M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 1568 Press ~~Mis.~~

59-60

Dated November 18, 1859.

Not to be folded or roughly handled

No. 59. Read the following Proceedings of the Board of Revenue, dated 8th August 1859, No. 3057.

Read letter from the Collector of Bellary, dated 30th April 1859, No. 51½, submitting his report on the revision of assessment made in conformity with the sanction of Government, dated 2nd June 1857.

(In Con. 30th July 1859, No. 3810.)

With the above letter the Collector of Bellary reports on the revision of the assessment in that district, in conformity with instructions conveyed in Minutes of Consultation, No. 531, R. D., of 2nd June 1857.

In Con. 4th June 1857, *A.* 2119.

2. In that Minute Consultation a review was taken of the correspondence that had passed on the subject of revising the assessment of Bellary, and it will not be necessary to go over the same ground again. It will suffice to remark that Mr. Pelly had recommended a reduction of the higher rates of assessment and proposed a new scale of rates. The rates proposed by Mr. Pelly were modified by the Board of Revenue, but the Government approved of neither of the plans proposed, and in lieu thereof directed that a scale of rates laid down by them should be adopted. From this point Mr. Pelly in his letter takes up the subject and proceeds to explain in detail the measures he adopted to carry into effect the instructions of Government. Some supplementary orders* of Government, on reference made by the Collector, are also alluded to in Mr. Pelly's report.

* *E. M. Con. 7th Jany.* 1858, *No.* 25, *in Con. 8th Jan.* 1858, *No.* 163.

3. The scale which the Government directed should be applied to the dry lands of the district until the general Survey, (p. 18, 19 E. M. C. 2d June), was the following ;—

In Con. 4th June 1857, *A.* 2119.

	Rs.	A.
All lands at and above 4 Rupees an acre to be reduced to...	3	0
All at and above 3 Rupees and under 4 Rupees to be reduced to.....	2	8
All at and above 2¾ and under 3 Rupees to be reduced to...	2	4
All at and above 2¼ and under 2½ to be reduced to...	2	0

4. Rates from 2¼ Rupees downwards to one Rupee, were to be reduced at the Collector's discretion, the average deduction not to exceed 12½ per cent., and the new rates were to descend by gradation of 2 Annas only. Rates below one Rupee were merely to be combined and amalgamated for the sake of simplifying the accounts.

E. M. C. 7th Jany. 1858, *No.* 25, *in Con. 8th Jany.* 1858, *No.* 163.

5. For all irrigated lands the Government (p. 25) directed the application of the following rates ;—

	Rs.	A.
All above 16 Rupees to be reduced to...	12	0
From 15 to 16 do. do... ...	11	8
From 14 to 15 do. do... ...	11	0
From 13 to 14 do. do... ...	10	8
From 12 to 13 do. do... ...	10	0

6. Rates from 6 Rupees and under 12 Rupees were to be reduced at the Collector's discretion, but on the whole the rate of reduction was not to exceed 12½ per cent. The new scale from 12 Rupees to 6 Rupees was to descend by quarter of Rupees. The rates below 6 Rupees were not to be reduced but merely amalgamated and all irrigated land below one Rupee was to be either raised to that rate and retained as irrigated land, or to be transferred to the dry land and rated accordingly (p. 27).

7. The irrigated lands were all to be classed in future as one crop land, and placed under three heads accordingly as watered by tank, channel or well (p. 31).

E. M. C. 7th in Con. 8th Jany. 1858, *p.* 5, *No.* 163.

8. While laying down these rates for the guidance of the Collector the Government did not intend to bind him to a strict application of these, but latitude was given him to deviate from the scale for good reasons, where further relief might seem necessary, (p. 18, 19, 25, E. M. C. 2d June 1857, and p. 8, E. M. C. 7th January 1858.)

In Con. 4th June 1857, *A.* 2119. *In Con. 8th Jany.* 1858, *No.* 163.

9. In connexion with the revision of the assessment the other instructions of Government, which Mr. Pelly notices, p. 8 to 12, were that the Inám lands should be reduced in exactly the same method as the Circar land ; that, as respects Inám lands assessed with a large quit rent, when, by the revision of the assessment, the quit-rent exceeded the new rate, the Inámdár should be at liberty to take the land at the reduced rate, the Inám tenure ceasing (p. 33 E. M. C.)

E. M. C. 2nd in Con. 4th June 1857, *p.* 32, 33, *A.* 2119.

10. That the survey accounts should be re-written and the modern currency of Rupees and Annas introduced in place of the Cantway Pagoda, Fanam and Anna.

11. That a road fund should be taken into consideration, (p. 36,) and that certain remissions formerly made should now be abolished, p. 36.

12. The revision commenced in August 1857, and was completed, with the exception of making up some accounts by the end of 1858, under Mr. Pelly's immediate superintendence.

13. The Government, as observed above, had themselves fixed some of the higher rates and for the rest the Collector made a scale. This scale of rates with the Government scale, is the basis on which the revision has now been framed. Deviations from it have been made where circumstances demanded them. They were not indiscriminately made but confined to special cases, (see Collector's report p. 110,) and not without careful previous enquiry. With an area of 53,50,997 acres forming the Government lands of the district, the revision was carried out strictly according to the scales throughout the entire extent, with the exception of 2,24,915 acres situated in 758 different villages.

14. In the two Eastern talooks of Yadaky and Tadputry, a higher general scale was adopted for the dry lands than that fixed for the other 15 talooks, as there was not the same need for so large a reduction in these two talooks.

15. The following the scale of rates alluded to;—

SCALE OF RATES.

DRY LANDS.

Old Rates.										Revised Rates of			
										15 Talooks.		Yadaky & Tadputry.	
			Rs.	A	P.		Rs.	A	P.	Rs.	A	Rs.	A.
According to the Government scale.	1	From	7	10	6	To	4	0	3½	3	0	3	0
	2	do.	3	15	0	do.	3	0	1½	2	8	3	0
	3	do.	2	15	3	do.	2	8	3	2	4	2	8
	4	do.	2	7	4½	do.	2	4	9	2	0	2	4
	4												
According to scale prepared by Collector.	5	do.	2	3	10½	do.	0	0	0	1	14	2	0
	6	do.	2	3	0	do.	1	15	6	1	12	2/3	0 14
	7	do.	1	14	7½	do.	1	13	9	1	10	1	12
	8	do.	1	12	10½	do.	1	10	8¼	1	8	1	10
	9	do.	1	10	3	do.	1	7	0	1	6	1	8
	10	do.	1	6	9	do.	1	5	10½	1	4	1	6
	11	do.	1	5	0	do.	1	3	3	1	2	1/4	4/2
	12	do.	1	2	4½	do.	1	0	2¼	1	0	1	0
	8												
Rates below 1 Rupee combined.	13	do.	0	15	11¼	do.	0	14	7½	0	15	0	15
	14	do.	0	14	5½	do.	0	14	0	0	14	0	14
	15	do.	0	13	6¾	do.	0	12	8½	0	13	0	13
	16	do.	0	12	6	do.	0	11	9¾	0	12	0	12
	17	do.	0	11	4½	do.	0	10	11¼	0	11	0	11
	18	do.	0	10	6	do.	0	9	7½	0	10	0	10
	19	do.	0	9	5¼	do.	0	8	9	0	9	0	9
	20	do.	0	8	6	do.	0	7	6¾	0	8	0	8
	21	do.	0	7	5¼	do.	0	7	0	0	7	0	7
	22	do.	0	6	6¾	do.	0	5	8¼	0	6	0	6
	23	do.	0	5	6	do.	0	4	7½	0	5	0	5
These rates are in mixed and red lands and not in black land.										Black mixed and red.			
	24	do.	0	4	4½	do.	0	3	6	0	4	0	4
	25	do.	0	3	2	do.	0	3	0	0	3	0	3
	26	do.	0	2	11	do.	0	0	3½	0	0	0	2

IRRIGATED LANDS.

Old Rates.										Revised rates.	
			Rs.	As.	P.		Rs.	As.	P.	Rs.	As.
According to the Government scale.	1	From	39	6	0	To	16	0	8	12	0
	2	do.	15	15	6	do.	15	3	3	11	8
	3	do.	14	15	9	do.	14	0	5	11	0
	4	do.	13	15	9	do.	13	1	0	10	8
	5	do.	12	13	10½	do.	12	0	6	10	0
	5										
According to the scale prepared by the Collector.	6	do.	11	15	11	do.	11	10	8	9	12
	7	do.	11	9	6	do.	11	8	2	9	8
	8	do.	11	7	9	do.	11	5	6	9	4
	9	do.	11	4	10	do.	11	0	4	9	0
	10	do.	10	15	0	do.	10	8	0	8	12
	11	do.	10	6	10	do.	10	0	3	8	8
	12	do.	9	15	9	do.	9	10	8	8	4
	13	do.	9	8	11	do.	9	4	2	8	0
	14	do.	9	3	10	do.	8	15	6	7	12
	15	do.	8	14	1	do.	8	12	0	7	8
	16	do.	8	9	10	do.	8	4	1	7	4
	17	do.	8	3	9	do.	8	0	1	7	0
	18	do.	7	15	7	do.	7	11	8	6	12
	19	do.	7	10	11	do.	7	9	4	6	8
	20	do.	7	8	9	do.	7	3	1	6	4
	21	do.	7	2	1	do.	6	0	2	6	0
Rates below 6 Rupees combined.	22	do.	6	0	0	do.	5	10	1	5	12
	23	do.	5	9	10	do.	5	6	4	5	8
	24	do.	5	5	10	do.	5	2	10	5	4
	25	do.	5	2	6	do.	4	15	4	5	0
	26	do.	4	14	11	do.	4	11	3	4	12
	27	do.	4	10	8	do.	4	6	3	4	8
	28	do.	4	6	0	do.	4	2	2	4	4
	29	do.	4	1	11	do.	3	14	3	4	0
	30	do.	3	13	10	do.	3	10	0	3	12
	31	do.	3	9	10	do.	3	6	3	3	8
	32	do.	3	5	11	do.	3	2	2	3	4
	33	do.	3	1	10	do.	2	14	2	3	0
	34	do.	2	13	7	do.	2	10	2	2	12
	35	do.	2	10	0	do.	2	6	5	2	8
	36	do.	2	5	11	do.	2	2	3	2	4
	37	do.	2	1	10	do.	1	14	1	2	0
	38	do.	1	13	7	do.	1	10	3	1	12
	39	do.	1	10	0	do.	1	6	1	1	8
	40	do.	1	5	11	do.	1	2	1	1	4
	41	do.	1	1	11	do.	0	2	4	1	0

16. There are now only 26 rates for the dry lands, the highest being 3 Rupees and the lowest 2 Annas per acre; and 41 rates for irrigated lands, the highest being 12 Rupees (one crop), subject to 50 per cent. extra, when a second crop is grown, and the lowest 1 Rupee per acre.

17. Mr. Pelly (p. 19, 20) describes the preliminary arrangements made for the work, and in paras. 21 to 34 notices a few incidental subjects, and the way in which he treated them; but they need not be particularly alluded to here; the Collector's disposal of them seems to have been correct.

18. He then proceeds (p. 35 to p. 102) to give a short account of the revision of the asssesment made in each talook separately. The Board are satisfied that the remissions made were necessary and proper; but a few instances in which the scale was departed from, may be here noticed.

19. In the Bellary talook more than one half, or 1,31,386 acres of the finest soil, (the black land,) was waste; it was found necessary to relax the Government scale in

Para. 36. a few lands, (329 acres only,) and to reduce the Collector's scale in 14,794 acres—

"The immediate consequence was the breaking up of waste lands, which had been "fallow for half a century, to the benefit of the country and the Government revenues."

20. In the Adoni talook, in the same class of lands the scale was deviated from, involving a reduction of assessment to the amount of 3,593 Rupees. The rates in this talook
Para. 57. had ben formerly reduced by Mr. Robertson, even below the scale now ordered by Government; the existing rates were, therefore, retained by the Collector or further reduced, where the former reduction was found to have been insufficient. Again, in the Gooleum talook, the assessment of which had been noticed by the Collector on former occasions, the rates had to be reduced in some villages; in others they were raised; but this modification of the scale extended to 17,658 acres only, a mere fraction of the whole area.

21. In Gooty and Royadroog talooks, and elsewhere, for equally satisfactory reasons, the scale was modified when it was found to be too heavy. In certain red soils, also
Para. 84. reduced rates were allowed; and it was absolutely necessary in some cases, as explained by the Collector, to depart from the original plan of not allowing any reduction in the rates below one Rupee. The indulgence thus given was limited to special cases, and, under the circumstances, seems proper. The very low classes below 2 Annas were raised to that rate.

22. In regulating the assessment of the well lands, Mr. Pelly had proposed to reduce the assessment on them, in the same proportion as in other irrigated lands, but to relieve them from the assessment for a second crop. This measure was supported by the Board, did not meet with the approbation of the Government. Much care was required in revising the assessment of these well lands, a large portion of which was waste from over-assessment. In settling the rates, advantage was taken of the general liberty granted by Government; and such re-
Para. 86. lief was given as was necessary to enable the ryot, if he pleased, to re-occupy these lands.

23. The results of the revision are exhibited in the statement annexed to para. 105 of the report. The general result is a reduction of Rupees 3,22,702 only, on the ayacut, or Rupees 8-12 per cent. of which Rupees 1,56,514 is on the actual cultivation. The per centages of reduction on the different descriptions of land are as follows:—

Dry land.	On the ayacut. Rs.	A.	On the cultivation. Rs.	A.
Black soils	13	5	10	5
Mixed and red do	3	13	4	6
Irrigated.				
Tank	7	10	7	12
Channel	15	13	15	3
Well	6	15	6	2

24. In the dry lands the black having hitherto borne the chief burden of the assessment, necessarily received a larger amount of reduction than the other descriptions of soils. In the irrigated lands those watered by channels from the Toomboodra river, which were very highly assessed, obtained proportionately a larger amount of reduction than other irrigated lands, through the operation of the rule which reduced all rates above 12 Rupees to that, as the highest, rate.

25. The following table shews the extent of the revision in each talook;—

	Revised Assessment. Rs.	Amount reduced. Rs.	Per centage. Rs.	As.
Bellary	3,21,839	42,322	11	10
Cumply	1,04,971	15,626	12	15
Hurpunhully	1,73,855	3,210	1	13
Koodlighy	2,40,234	10,782	4	4
Hoovenhadgaly	1,62,586	6,286	3	11
Adoni	2,82,225	35,571	11	3
Gooleum	2,96,155	49,988	14	7
Punchupullum	2,57,477	25,611	9	0
Gooty	2,15,854	30,222	12	4
Yadaky	88,725	6,889	7	3
Royadroog	2,39,316	29,321	10	14
Tadputry	1,31,429	8,946	6	6
Anantapoor	1,92,046	14,035	6	12
Pengondah	1,69,006	13,629	7	8
Kodecondah	1,35,336	16,012	10	9
Madnesserah	1,59,468	7,247	4	5
Durmaveram	2,03,481	7,005	3	5

26. Besides the reductions of assessment properly so called amounting to Rupees 3,22,702, a sum of 1,67,846 was struck off, being the assessment of lands transferred from wet to dry, which

Para. 103. had been originally classed and assessed as irrigated land but had not the means of irrigation. The quantity so transferred is, as shown below, 54,468 acres, formerly assessed, with various irrigated rates, at 1,96,147 Rupees, and now assessed with dry rates at 28,301 Rupees.

Items.	Extent.	Former. Assessment.	Average per Acre. Rs.	A.	New Assessment.	Difference between cols. 3 & 5.	Percentage of Difference. Rs.	A.
1	3	3	4		5	6	7	
	Acres.	Rs.	Rs.	A.	Rs.		Rs.	A.
Tank	18,529	68,549	3	11	8,464	60,085	87	11
Channel	18,459	63,781	3	7	8,590	55,191	86	8
Well	17,480	63,871	3	11	11,247	52,570	82	6
Total	54,27,468	1,96,147	3	10	28,301	1,67,846	85	9

27. The assessment of all Government lands fixed at the survey in 1806-7 amounted to Rupees 50,59,822; by the general remission of about 25 per cent. in 1822 it was reduced to Rupees 38,92,858, and by the revision now concluded it stands at Rupees 34,02,304.

The immediate relief given to the district by the present revison, is not to be measured by the amount struck off. The reduction amounts to Rupees 1,56,186 on the actual cultivation, but a portion of this had been previously enjoyed in the form of remissions under different heads. Mr. Pelly estimates the relief given to the ryots who
Para. 109. occupied land in Fusly 1266 as not exceeding Rupees 90,000 or 96,000. But that the measure has been attended already with general benefit to the district, is shewn by increased agricultural enterprize as exhibited in the breaking up of large quantities of waste lands, and by extended cultivation with in-
Para. 102. creased revenue, (notwithstanding the reductions,) in the year immediately following the revision. The survey assessment on Inám lands has been reduced on the same scale as the Government lands.

Mr. Pelly, before he left Bellary, was unable, in consequence of
Para. 115. not having received some accounts necessary for the purpose, to come
Memo. to Bellary, 9th June 1859. to a decision respecting the proposed Road Fund in connexion with the revised assessment. Mr. Hathaway has been requested to expedite the completion of the necessary information.

The various remissions hitherto granted annually will now dis-
Para. 116 appear. But there are still three items of remission of a permanent nature which must for the present remain. They are, 1st—the Cundachar or remissions to a class of Militia peons; 2nd, the Cuttoogootah remissions, granted for charitable purposes; or for works of utility or as remuneration for services; the 3rd is Shamilut Duswund, which is a remission of a certain proportion of the revenue on land under certain tanks built by private individuals, and varies with the extent of land annually cultivated.

Mr. Pelly shows that by the present revision, the assessment in the first two items is now brought for the most part to the standared of the existing demand, and recommends that the first, (Cundachar,) should remain as it is, pending the organization of the new Police Corps. He proposes to abolish the second, (Cuttoogoottah,) by transferring the land itself to the head of Inám and assessing it with a quite-rent of the same net amount as is now paid by the holders; and with respect to the third item, (Shamilat Duswund,) he proposes to let the remission remain, but to

make it a charge on the whole Demand of the village, and not a direct remission upon each ryot's puttah as at present. The Board support these proposals of the Collector. The Cundachar remission will probably disappear altogether in a short time. By the late revision a very considerable portion of it was absorbed. Many of the peons also have given up service. From these causes the amount of remission on this account was reduced from Rupees 12,908 in Fusly 1267 to Rupees 4,412 in the current year. Where the difference between the former and present assessments of the Cundachar lands is only nominal, the latter should be charged with an intimation to the holders that their services are no longer required. The effect of the proposed change in the Shamilat Duswundum will be to leave with Government the collection of the full assessment of the land from each ryot with payment by them of the Duswundum share to the Duswundumdar, whereas according to the present practice the Duswundumdar is left to collect the amount payable to him from each ryot proportionately.

In regard to other items of remission noticed by Mr. Pelly, the cowle leases for breaking up waste lands will continue as at present; and remission for bad seasons will be of rare occurrence, as such indulgence will be accorded only in years of extreme calamity.

Mins. Cons. 17*th Aug.* 1857, *No.* 821, *R. D. in Con.* 4*th Sep.* 1857, *No.* 3327.
Do. 14*th Nov.* 1857, *No.* 1168, *R. D. in Con.* 16*th Nov.* 1857, *No.* 4483.
Do. 2*nd Dec.* 1857, *No.* 1240, *R. D., in Con.* 4*th Dec.* 1857, *No.* 4810.

The expense of the revision and re-writing the Field Registers of Bellary was estimated at Rupees 39,995-12, the cost up to the date of the report, 30th April last, has been Rupees 26,500-9, and the probable cost of completing the accounts and writing the Registers, (which has yet to be done,) will be 8,686-14. The actual work of revision was calculated to extend over 18 months, for which sanction was granted; but Mr. Pelly was enable to complete it within a much shorter time, and to dispense with the services of the additional Sub-Collector who had been appointed to assist the Collector in his general duties during the settlement of the new rates. Mr. Pelly gives much credit to his Head Serishtadar Royapah, and the other Serishtadars employed by him in this important work which is certainly due to them; but this successful co-operation the Board desires to add, could hardly have been secured had it not been zealously and ably directed by Mr. Pelly himself.

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 60. ORDER THEREON, 18th November 1859, No. 1568.

The Board of Revenue submit the report made by the late Collector of Bellary before quitting the district, on the revision of assessment carried out by him in pursuance of the instructions of Government, conveyed in their orders of the 2d June 1857, No. 531, and 7th January 1858, No. 25.

2. In making the revision Mr. Pelly adhered closely for the most part to the instructions laid down by Government for his guidance; and in the few instances in which he took advantage of the discretion allowed him to deviate from them, it is stated by the Board that his proceedings were based on previous careful and personal enquiry.* From the tables of rates furnished in the report, it is observed that the number fixed for dry land by Mr. Pelly is twenty six, ranging from 3 Rupees to 2 Annas

* *Para.* 13, *Board's Proceedings*; *and* 16, *Collector's report.*

an acre; the number of those for irrigated land is forty one, ranging from 12 Rupees down to one Rupee an acre.

