-78 and 1878-79 were not good years, and there was the rat plague. But neither did Karmála really recover any earlier. Only the Forest Department had laid less violent hands on Karmála than on Indápur.

Paragraph 7 of Mr. Ozanne's report No. 2 of the 2nd January 1892.—Government Selection No. CCLVIII.

6. It is surely eminently worth considering whether a great deal of the 44,000 acres thrown into the forest ought not now to be given back to cultivation. Much of it is no doubt inferior land. But on the average the assessment is about  $5\frac{1}{2}$  annas per acre against about  $7\frac{1}{2}$  the average for the whole táluka. Some of the land must be fully up to the average, and it may be doubted whether either in revenue to Government, or in benefit to the people, it is yielding anything approaching to the assessment which it might have been paying all these years.

That assessment may be calculated roughly at about 14,000 rupees per annum, which in 20 years would have yielded Rs. 2,80,000. What has the Forest Department to show against this?

7. As regards the welfare of the people the figures now show that, for the supply of a population increasing by leaps and bounds there remains practically no waste land. If this so-called forest were made available there would remain a margin of land for the expansion of cultivation of the more valuable export crops, such as cotton and wheat, or perhaps for the extension of the cultivation of bájri, a crop which has more than begun to find an export market, and for which there is a continual demand in the city of Poona. If Government wish to neutralise the unpalatableness of the enhancement now proposed they can do so in no better way than by throwing open this land.

(With reference to the above I must observe that not having had time to refer to the Revenue and Forest Administration Reports I cannot vouch for the exact accuracy of the figures given. But for their general and approximate accuracy and the correctness of the broad facts I make myself fully responsible.)

8. Mr. Young has shown conclusively that there has occurred a substantial rise in the prices of the two staple crops—jowári and bájri. I do not wish to attach too much value to the statistics given in Appendix N. The materials for them are of very uncertain value. But as indications of the general increment of prices they may, I believe, be trusted. The general tendency except in famine years is, I believe, to register prices rather low or, at any rate, is pretty much the same in one year as in another. And if there has been a gradual rise or a gradual fall in one decade as compared with another, it is bound to show itself in the record of prices. I give for comparison the Poona and Sholápur prices from the tables of the Government of India. They differ in individual years more than they ought to from those of Indápur as given in



Statement N. • But the following figures show that the general tendency, namely, a gradual rise, is common to both sets of figures :—

*Prices of jowár at*

Years.	Indápur.			Poona.			Sholápur.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Ten years— 1866-87 to 1875-76 ... ..	1	7	2	1	14	10	1	10	7
Six years— 1880-81 to 1885-86 ... ..	1	9	0	1	15	5	1	8	6
Ten years— 1886-87 to 1895-96 ... ..	1	12	10	2	3	4	1	12	4

It will be seen that at Poona the price of jowári was, omitting the abnormal years, in the average 2 per cent. higher in the second and 12.6 per cent. higher in the third decade than in the first. The corresponding percentages for Indápur are 8 per cent. for the first decade and 24.4 for the second. It will be remembered that when sanctioning the enhancements in 1868 Government was careful to observe that the average of prices on which the assessments were founded was *not* that of the high-priced years immediately preceding the settlement then under consideration.

9. In estimating the improvement in prices of agricultural produce Mr. Young does not mention safflower, which is cultivated chiefly it is believed as a mixed crop over 25,000 acres of the taluka. This is an article which finds a ready and increasing market, and as shown by the figures for the few years available, is now fetching excellent prices.