3. The total amount of the reduction granted on the assessment of irrigated and dry lands united is 1,56,514 Rupees on cultivated land, and 1,66,253 Rupees on waste. The actual relief to the Ráyat by these reductions is stated, however, not to exceed 96,000 Rupees, the remainder of the reduction being already remitted under various denominations.* The following table shews the reductions and the available waste at the reduced rates.

* *Boar d's Proceedings Para.* 27.

Description of land.	Cultivation.				Waste.			
	Acres.	Former Assesst.	Revised Assesst.	Reduction.	Acres.	Former Assesst.	Revised Assesst.	Reduction.
		Rupees.	Rupees.	Rupees.		Rupees.	Rupees.	Rupees.
Dry.....	16,30,760	11,22,829	10,35,128	87,701	35,04,905	15,48,871	14,14,200	1,34,671
Wet..... ...	1,40,706	6,99,123	6,30,310	68,813	74,6$\frac{26}{100}$	3,25,888	2,94,306	31,582
Total...	17,71,466	18,21,952	16,65,438	1,56,514	35,79,531	18,74,759	17,08,506	1,66,253

Thus it is seen that there is available waste to the extent of Rupees 17,08,506 from which to make up to the State by increased cultivation for the 96,000 Rupees of revenue given up. It is stated that the reductions have already led to extension of cultivation.

4. With regard to the remissions spoken of in the latter part of the Board's proceedings, it appears to Government that the Kandáchár, as well as the Katgutta remissions, are of the nature of Inám. Both therefore will be dealt with by the Inám Commissioner. The Government approve the change recommended by the Board in the mode of paying the Shámilát daswantam remission, viz. to deduct the amount in a lump from the village demand instead of in the pattá of each Ráyat.

5. The Board state that Mr. Pelly was unable to come to a decision respecting the road fund before leaving the district, for want of some necessary accounts. The Government much regret this delay; it is more than two years since the establishment of a road fund in Bellary was ordered,† and the proper time to introduce it was when the revised rates of assessment were brought into force. Not only has that opportunity been lost, but this extensive district has been deprived for two years of the advantage of a local road fund. The Governor in Council trusts that the Board will now be able to report on the subject at an early date.

† *June 2nd* 1857.

6. In concluding these observations, the Government have much pleasure in expressing concurrence in the Board's remark that Mr. Pelly's intimate knowledge of the district, careful supervision, and sound judgment, contributed much to the early and, as they trust, successful completion of the work of revision. But they cannot forbear to notice the extreme length into which he allowed himself to be drawn in his report. The object was to exhibit clearly the mode in which the order of Government was carried into effect; this certainly did not need forty pages of printed foolscap, and the subject would have been much better and more intelligibly treated in a condensed and well arranged paper of one-fourth of that bulk.

(Signed) J. D. BOURDILLON,
Secretary to Government.

No. 3057.

PROCEEDINGS of the BOARD of REVENUE, dated 8th August 1859.

Read letter from the Collector of Bellary, dated 30th April 1859, No. 51½, submitting his report on the revision of assessment made in conformity with the sanction of Government, dated 2d June 1857.

(In Con. 30th July 1859, No. 3810.)

With the above letter the Collector of Bellary reports on the revision of the assessment in that district, in conformity with instructions conveyed in Minutes of Consultation, No. 531, In Con. 4th June 1857, A. 2119. R. D. of 2dJune 1857.

2. In that Minute Consultation a review was taken of the correspondence that had passed on the subject of revising the assessment of Bellary, and it will not be necessary to go over the same ground again. It will suffice to remark that Mr. Pelly had recommended a reduction of the higher rates of assessment and proposed a new scale of rates. The rates proposed by Mr. Pelly were modified by the Board of Revenue, but the Government approved of neither of the plans proposed, and in lieu thereof directed that a scale of rates laid down by them should be adopted. From this point Mr. Pelly in his letter takes up the subject and proceeds to explain in detail the measures he adopted to carry into effect the instructions of Government. Some supplementary orders* of Government, on reference made by the Collector, are also alluded to in Mr. Pelly's report.

* E. M. C. 7th January 1858, No. 25, in Con. 8th Jan. 1858, No. 163.

3. The scale which the Government directed should be applied to the dry lands of the district until the general Survey, (p. 18, 19 E. M. C. 2d June), was the following ;—

In Con. 4th June 1857, A. 2119.

	Rs.	A.
All lands at and above 4 Rupees an acre to be reduced to	3	0
All at and above 3 Rupees and under 4 Rupees to be reduced to...	2	8
All at and above 2½ and under 3 Rupees to be reduced to	2	4
All at and above 2¼ and under 2½ to be reduced to...	2	0

4. Rates from 2¼ Rupees downwards to one Rupee, were to be reduced at the Collector's discretion, the average deduction not to exceed 12½ per cent. and the new rates were to descend by gradation of 2 Annas only. Rates below one Rupee were merely to be combined and amalgamated for the sake of simplifying the accounts.

E. M. C. 7th January 1858, No. 25, in Con. 8th Jan. 1858, No. 163.

5. For all irrigated lands the Government (p. 25) directed the application of the following rates ;—

	Rs.	A.
All above 16 Rupees to be reduced to... ...	12	0
From 15 to 16 do. ... do.	11	8
From 14 to 15 do. ... do. ...	11	0
From 13 to 14 do. ... ... do.	10	8
From 12 to 13 do. ... do. ...	10	0

6. Rates from 6 Rupees and under 12 Rupees were to be reduced at the Collector's discretion but on the whole the rate of reduction was not to exceed 12½ per cent. The new scale from 12 Rupees to 6 Rupees was to descend by quarter of Rupees. The rates below 6 Rupees were not to be reduced but merely amalgamated and all irrigated land below one Rupee was to be either raised to that rate and retained as irrigated land, or to be transferred to the dry land and rated accordingly (p. 27).

7. The irrigated lands were all to be classed in future as one crop land, and placed under three heads accordingly as watered by tank, channel or well (p. 31).

E. M. C. 7th in Con. 8th Jan. 1858, p. 5., No. 163.

8. While laying down these rates for the guidance of the Collector the Government did not intend to bind him to a strict application of these, but latitude was given him to deviate from the scale for good reasons, where further relief might seem necessary, (p. 18, 19, 25, E. M. C. 2d June 1857, and p. 8, E. M. C. 7th Jan. 1858.)

In Con. 4th June 1857, A 2119. In Con. 8th Jan. 1858, No. 163.

9. In connexion with the revision of the assessment the other instructions of Government, which Mr. Pelly notices, p. 8 to 12, were that the Inam lands should be reduced in exactly the same method as the Circar land ; that, as respects Inam lands assessed with a large quitrent, when, by the revision of the assessment, the quit-rent exceeded the new rate, the Inamdar should be at liberty to take the land at the reduced rate, the Inam tenure ceasing (p. 33 E. M. C).

E. M. C. 2nd in Con. 4th June 1857, p. 32, 33, A 2119.

10. That the survey accounts should be re-written and the modern currency of Rupees and Annas introduced in place of the Cantway Pagoda, Fanam and Anna.

11. That a road fund should be taken into consideration, (p. 36,) and that certain remissions formerly made should now be abolished, p. 36.

12. The revision commenced in August 1857, and was completed, with the exception of making up some accounts by the end of 1858, under Mr. Pelly's immediate superintendence.

13. The Government, as observed above, had themselves fixed some of the higher rates, and for the rest the Collector made a scale. This scale of rates with the Government scale, is the basis on which the revision has now been framed. Deviations from it have been made where circumstances demanded them. They were not indiscriminately made but confined to special cases, (see Collector's report p. 110,) and not without careful previous enquiry. With an area of 53,50,997 acres forming the Government lands of the district, the revision was carried out strictly according to the scales throughout the entire extent, with the exception of 2,24,915 acres situated in 758 different villages.

14. In the two Eastern talooks of Yadaky and Tadputry, a higher general scale was adopted for the dry lands than that fixed for the other 15 talooks, as there was not the same need for so large a reduction in these two talooks.

15. The following the scale of rates alluded to;—

SCALE OF RATES.

DRY LANDS.

		Old Rates.							Revised rates of.			
									15 Talooks.		Yadaky & Tadputry.	
			Rs.	A.	P.		Rs.	A. P.	Rs.	A.	Rs.	A.
According to the Government scale.	1	From	7	10	6	To	4	0 3½	3	0	3	0
	2	do.	3	15	0	do.	3	0 1½	2	8	3	0
	3	do.	2	15	3	do.	2	8 3	2	4	2	8
	4	do.	2	7	4½	do.	2	4 9	2	0	2	4
	4											
According to scale prepared by Collector.	5	do.	2	3	10½	do.	0	0 0	1	14	2	0
	6	do.	2	3	0	do.	1	15 6	1	12	2/9	0
	7	do.	1	14	7½	do.	1	13 9	1	10		14
	8	do.	1	12	10½	do.	1	10 8¼	1	8	1	12
	9	do.	1	10	3	do.	1	7 0	1	6	1	10
	10	do.	1	6	9	do.	1	5 10½	1	4	1	8
	11	do.	1	5	0	do.	1	3 3	1	2	1/1	6
	12	do.	1	2	4½	do.	1	0 2¼	1	0	1	0
	8											
Rates below 1 Rupee combined.	13	do.	0	15	11½	do.	0	14 7½	0	15	0	15
	14	do.	0	14	5⅓	do.	0	14 0	0	14	0	14
	15	do.	0	13	6¾	do.	0	12 8½	0	13	0	13
	16	do.	0	12	6	do.	0	11 9⅗	0	12	0	12
	17	do.	0	11	4½	do.	0	10 11¼	0	11	0	11
	18	do.	0	10	6	do.	0	9 7½	0	10	0	10
	19	do.	0	9	5¼	do.	0	8 9	0	9	0	9
	20	do.	0	8	6	do.	0	7 6¾	0	8	0	8
	21	do.	0	7	5¼	do.	0	7 0	0	7	0	7
	22	do.	0	6	6¾	do.	0	5 8¼	0	6	0	6
	23	do.	0	5	6	do.	0	4 7½	0	5	0	5
These rates are in mixed and red lands and not in black land.							Black mixed and red.					
	24	do.	0	4	4½	do.	0	3 6	0	4	0	4
	25	do.	0	3	2	do.	0	3 0	0	3	0	3
	26	do.	0	2	11	do.	0	0 3½	0	0	0	2

IRRIGATED LANDS.

		Old Rates.							Revised rates.	
			Rs.	As.	P.		Rs.	As. P.	Rs.	As.
According to the Government scale.	1	From	39	6	0	To	16	0 8	12	0
	2	do.	15	15	6	do.	15	3 3	11	8
	3	do.	14	15	9	do.	14	0 5	11	0
	4	do.	13	15	9	do.	13	1 0	10	8
	5	do.	12	13	10½	do.	12	0 6	10	0
	5									
According to the scale prepared by the Collector.	6	do.	11	15	11	do.	11	10 8	9	12
	7	do.	11	9	6	do.	11	8 2	9	8
	8	do.	11	7	9	do.	11	5 6	9	4
	9	do.	11	4	10	do.	11	0 4	9	0
	10	do.	10	15	0	do.	10	8 0	8	12
	11	do.	10	6	10	do.	10	0 3	8	8
	12	do.	9	15	9	do.	9	10 8	8	4
	13	do.	9	8	11	do.	9	4 2	8	0
	14	do.	9	3	10	do.	8	15 6	7	12
	15	do.	8	14	1	do.	8	12 0	7	8
	16	do.	8	9	10	do.	8	4 1	7	4
	17	do.	8	3	9	do.	8	0 1	7	0
	18	do.	7	15	7	do.	7	11 8	6	12
	19	do.	7	10	11	do.	7	9 4	6	8
	20	do.	7	8	9	do.	7	3 1	6	4
	21	do.	7	2	1	do.	6	0 2	6	0
Rates below 6 Rupees combined.	22	do.	6	0	0	do.	5	10 1	5	12
	23	do.	5	9	10	do.	5	6 4	5	8
	24	do.	5	5	10	do.	5	2 10	5	4
	25	do.	5	2	6	do.	4	15 4	5	0
	26	do.	4	14	11	do.	4	11 3	4	12
	27	do.	4	10	8	do.	4	6 3	4	8
	28	do.	4	6	0	do.	4	2 2	4	4
	29	do.	4	1	11	do.	3	14 3	4	0
	30	do.	3	13	10	do.	3	10 0	3	12
	31	do.	3	9	10	do.	3	6 3	3	8
	32	do.	3	5	11	do.	3	2 2	3	4
	33	do.	3	1	10	do.	2	14 2	3	0
	34	do.	2	13	7	do.	2	10 2	2	12
	35	do.	2	10	0	do.	2	6 5	2	8
	36	do.	2	5	11	do.	2	2 3	2	4
	37	do.	2	1	10	do.	1	14 1	2	0
	38	do.	1	13	7	do.	1	10 3	1	12
	39	do.	1	10	0	do.	1	6 1	1	8
	40	do.	1	5	11	do.	1	2 1	1	4
	41	do.	1	1	11	do.	0	2 4	1	0

16. There are now only 26 rates for the dry lands, the highest being 3 Rupees and the lowest 2 Annas per acre; and 41 rates for irrigated lands, the highest being 12 Rupees (one crop), subject to 50 per cent. extra, when a second crop is grown, and the lowest 1 Rupee per acre.

17. Mr. Pelly (p. 19, 20) describes the preliminary arrangements made for the work, and in paras. 21 to 34 notices a few incidental subjects, and the way in which he treated them; but they need not be particularly alluded to here; the Collector's disposal of them seems to have been correct.

18. He then proceeds (p. 35 to p. 102) to give a short account of the revision of the assessment made in each talook separately. The Board are satisfied that the remissions made were necessary and proper; but a few instances in which the scale was departed from, may be here noticed.

19. In the Bellary talook more than one half, or 1,31,386 acres of the finest soil, (the black land,) was waste; it was found necessary to relax the Government scale in a few lands,

P. 36. (329 acres only,) and to reduce the Collector's scale in 14,794 acres—"The immediate "consequence was the breaking up of waste lands, which had been fallow for half a century, to "the benefit of the country and the Government revenues."

20. In the Adoni talook, in the same class of lands the scale was deviated from, involving a reduction of assessment to the amount of 3,593 Rupees. The rates in this talook had been formerly reduced by Mr. Robertson, even below the scale now ordered by Government; the existing rateswere, therefore, retained by the Collector, or further reduced, where the former reduction was found to have been insufficient. Again, in the Gooleum talook, the assessment of which had been noticed by the Collector on former occasions, the rates had to be reduced in some villages; in others they were raised; but this modification of the scale extended to 17,658 acres only, a mere fraction of the whole area.

P. 57.

21. In Gooty and Royadroog talooks, and elsewhere, for equally satisfactory reasons, the scale was modified when it was found to be too heavy. In certain red soils, also reduced rates were allowed; and it was absolutely necessary in some cases, as explained by the Collector, to depart from the original plan of not allowing any reduction in the rates below one Rupee. The indulgence thus given was limited to special cases, and, under the circumstances, seems proper. The very low classes below 2 Annas were raised to that rate.

P. 84.

22. In regulating the assessment of the well lands, Mr. Pelly had proposed to reduce the assessment on them, in the same proportion as in other irrigated lands, but to relieve them from the assessment for a second crop. This measure was supported by the Board, but did not meet with the approbation of the Government. Much care was required in revising the assessment of these well lands, a large portion of which was waste from over-assessment. In settling the rates, advantage was taken of the general liberty granted by Government; and such relief was given as was necessary to enable the ryot, if he pleased, to re-occupy these lands.

P. 86.

23. The results of the revision are exhibited in the statement annexed to para. 105 of the report. The general result is a reduction of Rupees 3,22,702 only, on the ayacut, or Rupees 8-12 per cent. of which Rupees 1,56,514 is on the actual cultivation. The per centages of reduction on the different descriptions of land are as follows:—

Dry land.	On the ayacut.	On the cultivation.
	Rs. A.	Rs. A.
Black soils	13 5	10 5
Mixed and red do.	3 13	4 6
Irrigated.		
Tank	7 10	7 12
Channel	15 13	15 3
Well	6 15	6 2

24. In the dry lands the black having hitherto borne the chief burden of the assessment, necessarily received a larger amount of reduction than the other descriptions of soils. In the irrigated lands those watered by channels from the Toomboodra river, which were very highly assessed, obtained proportionately a larger amount of reduction than other irrigated lands, through the operation of the rule which reduced all rates above 12 Rupees to that, as the highest, rate.

25. The following table shews the extent of the revision in each talook;—

	Revised Assessment.	Amount reduced.	Per centage.	
	Rs.	Rs.	Rs.	As.
Bellary	3,21,839	42,322	11	10
Cumply	1,04,971	15,626	12	15
Hurpunhully	1,73,855	3,210	1	13
Koodlighy	2,40,234	10,782	4	4
Hoovenhadgaly	1,62,586	6,286	3	11
Adoni	2,82,225	35,571	11	3
Gooleum	2,96,155	49,988	14	7
Punchupullum	2,57,477	25,611	9	0
Gooty	2,15,854	30,222	12	4
Yadaky	88,725	6,889	7	3
Royadroog	2,29,316	29,321	10	14
Tadputry	1,31,429	8,946	6	6
Anantapoor	1,92,046	14,035	6	12
Pengondah	1,69,006	13,629	7	8
Kodecondah	1,35,336	16,012	10	9
Madneseerah	1,59,468	7,247	4	5
Durmaveram	2,03,481	7,005	3	5

26. Besides the reductions of assessment properly so called amounting to Rupees 3,22,702, a sum of 1,67,846 was strack off, being the assessment of lands transferred from wet to dry, which had been originally classed and assessed as irrigated land but had not the means of irrigation.

Para. 103. The quantity so transferred is, as shown below, 54,468 acres, formerly assessed, with various irrigated rates, at 1,96,147 Rupees, and now assessed with dry rates at 28,301 Rupees.

Items.	Extent	Former Assessment	Average per Acre.		New Assessment	Difference between col. 3 & 5.	Percentage of Difference	
1	2	3	4		5	6	7	
	Acres.	Rupees.	Rs.	A.	Rupees.		Rs.	A.
Tank,	18,529	68,549	3	11	8,464	60,085	87	11
Channel,	18,459	63,781	3	7	8,590	55,191	86	8
Well,	17,480	63,817	3	11	11,247	52,570	82	6
Total...	54,27,468	196,147	3	10	28,301	1,67,846	85	9

27. The assessment of all Government lands fixed at the survey in 1806-7 amounted to Rupees 50,59,822; by the general remission of about 25 per cent. in 1822 it was reduced to Rupees 38,92,858, and by the revision now concluded it stands at Rupees 34,02,304.

The immediate relief given to the district by the present revision, is not to be measured by the amount struck off. The reduction amounts to Rupees 1,56,186 on the actual cultivation, but a portion of this had been previously enjoyed in the form of remissions under differ-

Para. 109. ent heads. Mr. Pelly estimates the relief given to the ryots who occupied land in Fusly 1266 as not exceeding Rupees 90,000 or 96,000. But that the measure has been attended already with general benefit to the district, is shewn by increased agricultural enterprize as exhibited in the breaking up of large quantities of waste lands, and by extended cultivation with increased revenue, (notwithstanding the reductions,) in the year immediately following the revision.

Para. 102. The survey assessment on Inam lands has been reduced on the same scale as the Government lands.

Para. 115. Mr. Pelly, before he left Bellary, was unable, in consequence of not having received some accounts necessary for the purpose, to come to a decision respecting the proposed Memo. to Bellary, 9th June 1859. Road Fund in connexion with the revised assessment. Mr. Hathaway has been requested to expedite the completion of the necessary information.

Para. 116. The various remissions hitherto granted annually will now disappear. But there are still three items of remission of a permanent nature which must for the present remain. They are, 1st—the Cundachar or remissions to a class of Militia peons; 2nd, the Cuttoogootah remissions, granted for charitable purposes; or for works of utility or as remuneration for services; the 3rd is Shamilut Duswund, which is a remission of a certain proportion of the revenue on land under certain tanks built by private individuals, and varies with the extent of land annually cultivated.

Mr. Pelly shows that by the present revision, the assessment in the first two items is now brought for the most part to the standard of the existing demand, and recommends that the first, (Cundachar,) should remain as it is, pending the organization of the new Police Corps. He proposes to abolish the second, (Cuttoogoottah,) by transferring the land itself to the head of Inam and assessing it with a quit-rent of the same net amount as is now paid by the holders; and with respect to the third item, (Shamilat Duswund,) he proposes to let the remission remain, but to make it a charge on the whole Demand of the village, and not a direct remission upon each ryot's puttah as at present. The Board support these proposals of the Collector. The Cundachar remission will probably disappear altogether in a short time. By the late revision a very considerable portion of it was absorbed. Many of the peons also have given up service. From these causes the amount of remission on this account was reduced from Rupees 12,908 in Fusly

Revenue No. 1858 Relative
Rain of Govt 1732 20th Nov.