10. The statement of exports given in paragraph 26 of Mr. Young's report is of considerable interest, particularly when compared with the account of the seasons attached to Appendix A. It will be seen that heavy exports generally follow a good rabi season and scanty exports a poor one. The figures also suggest the surmise that stocks are allowed to accumulate to some extent in years of ordinary demand and are ready for export in large quantities when a sudden call comes from outside the district, *e.g.* in the year 1891-92 when there was a scarcity in the Southern Maratha Country. The average exports of the five quinquennial years in round numbers are as follows :—

*Exports.*

Years.	Indian Maunds.
1872—1876 ... ..	16,000
1877—1881 ... ..	31,000
1882—1886 ... ..	89,000
1887—1891 ... ..	140,000
1892—1896 ... ..	28,000

For the twelve years ending 1883 the average is 44,000 maunds and for the 13 years ending 1896, 77,000 maunds. These figures seem to indicate that the tendency to export is increasing. It may be inferred that people are beginning to understand better and better how to dispose of their surplus produce to advantage, and that they are getting, as years go on, into closer and closer touch with the large markets, with which the railway brings them into contact.

11. The figures of population, live-stock, and the like at once furnish evidence of the steady progress made under normal conditions—the abrupt check that is caused by a year or two of generally scanty rainfall, *e.g.* 1876-77 and 1877-78, and the rapid recovery which commences forthwith when circumstances again become normal. The figures also seem to indicate that even in the disastrous famine of 1876-77 the people managed to preserve their plough cattle, submitting as a choice of evils to the loss of their milch cattle and young stock.

12. Taking the statistics of Appendices K, L, M, for what they are worth, there can be no denying that they indicate that for sale, mortgage and letting the land bears a handsome value.

13. Last but not least there is the emphatic testimony of the Collector and his Assistants that the taluka is recovering from the late severe famine even more rapidly than from its predecessor. The cumulative evidence of these facts, the rise in prices, the development of exports, the rapid recovery from famine, the improvement in communication, the increase in spite of all checks of population and live-stock, wells and agricultural resources show that the taluka has been progressing, even thriving.

14. I cannot help thinking that a good deal to do with this prosperity has the reserve and protection afforded by means of the 16,000 odd acres which are irrigated by the Nira Canal. This reserve must give to many a cultivator a confidence that will induce him to sell his surplus produce instead of keeping it to rot or get weevilled in pits, or stores, for fear of being unable to grow enough food for himself and his cattle in time of famine. In such a time, also, the produce of these irrigated lands fetches exceedingly high profits. These facts are evidence of the immense collateral benefit which results from great irrigation works, with the unfailing water-supply obtainable from a ghât catchment. They do not perhaps pay on paper. The cultivator may not require all the water in the years of good rainfall. But the reserve to fall back on is an invaluable support to him and so adds to his prosperity that he is better able in bad years to pay the assessment and retain his hold on the remainder of his land.

15. I have entered into these topics at some length with the object of showing that in proposing a substantial enhancement Mr. Young, and the officers who support him, are in perfect accord with the principles laid down by Government in their Resolution No. 2619 of the 26th March 1884, in which they committed themselves to a policy whereby enhancements would in the future “be based on hardly anything else than a general rise in the profits of agriculture, resulting from a general rise in prices, or a local increase resulting from a better market secured by new roads or railways constructed at public cost.”

These principles have been most fully and cautiously observed. There has been no tampering with the classification. The special scale by which the classification value of the poor lands has been lowered, has been retained. The enhancements are justified by a demonstration that there has been a general rise in agricultural profits due not to rayats' improvements but to rise of prices and improvements introduced by the State.

16. I now turn to the proposed groups and rates. The old groups were three—

- I. The village of Indápur, maximum rate Re. 1-2-0.
- II. The eastern and northern villages forming the bulk of the taluka, maximum rate Re. 1-0-0.
- III. A cluster of 14 villages at the south-west of the taluka, maximum rate 14 annas.

The groups which Mr. Young proposes are two. One of six villages including a cluster close to Diksal Station, and the town of Indápur at Re. 1-6-0. The remainder in a single group of Re. 1-4-0.

Mr. Young justifies his first group by unanswerable facts as to the special value attached to land in the village and neighbourhood of Bhigvan, and the general advantage which is admitted to belong to the lands of the head-quarter town and market of a táluka. It is impossible to deny that these villages are most unlikely to have any difficulty in paying the enhanced rates and that the higher assessment of them is completely justified upon the principles laid down in Government Resolution No. 2712 of the 27th March 1896, Revenue Department.