Proceedings of the Board of Revenue.—

Dated 8th Dec 1858

Dept 20th August 1859
Rec'd 21st

No. 3057.

No 1568. 18th November

Submitting with the Board's remarks and recommendation a Letter from Collector of Bellary reporting on the revision of assessment made in conformity with the sanction of Government dated 2nd June 1857.—

Copy in as Ord to C
Dy 19th Nov 1858 No 69

R. Con. 8th Aug 59. No 54. 55
— — 2 Sums 59 No 53

1859.

c 2 Nos N 215

In Con. 30th July 1859, No. 3810.

From C. PELLY, Esq., Collector of BELLARY,
dated Bellary, 30th April 1859, No. 51½.

I have the honor to submit a report on the Revision of Assessment of this district, which I was instructed to make in conformity with the orders of Government recorded in Extract Minutes Consultation, No. 531 of 2nd June 1857, and communicated to me in the Extract Proceedings of the Board of Revenue, No. 1885 of the 14th idem. The revision was taken in hand, as reported in my letter of 21st October 1858, in August 1857, and was concluded by the end of the following year; the work of making up of the accounts, however, and writing the Registers had still to be done.

2. It will not be necessary to recapitulate any of the correspondence recommending the revision of the assessment, or respecting the method proposed for making the revision. This has been fully reviewed by the Board and Government, (see Extract Minutes Consultation above referred to); I will, therefore, at once proceed to report on what has been done by me to carry into effect the orders of Government.

3. The Government (paras. 18 and 19 of the Minute,) directed that "the following scale "should, till the general survey, be applied to the very rates of the district:"

						Rs.	A.
"All lands at and above 4 Rupees an acre are to be reduced to.						3	0
"All at or above 3 and under 4 Rupees to be reduced to.						2	8
"	Do.	2½	do.	3	do.	2	4
"	Do.	2¼	do.	2½	do.	2	0

"Rates from 2¼ Rupees downwards to one Rupee should be reduced at the Collector's discre- "tion, but the average reduction should not exceed 12½ ₹ cent., which in application would "probably be about 20 ₹ cent., or more in the higher of the rates; and 5 or 6 per cent., in the "lower. The new rates between one and two Rupees and a quarter should descend by grada- "tion of 2 Annas only, so as to avoid great difference between the proportion of reduction in "the several rates; and with reference to lands assessed at one Rupee and under that amount, "the Government thought that no change was necessary." But in a subsequent order (Minutes Consultation 7th January 1858, No. 25, para. 4,) the Government were pleased to modify their instruction regarding rates below one Rupee, and to permit me to combine and amalgamate them for the sake of simplifying the accounts. This order, though not specified, is of course applicable to the irrigated lands rated below 6 Rupees.

4. For wet, i. e. all irrigated land, the Government (para. 25,) directed the application of the following rates:—

			Rs.	As.
"All above 16 Rupees to be reduced to			12	0
"From 15 to 16	do.	do.	11	8
"From 14 to 15	do.	do.	11	0
"From 13 to 14	do.	do.	10	8
"From 12 to 13	do.	do.	10	0

"Rates from 6 Rupees and under 12 Rupees to be reduced in proportions to be determined by "the Collector, but on the whole the rate of reduction on these rates should not exceed 12½ "per cent. The Government were not of opinion that any reduction of the rates below 6 Ru- "pees was needed. The new scale of rates to descend by quarter Rupees, from 12 Rupees to 6 "Rupees, and there should be no Nunjah land below one Rupee; but any land of this descrip- "tion rated lower now should either be raised to that rate or transferred to Poonjah, and that "lands classed as Nunjah, but not possessing the means of irrigation should be transferred to "Poonjah, and rated accordingly," para. 27. The plan of consolidating all the various descrip-

tions of irrigated land into three heads only, viz., accordingly as watered by tank, channel, or well, was also approved and directed to be adopted, (para. 31).

5. The Government did not wish to bind the Collector to these rates, to which a strict application was not intended to be enforced, but to allow him some latitude when a deviation from them could take place with good reason, (paras. 18, 19, 25.) The impost called Rewaz Jastee, an extra tax, levied on certain old betel and cocoanut gardens, was (para. 28,) ordered to be at once given up.

6. In a subsequent order (Extract Minutes Consultation 7th January 1858, No. 25, para. 5,) the Government were pleased to direct that all wet land should be classed as one crop, and that a second crop tax of 50 per cent. be levied when a second crop is raised.

7. The application of this rule was also confirmed to well lands which I had proposed should be entirely exempt from the second crop tax. The Government (para. 30 of the Minute of 2nd June 1857,) did not accede to this proposal, and on its being again submitted to their consideration, refused (para. 8, Minutes Consultation 7th January 1858,) to accord sanction to the arrangement proposed, adding that "The Collector's course will now be to afford relief at "his discretion, under the latitude allowed him, by the orders of Government, in all instances "where the tax presses unduly upon the holders of well lands, but to aim at no alteration of a "system."

8. My proposition that the assessment of the Inam lands should be reduced in exactly the same method as the Circar lands, was also approved, (paras. 32, 33 of Minutes Consultation 2nd June 1857).

9. But as respects Jody Inams, it was directed (para. 33,) that wherever the amount of Jodee exceeds the new rate of assessment on a whole Inam, the Inamdar should be at liberty to take the land at the new rate, the Inam tenure ceasing and the land being transferred to Government.

10. The Government also (para. 34,) approved of the proposal to have the survey accounts re-written, and to substitute the modern currency of Rupees, Annas and Pice, for Pagodas, Fanams and Annas; and the new and simple classifications and rating for the old.

11. The Government also (para. 36,) directed that a Road Fund should be formed in Bellary, suggesting as the most convenient form that adopted in North Arcot, viz., a per centage of 2 per cent. on the whole demand, in which Inamdars should also be included, upon which my opinion was called for before final instructions were issued.

12. The abolition of certain remissions from the accounts was also part of the measure to be attended to in the revision, (para. 36).

13. The foregoing is, I believe, a concise abstract of the principles laid down for my direction, in carrying out the revision of assessment.

14. On receipt of the orders in June 1857, I issued a Proclamation, informing the people, that the revision of the rates of assessment would immediately be undertaken by myself, and that the new rates would be made upon the scale laid down by Government, thus giving the people, who wished to occupy land hitherto heavily assessed, the opportunity of at once doing so.

15. The work of revision commenced in August 1857, by the issue of orders for the preparation of the preliminary accounts.

16. The Government had themselves fixed some of the higher rates, and left the rest to be made by myself. I deemed it very expedient to prepare a scale also for the guidance of myself and the Cutcherry, and I accordingly prepared such a scale as I considered would afford very general relief within the limits sanctioned by Government, fairly to all classes of land. I beg to subjoin this scale, annexing to it also the Government scale, and shewing thus at one view the scale of reduction which formed the basis on which the revision of the assessment has now been concluded. Deviations have been made according to circumstances from this scale, but in no instance without personal enquiry by myself, so that I am fully satisfied that, when the scale ordered by Government for general adoption, or that prepared by myself, has been altered, there was good and sufficient cause for so doing; in the talooks of Taudputry and Yadakee a somewhat higher scale was adopted than that fixed for the other 15 talooks, for the dry lands only.

SCALE OF RATES.

DRY LAND.															
Old Rates.												Revised rates of			
												15 Talooks.		Yadakee and Tadputry.	
			Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	Rs.	A.
According to the Government scale.	1	From	7	10	6	To.	4	0	$3\frac{1}{2}$	3	0	3	0
	2	do.	3	15	0	do.	3	0	$1\frac{1}{2}$	2	8	3	0
	3	do.	2	15	3	do.	2	8	3	2	4	2	8
	4	do.	2	7	$4\frac{1}{2}$	do.	2	4	9	2	0	2	4
According to scale prepared by Collector.	4												
	5	do.	2	3	$10\frac{1}{2}$	do.	0	0	0	1	14	2	0
	6	do.	2	3	0	do.	1	15	6	1	12	2	0
												1	14
	7	do.	1	14	$7\frac{1}{2}$	do.	1	13	9	1	10	1	12
	8	do.	1	12	$10\frac{1}{2}$	do.	1	10	$8\frac{1}{4}$	1	8	1	10
	9	do.	1	10	3	do.	1	7	0	1	6	1	8
	10	do.	1	6	9	do.	1	5	$10\frac{1}{2}$	1	4	1	6
	11	do.	1	5	0	do.	1	3	3	1	2	1	4
												1	2
	12	do.	1	2	$4\frac{1}{2}$	do.	1	0	$2\frac{1}{4}$	1	0	1	0
Rates below, Rupee combined.	8												
	13	do.	0	15	$11\frac{1}{4}$	do.	0	14	$7\frac{1}{2}$	0	15	0	15
	14	do.	0	14	$5\frac{1}{4}$	do.	0	14	0	0	14	0	14
	15	do.	0	13	$6\frac{3}{4}$	do.	0	12	$8\frac{1}{4}$	0	13	0	13
	16	do.	0	12	6	do.	0	11	$9\frac{3}{4}$	0	12	0	12
	17	do.	0	11	$4\frac{1}{2}$	do.	0	10	$11\frac{1}{4}$	0	11	0	11
	18	do.	0	10	6	do.	0	9	$7\frac{1}{2}$	0	10	0	10
	19	do.	0	9	$5\frac{1}{4}$	do.	0	8	9	0	9	0	9
	20	do.	0	8	6	do.	0	7	$6\frac{3}{4}$	0	8	0	8
	21	do.	0	7	$5\frac{1}{4}$	do.	0	7	0	0	7	0	7
	22	do.	0	6	$6\frac{3}{4}$	do.	0	5	$8\frac{1}{4}$	0	6	0	6
	23	do.	0	5	6	do.	0	4	$7\frac{1}{2}$	0	5	0	5
			Black mixed and Red.										
These rates are in mixed and red lands and not in black land.	24	do.	0	4	$4\frac{1}{2}$	do.	0	3	6	0	4	0	4
	25	do.	0	3	2	do.	0	3	0	0	3	0	3
	26	do.	0	2	11	do.	0	0	$3\frac{1}{2}$	0	2	0	2

Irrigated Lands.												Revised Rates.	
Old Rates.													
			Rs.	A.	P.		Rs.	A.	P.	Rs.	A.
According to the Government scale.	1	From	39	6	0	To.	16	0	8	12	0
	2	do.	15	15	6	do.	15	3	3	11	8
	3	do.	14	15	9	do.	14	0	5	11	0
	4	do.	13	15	9	do.	13	1	0	10	8
	5	do.	12	13	10½	do.	12	0	6	10	0
	5										
According to the scale prepared by the Collector.	6	do.	11	15	11	do.	11	10	8	9	12
	7	do.	11	9	6	do.	11	8	2	9	8
	8	do.	11	7	9	do.	11	5	6	9	4
	9	do.	11	4	10	do.	11	0	4	9	0
	10	do.	10	15	0	do.	10	8	0	8	12
	11	do.	10	6	10	do.	10	0	3	8	8
	12	do.	9	15	9	do.	9	10	8	8	4
	13	do.	9	8	11	do.	9	4	2	8	0
	14	do.	9	3	10	do.	8	15	6	7	12
	15	do.	8	14	1	do.	8	12	0	7	8
	16	do.	8	9	10	do.	8	4	1	7	4
	17	do.	8	3	9	do.	8	0	1	7	0
	18	do.	7	15	7	do.	7	11	8	6	12
	19	do.	7	10	11	do.	7	9	4	6	8
	20	do.	7	8	9	do.	7	3	1	6	4
	21	do.	7	2	1	do.	6	0	2	6	0
Rates below 6 Rupees combined.	22	do.	6	0	0	do.	5	10	1	5	12
	23	do.	5	9	10	do.	5	6	4	5	8
	24	do.	5	5	10	do.	5	2	10	5	4
	25	do.	5	2	6	do.	4	15	4	5	0
	26	do.	4	14	11	do.	4	11	3	4	12
	27	do.	4	10	8	do.	4	6	3	4	8
	28	do.	4	6	0	do.	4	2	2	4	4
	29	do.	4	1	11	do.	3	14	3	4	0
	30	do.	3	13	10	do.	3	10	0	3	12
	31	do.	3	9	10	do.	3	6	3	3	8
	32	do.	3	5	11	do.	3	2	2	3	4
	33	do.	3	1	10	do.	2	14	2	3	0
	34	do.	2	13	7	do.	2	10	2	2	12
	35	do.	2	10	0	do.	2	6	5	2	8
	36	do.	2	5	11	do.	2	2	3	2	4
	37	do.	2	1	10	do.	1	14	1	2	0
	38	do.	1	13	7	do.	1	10	3	1	12
	39	do.	1	10	0	do.	1	6	1	1	8
	40	do.	1	5	11	do.	1	2	1	1	4
	41	do.	1	1	11	do.	0	2	4	1	0

17. It will be observed that the former numerous rates have now been confined in the dry lands to 26 rates, the highest being 3 Rupees an acre, and the lowest 2 Annas; and in the irrigated lands to 41 rates, the highest being 12 Rupees per acre, and the lowest 1 Rupee.

18. To assist me in the general duties of the district, and so to leave me greater leisure for personally superintending the work of the assessment, an additional Sub Collector for the period of 18 months, was appointed; and an establishment, estimated inclusive of the salary of the Sub Collector and other charges, on the whole at 32,907 Rupees was sanctioned by Government under date the 14th November 1857 the actual cost of which will be noticed at the close of this report.

19. Furnished with a copy of the scale of rates above mentioned, a Hoozoor Sheristadar and Goomastahs were sent to the talooks to prepare a Register of all the fields, with the assistance of the Curnums. This Register is a very large account, and will be a very useful statement for reference at any future time. A specimen of it (translated into English,) is forwarded. Much care was necessary in the preparation of this Register of every field. The old currency in which the survey accounts were written (Cauteroy Pagodas, Fanams and Annas,) had to be carefully converted into Rupees; and the calculation of the net assessment, after the general reduction of 25 or 33 per cent. on the original survey assessment, so as to exhibit the actual rate of the existing assessment on each field, required much attention and labour. In column 2 is shewn the survey terrim rate and the same rate less the general remission, if the field was entitled to that reduction, and also the rate on two crop land after deduction of one-third for the second crop assessment so as to exhibit the actual one crop rate on all lands; in column 7 the former assessment, calculated on the net rate given in column 2, is shewn in Cauteroy Pagodas; columns 8 to 11 shew the transfers of land from one head to another as discovered at the revision, chiefly of wet lands to dry; and then in columns 12 to 15 is shewn the actual state of the field at the time of the revision, in which the rate is shewn in Rupees, (column 13,) and the assessment in Pagoda and Rupee currency both, (14 and 15,) for facilitating the detection of errors. In the two next columns (16, 17,) is the new sanctioned rate and the assessment at that rate. Columns 18, 19 were kept with the intention of entering any modification proposed to the Sheristadar by the village people; but it was not found expedient to enter their proposals which were generally vague, and any alterations required were proposed and examined at once before myself, and settled. The remaining columns shewed the actual cultivation for Fusly 1266 the year preceding the revision. It may be necessary to explain the entries of "one crop, sag one crop, sag two crop." "Two crop, sag one crop, sag two crop," in the first column—they are intended to show not only the class (one crop or two crop,) in which the land was entered in the survey account; but also to shew how it has been generally cultivated, whether with a single or double crop, and the result shewed that about 10 per cent. of the land classed as two crop was improperly so classed.

Enclosure A.

20. From this voluminous Field Register, (which contains about 26,500 pages of figures,) a Deetwar abstract for each village was prepared and put into English. This was laid before me on my arrival in the talook, and the alterations found necessary were noted by myself on the back, which being corrected and examined carefully has been signed at the bottom of every village, the total amount of the revised assessment being written in letters. This account will always prove a useful book of reference, and I have had it bound up in volumes for each talook. A complete copy of four villages, taken from this abstract, I beg permission to enclose. If a rate was altered by me the new rate was written in the margin by myself, and the necessary alterations in the statement was then made throughout by a clerk in red ink.

Enclosure B.

21. Before entering upon an account of the revision in each talook, I may mention shortly a few points which were observed generally.

22. The former distinction of wet and garden land was given up, and all lands were classed as irrigated, under the head of the source of irrigation to which they belonged, viz., tank, nallah or well, and all the lands classed in the accounts as "dry into wet" was at once transferred to irrigated. And in future, lands now classed as dry, but which may be subsequently watered, will alone appear in the accounts as dry into wet, to be transferred from time to time to the irrigated.

23. Lands under cowle and lands subject to the Cundachar and Cuttoogootta remission, were not liable to the general remission on the survey terrim, but received simply the deduction of cowle, Cuttoogootta, &c.; but in making the revision, it was of course necessary to deduct the general remission for the cowle land, and expedient also to do the same for the other named lands, so as to shew their real survey assessment, the same as all other land less the general remission, and on that assessment to make the revision. But by doing this, the item of Cuttoogootta and Cundachar, &c., remissions hitherto allowed will be greatly reduced, and in some cases entirely lost, being absorbed in the revised assessment.

It will be seen that in this talook the dry rates were reduced 10-13 per cent. in the black, and 2-3 per cent. in the mixed land, or 9 per cent. on the whole. The quantity of waste land is shewn in the last column.

38. The irrigated lands of the talook are of small extent, viz.

	Acres.
Tank lands	250
Channel do.	3,277
Well	2,217
	5,744

The channel lands of the Toombudra river were generally very highly assessed, and have consequently received great relief by the reduction on the Government scale of all rates above 12 Rupees one crop to that or a lower standard. 13,776 Rupees is the amount of reduction on these channel lands in this talook; some rates have been retained higher than the proposed scale. The actual reduction, however, amounts to nearly 29 per cent. on the irrigated lands of the talook.

	Bellary Talook—Irrigated Lands.	Extent Acres.	Assessment, Rupees.				Per centage of reduction on the old Assessment.		Quantity of land in Col. 2 which is waste.
			Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 & 5.	Amount allowed by the scale.	Amount actually given.	
	1	2	3	4	5	6	7	8	9
1	Tank land	250	1,190	1,152	1,152	0	− 3 3	−3 3	154
2	Channel do.	3,277	40,557	26,519	26,781	+262	−34 10	−33 15	998
3	Well do.	2,217	5,868	5,930	5,922	− 8	+ 1 1	+ 0 15	811
	Total	5,744	47,615	33,601	33,855	+254	−29 7	−28 15	1,963
Detail of the total.	Revision of Assessment with reference to the Government scale	1,693	33,870	20,311	20,311	0	−40 0	−40 0	309
	Do. do. Collector's scale	541	4,222	3,684	3,951	+267	−12 12	− 6 7	214
	Low rated lands	3,510	9,523	9,606	9,593	− 13	+ 0 14	+ 0 12	1,440

39. The net land revenue of the Bellary talook in the year immediately preceding the revision, i. e., in Fusly 1266, was 1,59,647 Rupees; and the revenue of the current year, Fusly 1268, is 1,65,315 Rupees or 5,668 Rupees above the former period; and, moreover, there were 32,452 acres assessable at 39,644 Rupees under cultivation on the cowle tenure, which in due time will pay revenue. This state of things shews that a decided improvement has already taken place, notwithstanding that the immediate sacrifice of revenue, by the reduction of the assessment in this talook on lands actually occupied, was 21,891 Rupees, viz.,

On black land	9,742	
„ mixed	816	
		10,558
Irrigated		11,307
		21,865
Transfer		54
		21,919
Deduct increase on well lands		28
Net decrease		21,891

40. The soil of this talook, which lies to the west of Bellary, is chiefly the mixed, and red light soil; but the greater portion of the Revenue is derived from the valuable Toombudra river channels and two or three tanks. The area is classed as follows:—

		Cultivated.	Waste.	Total Acres.
Dry		34,332	98,944	1,33,276
Irrigated by	Tanks	1,352	305	1,657
	Channels	4,399	469	4,868
	Wells	645	175	820
Total		40,728	99,893	1,40,621

There is only a small quantity of the black land, (5,197 Acres); and the rest of the dry area is for the most part poor soil; three-fourths of the dry lands are waste.