The principal justification put forth by Mr. Young for his second group with which he amalgamates the old third group is that the old differentiation was founded on erroneous ideas as to the variability of the rainfall in different parts of the táluka. It appears to me that Mr. Young has proved his point. But even if there is any doubt of that, the fact that every village in the group can pay the rate of Re. 1-4-0 without hardship is supported by the fact that it has been paid since 1891 by the adjoining villages of Málsiras, well-known as one of the poorest tálukas of Sholápur. As regards the northern villages of the group it might be argued that they ought by similar reasoning to pay no more than the adjoining villages of Karmála Táluka of Sholápur, which at the revision of six years ago were rated at annas 14. But it is to be remembered that the rate proposed by the Survey officers for those villages was Re. 1-2-0 and Re. 1-0-0 and that the reason why these rates could not be taken was, not that they were unjustifiable in themselves, but because (1) they led to the heavy enhancement of nearly 70 per cent, and (2) the increase was effected by classification "to which was due the major part of the proposed enhancement."—(Paragraph 5 of Mr. Ozanne's report No. 2 of the 2nd January 1892.) But for that classification the rates of Re. 1-2-0 and Re. 1-0-0 would have brought in a perfectly moderate enhancement and would, without doubt, have been approved. Again it must be recalled that the effect of the amendment of the Indápur classification in 1875 was to lower the assessment by some 16 per cent. The effect was the same as if the rate had been lowered by 16 per cent. On the other hand, in Karmála the excess of enhancement due to classification necessitated a reduction in the rates by quite as large a percentage. To bring the rates therefore of Indápur to the same denomination for comparison with those of Karmála the Indápur rates ought to be lowered by about 32 per cent. The rate of Re. 1-4-0 is thus brought down to less than 14 annas. In other words it is shown that had the system of classification been the same the rates in the two tálukas would not have differed by an anna.

17. As Mr. Ozanne points out in paragraph 9 of the report above cited a comparison between the Indápur and Karmála rates will be deceptive, unless this difference of classification be taken into account.

18. It has now been shown, I think, that Mr. Young's rates are in practical correspondence with those of the country surrounding his second group.

19. The total enhancement which he proposes is 30 per cent., that is, well within the limit of 33 per cent. both for the táluka and the two groups. The enhancement taken from Málsiras was over 33 per cent. The revised acreage rate in Indápur is a little over 9 annas or 1 anna per acre more than the assessment of the villages of Málsiras which bears the same maximum rate of Re. 1-4. The same difference exists between the acreage rates of these villages under the previous settlements. This shows that the present proposals do not cause any higher assessment of the Indápur soils, as compared with those of Málsiras, than is due to their superiority as ascertained by classification.

20. The above relates to the dry-crop land. As regards irrigation it is unnecessary to say more than that the lands under the Nira Canal are under the control of the Public Works Department, and that the treatment proposed by Mr. Young for motasthal and pásthal land may be sanctioned.

21. I must apologise for the length of this report which is due to the fact that in second revision settlement, which will be taken as a precedent for many others of the same kind, and in a táluka like Indápur in which the first revision gave rise to considerable discussion, it seemed desirable to show that the pro-

posed enhancements were entirely justified on the principles accepted by Government in 1884 for settlement of talukas in which the classification had become final, or to use the words of the Government Resolution of that year, "the survey records" had been made "complete."

22. To sum up. I have the honour to recommend—

- (1) that Mr. Young's proposals be accepted in their entirety and that the rates be sanctioned for a period of thirty years;
- (2) that such land as may be selected as fit for cultivation may be given out for that purpose from the forests at the assessment which may result from adapting the new rates to that land.

I have the honour to be,

Sir,

Your most obedient Servant,

J. W. P. MUIR-MACKENZIE,  
Survey Commissioner and Director,  
Land Records and Agriculture.

Through the Commissioner, Central Division.

No. R.—2864 OF 1898.

REVENUE DEPARTMENT :

Poona, 9th July 1898.

Submitted to Government together with the Survey Commissioner's  
\* Submitting petitions of No. A.—\*1708, dated 21st June 1898, subsequently  
objections. received.

2. The Survey Commissioner has reviewed all the salient points of the correspondence and the only three that seem to me to call for special notice are—

- (1) Whether Mr. Young has shown that however precarious the rainfall may be it is not so unreliable as to justify any loss of revenue to which Government would be otherwise entitled.
- (2) Whether general prosperity has increased and there has been sufficient rise in prices to justify an increase in rates.
- (3) Whether Mr. Young's proposals should be accepted or modified.

3. I have no hesitation in saying that I think Mr. Young has proved that the rainfall is sufficiently reliable to justify Government in maintaining its revenue. An increase of rates is justified by the increase of general prosperity and the rise in prices and I have no alteration to suggest in Mr. Young's proposals which have been accepted by every officer through whose hands they have passed.

4. There are two other points which are rather outside the question of revision of assessment, but which may be referred to. I am entirely in agreement with the Survey Commissioner that a large portion of the land which has been included in Forest may be returned to cultivation and I think that a special survey should be made by a selected officer with a view to the construction of irrigational works throughout the drier eastern portion of the Central Division.

J. K. SPENCE,  
Commissioner, C. D.

*Revenue Survey and Assessment, Poona : Second Revision Settlement of 80 Government villages of the Indápur Táluka.*

No. 890 OF 1899.

REVENUE DEPARTMENT.

Bombay Castle, 3rd February 1899.

Memorandum from the Commissioner, C. D., No. R.—2864, dated 9th July 1898—Sub-

- Letter from the Superintendent of Land Records and Agriculture, C. D., No. 1052, dated 13th October 1897, with its accompaniments.
- Memorandum from the Collector of Poona, No. 13521, dated 29th October 1897, and its accompaniment.
- Letter from the Collector of Poona, No. 1731, dated 15th February 1898, forwarding, in continuation of his memorandum No. 13521, dated 29th October 1897, the petitions of objections raised by the cultivators of 33 villages of the Indápur Táluka to the revised rates ; and making remarks.
- Letter from the Survey Commissioner and Director of Land Records and Agriculture, No. A.—1653, dated 13th June 1898.
- Memorandum from the Survey Commissioner and Director of Land Records and Agriculture, No. A.—1708, dated 21st June 1898.

**RESOLUTION.**—These papers relate to the second revision settlement of the 80 Government villages of the Indápur Táluka of the Poona District. Of these villages 76 were dealt with in 1867, the year in which the first revision settlement was introduced, two others were subsequently settled in 1875, while the remaining two, which were inám and settled in 1873-74, lapsed to Government in 1878. The sanctioned period of the current lease of all 80 villages expired in 1896.

2. In accordance with the principles laid down in Government Resolution No. 2619, dated 26th March 1884, Revenue Department, the revision measurements and classification have been accepted as correct.

3. During the period of the expiring lease the percentage increase has been, of population nearly 25, of houses 40, of agricultural cattle 84, of carts 55 and of wells and budkis nearly 74. The increase in agricultural cattle appears comparatively small, but it has to be remembered that the total cultivable area is actually less now than at the former revision survey, so that any increase, however small, in the number of agricultural cattle is to be noted as an advance. It is of considerable importance, as the Survey Commissioner points out in paragraph 5 of his report, to recollect that the contraction of the cultivated area is in this táluka no sign whatever of retrogression, but is due to altogether peculiar circumstances. The famine of 1876-77 resulted in the throwing up of a large area of occupied land. Three years later no less than 44,000 acres of this assessed waste was converted into reserved forest. The requirements for forest having been determined, the remaining waste was eagerly taken up by cultivators. The question whether a great deal of the land then taken into forest should not be again made available for cultivation is now engaging the special attention of Government in connection with the revised proposals which have been recently called for regarding the classification of the forests of the Poona District, in accordance with the principles laid down in paragraph 2 of Government Resolution No. 1668, dated 8th March 1898. The submission of these proposals should be expedited. No time should be lost in setting free for expansion of cultivation a considerable portion of the area now included in forest, which is forest only in name and never can be anything more, which at present yields practically no revenue to Government beyond a slender income realised from grazing and which would prove more serviceable to the people and more remunerative to Government if brought under cultivation.