41. The reduction made in this talook amounted on the whole to 15,626 Rupees or 12-15 per cent. (excluding the reduction on transferred lands), on the whole Ayacut. It was found necessary to give a somewhat more liberal reduction on the higher rated dry lands than allowed in the Government scale. It will be seen they are not of great extent, only 1214 acres; and of this, $\frac{2}{3}$rds were waste, in consequence of the too heavy assessment; and some departure from my own scale had to be made chiefly in waste lands. In all 5,601 acres received further assistance than provided by the scale. The rates of the large mass of land were regulated according to the scale. The result of the revision of the dry lands of this talook is shewn as follows to be only Rupees 6-6 per cent. on the whole:—

	Acres.
Cultivated	751
Waste	4,850
	5,601

	Cumply Talook—Dry Lands.	Extent Acres.	Assessment, Rupees.				Per centage of reduction on the old Assessment.				Quantity of land in Col. 2 which is waste.
			Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Amount allowed by the scale.		Amount actually given.		
	1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	A.	Acres.
Black Land.	Revision of Assessment with reference to the Government scale	.....	.....	.....	.....	.....	....	...	....	...	.....
	Do. Collector's do.	1,684	2,418	2,160	2,051	− 109	−10	11	−15	3	1,439
	Low rated lands	3,513	1,566	1,591	1,591	 0	+ 1	9	+ 1	9	1,625
	Total	5,197	3,984	3,751	3,642	− 109	− 5	13	− 8	10	3,064
			Mixed land.								
Mixed Land.	Revision of Assessment with reference to the Government scale	1,214	3,566	2,798	2,282	− 516	−21	8	−36	0	746
	Do. Collector's do.	11,966	16,218	14,499	13,734	− 765	−10	9	−15	6	9,288
	Low rated lands	1,14,899	36,113	36,351	36,351	.....	+ 0	10	+ 0	10	85,846
	Total	1,28,097	55,879	53,648	52,367	−1,281	− 4	1	− 6	5	95,880
	Total	1,33,276	59,881	57,399	56,009	−1,390	− 4	5	− 6	6	98,944

42. The reduction on the irrigated land amounted to 11,754 Rupees, or Rs. 19-5 per cent. The high assessed channel lands benefitted especially by the operation of the rule which reduced the highest rate to 12 Rupees one crop per acre. The Government scale was adhered to. My own scale was raised as in Bellary talook, for it was found unnecessary to give the full remission provided for in the scale. A few acres, chiefly those under 6 Rupees, were slightly reduced for special reasons in each case.

	Cumply Talook—Irrigated Lands.	Extent Acres.	Assessment, Rupees.				Per centage of reduction on the old Assessment.				Quantity of land in Col. 2 which is waste.
			Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Amount allowed by the scale.		Amount actually given.		
	1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	A.	Acres.
1	Tank land.....	1,657	9,489	8,378	8,416	+ 38	—11	10	—11	5	305
2	Channel do.....	4,868	48,924	37,845	38,283	+438	—22	13	—21	12	469
3	Well do.....	820	2,303	2,271	2,263	— 8	— 1	7	— 1	12	175
	Total.....	7,345	60,716	48,494	48,962	+468	—20	2	—19	5	949
Detail of the total.	Revision of Assessment with reference to the Government scale.....	2,048	33,111	23,411	23,410	— 1	—29	5	—29	5	149
	Do. Collector's do.	2,139	17,538	15,007	15,493	+486	—14	8	—11	10	270
	Low rated lands.....	3,158	10,067	10,076	10,059	— 17	+ 0	2	— 0	2	530

43. The revenue of this talook in Fusly 1266 was 67,091 Rupees, but the revenue of 1268 Fusly is 72,423 Rupees, being an increase of 5,332 Rupees, notwithstanding the immediate sacrifice of revenue by the reduction of the assessment on lands occupied was Rupees 11,833, viz.

On dry land.....	840	
Irrigated.....	10,828	
		11,668
Transfer.....		165
Total Decrease...		11,833

Hurpunhully Talook.

44. This talook lies at the south-western extremity of the district. The soil is for the most part mixed or red, and low assessed. Two-thirds are waste. There are, however, some heavy assessed dry lands which have been benefitted by the revision. The irrigated lands are few and they are also lowly assessed, for the most part under 6 Rupees. The area is composed as follows:—

		Cultivated.	Waste.	Total Acres.
Black land.....		34,810	28,638	63,448
Mixed do.....		71,841	2,83,366	3,55,207
Irrigated by	Tanks.....	2,323	1,283	3,606
	Channels... ...	33	9	42
	Wells.....	509	191	700
Total.....		1,09,516	3,13,487	4,23,003
Transfer.....		20	110	130
Total.....		1,09,536	3,13,597	4,23,133

45. The amount of reduction allowed was only 3,210 Rupees or 1-13 per cent. The Government scale was slightly lowered in settling the rates of 625 acres; and my own scale was in some cases increased, and in others decreased, as circumstances allowed, in the dry lands. The result of the revision on the dry and irrigated lands was as follows:—

	Hurpunhully Talook—Dry Lands.	Extent Acres.	Assessment, Rupees.				Per centage of reduction on the old Assessment.				Quantity of land in Col. 2 which is waste.
			Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Amount allowed by the scale.		Amount actually given.		
	1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	A.	Acres.
Black Land.	Revision of Assessment with reference to the Govt. scale....	464	1,267	1,053	946	—107	—16	14	—25	6	183
	Do. Collector's do...	9,182	12,969	11,321	11,368	+ 47	—12	11	—12	6	3,702
	Low rated lands.....	53,802	28,248	28,677	28,677	0	+ 1	9	+ 1	9	24,753
	Total.....	63,448	42,484	41,051	40,991	— 60	— 3	6	— 3	6	28,638
Mixed.	Revision of Assessment with reference to the Govt. scale...	930	2,966	2,193	2,102	— 91	—26	1	—29	2	557
	Do. Collector's do...	18,148	24,916	22,036	22,030	— 6	—11	9	—11	3	7,338
	Low rated lands.....	3,36,129	88,879	91,632	91,620	— 12	+ 3	2	+ 3	1	2,75,471
	Total.....	3,55,207	1,16,761	1,15,861	1,15,752	—109	— 0	12	— 0	14	2,83,366
	Total dry lands.....	4,18,655	1,59,245	1,56,912	1,56,743	—169	— 1	8	— 1	9	3,12,004

Irrigated Lands.

1	Tank lands.....	3,606	15,803	15,083	15,114	+ 31	— 4	8	— 4	8	1,283
2	Channel lands.....	42	159	151	151	0	— 5	0	— 5	0	9
3	Well lands.....	700	1,858	1,853	1,847	— 6	— 0	4	— 0	9	191
	Total.....	4,348	17,820	17,087	17,112	+ 25	— 4	1	— 3	15	1,483
Detail of the total.	Revision of Assessment with reference to the Govt. scale...	21	292	221	221	0	—24	5	—24	5	0
	Do. Collector's do...	693	5,117	4,499	4,524	+ 25	—12	1	—11	9	204
	Low rated lands.....	3,634	12,411	12,367	12,367	0	— 0	6	— 0	6	1,279

46. The revenue of Fusly 1266 was 80,927 Rupees. In Fusly 1268 it was 84,874 Rupees, or 3,947 Rupees higher than the year preceding the revision; and besides this, there was cowle assessable hereafter at 3,388 Rupees; but the immediate decrease in the revenue, by the reduction of assessment, was only 3,577 Rupees in this talook.

Koodleghee Talook.

47. This talook adjoins the above talook on the eastern side. The area of this talook also is composed chiefly of low assessed, mixed, and red jungly lands, and not one-fifth of the dry lands is cultivated; but there are on the other hand about 17,000 acres of valuable irrigated lands, which pay more than one half of the revenue of the whole talook. The area of the whole is as follows :—

		Cultivated.	Waste.	Total Acres.
Black land		10,023	10,601	20,624
Mixed do.		74,526	4,10,833	4,85,359
Irrigated by	Tanks	4,489	3,753	8,242
	Channels	2,900	685	3,585
	Wells	3,488	1,512	5,000
		95,426	4,27,384	5,22,810
Transfer		44	1,008	1,052
Total		95,470	4,28,392	5,23,862

48. The reductions amounted on the whole to 10,782 Rupees or Rs. 4-4 per cent. About two-thirds of this sum was on lands occupied, and one-third on waste. The annexed table shews the result of the revision in the dry lands; the Government scale of rates has been lowered in 330 acres only, and in some instances a higher rate has been retained. My own scale was lowered in regard to the rates of 3,903 acres. The reduction on the whole dry land was Rupees 2-5 per cent.

	Koodleghee Talook--Dry Lands	Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 & 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.		Amount actually given.		Quantity of land in Col. 2 which is waste.
1		2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	A.	Acres.
Black Land.	Revision of Assessment with reference to the Govt. scale....	857	2,497	1,934	1,934	0	—22	9	—22	9	468
	Do. do. Collector's do.	5,993	8,183	7,245	7,182	—63	—11	7	—12	4	2,860
	Low rated lands.....	13,774	8,936	8,833	8,833	0	—1	2	—1	2	7,273
	Total... ...	20,624	19,616	18,012	17,949	—63	—8	3	—8	8	10,601
Mixed.	Revision of Assessment with reference to the Govt. scale ...	Mixed land. 2,336	6,139	5,022	4,942	—80	—18	3	—19	8	1,707
	Do. do. Collector's do.	14,012	19,953	17,528	17,491	—37	—12	2	—12	5	7,861
	Low rated lands.....	4,69,011	1,20,004	1,21,787	1,21,508	—279	+1	8	+1	4	4,01,265
	Total	4,85,359	1,46,096	1,44,337	1,43,941	—396	—1	3	—1	4	4,10,833
	Total dry... ...	5,05,983	1,65,712	1,62,349	1,61,890	—459	—2	0	—2	5	4,21,434

49. In the irrigated lands out of the 16,827 acres, only 6,161 acres came under revision according to the proposed scales. The rest are low assessed lands, under 6 Rupees per acre. The channel lands are chiefly watered by the Toombudra river. In fixing the rates of the irrigated lands, the scale has been departed from in several instances by increasing rather than lessening the rates proposed in it. The amount of reduction is 8-3 per cent.

	Koodleghee Talook. Irrigated Lands.	Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.		Amount actually given.		Quantity of land in Col. 2 which is waste.
1		2	3	4	5	6	7		8		9
1	Tank lands.....	8,242	46,311	42,237	42,789	+ 552	— 8	13	— 7	10	3,753
2	Channel do.	3,585	27,595	23,126	24,234	+1,108	—16	4	—12	3	685
3	Well do.	5,000	11,398	11,503	11,321	— 182	+ 0	15	— 0	11	1,512
	Total... ...	16,827	85,304	76,866	78,344	+1,478	— 9	14	— 8	3	5,950
Detail of the total.	Revision of Assessment with reference to the Government scale....	606	8,640	6,471	6,804	+ 333	—25	1	—21	4	123
	Do. Collector's do. ...	5,555	45,232	38,919	40,138	+1,219	—14	0	—12	6	1,495
	Low rated lands....	10,666	31,432	31,476	31,402	— 74	+ 0	2	— 0	2	4,332

50. The immediate relief given by the reduction of assessment to the ryot on the occupied lands, and the consequent loss of revenue in this talook, was 7,440 Rupees; but nevertheless the actual revenue of the current year, Fusly 1268, stood higher than that of Fusly 1266, the year preceding the revision, by 4,838 Rupees. The revenue of Fusly 1266 was Rs. 1,17,887.
„ „ 1268 „ 1,22,725.

Hoovinhudgalee Talook.

51. This talook is on the extreme west of the district. The soil is for the most part, as shewn in the following Memorandum, of the mixed and red description, and is generally lightly assessed.

		Cultivated.	Waste.	Total Acres.
Black land		26,101	11,120	37,221
Mixed do		88,130	2,37,523	3,25,653
Irrigated by	Tanks	1,555	913	2,468
	Channels	487	454	941
	Wells	1,435	564	1,999
	Total	1,17,708	2,50,574	3,68,282
Transfer		52	371	423
	Total	1,17,760	2,50,945	3,68,705

52. The reductions made in the assessment amounted to only 6,286 Rupees, or Rupees 3, Annas 11 per cent., and chiefly on the dry lands. The irrigated lands are few and already lightly assessed. The small increase on the well lands arises from combining some rates. The

Government scale was modified only in 697 acres, and my own lessened in 741 acres and increased in 2,994 acres, in which it was found unnecessary to make the full reduction provided for in the scale.

53. The following table exhibits the result of the revision on the dry and irrigated lands, being 3-6-0 per cent. on the former, and 5-15-0 on the latter.

	Hoovinhudgalee Talook. Dry Lands.	Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Column 2 which is waste.
	1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs. A	Acres.
Black.	Revision of Assessment with reference to the Government scale...	2,222	5,495	4,620	4,595	— 25	—15 15	—16 6	617
	Do. Collector's do...	12,877	19,322	16,951	17,229	+278	—12 4	—10 13	2,919
	Low rated lands...	22,122	12,739	12,938	12,938	0	+ 1 9	+ 1 9	7,584
	Total.....	37,221	37,556	34,509	34,762	+253	— 8 2	— 7 7	11,120
Mixed.	Revision of Assessment with reference to the Government scale....	Mixed land. 1,633	4,505	3,677	3,407	—270	—18 6	—24 6	817
	Do. Collector's do....	16,119	23,828	20,881	20,782	— 99	—12 6	—12 13	5,556
	Low rated lands... ...	3,07,901	80,559	82,523	82,537	+ 14	+ 2 7	+ 2 7	2,31,150
	Total.....	3,25,653	1,08,892	1,07,081	1,06,726	—355	— 1 11	— 2 0	2,37,523
	Total.....	3,62,874	1,46,448	1,41,590	1,41,488	—102	— 3 5	— 3 6	2,48,643
	Irrigated Lands.								
1	Tank lands...	2,468	13,203	12,190	12,354	+164	— 7 11	— 6 7	913
2	Channel do.	941	5,214	4,594	4,632	+ 38	—11 14	—11 3	454
3	Well do.	1,999	4,007	4,113	4,112	— 1	+ 2 10	+ 2 10	564
	Total.....	5,408	22,424	20,897	21,098	+201	— 6 13	— 5 15	1,931
Detail of the total.	Revision of Assessment with reference to the Government scale...	149	2,184	1,631	1,676	+ 45	—25 3	—23 3	43
	Do. Collector's do...	1,082	8,346	7,284	7,433	+149	—12 12	—10 15	366
	Low rated lands... ...	4,177	11,894	11,982	11,989	+ 7	+ 0 12	+ 0 13	1,522

54. In this talook the revenue of Fusly 1266 was 83,017 Rupees. In the Fusly 1268 it was 90,713 Rupees, shewing a net increase of 7,696 Rupees, besides cowle land assessable hereafter at 5,130 Rupees, though the immediate loss of revenue, by the lowering of assessment on lands occupied, was 5,432 Rupees.

Adonie Talook.

55. This talook is situated to the north east of Bellary, and is a dry land talook having only 5,630 acres of irrigated lands. The dry lands comprise equal quantites of the black, and mixed soils.

	Cultivated.	Waste.	Total Acres.
Black land.....	74,655	76,721	1,51,376
Mixed.....	59,183	91,178	1,50,361
Irrigated....	3,997	1,633	5,630
Total..	1,37,835	1,69,532	3,07,367
Transfer.....	290	901	1,191
Total...	1,38,125	1,70,433	3,08,558

56. It will be observed that one half of the more valuable description of the dry lands, the black, is waste, and about two-thirds of the other class of the dry land is also uncultivated. Excluding the amount of the transferred land, the sum of reduction made in this talook is 35,571 Rupees, being Rupees 11-3-0 per cent. on the whole assessment.

57. Of the amount 24,702 Rupees, allowed on the black lands, 9,478 Rupees, was on occupied land, the larger amount 15,224 Rupees was on waste lands. In the time of the former Principal Collector, Mr. Robertson, the rates in this talook had been reduced in many cases below the rates of the Government scale, and the rates made by Mr. Robertson were confirmed or even further reduced as being insufficient. This will account for much of the difference 2,239 Rupees between the amount allowed by the Government scale, and the remission actually granted; and the amount of the difference 1,354 Rupees between the rates allowed in my scale and that actually settled, as seen in the following Memorandum.

	Adonie Talook—Dry—Black.	Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Col. 2 which is waste.
	1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs. A.	Rs. A.	Acres.
Black Land.	Revision of Assessment with reference to the Government scale....	15,797	44,601	35,607	33,368	—2,239	—20 2	—25 2	9,712
	Do. Collector's do.	66,636	96,956	85,376	84,022	—1,354	—11 15	—13 7	39,543
	Low rated lands... ...	68,943	44,797	44,262	44,262	... 0	— 1 3	— 1 3	27,466
	Total.....	1,51,376	1,86,354	1,65,245	1,61,652	—3,593	—11 7	—13 4	76,721

58. The reduction on the mixed soil amounted to 4,211 Rupees on the cultivated, and 3,526 Rupees on the waste. Sixty-one per cent. of this land is unoccupied. The scale for the

same cause, as that noticed above, was departed from to a small amount, only 813 Rupees, as follows :—

	Adonie Talook—Dry Lands—Mixed.	Extent Acres.	Assessment, Rupees.				Per centage of reduction on the old Assessment.				Quantity of land in Col. 2 which is waste.
			Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Amount allowed by the scale.		Amount actually given.		
	1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	A.	Acres.
Mixed.	Revision of Assessment with reference to the Govt. scale...	5,057	14,198	11,319	10,767	−552	−20	4	−24	3	2,323
	Do. Collector's do...	23,230	34,176	30,084	29,823	−261	−12	0	12	12	10,970
	Low rated lands.....	1,22,074	53,838	53,885	53,885	0	+ 0	1	+ 0	1	77,885
	Total.....	1,50,361	1,02,212	95,288	94,475	−813	− 6	12	− 7	9	91,178

59. The irrigated lands are few, and for the most part under one large tank, and the Toombudra river channels. The reduction made was on cultivated lands 2,355 Rupees, and on lands unoccupied 777 Rupees. These channel lands as in other talooks, benefitted largely, being reduced 21 per cent. as shewn below :—

	Adonie Talook—Irrigated Lands.	Extent Acres.	Assessment, Rupees.				Per centage of reduction on the old Assessment.				Quantity of land in Col. 2 which is waste.
			Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Amount allowed by the scale.		Amount actually given.		
	1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	A.	Rs.	A.	Acres.
	1 Tank lands.....	1,834	9,853	8,966	8,959	− 7	− 9	0	− 9	1	652
	2 Channel do.....	873	7,144	5,620	5,620	0	−21	5	−21	5	158
	3 Well do.....	2,923	12,233	11,647	11,519	− 128	− 4	13	− 5	13	823
	Total.....	5,630	29,230	26,233	26,098	− 135	−10	4	−10	11	1,633
Detail of the total.	Revision of Assessment with reference to the Government scale.....	402	6,288	4,472	4,402	− 70	−28	14	−30	0	62
	Do. Collector's do.	1,040	8,427	7,289	7,224	− 65	−13	8	−14	4	381
	Low rated lands.....	4,188	14,515	14,472	14,472	0	− 0	5	− 0	5	1,190

60. The net revenue of the Adonie talook in Fusly year 1266 was Rupees 1,43,757, and in Fusly 1268, Rupees 1,48,618, shewing also an increase of Rupees 4,861 ; and there were also 22,181 acres of land occupied on the cowle tenure, which will be assessed at maturity with 30,221 Rupees. This actual and prospective increase, notwithstanding the immediate loss of revenue by the reductions on lands occupied, of 16,903 Rupees is very satisfactory.

Gooleum Talook.

61. The land of this talook is composed almost entirely of the black soil.

	Cultivated.	Waste.	Total Acres.
Dry black land.....	1,18,386	69,565	1,87,951
„ mixed do.....	19,520	17,582	37,102
Irrigated do.....	468	268	736
	1,38,374	87,415	2,25,789
Transfers.....	8	59	67
Total...	1,38,382	87,474	2,25,856

62. The land was more highly assessed than other black lands generally. There is a very considerable quantity of this fine land waste ; but much has, since the reduction, been taken up on the cowle tenure, and 44,343 acres, assessable at 77,496 Rupees, are now under cowle.

63. The reduction of assessment on all lands in the talook amounted to 49,988 Rupees or 14-7 per cent. Of this sum 27,490 Rupees was the amount reduced on lands occupied, and 22,498 Rupees on waste lands. The irrigated lands need no remark being so few. The reduction made on the dry lands was as follows :—

	Gooleum talook. Dry lands.	Extent Acres.	Assessment, Rupees.				Per centage of reduction on the old Assessment.				Quantity of land in Column 2 which is waste.
			Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between columns 4 & 5.	Amount allowed by the scale.		Amount actually given.		
	1	2	3	4	5	6	7		8		9
Black.	Revision of Assessment with reference to the Government scale.....	43,583	1,18,254	98,117	93,107	−5,010	−17	0	−21	4	18,854
	Do. Collector's do. ...	1,03,476	1,68,631	1,45,576	1,46,129	+ 553	−13	11	−13	5	39,886
	Low rated lands.....	40,892	32,024	31,271	31,573	+ 302	− 2	5	− 1	6	10,825
	Total...	1,87,951	3,18,909	2,74,964	2,70,809	−4,155	−13	12	−12	1	69,565
Mixed.	Revision of Assessment with reference to the Government scale.....	809	2,433	1,933	1,775	− 158	−20	8	−27	0	476
	Do. Collector's do. ...	4,749	6,576	5,830	5,785	− 45	−11	8	−12	0	1,738
	Low rated lands.....	31,544	14,899	14,667	14,667	0	− 1	9	− 1	9	15,368
	Total...	37,102	23,908	22,430	22,227	− 203	− 6	3	− 7	0	17,582
	Total Dry...	2,25,053	3,42,817	2,97,394	2,93,036	−4,358	−13	4	−14	8	87,147

64. The proposed scales had, for the higher rated lands, to be modified to the extent of 17,658 acres, but the greater part of this land had had their rates lowered by Mr. Robertson ; but the reduction made by him was found to be not sufficient. The extent reduced by Mr. Robertson was 14,781 acres ; the survey net assessment on this was 39,873 Rupees, and the reduction according to the scale would have made the assessment 35,001 Rupees ; but by Mr. Robert-

son's revision it had already been reduced to 31,468 Rupees, and the sum eventually fixed, after due enquiry, was 28,019 Rupees. On the other hand, I found it unnecessary to give the full amount allowed in the scale on about 15,000 acres.

65. The net revenue of this talook in the Fusly 1266 was 1,57,698 Rupees. This revenue fell in 1268 Fusly to 1,50,384 Rupees, or 7,314 Rupees decrease on the former period. But it should be observed that the immediate relief granted by the reduction on occupied lands was 27,506 Rupees, the greater portion of which may therefore be allowed to have been recovered; and besides this, there is the cowle land noticed above assessable at 77,496 Rupees, and which in consequence of the relief given by the revision, has been taken up with spirit, and on the maturity of the cowle will pay a considerable amount of revenue.

Punchapollium Talook.

66. The next talook to be noticed is the Punchapollium talook. This talook lies on the extreme north eastern frontier, adjoining the Kurnool and Cuddapah districts, and it has lately been transferred to the former Collectorate, and now no longer forms a part of the Bellary district. But the revision of the assessment was completed before it was made part of the new Collectorate of Kurnool.

67. The talook contains a considerable quantity of fine black land, but the soil is chiefly mixed and red. The irrigated area contains 6,453 acres as follows :—

		Cultivated.	Waste.	Total Acres.
Dry black land		44,766	18,224	62,990
,, mixed and red		1,13,370	2,31,003	3,44,373
Irrigated by	Tanks	1,665	770	2,435
	Channels	970	192	1,162
	Wells	1,680	1,176	2,856
		1,62,451	2,51,365	4,13,816
Transfers		59	894	953
Total		1,62,510	2,52,259	4,14,769

68. The reduction on the whole assessment (omitting the land transferred from irrigated to dry) amounted to Rupees 9 per cent. being 25,611 Rupees on the former assessment. It fell in nearly equal proportions on the cultivated and uncultivated lands. In the black lands, it will be observed that I departed from my scale, by increasing the rates. This was done chiefly in the large village of Muddikerry, where the land is good, and valuable, and not needing the full reduction proposed in the scale. In the mixed lands where there is a large quantity of the better sort waste, and on which the assessment was far too high, the remission is larger than allowed in the scales. But a great deal of the assessment on this land, which was excessively high rated at the survey, had previously been reduced by Mr. Robertson; as an example of the high rate, I may mention that 570 acres, assessed at Rupees 2-10-0 net, were reduced in Mr. Robertson's time to 10½ Annas and 676 acres, assessed at Rupees 2-6-6 were reduced to 7 Annas, the full value of these lands. There were on the whole 4,530 acres which were reduced by me below the rates in the scale; 3,096 acres had already received some previous reduction; thus 3,096 acres, assessed at 9,545 Rupees would, according to the scale, have been newly assessed at 7,179 Rupees; the rates confirmed by me left the assessment at 4,656 Rupees; Mr. Robertson's rates would have left it at 5,122 Rupees—difference is 466 Rupees, of which 240 Rupees is claimable by the scale, and the small sum of 226 was an extra sum allowed where found necessary.

69. The table will shew the whole change made in the Assessment of this talook.

Punchapollium Talook.

Dry lands.		Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Columns 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Column 2 which is waste.
1		2	3	4	5	6	7	8	9
Black.	Revision of Assessment with reference to the Government scale...	3,084	9,347	7,158	7,107	— 51	— 23 7	— 23 15	2,160
	Do. Collector's do.....	30,931	47,692	41,203	42,316	+ 1,113	— 13 10	— 11 4	7,622
	Low rated lands.....	28,975	16,872	16,835	16,835	0	0 3	0 3	8,442
	Total...	62,990	73,911	65,196	66,258	+ 1,062	— 10 15	— 10 7	18,224
Mixed and Red.	Revision of Assessment with reference to the Government scale....	7,909	24,799	18,801	16,140	— 2,661	— 24 3	— 34 15	4,765
	Do. Collector's do....	31,985	47,885	41,712	41,254	— 458	— 12 14	— 13 13	16,839
	Low rated lands... ...	3,04,479	1,08,482	1,07,303	1,07,303	0	— 1 1	— 1 1	2,09,399
	Total...	3,44,373	181,166	1,67,816	1,64,697	— 3,119	— 7 6	— 9 2	2,31,003
	Total Dry...	4,07,363	2,55,077	2,33,012	2,30,955	— 2,057	— 8 10	— 9 7	2,49,227
Irrigated Lands.									
1	Tank lands...	2,435	14,524	13,201	13,200	— 4	— 9 1	— 9 2	770
2	Channel do.	1,162	4,280	4,195	4,176	— 19	— 2 0	— 2 7	192
3	Well do.	2,856	9,207	9,170	9,146	— 24	— 0 6	— 0 10	1,176
	Total..	6,453	28,011	26,569	26,522	— 47	— 5 2	— 5 5	2,138
Detail of the total.	Revision of Assessment with reference to the Government scale.....	74	1,076	820	814	— 6	— 23 13	— 24 6	16
	Do. Collector's do.....	1,601	11,546	10,291	10,267	— 24	— 10 7	— 11 1	396
	Low rated lands... ...	4,778	15,389	15,458	15,441	— 17	0 7	+ 0 6	1,726

70. The revenue of the Fusly 1266 was 1,35,900 Rupees; but at the time of closing this report, I had not received from the Collector of Kurnool the settlement of the demand for 1268 Fusly.

Gootty Talook.

71. Adjoining to the foregoing talook, south westward is the Gootty talook. This talook contains a considerable quantity of the black soil, one-third nearly of the whole area; two-thirds is of the red and mixed description; and there are upwards of ten thousand acres of irrigated lands as follows :—

		Cultivated.	Waste.	Total Acres.
Dry black land		55,687	48,061	1,03,748
Mixed and red		65,032	1,40,250	2,05,282
Irrigated by	Tanks	1,933	1,304	3,237
	Channels	1,940	2,550	4,490
	Wells	1,594	1,254	2,848
		1,26,186	1,93,419	3,19,605
Transfers		150	1,587	1,737
Total		1,26,336	1,95,006	3,21,342

72. The black soil is not perhaps of so fine a quality generally as that of Gooleum; but it is good land, and should not contain so much waste as it does, nearly one half being waste, notwithstanding considerable reductions made in Mr. Robertson's time, in the survey net assessment, on the larger portion of higher assessed land. This reduction was found to be quite insufficient, as the lands still lay uncultivated. It was absolutely necessary, therefore, to give more liberal rates. In the higher rates, that is the rates in the Government scale frequently alluded to, there are 9,385 acres; no less than 7,900 acres of this was unoccupied waste; the assessment at the survey net rates was 28,414 Rupees, averaging about 3 Rupees an acre, an exorbitant rate for these lands: the scale would reduce the assessment to 22,038 Rupees, but this was found to be far too high to enable the farmers to take up this good land, and I confirmed it at 16,641 Rs. an assessment quite heavy enough, but which I hope will have the desired effect of bringing the land under the plough, of which there are already clear indications, by the occupation on cowle tenure of 10,661 acres. In the mixed soils also the rates were found occasionally excessively high, and the scale had to be modified, but the difference is trifling, only 912 Rupees on the whole. The irrigated lands require no special notice. The reductions made on all lands are shewn in the annexed table, and amount to 30,222 Rupees, (independent of the transfer land.) This of course includes the reductions previously made; and the necessity of the revision will at once be evident, when it is observed that considerably more than two-thirds (i. e., 21,176 Rupees,) was given not on cultivated, but on waste land, which could not possibly be taken up and cultivated without loss, on the former rates of assessment.

	Gootty Talook, Dry lands.	Extent Acres.	Assessment, Rupees.				Per centage of reduction on the old Assessment.				Quantity of land in Column 2 which is waste.
			Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between columns 4 and 5.	Amount allowed by the scale.		Amount actually given.		
	1	2	3	4	5	6	7		8		9
Black.	Revision of Assessment with reference to the Government scale.....	11,652	33,993	26,637	21,240	— 5,397	— 21	6	— 37	8	9,282
	Do. Collector's do.....	44,660	67,946	59,474	57,530	— 1,944	— 12	7	— 15	6	23,723
	Low rated lands... ...	47,436	30,017	29,865	29,856	— 9	— 0	9	— 0	9	15,056
	Total.....	1,03,748	1,31,956	1,15,976	1,08,626	— 7,350	— 12	2	— 17	11	48,061
Mixed and red.	Revision of Assessment with reference to the Government scale...	625	1,804	1,446	1,138	— 308	— 19	14	— 36	15	384
	Do. Collector's do.....	8,146	11,386	10,029	9,702	— 327	— 11	14	— 14	12	4,440
	Low rated lands...	1,96,511	52,678	52,517	52,240	— 277	— 0	5	— 0	13	1,35,426
	Total.....	2,05,282	65,868	63,992	63,080	— 912	— 2	14	— 4	4	1,40,250
	Total dry lands...	3,09,030	1,97,824	1,79,968	1,71,706	— 8,262	— 9	0	— 13	3	1,88,311
	Irrigated Lands.										
1	Tank lands...	3,237	19,229	17,367	17,282	— 85	— 9	12	— 10	2	1,304
2	Channel do.	4,490	19,249	17,962	17,678	— 284	— 6	11	— 8	3	2,550
3	Well do.	2,848	9,774	9,402	9,188	— 214	— 3	13	— 6	3	1,254
	Total...	10,575	48,252	44,731	44,148	— 583	— 7	7	— 8	9	5,108
Detail of the total.	Revision of Assessment with reference to the Government scale.....	296	4,198	3,204	3,179	— 25	— 23	11	— 24	4	154
	Do. Collector's do.....	2,473	19,707	17,052	16,690	— 362	— 13	8	— 15	5	1,138
	Low rated lands.....	7,806	24,347	24,475	24,279	— 196	+ 0	9	— 0	4	3,816

73. The reduction amounted to 23,330 Rupees or 17-11 per cent. on the black, and to 2,788 Rupees or 4-4 per cent. on the mixed dry lands. But the net revenue has not suffered by the relief given,. for the revenue of the present year 1268 Fusly, is in excess of that of 1266 Fusly by 3,528 Rupees, viz.

	Rs.
1266 Fusly.....	1,08,825
1268 ,, ...	1,12,353
Increase.....	3,528

And in addition to this, 10,661 acres of land, assessable at 14,727 Rupees, has been broken up on cowle tenure, encouraged by the relief given to the assessment, and I doubt not more will in due course be occupied.

Royadroog Talook.

74. This central talook was once a very fine district, but has been for many years impoverished. It contains a large area of the black soil, but this fine land lies abandoned in large plains; scarcely one quarter of it is cultivated, indeed about one-fifth only of the whole talook is under cultivation.

	Cultivated.	Waste.	Total Acres.
Dry black land	25,778	83,407	1,09,185
Mixed and red	53,615	2,54,004	3,07,619
Irrigated by Tanks ...	3,217	4,326	7,543
Irrigated by Channels ...	3,292	4,604	7,896
Irrigated by Wells ...	3,373	4,781	8,154
	89,275	3,51,122	4,40,397
Transfers	20	2,519	2,539
Total.....	89,295	3,53,641	4,42,936

75. As in Gootty so in this talook, Mr. Robertson endeavoured by lowering some of the heaviest assessed lands to bring them under cultivation, but his reduction of rates was quite inadequate to the occasion, and I found it necessary in the more valuable description and the most highly assessed lands of this class, to give far greater reductions than that allowed in the scale, indeed the reductions already made by Mr. Robertson (without avail as I observed,) brought the rates below the amounts sanctioned by the scale. But I availed myself of the liberty given me by Government to depart from the rates of Government scale, to the extent only of 11,921 acres, of which 7,840 had already been reduced below that scale by Mr. Robertson; and my own scale was also lowered in 17,854 acres, of which 5,478 had been before touched by the former Principal Collector. Of the 29,775 acres on which a greater reduction of assessment than allowed in the scale was given, nearly the whole or 27,459 acres were waste, but it is expected that these valuable lands which have been abandoned for half a century will now be gradually occupied; any ess liberal reduction than I have made would, I am afraid, have been fruitless and lost labour. The Government (paragraph 21, Minutes Consultation dated 2nd June,) admitted the possibility of this talook requiring further relief, but thought it better to see the effect produced by the rates authorized. But for the reasons explained above it was clear that these rates had already been tried in vain, and in giving to a small extent, in some villages only, the reduction now noticed, I trust that I have not exceeded the latitude allowed me. The former assessment on these lands was 61,985 Rupees. The scale would have assessed them at 52,096 Rupees; the assessment actually fixed is 38,023 Rupees, being a reduction below the scale of 14,073 Rupees, but as I pointed out on waste lands almost exclusively. There were a few acres in the mixed lands, it will be seen by the annexed table, which also required some further relief. The irrigated lands are extensive, 23,593 acres, and for the most part moderately assessed, but some few were found which required further assistance. The following table shews the operation of the revision. On the black land the net reduction was 27,067 Rupees or 21¾ per cent. On the mixed there was a net increase of Rs. 4-3 per cent., and on the irrigated a reduction of 4,753 Rupees or 5-9 per cent., but the relief on the land actually occupied was only 4,656 Rupees; the rest 24,665 being given on waste lands.

	Royadroog Talook. Dry Lands.	Extent Acres	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Col. 2 which is waste.
	1	2	3	4	5	6	7	8	9
Black.	Revision of Assessment with reference to the Government scale...	12,851	33,857	27,903	19,124	— 8,779	— 17 9	— 43 8	12,114
	Do. Collector's do.	37,479	57,410	49,721	44,427	— 5,294	— 13 7	— 22 10	28,503
	Low rated lands...	58,855	33,173	33,822	33,822	0	+ 1 15	+ 1 15	42,790
	Total...	1,09,185	1,24,440	1,11,446	97,373	— 14,073	— 10 7	— 21 12	83,407
Mixed and Red.	Revision of Assessment with reference to the Government scale...	552	1,483	1,221	1,135	— 86	— 17 11	— 23 8	542
	Do. Collector's do.	2,040	3,023	2,666	2,492	— 174	— 11 13	— 17 9	1,670
	Low rated lands....	3,05,027	53,931	57,651	57,309	— 342	+ 6 14	+ 6 4	2,51,792
	Total...	3,07,619	58,437	61,538	60,936	— 602	+ 5 5	+ 4 4	2,54,004
		4,16,804	1,82,877	1,72,984	1,58,309	— 14,675	— 5 6	— 13 7	3,37,411
	Irrigated Lands.								
	1 Tank lands..... ...	7,543	32,149	30,539	30,186	— 353	— 4 14	— 6 1	4,326
	2 Channel do.	7,896	26,453	25,665	25,285	— 380	— 2 15	— 4 2	4,604
	3 Well do.	8,154	27,158	26,274	25,536	— 738	— 3 4	— 5 15	4,781
	Total...	23,593	85,760	82,478	81,007	— 1,471	— 3 13	— 5 9	13,711
Detail of the total.	Revision of Assessment with reference to the Government scale.	227	3,169	2,455	2,218	— 237	— 22 9	— 30 0	82
	Do. Collector's do.	3.059	24,266	21,116	20,066	— 1,050	— 13 0	— 17 4	1,620
	Low rated lands....	20,307	58.325	58,907	58,723	— 184	+ 1 0	+ 0 11	12,009

76. The revenue of Fusly 1268, though a little below that of 1266, Fusly, viz. Rs. 1,194, has not perceptibly suffered, and as land on the cowle lease, to the extent of 9,483 acres assessable at 9,322 Rupees, has already been taken up, there seems a prospect of the country gradually improving in consequence of the more liberal measures now in operation.

77. I shall now notice the two eastern talooks of Yadakee and Tadputry, which from their situations and advantage, are better off than most of the other parts of the district. For these talooks, as I noticed in the early part of this Report, I fixed a higher scale of rates generally for the dry lands. But in speaking of the rates here, to avoid confusion, the scale laid down generally for the whole district will alone be referred to.

Yadakee Talook.

78. The area of this small talook comprises 5,268 acres of valuable channel land watered by the Pennar river, and it contains 22,401, of the finer sort of dry acres (i. e. the black,) land; it is gratifying to notice that most of this black soil is under the plough.

Area.

	Cultivated.	Waste.	Total Acres.
Dry black land.....	18,183	4,218	22,401
Mixed and red.....	35,918	52,602	88,520
Irrigated by... Tanks.....	923	118	1,041
Irrigated by... Channels.....	4,154	1,054	5,208
Irrigated by... Wells...	2,167	348	2,515
	61,345	58,340	1,19,685
Transfers.....	91	4,261	4,352
Total.....	61,436	62,601	1,24,037

79. There is no necessity for any lengthened remarks; it will be observed that small reductions only were allowed for dry lands on the former assessment, and in most instances less than the scale would have allowed. Some of the irrigated lands were too highly assessed, and relief has been afforded to the extent of 12-3 per cent.

	Yadakee Talook. Dry lands.	Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Col. 2 which is waste.
	1	2	3	4	5	6	7	8	9
Black.	Revision of Assessment with reference to the Government scale...	657	1,846	1,467	1,605	+ 138	—20 9	—13 1	352
	Do. Collector's do. ...	5,150	7,444	6,499	6,751	+ 252	—12 11	— 9 5	507
	Low rated lands...	16,594	9,615	9,698	9,692	— 6	+ 0 14	+ 0 13	3,359
	Total.....	22,401	18,905	17,664	18,048	+ 384	— 6 9	— 4 9	4,218
Mixed and Red.	Revision of Assessment with reference to the Government scale...	517	1,473	1,182	1,192	+ 10	—19 12	—19 2	255
	Do. Collector's do. ...	4,995	7,375	6,357	6,538	+ 181	—13 13	—11 6	1,549
	Low rated lands...	83,008	23,979	24,484	24,430	— 54	+ 2 4	+ 1 14	50,798
	Total.....	88,520	32,827	32.023	32,160	+ 137	— 2 7	— 2 1	52,602
	Total dry	1,10,921	51,732	49,687	50,208	+ 521	— 3 15	— 2 15	56,820
	Irrigated Lands.								
	1 Tank lands	1,041	6,016	5,414	5,415	+ 1	—10 0	—10 0	118
	2 Channel do.	5,208	26,460	23,180	22,961	— 219	—12 7	—13 3	1,054
	3 Well do.	2,515	11,406	10,314	10,140	— 174	— 9 9	—11 2	348
	Total.....	8,764	43,882	38.908	38,516	— 392	—11 5	—12 3	1,520
Detail of the total.	Revision of Assessment with reference to the Government scale...	839	12,898	9,390	9,140	— 250	—27 3	—29 2	234
	Do. Collector's do. ...	1,454	11,735	10,170	10.056	— 114	—13 6	—14 5	214
	Low rated lands...	6,471	19,249	19,348	19,320	— 28	+ 0 8	+ 0 6	1,072

Tadputry Talook.

80. This talook is extensively cultivated. The soil is good, though occasionally over-assessed. The area contains a good portion of the black soil, all of which almost is cultivated, and a large proportion of the mixed soil is also sown; it has also some fine channel and well lands.

Area.

	Cultivated.	Waste.	Total Acres.
Dry black land...	43,644	3,795	47,439
,, Mixed and red...	60,721	35,579	96,300
Irrigated by Tanks...	328	23	351
Irrigated by Channels... ...	1,833	675	2,508
Irrigated by Wells...	4,257	424	4,681
	1,10,783	40,496	1,51,279
Transfers.....	194	1,895	2,089
Total...	1,10,977	42,391	1,53,368

81. There was no necessity to give the reduction of assessment allowed in the Government scale, and I therefore, as in Yadakee and elsewhere, exercised the same discretionary power in giving a less remission, as I did in giving a larger remission in other places where absolutely necessary, than that allowed in the scale. Some of the channel lands had been enormously assessed at the survey, and these obtained the full benefit of the Government rates. The assessment on the black lands was reduced 3,735 Rupees or 6-4 per cent., that on the mixed 1,003 Rs. or Rs. 2-2 per cent., and the assessment of the irrigated, (chiefly channel lands,) was lowered 4,208 Rupees, or 12-10 per cent.