4. The figures adduced by Mr. Young may be accepted as fairly representing the rise in prices between the commencement and the end of the current settlement. Jowári and bájri are the staple grains of the táluka ; their prices, according to the returns, have risen respectively 24 and 33 per cent. Making every allowance for possible error in the returns, the Governor in Council is satisfied that the fact that a substantial rise has occurred within the last thirty years in the prices upon which the rates of the original settlement were based

is a matter beyond dispute. The facts and figures in Mr. Young's report thus furnish unmistakable evidence of the steady progress and increasing prosperity of the Indápur Táluka despite the checks received in the famines of 1876-77 and 1896-97. As the Survey Commissioner points out, it is probable that the protection afforded by the 16,000 odd acres which are regularly irrigated by the Nira Canal has materially strengthened the cultivators of the táluka in resisting the consequences of the bad seasons which result from uncertain rainfall. The irrigational supply, though it may not be fully utilised in years of good rainfall, must have enabled many cultivators in lean years to hold on to their lands, and in the more favoured cases even to make large profits.

5. The Survey Commissioner has rightly drawn attention to the necessity of examining the proposals for an enhancement of revenue in this táluka with extreme circumspection. The Governor in Council has carefully reperused the correspondence which led to the Resolutions cited by the Survey Commissioner in paragraphs 4, 15 and 16 of his report, and again considered the facts and arguments then brought forward. He finds himself in perfect agreement with the Survey Commissioner that there is nothing in those facts and arguments which would justify the exemption of the Indápur Táluka from liability to such reasonable enhancement of the assessment fixed twenty-four years ago as can be shown to be justified by the progress indisputably made since that time and by the assessments of neighbouring tálukas, such as Karmála and Málsiras, which are, if possible, subject in even greater degree than Indápur to the vicissitudes resulting from variable and scanty rainfall. The conclusion of the Governor in Council is that the enhancement of 30 per cent. now proposed is in no way unreasonable.

6. The old arrangement of these groups was, as Mr. Young remarks, based on an erroneous view of the rainfall of the táluka. The grouping now proposed places the five villages surrounding the railway station of Diksal, together with the village of Indápur, in Group I and the remaining villages in the táluka in Group II. The Collector, the Survey Commissioner and the Commissioner, C. D., agree in recommending this as a decided improvement on the old grouping. In place of the former rates of Rs. 1-2-0, Re. 1 and 14 annas, Mr. Young proposes to rate his new groups at Rs. 1-6-0 and Rs. 1-4-0 respectively. The higher rate is justified by the special advantages attaching to the six villages in Group I, while the lower rate is shown to be in practical correspondence with the rates in the surrounding tálukas. These proposals result in an enhancement of 28·8 per cent. for the villages in Group I and 30·6 per cent. for those in Group II. The above rates have been approved by the Collector, the Survey Commissioner and the Commissioner, C. D., and are sanctioned by the Governor in Council.

7. The proposed pátasthal rate of Rs. 8, which is that adopted for the surrounding tálukas, is sanctioned.

8. The usual concession will be granted to individual cases of increase over 25 per cent.

9. The revised rates are guaranteed for a period of thirty years.

10. The Governor in Council agrees with the Survey Commissioner that Mr. Young deserves credit for his clear and well-considered report.

G. W. HATCH,

Acting Under Secretary to Government.

To

The Commissioner, C. D.,  
 The Collector of Poona (with the petitions of objections),  
 The Survey Commissioner and Director of Land Records and Agriculture,  
 The Accountant General,  
 The Conservator of Forests, C. C.,  
 The Public Works Department of the Secretariat,  
 The Government of India,  
 The Secretary of State for India,

With an intimation that the papers are being printed in the form of a Selection from the Records of Government, and that, when it is ready, the usual number of copies of it will be forwarded to them.

} By letter.