	Tadputry Talook. Dry lands.	Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Col. 2 which is waste.
	1	2	3	4	5	6	7	8	9
Black.	Revision of Assessment with reference to the Government scale.....	3,700	10,965	8,567	9,561	+ 994	—21 14	—12 13	538
Black.	Do. Collector's do. ...	21,690	32,967	28,891	30,900	+ 2,009	—12 6	— 6 4	1,089
Black.	Low rated lands..	22,049	16,032	15,768	15,768	0	— 1 10	— 1 10	2,168
Black.	Total...	47,439	59,964	53,226	56,229	+ 3,003	—11 4	— 6 4	3,795
Mixed and Red.	Revision of Assessment with reference to the Government scale.....	848	2,526	2,012	2,190	+ 178	—20 8	—13 7	131
Mixed and Red.	Do. Collector's do. ...	8,636	12,205	10,722	11,442	+ 720	—12 3	— 6 4	1,372
Mixed and Red.	Low rated lands..... ...	86,816	32,431	32,527	32,527	0	+ 0 5	+ 0 5	34,076
Mixed and Red.	Total...	96,300	47,162	45,261	46,159	+ 8,981	— 4 0	— 2 2	35,579
	Total dry lands...	1,43,739	1,07,126	98,487	1,02,388	+ 3,901	— 8 1	— 4 7	39,374

Irrigated Lands

	Tadputry Talook. Dry lands.	Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Cols. 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Col. 2 which is waste.
	1	2	3	4	5	6	7	8	9
	1 Tank lands..... ...	351	1,741	1,610	1,611	+ 1	— 7 8	— 7 8	23
	2 Channel do.	2,508	15,427	12,385	12,283	— 102	—19 12	—11 6	675
	3 Well do.	4,681	16,081	15,166	15,147	— 19	— 5 11	— 5 13	424
	Total...	7,540	33,249	29,161	29,041	— 120	—12 5	—12 10	1,122
Detail of the total	Revision of Assessment with reference to the Government scale.....	518	9,097	5,921	5,795	— 126	—34 14	—36 5	191
Detail of the total	Do. Collector's do. ...	977	8,021	6,927	6,928	+ 1	—13 10	—13 10	632
Detail of the total	Low rated lands..... ...	6,045	16,131	16,313	16,318	+ 5	+ 1 2	+ 1 3	173

82. The total of the remission was 8,946, Rupees and the greater portion (6,776 Rupees) was given to lands under cultivation, yet the revenue has not sensibly suffered being only 1,249 Rupees lower than in Fusly 1266.

Fusly 1266.....	1,22,163
,, 1268.....	1,20,914
Difference.....	1,249

83. I now come to the southern Division of the district, which in its features and soil differs generally from those talooks already reported on. There are, I may say, no black lands in these 5 southern talooks. The soil is chiefly composed of the red description, generally very poor land, and for the most part waste. But these districts contain a greater quantity of tank land besides other irrigated lands.

84. The dry red lands are too poor to admit of a continued series of crops; they are sown for two years, and then left fallow. Notwithstanding their inferiority to other lands, I found them frequently generally over-assessed, and had to allow in several instances, a reduction beyond the scale rates; I also adopted a measure with regard to some of these lands which had not been contemplated when the revision of the assessment was proposed. Low rated lands, i. e. lands assessed below one Rupee, it was not contemplated to interfere with, but to leave them as they are. But in making the revision village by village, I had frequent applications from the ryots, requesting me to lower the rates of some of these lands, which were lying waste for years in their villages, and which they were anxious to cultivate, but could not unless a considerable reduction was made. The country was at the time destitute even of forage for cattle, which this land would have provided to a great extent had it been sown, and it was deplorable to see land, which the people really wished to occupy to give them a little food and forage, left waste solely on account of the oppressive rate of assessment; and I therefore complied with several applications

for reducing to a moderate assessment some of these apparently low rated lands, and I had purposed making an application to Government for the general reduction of the rates of this class of lands; but as it is in contemplation to make an entirely new survey and assessment, I considered it would be sufficient to give relief for the present where applied for specially. I trust the measure will meet the approbation of the Board and the Government, especially as not only is the ryot benefitted by being able to cultivate the land of his village, but the Government revenue is increased by every acre that may be now occupied.

85. I would, however, in this place remark that some very low rated lands were, according to the plan proposed, raised to two Annas, the lowest new rate per acre; and therefore it will be observed that though the difference between the assessment of the scale, and the assessment actually given, as noticed in column 6 of the subjoined tables for low assessed lands, looks large, yet as compared with the former assessment, it is moderate; for instance, in the table for Pengondah talook, the difference between the scale assessment and the assessment confirmed for the low rated lands is 5,044 Rupees; but the former assessment was 54,930 Rupees, and the new assessment is 52,493 Rupees, so the difference is only 2,437 Rupees.

86. The well lands required considerable care in revising their assessment. The wells are deep, and the best cattle must be used. There was a large quantity of these lands waste, and in consequence generally of heavy assessment. Though my proposition for giving the full relief I desired to these well lands, was not approved, I took advantage of the general liberty granted me, and gave what relief was absolutely required to enable the ryot, if he pleased, to re-occupy these lands, and I trust with some success.

87. With the foregoing observations, I will at once enter the Area table, and the Revision table of these five talooks with a short observation on the revenue result for each.

88.

ANANTAPOOR TALOOK.

AREA.

	Cultivated.	Waste.	Total Acres.
Dry black land...	695	954	1,649
„ Mixed and red...	85,640	213,391	299,031
Irrigated by Tanks...	5,280	4,195	9,475
Irrigated by Channels...	3,602	4,875	8,477
Irrigated by Wells...	5,185	3,989	9,174
	100,402	227,404	327,806
Transfers...	20	7,097	7,117
Total... ...	100,422	234,501	334,923

Anantapoor Talook. Dry lands.	Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Column 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Column 2 which is waste.
1	2	3	4	5	6	7	8	9
Black. Revision of Assessment with reference to the Government scale.. ...	93	246	211	127	—48	—14 4	—48 6	70
Black. Do. Collector's do.....	138	201	182	182	— 0	— 9 7	— 9 7	121
Black. Low rated lands.....	1,418	610	653	653	— 0	+ 7 1	+ 7 1	763
Black. Total...	1,649	1,057	1,046	962	—84	— 1 1	— 9 0	954
Mixed and Red. Revision of Assessment with reference to the Government scale.....	476	1,863	1,266	1,236	— 30	—32 4	—33 12	459
Mixed and Red. Do. Collector's do.....	2,360	3,229	2,824	2,486	— 338	—12 9	—23 0	2,023
Mixed and Red. Low rated lands.....	296,195	71,251	72,277	72,165	— 112	+ 1 7	+ 1 2	210,909
Mixed and Red. Total...	299,031	76,843	76,367	75,887	480	+ 0 1	— 0 10	213,391
Total dry...	300,680	77,400	77,413	76,849	564	+ 0 1	— 0 11	214,345
IRRIGATED LANDS.								
1 Tank lands..... ...	9,475	45,727	41,421	41,775	+354	— 9 7	— 8 10	4,195
2 Channel do.	8,477	40,352	36,890	35,357	-1,533	— 8 10	—12 7	4,875
3 Well do.	9,174	42,602	38,959	38,065	— 894	— 8 9	—10 6	3,989
Total...	27,126	1,28,681	1,17,270	1,15,197	2,073	—8 14	—10 6	13,059
Detail of the total. Revision of Assessment with reference to the Government scale.. ...	1,168	16,477	12,624	12,295	+ 329	+23 6	+25 6	515
Detail of the total. Do. Collector's do.	6,010	51,722	44,067	42,159	+1,908	+14 13	+18 11	3,486
Detail of the total. Low rated lands.....	19,948	60,482	60,579	60,743	+ 164	+ 0 3	+ 0 7	9,058

89. The amount of net reduction on dry lands was only 551 Rupees almost entirely on waste or 11 Annas per cent. On irrigated land 13,484 Rupees or 10-6 per cent. Some lands under the Anantapoor and Singanamalah tanks was retained at a high rate than the scale would have allowed.

90. In these tank talooks the revenue is so dependant on the fall of rain that the effects of the revision of assessment on the revenue cannot be easily ascertained; but as 1266 was a good year, it is satisfactory to observe that the revenue of the present year, 1268, is considerably above the former year.

1266 Fusly.....	1,04,741
1268 „	1,14,577
Increase.....	9,836

PENGONDA TALOOK.

AREA.

	Cultivated.	Waste.	Total Acres.
Red land.....	48,904	168,148	217,052
Irrigated by Tanks.	12,435	4,522	16,957
Irrigated by Channels.. ...	2,653	1,397	4,050
Irrigated by Wells.....	3,458	1,083	4,541
	67,450	175,150	242,600
Transfers.....	69	7,786	7,855
Total...	67,519	182,936	250,455

Pengondah Talook.		Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Column 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Column 2 which is waste.
1		2	3	4	5	6	7	8	9
Dry Red.	Revision of Assessment with reference to the Government scale.	1,194	3,869	2,919	2,828	— 91	—24	9 —26	14 1,146
	Do. Collector's do. ..	4,390	6,047	5,340	4,713	— 627	—11	11 —22	1 3,520
	Low rated lands. ...	211,468	54,930	57,537	52,493	— 5,044	— 4	12 — 4	7 163,482
	Total	217,052	64,846	65,796	60,034	— 5,762	+ 1	7 — 7	7 168,148
Irrigated.	Tank lands	16,957	78,742	73,425	73,228	— 197	— 6	12 — 7	0 4,522
	Channel do. ...	4,050	20,402	18,759	18,590	— 169	— 8	1 — 8	14 1,397
	Well do. ...	4,541	18,645	17,414	17,154	— 260	— 6	10 — 8	0 1,083
	Total ...	25,548	1,17,789	1,09,598	1,08,972	— 626	— 6	15 — 7	8 7,002
Detail of the irrigated.	Revision of assessment with reference to the Government scale	758	10,824	8,229	8,192	— 37	—24	0 —24	5 112
	Do. Collector's do....	5,468	43,280	37,662	37,348	— 314	—13	0 —13	11 1,386
	Low rated lands.....	19,322	63,685	63,707	63,432	— 275	+ 0	1 — 0	6 5,504

92. The reduction on dry land, almost exclusively waste, amounted to 4,812 Rupees or 7-7 per cent. On irrigated lands to 8,817 Rupees or 7½ per cent. The lands of the large Bookaputnum tank were not allowed the full amount of the scale reduction.

93. The revenue of the talook which was in 1266 Fusly Rupees 1,25,488, was in 1268 Fusly Rupees 1,26,389, shewing a slight difference of 901 Rupees.

KODECONDAH TALOOK.

AREA.

	Cultivated.	Waste.	Total Acres.
Red land	30,300	134,046	164,346
Irrigated by Tanks ...	11,517	3,524	15,041
Irrigated by Channels...	527	194	721
Irrigated by Wells ...	1,145	590	1,735
	43,489	138,354	181,843
Transfers...	25	4,408	4,433
Total... ...	43,514	142,762	186,276

Kodecondah Talook.		Extent Acres.	Assessment, Rupees. Former Assessment	At rates in the scale.	Actually confirmed.	Difference between Columns 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Column 2 which is waste.
1		2	3	4	5	6	7	8	9
Dry Red.	Revision of Assessment with reference to the Government scale...	517	1,466	1,152	1,077	— 75	—21	7 —26	9 455
	Do. Collector's do.	10,801	15,675	13,892	10,506	— 3,386	—11	6 —32	4 8,559
	Low rated lands ...	153,028	52,536	53,669	48,277	— 5,392	+ 2	3 — 8	2 125,032
	Total...	164,346	69,677	68,713	59,860	— 8,853	— 1	10 16	7 134,046
Irrigated.	Tank lands	15,041	71,823	66,762	66,462	— 300	— 7	2 — 7	7 3,524
	Channel do.	721	2,770	2,650	2,623	— 27	— 4	5 — 5	5 194
	Well do.	1,735	7,078	6,616	6,391	— 225	— 6	8 — 9	12 590
	Total ...	17,497	81,671	76,028	75,476	— 552	— 6	15 — 7	9 4,308
Detail of the irrigated.	Revision of Assessment with reference to the Government scale	378	5,274	4,052	3,946	— 106	—23	3 —25	3 98
	Do. Collector's do.	4,322	33,694	29,440	29,152	— 288	—12	10 —13	8 1,059
	Low rated lands ...	12,797	42,703	42,536	42,378	— 158	— 0	6 — 0	12 3,151

95. The reduction amounted to 9,817 Rupees, or 16-7 per cent. on dry lands of which 8,589 Rupees was given on waste lands. On the irrigated land 6,195 Rupees were granted or 7-9 per cent.

96. The revenue of Fusly 1266 was 89,762 Rupees, it rose in the current year, Fusly, 1268 to 91,182 Rupees, being an increase of 1,420 Rupees.

Maducseerah Talook.

Area.

	Cultivated.	Waste.	Total Acres.
Mixed and red lands	46,828	181,767	228,595
Irrigated by Tanks	9,840	3,770	13,610
Channels	1,532	663	2,195
Wells	2,708	1,756	4,464
	60,908	187,956	248,864
Transfers...	64	3,200	3,264
Total.....	60,972	191,156	252,128

98. This southern talook contains about 1,200 acres of betel and cocoanut gardens, and, with the exception of a few gardens on the banks of the Toombudra river in the north of the district, is the only talook where these valuable gardens are to be found in any extent. The increase of these gardens should be encouraged.

	Maduckseerah Talook.	Extent Acres.	Assessment, Rupees. Former Assessment.	At rates in the scale.	Actually confirmed.	Difference between Columns 4 and 5.	Per centage of reduction on the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Column 2 which is waste.
	1	2	3	4	5	6	7	8	9
Dry, mixed and red.	Revision of Assessment with reference to the Government scale...	553	1,299	1,105	1,105	0	—14 15	—14 15	553
	Do. Collector's do.	6,170	7,826	7,054	5,296	-1,758	— 9 14	—32 5	5,212
	Low rated lands.....	221,872	68,792	70,179	68,264	-1,915	+ 2 0	— 0 12	176,002
	Total.....	228,595	77,917	78,338	74,665	-3,673	+ 0 8	— 4 3	181,767
Irrigated.	Tank lands.....	13,610	64,627	60,999	61,156	+ 157	— 5 10	— 5 6	3,770
	Channel do. ..	2,195	9,667	9,258	9,443	+ 185	— 4 4	— 2 5	663
	Well do. ...	4,464	14,504	14,267	14,204	— 63	— 1 10	— 2 1	1,756
	Total.....	20,269	88,798	84,524	84,803	+ 279	— 4 13	— 4 8	6,189
Detail of the irrigated.	Revision of Assessment with reference to the Government scale...	161	2,276	1,737	1,877	+ 140	—23 11	—17 9	2
	Do. Collector's do.	4,082	30,272	26,873	27,050	+ 177	—11 4	—10 10	766
	Low rated lands....	16,026	56,250	55,914	55,876	— 38	— 0 10	— 0 11	5,421

99. The revision of assessment gave 3,252 Rupees or 4-3 per cent. to dry lands, almost all waste, and 3,995 Rupees or 4½ per cent. to the irrigated lands.

100. The revenue, however, is 3,312 Rupees less than in Fusly 1266, but this is to be attributed entirely to the breaching of several valuable tanks, had it not been for this disaster, there would have been an increase,

	Rupees.
1266 Fusly.....	99,380
1268 „	96,068
Decrease....	3,312

Dhurmavarum Talook.

101. This is a talook of vast extent, and very poor; it extends east and west for about 50 miles and is about 30 miles in width, it has large plains of poor red lands, uncultivated and unproductive. The cultivable area is 560,157 acres, and only 150,096 is sown.

	Cultivated.	Waste.	Total Acres.
Dry black land...	14	750	764
Mixed and red..	134,384	386,652	521,036
Irrigated by Tanks	6,036	2,236	8,272
Channels	3,566	1,749	5,315
Wells.	6,040	2,311	8,351
	150,040	393,698	543,738
Transfers...	56	16,363	16,419
Total....	150,096	410,061	560,157

102. The rates of the dry lands were raised a little to accommodate the new scale of rates. The irrigated lands received a reduction of 10,144 Rupees, or 9-14 per cent.

	Dhurmaverum Talook. Dry lands.	Extent Acres.	Assessment, Rupees. Former assessment Rupees.	At rates in the scale.	Actually confirmed.	Difference between Columns 4 and 5.	Per centage of reduction of the old Assessment. Amount allowed by the scale.	Amount actually given.	Quantity of land in Column 2 which is waste.
	1	2	3	4	5	6	7	8	9
Black.	Revision of Assessment with reference to the Government scale....	269	951	697	697	0	- 26 11	- 26 11	269
	Do. Collector's do.	43	62	59	59	0	— 4 14	— 4 14	43
	Low rated lands....	452	158	163	163	0	+ 3 3	+ 3 3	438
	Total.....	764	1,171	919	919	0	- 21 8	- 21 8	750
Mixed and red.	Revision of Assessment with reference to the Government scale...	582	1,551	1,256	1,237	— 19	- 19 0	—20 4	582
	Do. Collector's do.	1,674	2,685	2,395	2,327	— 68	10 13	—13 5	1,643
	Low rated lands....	5,18,780	1,02,617	1,09,691	1,06,680	-3,011	+ 6 14	+ 3 15	3,84,427
	Total.....	5,21,036	1,06,853	1,13,342	1,10,244	-3,098	+ 6 1	+ 3 3	3,86,652
	Total dry.....	5,21,800	1,08,024	1,14,261	1,11,163	-3,098	+ 5 12	+ 2 15	3,87,402
	Irrigated Lands.								
1	Tank lands.....	8,272	47,075	42,744	42,118	— 626	— 9 3	- 10 8	2,236
2	Channel do.....	5,315	20,039	19,108	18,662	— 446	— 4 10	— 6 12	1,749
3	Well do.....	8,351	35,348	32,929	31,538	-1,391	— 6 13	- 10 12	2,311
	Total.....	21,938	1,02,462	94,781	92,318	-2,463	— 7 8	— 9 14	6,296
Detail of the Total.	Revision of Assessment with reference to the Government scale...	579	8,041	6,215	5,786	— 429	- 22 11	- 28 1	165
	Do. Collector's do.	5,913	46,834	40,763	39,113	-1,650	- 13 0	- 16 8	1,724
	Low rated lands....	15,446	47,587	47,803	47,419	— 384	— 0 7	+ 0 6	4,407

103. In the above observations on each talook I have not particularly alluded to the transfer of land from the irrigated class to the dry class. As I anticipated when enquiry was made, I found a large quantity of land that had been classed at the survey or since as irrigated, which had no means of artificial irrigation, and it has accordingly been transferred to the head of dry, and a dry rate affixed to it. A great quantity is not fit for dry cultivation, and will never be taken up; and accordingly some low rate in the village was assigned to it. Other land of good quality was rated according to its value, ascertained by enquiry from the ryots. The quantity of transferred land amounted to 54,468 acres, formerly assessed nominally at 1,96,147, Rupees and now at various dry land rates, amounting to 28,301 Rupees. The land found without the means of irrigation or unfit for wet cultivation, was in the following classes:—

Item.	Extent Acres.	Former Assessment, Rupees.	Average per Acre.	New Assessment, Rupees.	Difference between Columns 3 and 5.	Per centage of difference.
1	2	3	4	5	6	7
Tank	18,529	68,549	3 11	8,464	60,085	87 11
Channel...	18,459	63,781	3 7	8,590	55,191	86 8
Well...	17,480	63,817	3 11	11,247	52,570	82 6
Total.....	54,468	1,96,147	3 10	28,301	1,67,846	85 9

And there is probably more land of the same kind yet, which at the new survey will be transferred to dry.

104. In making the foregoing remarks in detail on each talook, one object I had in view was to shew that I have endeavoured to carry out the general principles laid down for my guidance, and that when I have exercised the discretionary power given me in deviating from the Government scale, I have done so only after careful enquiry in every instance in each village, and that I have not taken any general measure at variance with the orders of Government; and I trust that the Board and Government will approve of what I have done in this respect.

105. It will remain now briefly to notice the general result of the revision on the whole district and for this purpose I beg to annex the following Abstract table which is similar to the tables prepared and explained above for each talook.

106. In the dry lands there are 5,135,665 acres. These were assessed according to the old rates at 26,71,700 Rupees, and by the rates proposed by Government and by myself for general guidance, would have been assessed at 25,07,076 Rupees, but in consequence of the greater reduction which it was found necessary to make on some of the lands for the reasons already fully given, the revised assessment now confirmed amounts to 24,49,328 Rupees. The reduction has been 2,22,372 Rupees or 8·5 per cent. on the whole, being about 2 per cent. more than would have been given had the Government scale been strictly adhered to. But this difference is observable in waste lands chiefly, for in the cultivated lands the per centage actually allowed is only 7·13 which is a trifle more than the scales permitted, viz. Rs. 7·7 per cent. In the higher rates or those fixed by Government itself, it will be seen that the Government scale would have allowed only Rs. 19·6 per cent., but Rs. 26·13 was the result of the revision. Or if the cultivated land alone is taken the per centage granted is only 21¾ against 18¾, the amount that would have resulted by adhering to the scale. In the second class of lands upon which the Government left me to regulate the scale of reduction, and for which in framing the scale, I allowed 12½ per cent. as the amount to be reduced, I found it necessary to give greater relief in some lands, and this increased the average on the whole to 14¼ per cent., but this was in the waste lands; for in the cultivated lands the limited amount was not exceeded, but on the contrary a less amount only Rupees 12·1 per cent. was given.

107. In the irrigated lands there are 215,332 acres; the old assessment on this land was 10,25,011 Rupees. The new assessment according to the scale would have been 9,30,388 Rupees or 9 per cent. decrease, but it was settled a little lower; viz., at 9,24,616 Rupees or 9·13 per cent. below the old assessment. It will be observed that the scale of reduction has been very closely adhered to, except in the case of well lands, when, in the higher assessed lands, as already explained, advantage has been taken of the permission of Government to give what relief was found necessary.

108. The same information shewn for each talook and the revenue of the talook in the year, before and after the revision of the assessment, is collated in the annexed table.

Talooks.	Revision of Assessment with reference to the Government scale.			Revision of Assessment with reference to the Collector's scale.			Low rated lands.			Total.			Decrease.		Decrease on lands transferred from wet to dry class.	Revenue before and after the revision.		
	New Assessment confirmed.	Difference between the former Assessment and the new Assessment.	Per centage.	New Assessment confirmed.	Difference between the former Assessment and the new Assessment.	Per centage.	New assessment confirmed.	Difference between the former Assessment and the new Assessment.	Per centage.	New Assessment confirmed.	Difference between the former Assessment and the new Assessment.	Per centage.	Particulars of Column 12.			Land Revenue for Fusly 1266.	Land Revenue for Fusly 1268.	Difference.
													On land cultivated.	On waste.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1 Bellary	23,249	14,249	38 8	1,59,422	26,917	14 7	1,39,168	— 1,156	0 13	3,21,839	42,322	11 10	21,827	20,495	527	1,59,647	1,65,315	+ 5,668
2 Cumply	25,692	10,985	29 15	31,278	4,896	13 8	48,001	+ 255	0 9	1,34,971	15,626	12 15	11,668	3,958	1,724	67,091	72,423	+ 5,337
3 Hurpunhully	3,269	1,256	27 12	37,922	5,080	11 13	1,32,664	+ 3,126	2 6	1,73,855	3,210	1 13	3,210	0	377	80,927	84,874	+ 3,941
4 Koodleghee	13,680	3,596	20 13	64,811	8,557	11 10	1,61,743	+ 1,371	0 14	2,40,234	10,782	4 4	7,371	3,411	1,808	1,17,887	1,22,725	+ 4,883
5 Hoovinhudgalee	9,678	2,506	20 9	45,444	6,052	11 12	1,07,464	+ 2,272	2 2	1,62,586	6,286	3 11	5,357	929	1,275	83,017	90,713	+ 7,696
6 Adonie	48,537	16,550	25 7	1,21,069	18,490	12 8	1,12,619	— 531	0 7	2,82,225	35,571	11 3	16,044	19,527	3,355	1,43,757	1,48,618	+ 4,861
7 Goollium	94,941	25,821	21 6	1,53,614	23,459	13 4	47,600	— 708	1 7	2,96,155	49,988	14 7	27,490	22,498	231	1,57,698	1,50,384	+ 7,314
8 Punchapolleum	24,061	11,161	31 11	93,837	13,286	12 6	1,39,579	— 1,164	1 3	2,57,477	25,611	9 0	12,039	13,572	2,167	1,35,900	*1,40,792	*4,392
9 Gootty	25,557	14,438	36 0	83,922	15,117	15 4	1,06,375	— 667	0 7	2,15,854	30,222	12 4	9,046	21,176	4,210	1,08,825	1,12,353	+ 3,528
10 Yadakee	11,937	4,280	26 6	23,345	3,209	12 1	53,443	+ 600	1 2	88,725	6,889	7 3	5,215	1,674	12,926	81,772	82,628	+ 856
11 Rayadroog	22,477	16,032	41 10	66,985	17,714	20 14	1,49,854	+ 4,425	2 15	2,39,316	29,321	10 14	4,656	24,665	3,975	85,484	84,290	— 1,194
12 Tadputry	17,546	5,042	22 5	49,270	3,923	7 6	64,613	+ 19	0 2	1,31,429	8,946	6 6	6,776	2,170	5,050	1,22,163	1,20,914	— 1,249
13 Anantapoor	13,628	4,917	26 8	44,827	10,325	18 0	1,33,591	+ 1,207	0 15	1,92,046	14,035	6 12	4,813	9,222	19,747	1,04,741	1,14,577	+ 9,836
14 Pengondah	11,020	3,673	25 0	42,061	7,266	14 11	1,15,925	— 2,690	2 4	1,69,006	13,629	7 8	6,616	7,013	23,619	1,25,488	1,26,389	+ 901
15 Kodekondah	5,023	1,717	25 7	39,658	9,711	19 11	90,655	— 4,584	4 14	1,35,336	16,012	10 9	5,780	10,232	16,168	89,762	91,182	+ 1,420
16 Maducseerah	2,982	593	16 1	32,346	5,752	15 1	1,24,140	— 902	0 12	1,59,468	7,247	4 5	3,421	3,826	8,994	99,380	96,068	— 3,312
17 Dhurmaverum	7,720	2,823	26 12	41,499	8,082	17 12	1,54,262	+ 3,900	2 9	2,03,481	7,005	3 5	4,857	2,148	61,693	1,23,379	1,24,809	+ 1,430
Total	3,60,997	1,39,639	27 14	11,31,310	1,87,836	14 4	18,81,696	+ 4,773	0 4	33,74,003	3,22,702	8 12	1,56,186	1,66,516	1,67,846	18,86,918	19,29,054	+ 42,136

Decrease at 12½ per cent. 1,64,894
Do. at 13¼ per cent. 22,942

Transfer ... 28,301

34,02,304

* Supposed revenue.

109. The Bellary district was surveyed and assessed by the first Principal Collector, Col. Munro, in 1806-7. The survey assessment on all lands then amounted to 50,59,822 Rupees. In 1822 a general reduction (before recommended by Colonel Munro,) of 25 per cent. was made on the survey assessment which reduced it to 38,92,858* Rupees. And now the higher rates of this assessment have been revised and lowered, which has reduced the assessment of the Government lands of the district to 34,02,304 Rupees, which will, I conclude, be the recognized assessment until the new survey takes place. It is not so low, I believe, as it should be; and though considerable relief, by the measure now concluded, has been given to the district, yet not so great as would perhaps at first sight appear. For though a reduction in the land assessment to the extent of 3,22,702 Rupees has been made, it must be remembered that the greater portion of this is on waste land not in the occupation of the ryot. And of the rest 1,56,186 Rupees, granted on lands in occupation in 1266 Fusly, a large quantity had already been remitted to the ryots by remissions hitherto granted on their lands, so that the direct and immediate relief given to the ryots did not perhaps exceed 90,000 to 96,000 Rupees. But nevertheless the assessment has been now made comparatively easy, and so simplified in accounts, that there is every reason to believe that the ryots, free as they now are to occupy what land they please, will, if seasons and prices are moderately good, go on gradually increasing, as they have already commenced to extend, their holdings.

* NOTE.—This amount includes the extra assessment and the subsequent transactions of Inam lands resumed or granted, and also some increase of assessment made by Mr. Robertson.

110. I have frequently observed in this report that the reductions made by me, when they exceeded the general limit authorized by Government, were confined to special cases in a few villages here and there, and that no general deviation without careful previous enquiry was allowed. There are 5,350,997 acres of Government land in the district. The revision of assessment was made strictly in accordance with the rates laid down in the scale on the whole of this extent, with the exception of 224,915* acres only, situated in 758 different villages; and in which the alterations were not made, until after a careful enquiry in each case had satisfied me of the necessity of exercising the power given me.

* Cultivated	44,876
Waste	180,039
	224,915

111. All irrigated lands are now assessed as one crop land, liable to a second crop assessment of 50 per cent., if a second crop is raised, and no land is classed as irrigated, the assessment of which is below 1 Rupee per acre.

112. The survey assessment on Inam lands has been reduced in the same scale as the Government lands, and the present assessment will more closely approximate their real value than the old nominal assessment.

113. Where the jody or quit-rent payable on Inam lands was excessive, the Inamdars had the liberty given them of throwing up their Inams, and retaining their land in whole or part, on the revised assessment, taking out a Government puttah for the same. Several have availed themselves of this liberty, but a separate report on the subject will hereafter have to be submitted, by the Collector, which should be done at an early date.

114. The Field Registers are in course of preparation, and will no doubt be completed in the time expected.

115. I regret, however, to say that in consequence of some accounts called for not being ready, I have not been able to arrive at a decision respecting the proposed Road Fund in connection with the revised assessment.

116. The various remissions hitherto granted annually will now for the most part disappear altogether from the annual statements. There are some, however, which it has been found impracticable to get rid of, they are the three items noted in the margin, which I fear must for the present remain until other measures are adopted for doing away with them.

1 Cundachar.
1 Cuttoogoottah.
1 Duswund.

1st. *The Cundachar Remission.*—This is a remission given on the assessment of the lands held by Cundachar peons, the old Militia of the former Poligars and now for Police services. In many cases it was but a nominal remission and scarcely exceeded the amount of the general remission to which their lands were entitled, and now by the revision of the assessment this Cundachar remission has been absorbed entirely in some villages, in others the amount that would remain for payment of the men is so small that it is not worth making it, and as several of these peons have given up service, I have been enabled to reduce the amount of Cundachar remission very considerably. In fusly 1267 a sum of 12,908 Rupees was allowed; in the current year only 4,412 Rupees was required. As these peons have long enjoyed this remission, and as their services are needed and are still rendered, I would recommend no alteration being made pending the organization of the new Police, when perhaps this remission from the land revenue may be entirely abolished. In the mean time it may be still further reduced where the Cundachar peons are unwilling to serve.

2ndly. *Cuttoogoottah Remissions* were granted generally instead of assignments of Inam land for charitable purposes, for works of utility and for village officers. They are found to exist in 122 villages on 2,053 acres of lands, assessed formerly at 3,482 Rupees. The amount of Cuttoogoottah was 1,994 Rupees, and the sum payable to Government 1,488 Rupees. But the revision of the assessment has reduced the assessment on the land to 2,342 Rupees, and deducting the amount formerly paid by the holders, 1,488 Rupees, the net Cuttoogoottah remission will be now 1,854 Rupees. This remission might be abolished by granting the lands to holders on Inam tenure levying the amount now paid to the Government as quit-rent. This would seem to be a legitimate method, as the remissions partakes of the character of Inams, and the lands were probably held as Inam formerly. These remissions were granted to

Pagodas	Rupees	344	
Jungum tombs	„	296	
Jungum people	„	77	
Charitable grants	„	245	
		——	962
Grants for improvements			199
Do. to village servants			833
			1,994

117. The Shamilat *Duswundum Remission* is a remission of a certain fixed proportion of the revenue, annually derived from the cultivation under a tank built by a private individual, and kept in repair by him. The deduction of the proportion claimable by the Duswundumdar is made in the puttah of each ryot cultivating any of the land, and is collected from the ryot by the Duswundumdar. The only way of getting rid of this deduction is to buy up the Duswundumdar's rights by a grant of rent free land or money payment, but this would not be easy to do. But instead of making the deduction of the Duswundumdar's share in the puttah of every ryot, it would be practicable to determine the amount and deduct it in a lump from the village collections, and pay it over to the Duswundumdar, and so make it a remission not on the ryots, puttah, but on the demand of the village; which would perhaps be an improvement in the present practice.

118. The temporary remissions for cowle as also for severe losses of crop, and occasional remissions, which will be rare, will have from time to time, as they occur, to be entered in the accounts. But all remissions of a permanent character, with the exception of three items above commented on, may now cease entirely.

119. The total expense of the revision of the assessment, including the allowance of an extra Sub Collector to assist in the general duties of the district, was estimated at 39,995-12-0 Rupees. The actual cost up to the 30th April has been 26,500-9-0 Rupees and the probable cost of completing the accounts yet to be made up, and writing the Registers will be 8,686-14-0 Rupees.

120. The actual work of the revision was calculated to occupy 18 months, but owing to the able manner in which my head Sheristadar, Royapah, and the other Sheristadars* employed in the work, assisted me, I was enabled to conclude the whole by the end of last December. I am much indebted to these men for their services in this important work for they have given me the greatest satisfaction.

* Chethambar Row.
Narrain Row
Sashagirry Row.
Chowdapah.

121. I had not intended submitting the report until the Deetwar accounts had been fully completed, but as these could not probably be prepared for a month or so yet, I deemed that the Board would be glad to receive the report from myself without them; and I have therefore written it ere I join my new appointment. My successor can forward the statements yet to be made out as soon as they are ready.

P. S.—While the foregoing report was copying I received the following Abstract Statement, which, pending the preparation of the detailed tables, may fitly conclude this report. The points chiefly to be noted in this table are, the difference between the former and present average rates per acre on the whole lands. It will be observed that the difference amounts to only Anna. The former average being 11, and the present 10 Annas. In the dry regud lands the average reduction is only 2 Annas per acre, in the mixed lands there is no difference. In the tank lands the difference is 5 Annas per acre, in the channel lands 14 Annas, and in the well lands 3 Annas only. In the higher assessed lands those revised on the Government scale, the reduction has been on the average 18 Annas per acre, and in those revised under the Collector's scale 4 annas only. But on the whole the reduction, as said before, is only 1 Anna.

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TABLE of the Revision of the Assessment.

Item.			Acres.	Assessment.			Difference between Columns 3 and 5.	Average Assessment per Acre one crop.								
				Survey reduced Assessment.	Assessment as per scale.	Assessment as settled.		Survey Assessment.			Survey Assessment as per scale.			Survey Assessment as settled.		
1			2	3	4	5	6	7			8			9		
				Rs.	Rs.	Rs.	Rs.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Circar.	Dry.	Black	10,41,527	12,71,189	11,30,961	11,02,005	1,69,184	1	3	0	1	1	0	1	1	0
		Mixed and red	40,94,138	14,00,511	13,76,115	13,47,323	53,188	0	6	0	0	6	0	0	6	0
		Total	51,35,665	26,71,700	25,07,076	24,49,328	2,22,372	0	8	0	0	8	0	0	7	0
	Irrigated.	Tank lands	96,439	4,79,927	4,43,742	4,43,475	36,452	4	15	0	4	10	0	4	10	0
		Channel do.	55,626	3,14,791	2,68,001	2,66,858	47,933	5	11	0	4	13	0	4	13	0
		Well do.	63,267	2,30,293	2,18,645	2,14,283	16,010	3	10	0	3	7	0	3	7	0
		Total	2,15,332	10,25,011	9,30,388	9,24,616	1,00,395	4	12	0	4	3	0	4	3	0
		Total	53,50,997	36,96,711	34,37,464	33,73,944	3,22,767	0	11	0	0	10	0	0	10	0
	Particulars.	Revised on the Government scale	1,32,360	5,00,646	3,87,543	3,60,993	1,39,653	3	13	0	2	15	0	2	11	0
		Do. on Collector's scale	6,80,288	13,19,311	11,51,263	11,31,396	1,87,915	1	15	0	1	11	0	1	11	0
		Low rates	45,38,349	18,76,754	18,98,658	18,81,555	+4,801	0	7	0	0	7	0	0	7	0
Inam.	Dry.	Black	5,62,320	7,02,207	6,26,290	6,14,463	87,744	1	4	0	1	2	0	1	2	0
		Mixed and red	8,56,883	4,32,846	4,13,115	4,07,555	— 25,291	0	8	0	0	8	0	0	7	0
		Total	14,19,203	11,35,053	10,39,405	10,22,018	-1,13,035	0	12	0	0	12	0	0	11	0
	Irrigated.	Tank lands	23,975	1,38,403	1,23,926	1,24,292	— 14,111	5	2	0	5	1	0	5	1	0
		Channel	16,331	99,316	84,696	84,776	— 14,540	6	1	0	5	3	0	5	3	0
		Well	16,849	56,441	54,623	54,168	— 2,278	3	5	0	3	4	0	3	4	0
		Total	57,155	2,94,160	2,63,245	2,63,236	— 30,924	5	2	0	4	10	0	4	10	0
		Total	14,76,358	14,29,213	13,02,650	12,85,254	1,13,959	0	15	0	0	14	0	0	14	0
	Particulars.	Revised on the Government scale	56,844	2,01,007	1,59,882	1,49,898	51,109	3	9	0	2	13	0	0	2	7
		Do. on Collector's scale	3,75,343	6,54,909	5,71,055	5,65,034	89,875	1	13	0	1	8	0	1	8	0
		Low rates	10,44,171	5,73,297	5,71,713	5,70,322	2,975	0	9	0	0	9	0	0	9	0
		Total Circar and Inam	68,27,355	51,25,924	47,40,114	46,59,198	4,66,726	0	12	0	0	11	0	0	11	0

Copy in a Ltr to C
of 19th Novr 1859 No: 67

180-60

Enclosure No. 1 in a Proceedings from the Secretary to the Board of Revenue to the Secretary to Government Revenue Department dated 8th August 1859 No. 3057.-

Letter from the Collector of Bellary to the Secretary to the Board of Revenue dated 30th April 1859 regarding the revision of assessment.-

R 1732/59

Para 80.

Ltr 18th Novr 59
No 1568.

D 59-60

TARPUTREE, 1st May 1824.

To,

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE,
FORT ST. GEORGE.

GENTLEMEN.

As the season for commencing the cultivation of the next year has now arrived, it will not be proper to defer issuing instructions to the Tahsildars to guide them in arranging the cultivation, I have therefore caused the enclosed instructions to be prepared and I submit them for your consideration.

Observation from me alone appears requisite on the subject of the instructions proposed in regard to the samilate waste in the 5th Section.

These instructions were framed 1st with the view of effecting the immediate cultivation of shamilat waste included in the puttahs of the more wealthy ryots and 2nd to provide for the gradual cultivation of the shamilat included in the Puttahs of poorer Ryots who may have left parts of their fields waste from inability to extend their cultivation.

It appears to me that the only safe and certain mode of inducing the poor ryots to cultivate their shaimlat is by indulgence to enable them to extend their means if they are compelled at once to cultivate or relinquish their entire fields they will probably be reduced to great distress either by the relinquishment of the lands from which they derive their means of subsistence or by paying for land which they cannot cultivate, the circar moreover by this course would probably sustain loss in the Revenue at present derived from the fields partially cultivated whereas on the other hand if the poorer Ryots are induced to extend their cultivation gradually as their means increase and if remission to the extent of their shamilat be in the meantime allowed them the effect will be to render them sufficiently thriving to effect the cultivation of the entire fields and hereafter cause them to be permanently beneficial to the Government.

The shamilat remission for 15 Talooks the accounts of which have been received amounts to C. Rs. 89,000. From the immediate (farm) imposition of these waste lands would probably lead to the relinquishment of many of the entire fields of which they are portions.

After the Board shall have been pleased to modify the instructions as they think fit, I trust they may be returned as it is of importance to circulate them as early as possible.

I have the honor to be
Gentlemen,
Your most obedient servant,
(Signed) H. VIVEASH,
Sub-Collector in charge.

To

THE TAHSILDARS.

As the season for commencing the cultivation of the approaching fusly 1234 has arrived the following instructions are issued to you.

During fusly 1233, the Ryots were assembled and fields entirely waste were excluded from their puttahs, the shamilat waste or portions of fields left waste were included in the puttahs, and although the Ryots were responsible for the payment of the assessment on the entire fields of which the shamilat formed parts yet with a view to their prosperity, the shamilat waste was remitted further remissions were also made to them for lands which were cultivated and received seed but which from failure of rain yielded scanty crops. At the same time orders were issued that no remission would be allowed on account of shamilat waste in the ensuing year. That entire fields should be cultivated or relinquished not parts of fields and that lands more or less profitable or the good and the bad should be taken or relinquished together, the Ryots having thus been made acquainted with the intentions of the circar puttahs were issued to them. The lands entered in these puttahs for 1233 is to be considered fixed and the permanent property of the Ryots and the cultivation of the ensuing year is accordingly to be carried into effect by you.

2. The Ryots are the sole Proprietors of the lands entered in their puttahs, and without their concurrence you have no authority to alienate them.

3. In the event of any Ryot expressing a wish to relinquish part of the lands entered in his puttahs, you will refer to his means, and if he should be able to carry on the cultivation of the land he wishes to relinquish you will persuade and encourage him to do so, but after all if his determination should appear fixed, you will use no compulsion whatever to surmount it ; he is at liberty to relinquish ; however whatever he relinquishes or whatever he retains must both comprise proportional quantities of good and bad lands, he must by no means be allowed to throw up alone highly assessed lands or those yielding minor profits and retain the more profitable. Moreover in all cases of relinquishment a written Razeenamah must be received from the relinquishing Ryot and registered.

4. If the Ryots should apply for waste in addition to their putta lands, you will make over to them as much as they require on the terms of the Cowle issued in fusli 1215, but you will not grant waste on these terms until the Ryot making the application shall have executed a Razeenamah to cultivate the whole of the land entered in the Kayemputtahs for additional waste must not be granted to a Ryot who keeps portions of his puttah land waste.

5. First as to Shamilat Bunjer you will caution the Ryots generally that no remission will infuture pe granted on this account and therefore represent to them the propriety and advantage of cultivating the entire fields entered in the puttahs.

Second—If Ryots from any cause should be disinclined to cultivate the shamilat waste of any field he must relinquish the whole field or none.

Third—However in regard to Regad Shamilat where remissions have been customary if bunjer exist to a greater extent than $\frac{1}{10}$ of the whole, the Ryots will be allowed to cultivate it under the terms of the cowle issued in fusly 1215, if the bunjir exists to a less extent than $\frac{1}{10}$th no remission will be allowed. If any field should be excessive it must be subdivided into fields of about 40 acres and the shamilat which may remain includes in the reduced field must be given on cowle as above, and the remaining waste of the original field must be excluded from the putta altogether.

Fourth—In settling the cultivation according to the above order if you should find that any Ryot from want of means cultivate only one field leaving $\frac{1}{2}$ or $\frac{1}{4}$

Shamilat bunjir, and if from either inability he cannot cultivate the remaining $\frac{1}{2}$ or $\frac{3}{4}$ on cowle, you will endeavour to induce him to cultivate in lieu of his cultivated portion of the field included in his putta any entire field the assessment of which is equivalent to his usual payment which might have been relinquished by any other Ryot and if you are not able to effect this you will leave him to cultivate as much of the field as his means enable him, and leave the question of remission till the jummabundy when his circumstance will be ascertained by reference to neighbouring Ryots and the remission given if it be ascertained that he is actually without means, this indulgence will probably enable him to cultivate the certain field in the ensuing year under the terms of the cowle given to others.

Fifth—When fields may be found excessive in the Masub and Lal Lands they must be subdivided under instructions formerly issued as referred to in the foregoing instructions.

Sixth—Where garden fields irrigated from wells are large they have usually cultivated in shares by 4 or 5 Ryots and in cases of desertion among the sharers, the shares of the deserting Ryots have been remitted as Shamilat waste : this practice must still be observed until you can induce others to undertake the cultivation of the deserted shares under the usual Cowle.

Seventh—In the management of the Shamilat in wet fields, the Rules laid down for the dry lands must be generally observed, unless in any fields elevated spot exist which are too high to admit of irrigation, on this account remissions have been usual and they must still be continued.

6. First—In fusly 1233 some of the Tanks remained without water in consequence of the failure of rain and the lands which in consequence remained waste were excluded from the puttahs. Nevertheless the Ryots who formerly occupied these lands still possess the right of cultivating them again in preference to any others therefore in the event of seasonable supplies of rain you will cause the former proprietor to be again put in possession.

Second—If however the former Proprietors should be desirous of retaining a part only of the wet fields cultivated by them and of relinquishing the rest, he may do so if he is willing to retain or relinquish the more or less profitable lands together under the foregoing rules and whatever he may throw up you will endeaver to get cultivated by other Ryots you will not fail to receive the prescribed Razeenamah from the relinquishing Ryot.

7. The Ryots are at liberty, to cultivate under the terms above stated the lands which were entered in the puttahs of Fusly 1233 as well as the lands which were excluded on account of defficiency of rain however if they should be disposed under the option given them to relinquish any of the lands included in their kayem puttahs and cultivate Enam instead the amount assessed on the lands relinquished will be collected from the produce of the Enam according to the terms of the proclamation bearing date 28th November Fusly 1232, 3rd and 4th Sections. You will intimate this to the Ryots and at the same time explain to them, that under this rule it will be for their benefit to cultivate the circar lands together with the Enam as has been usual, and induce them not to relinquish the circar lands.

8. With regard to the appanums of the Reddies you will act agreeably to the provisions of the 8th Section of the proclamation of the 15th of April 1232 fusly, which in consequence of the failure of the rains were not observed in fusly 1233, you will however use your exertions to get the whole of them cultivated in Fusly 1234. But with respect to the Reddies who have not the means of cultivating the appanums to the full extent, and who from the same cause leaves their Enams waste, their appanums must be proportioned to their circumstances this indulgence will probably enable them in future years to cultivate them entirely.

9. You and your Paishcar will go to the different villages and settle the cultivation of the Ryots and Reddies agreeably to the foregoing rules and to prevent delay in the cultivation you will issue copies of ther instructions to the Paishcars Karcoons Reddies and Curnums to enable them to settle one part of your taluk while you are doing the same in another and after all you will proceed to each samat and ascertain if the settlement effected be complete and proper, and if you find it so you will confirm it by receiving the Razeenamas from the Ryots and delivering the usual chitas in return you will bear in mind that you are responsible for the whole, you will therefore cause the accounts of the settlement to be prepared and send them monthly to the Huzoor.

10. You will pay strict attention to the above instructions, you will refrain from Molesting the Ryots in any way and I trust you will effect a settlement of the cultivation with their concurrence which will lead to their prosperity and the benefit of the circar, by this you will obtain the name of being a valuable servant of the Government. But if you neglect these instructions molest the inhabitant or neglect the interests of the circar you will be considered unfit for the situation of Tahsildar.

REVENUE DEPARTMENT.

To the COLLECTOR in Bellary.

Sir;

1. I am directed by the Board of Revenue to acknowledge the receipt of Mr. Viveash's letter under date the 1st Ultimo, transmitting copy of a Hookoomnamah proposed by him to be issued respecting the cultivation for the coming fusly.

2. As some parts of that paper appeared to be objectionable, the Board have prepared a set of rules to be substituted in lieu thereof—these rules together with the correspondence which has passed on the subject between the Board and the Government, are herewith sent for your information and guidance.

To the Chief Secretary 20th May 1824.
From do. 4th June 1824.

3. The Board direct me in particular to draw your attention to that part of their letter to Government, which relates to the occupation of mannium land they wish you distinctly to understand that although the limitation therein, prescribed is considered proper, as a general rule it is by no means intended, to prevent the exercise of your discretion, in extending the privilege of occupying land of that description, in all cases, where from former custom or other circumstance you may consider such a measure to be just and necessary.

I have, &c.,

(Signed) R. CLARK,
Secretary,
Revenue Department.

Fort St. George,
7th June 1824.

TO THE CHIEF SECRETARY TO GOVERNMENT.

Sir,

1. I am directed by the Board of Revenue, to request that you will lay before the Honorable the Governor in Council, the accompanying letter from the Sub Collector in charge of the Bellary District, transmitting a draft of instructions, which he proposes to issue to his Tahsildars, regarding the cultivation of the ensuing fusly.

1st May 1824.

2. Many parts of Mr. Viveash's paper, appear to the Board to be objectionable, as continuing too much of former restraints, and admitting too great an interference on the part of the collector's servants. They have therefore drawn up a set of rules according to their view of the subject, and if approved by the Honorable the Governor in Council will forward them for the guidance of the present Collector.

3. The only part of these rules, which appears to require any particular remark, is that which relates to the manniem lands. The custom of the country always was, to prevent the circar ryots from applying their stock to the culture of manniem land, until they had cultivated all that they usually held of the Circar land. The freedom now given in respect to the occupation of the Circar land, renders this custom no longer practicable; and the experience of the last 2 years, has shewn, that some defined rule is no less necessary to the prevention of undue exactions, on the part of the native revenue officers, than to the security of the Government revenues. The only course which suggests itself to the Board, as capable of being immediately adopted, is to limit the quantity of manniem land, which each ryot may hold, they think that as a general rule, the limitation suggested in the accompanying instructions, will be equitable but as there are particular instances where the proportion of manniem to Circar land, is so large as to render that condition hard upon the maniemdar, without any correspondent good to the Government, the Board would recommend, that the Collector be allowed a decretionary power of extending the privilege in such individual cases, as he may think proper, particularly in those, where the village servants are concerned.

4. At present many of the richer ryots hold very large quantities of Bhatavurty and other manniems, to the entire exclusion of their poorer neighbours; the rule now proposed, will have the effect of producing a more general distribution of of the advantages attending the cultivation of this description of land, and will at the same time tend to prevent the future imposition of waste, which there is reason to fear has in many cases been unjustly imposed, upon the false plea of the ryot having deserted the Circar fields in order to occupy Enam.

5. Although the restriction in regard to giving up equal portions of what has usually been termed good* and bad land, is here made general, its application to the cases of individuals will of course remain at the discretion of the Collector, for although, it may be proper not to allow a rich ryot to throw up his distant field without relinquishing likewise one that is in the neighbourhood of the village, a poor ryot who has not the means of holding both must be allowed that privilege, or he will be brokendown.

* The precise meaning of this term varies according to the peculiar circumstances and customs of different Villages Where there are lands watered by channels, it means a proportion of both wet and dry land in other villages where there are dry lands only, it means near or distant fields or fields of black and red soil.

6. In respect to the parts of fields left waste in the red lands, also a discretionary power will need to be vested in the Collector if the confusion in respect to the boundaries be so great as is represented in Mr. Campbell's last letter, it will require

some time to restore things to the order they were in previous to the renting system, meanwhile it will be the duty of the Collector at the time of making the settlement so to relax or apply the rule provided on this head, that it shall furnish an inducement for the ryots to occupy entire fields, and replace the boundary stones, without allowing it to operate as an undue burthen on industry.

(Signed) R. CLARKE,
Secretary.

Fort St. George,
20th May 1824.

(True Copy)
(Signed) R. CLARKE,
Secretary.

REVENUE DEPARTMENT.

No. 377.

To

THE PRESIDENT AND MEMBERS
OF THE BOARD OF REVENUE.

GENTLEMEN.

I am directed to acknowledge the receipt of your Secretary's letter of the 20th ultimo, submitting a revised draft of instructions for the guidance of the Tahsildars with regard to the cultivation in Bellary. The Governor in Council approves of the proposed instructions and thinks them calculated to prove very beneficial at the same time, the collector and those acting under his orders, should be given distinctly to understand that these instructions are only meant, to serve the purpose of general rules, where rules may be found wanting, but by no means, to supersede the usage, of the country. Every well established practice should be adhered to: and, wherever a new state of things may in any respect have arisen, the analogy of the practice under former circumstances and a combined regard to the welfare of the people and the public interests, will suggest the course of the proceedings proper to be pursued.

(Signed) D. HILL,
Chief Secretary.

Fort St. George,
4th June 1824.

(A true copy)
(Signed) R. CLARKE,
Secretary.

INSTRUCTIONS FOR CARRYING ON THE CULTIVATION FOR FUSLY 1234.

As there is reason to beleive, that the restrictions incident to the Koolwar Kayam or individual Permanent Puttah, granted in Fusly 1230, have been productive of injurious effects to the ryots, by causing them to be assessed for lands they could not cultivate, notice is hereby given, that the term Koyem Puttah, is to be discontinued, and that the Ryots are at full liberty to hold or thow up the lands according to their inclination.

No Tahsildar, Karkoon Village reddy or curnum, is to force the Ryots to cultivate.

2. The Ryots are at liberty either to cultivate in the current fusly, all lands held by them in last year, or to throw all up, but if they wish to cultivate part only and to throw up the remainder, they must according to custom, give up good and bad fields together, in order that other ryots, may be able to take them.

3. In all lands, excepting the black lands, the Ryots must occupy whole fields and not parts of fields where parts of fields may have been waste, so long as to be entitled to be held on cowle, cowle should be granted.

4. If a black land field be partly cultivable, and partly waste, the Ryot who holds such field, shall receive a deduction, for both the nuth and shamalot Bunjer, until it shall be cleared, if the Ryot occupying such field, shall have the means of getting a large plough, and asks for cowle, cowle to be given according to the cowlenamah formerly in use.

5. Cowles always to be granted, according to the Manmool in Fusly 1216.

6. If the waste part of a field, does not exceed a tenth part of such field, no reduction is to be made.

7. Where lands irrigated by capelahs (machinery worked by bullocks) or from channels, are cultivated by several different sharers, the village officers will adjust the shares of the different Ryots, and arrange for the cultivation.

8. It is to be understood, that the merassiders, who enjoy mannyems for cultivating the circar upanum lands, are not entitled the same unlimited freedom, as is allowed to others. If any such merassidar be unable to cultivate all his lands, and occupy only a part, he must not confine his cultivation to his manniam only, but must occupy a proportionate quantity of the Circar land.

9. The Ryot who obtains a Kooloowar Puttah, so long as he continues to pay the Circar Rent, is entitled to sell his rights in the lands and will possess an obsolute property, of which no one can deprive him.

10. The custom of the country was to prevent the Ryots from occupying Manniam lands until the usual quantity of Circar lands had been completely cultivated; But as the Ryots are now under no restraint with respect to their cultivation, it is necessary to apply some restrictions, to the occupation of mannium lands.—

1st Every ryot shall be at liberty to cultivate manniem land, equal to a tenth of his circar fields for instance, if a man cultivates circar land assessed at 10 pagoda he may cultivate also one pagoda of manniem land, but if there be any circar waste in the village, that is capable of being brought under the plough and if the Ryot take a greater proportion of manniem land, than is here limited the value of such extra quantity manniem land, will be forfeited to the Circar. In cases where the Collector may consider this prorortion of 10 per cent too little he will extend it, but it must not be done without his authority.

2nd The above restrictions do not preclude the Manniemdars from cultivating as much of their land, as they please, by means of their own people.

11. In villages where the whole of the circar aycut is cultivated, there shall be no restriction on the ryots in cultivating manniem.

12. In order that it may be known what lands the ryots wish to keep or throw up, they must before the beginning of the ploughing season, settle with the village officers the number of the fields they wish to occupy, during the year, and sign a list thereof inserting the extent and assessment of each.

13. If any of the lands, under large tanks, so taken, should not subsequently be cultivated, in consequence of the failure of the water, where the ryots have done all in their power to obtain a crop, such uncultivated land, will be deducted, at the time of Jammabundy, after the necessary enquiries shall have been made but such remissions will not be allowed in any other case, because, by occupying the land, the ryot will prevent others from taking it.

14. Those ryots who wish to take up more land, may do so, at any time of the year, if it be unoccupied.

15. On the expiration of the cowle, granted for blank lands, should the ryot not wish to retain the land, it is to be made over to the circar in a clear state and free from nuth.

16. If there be any fields too large to be cultivated by one plough, the Tahsildar should proceed personally to the spot, and subdivide them into fields of the proper size, according to the original survey instructions, numbering each field separately, and proporting the assessment in such a way as to make the aggregate assessment on the several subdivisions, correspond with that originally fixed on the whole tract. On such occasions, the account particulars, should always be submitted to to the Hoozoor Cutcherry.

17. Where the boundary stones, put down at the survey, have been removed, or lost, they are to be placed in the following manner.—

1st If removed from fields still occupied by Kadeem ryots or their descendents, they shall be replaced by the occupant.

2nd But if the land be occupied by a new ryot, the boundaries shall be restored, in one of the two following wages.

1st If the Merassidar of the village, was the renter during the decennial lease and if he or his descendents, continue to hold the merassy, the stones shall be replaced by them.

2nd If the village was rented to any other person the reddy and curnum shall cause the village servants to replace the boundary stones, this is just, because it is through their carelessness, that the original limits have been lost.

3rd In the manniem lands the boundaries to be replaced by the Manniemdars.

4th In the circar waste land, at the expense of the circar.

If the forgoing instructions for restoring the boundary stones are in any instance neglected it will be the duty of the Tahsildar to proceed to one or two villages and replace the stones; and the charge will afterwards be collected from the individuals by whom they were required to be replaced and if after such example, the other villagers shall not execute the above direction, they are to understand, that the same rule will be observed in regard to them also.

(Signed) R. CLARKE.
Secretary.

Revenue Dept

No 1568

Proceedings of the Madras Government
Under date the 18 ~~October~~ 4 November 1859.

Read the following
Proceedings of the Board of
Revenue.

Submitting with remarks,
the report of the Collector of Bellary
on the revision of assessment carried
out by him, in conformity with
the instructions of Government.

(Rec'd 8th August 1859
No 3057.)

The Board of Revenue submit the report made
by the late Collector of Bellary
before quitting the District,
on the revision of assessment
carried out by him in pursuance of the instructions
of Government, conveyed in
their orders of the 2d June 1857,
No 531, and 7th January 1858,
No 25.

In making the revision Mr. Pelly adhered closely for the most part to the instructions laid down by Government for his guidance; and in the few instances in which he took advantage of the discretion allowed him to deviate from them, it is stated by the Board that his proceedings were based on previous careful and personal enquiry.[x]

[x] para 13, Board's Proceedings; and 16, Collector's report.

From the Tables of rates furnished in the Report, it is observed that the number ~~[illegible]~~ fixed for dry land by Mr. Pelly is twenty six, ranging from 2 Rupees to 2 annas an acre; the number of those for irrigated land is forty one, ranging from 12 Rupees down to one Rupee an acre.

3. The total amount of the reduction granted on the assessment of irrigated and dry lands united is 1,56,514 Rupees on cultivated land, and 1,66,253 Rupees on waste. The actual relief to the Ryot by these reductions is stated, however, not to exceed 96,000 Rupees, the remainder of the reduction being already remitted under various denominations.[x] The following table shews the reductions and the available waste at the reduced rates.

[x] Board's Progs. Para 27.

Description of land.	Cultivation				Waste.			
	Acres	Former assessment	Revised assessment	Reduction	Acres	Former assessment	Revised assessment	Reduction
		Rupees	Rupees	Rupees		Rupees	Rupees	Rupees
Dry	16,30760	11,22,229	10,35,138	87,701	35,04,905	15,48,871	14,14,200	1,34,671
Wet	1,40706	69,123	63,310	6,813	74,626	32,588	29,306	3,282
Total	17,71,466	18,21,952	16,65,438	1,56,514	35,79,531	18,74,759	17,08,506	1,66,253

Thus

Thus it is seen that there is available waste to the extent of Rupees 17,08,506 from which to make up to the State by increased cultivation for the 96,000 Rupees of Revenue given up. It is stated that the reductions have already led to extension of cultivation.

4. With regard to the remissions spoken of in the latter part of the Board's proceedings, it appears to Government that the Rawdáchár, as well as the Kattu gutta remissions, are of the nature of Inams. Both therefore will be dealt with by the Inam Commissioner. The Govt approve the change recommended by the Board in the mode of paying the Shánibóg's dasawantam

dasawantam remissions &c to deduct the amount in a lump from the Village demand instead of in the patta of each ráyat.

5. The Board state that Mr Selby was unable to come to a decision respecting the road fund before leaving the District, for want of some necessary accounts. The Govt much regret this delay; it is more than two years since the establishment of a road fund in Bellary was ordered, and the proper time to introduce it was when the revised rates of assessment were brought into force. Not only has that opportunity been lost, but this extensive District has been deprived for two years of the advantage of a local road fund. The Gov. in Council

6. In concluding these

† June 2. 1857

trusts that the Board will soon be able to report on the subject at an early date

these observations, the Govt. have much pleasure in expressing concurrence in the Board's remark that Mr. Kelly's intimate knowledge of the district, careful supervision, and sound judgement, contributed much to the early and, as they trust, successful completion of the work of permission. But they cannot forbear to notice the extreme length into which he allowed himself to be drawn in his report. The object was to exhibit clearly the mode in which the order of Government was carried into effect; this certainly did not need forty pages of printed foolscap, and the subject would have been much better and more intelligibly treated in a condensed and

and well arranged paper of one fourth of that bulk.

6 Copies - Board of Revenue. Sets 1-19
4 " Inam Commissioner
4 " C. Kelly Esq.

Copy in a Ltr to C
dy 19th Novr 1859 No 67

Revenue 1859 Depart
Pro: of Govt 20th Novr

No 1568.

11/11/84

Pro: of the Madras Govt
Dy 18th November 1859.

Pro: of the Board of Rev Dy
21st December 59 Cpy 2124
Inclos:

Reviewing the
Revenue report of the
Collector of Bellary on
the revision of Assessment
carried out by him -

No 59 & 60.