M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 353 — Press / Mis.

291-292

Dated 19 — 6 — 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 19th June 1862.

Read again letter from the Collector of Kistna District, dated 24th August and recorded in Proceedings 10th October 1861, No. 1,962.

No. 291. Read also the following Proceedings of the Board of Revenue, dated 20th March 1862, No. 1,878 :—

Read the following letter from H. NEWILL, Esq., Director of Revenue Settlement, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 19th February 1862, No. $\frac{182}{17}$:—

SIR,

1. I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue, dated 17th October last, No. 5,726, requesting a brief report on the assessment, as proposed to be fixed by this Department, on the Gudur Parganá with explanation of the grounds on which the rates are based ; and inquiring whether the Survey Maps of the Parganá are available.

2. The following Statement will exhibit the classification of the Gudur Parganá according to the operations of this Department, and the assessment on each soil according to the rates proposed in my report on the Settlement of the Masulipatam portion of the Kistna District. The principles on which the rates are formed are fully described in the papers connected with the proposed Settlement above alluded to

12th October 1861, No. 1,517.

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1 12th October 1861, No. 1,517.

Class.	Sort.	Proposed money rates.	Cultivable area. Extent of cultivable area.	Cultivable area. Of which cultivated.	Amount of dry assessment. On cultivable area.	Amount of dry assessment. On cultivation	Irrigated area included in columns 4 and 5. Cultivation.	Irrigated area included in columns 4 and 5. Cultivable.
1	2	3	4	5	6	7	8	9
		Rs. A.	Acres. Cents.	Acres. Cents.	Rs. A. P.	Rs. A. P.	Acres. A.	Cents.
II... ...	1	4 0	60 51	46 16	242 1 0	184 10 0	41 29	65 47
Exceptional	2	3 0	151 5	100 4	453 2 0	300 2 0	49 38	28 86
			211 56	146 20	695 3 0	484 12 0	90 68	93 33
III...	1	2 8	3,941 53	3,007 97	9,853 13 0	7,519 15 0	2,563 1,773	27 20
Regur... ...	2	1 12	8,525 29	6,256 73	14,919 4 0	10,949 4 0	4,508 3,149	89 18
Clay... ...	3	1 0	5,687 50	2,063 76	5,687 8 0	2,063 12 0	4,685 1,755	80 14
			18,154 32	11,328 46	30,460 9 0	20,532 15 0	11,757 6,677	96 52
IV...	1	2 0	240 41	216 51	480 13 0	433 0 0	200 176	34 44
Regur... ...	2	1 8	459 95	366 74	689 15 0	550 2 0	453 361	46 97
Mixed... ...	3	1 0	423 50	314 73	423 8 0	314 12 0	413 314	88 73
			1,123 86	897 98	1,594 4 0	1,297 14 0	1,067 853	68 14
V	1	1 8	131 93	128 17	197 14 0	192 4 0	131 128	93 17
Regur... ...	2	1 0	217 33	172 51	217 5 0	172 8 0	186 163	7 8
Sand... ...	3	0 10	37 57	31 39	23 8 0	19 10 0	25 20	51 7
			386 83	332 7	438 11 0	384 6 0	343 311	51 32
XII... ...	1	1 8	550 50	298 20	825 12 0	447 5 0	477 243	88 88
Arenaceous loam...	2	1 0	624 40	444 65	624 7 0	444 10 0	501 348	12 89
			1,174 90	742 85	1,450 3 0	891 15 0	979 592	0 77
XIII... ...	1	1 0	2,120 10	835 76	2,120 2 0	835 12 0	206 157	27 15
Sandy... ...	2	0 10	1,831 41	650 95	1,144 10 0	406 14 0	281 117	62 11
			3,951 51	1,486 71	3,264 12 0	1,242 10 0	487 274	89 26
XIV..... ...	1	0 10	1,140 51	461 79	712 13 0	288 10 0	108 39	8 89
Sand... ...	2	0 6	1,034 19	358 44	387 13 0	131 7 0	27 0	89 29
			2,174 70	820 23	1,100 [illegible] 0	433 1 0	135 [illegible]	[illegible]
Total..... ...		... ...	27,177 754		39,004	14,[illegible] 0	[illegible] 8,81[illegible]	

Total Assessment.

On cultivable land. On cultivated land.

39,005	25,257
14,589	26,453 Water-rate at 3 Rupees per acre.
83,594	51,710

3. From the above Statement it will be seen that about half the Parganá is cultivated. It contains a small proportion of garden lands, and the remainder consists of black cotton or regur, and the sandy soil near the coast. As might be expected, the proportion of waste land in the sandy tracts is greater than that in the regur. The average dry rate on the cultivated area of the whole Parganá is Rupee 1-9-8; on the cultivated regar portion, Rupees 1-12-5; and on the sandy tract Rupee 0-13-4. The average wet rate is found by adding a three Rupee water-rate to the above averages, making them Rupees 4-9-8, Rupees 4-12-5, and Rupees 3-13-4 respectively.

4. Comparing the results of the proposed assessment with that now existing, there will appear to be a large increase. The revenue of the Parganá as settled in the Jamabundy of Fasli 1268 was Rupees 29,314, while the new assessment on the same extent of land is Rupees 51,710. This increase is due to two causes: first, to the wet rates being higher than those existing. The average wet rate now existing is Rupees 2-12-10. The Acting Collector quotes it as Rupees 2-8-6, but this appears to be a mistake, as he calculates his average as if the extent of "the usual wet land," and "the dry converted into wet" were the same, which is not the case. This average shows that the existing wet rates are unwarrantably low. From the Statement No. 11 in the Appendix of the Report of the Board on the Settlement of the Land revenue for Fasli 1267, it will be seen that the average wet assessment in the late District of Masulipatam is Rupees 2-12-1, and that it is the lowest in the whole Presidency. The rate proposed by the Collector to be applied in calculating the value of the wet land is even lower than this.

Letter to Govt., dated 24th Aug. 1861, No. 21.

5. It will also appear from an application of the new rates to the cultivated area before the anicut was erected, that the former standard of assessment was higher than that now proposed. The original amount of the Peshkash was Rupees 26,600, from which are to be deducted Rupees 2,609, the value of five villages since alienated, and Rupees 2,147 on account of the quit-rent of Agrahárams. The Peshkash therefore on the Government portion of the Estate was Rupees 21,844, adding the one-ninth allowed to the Zamíndár for the charges of collection, the minimum demand on the Parganá will be Rupees 24,271. On applying the average new rates to the extent of cultivation for the five years prior to the construction of the anicut, viz., Faslis 1261 to 1264 inclusive, according to the account furnished in the Acting Collector's report to Government, there are

Dated 24th August 1861, No. 21.

	RS.
Acres 4,475 of dry cultivation at Rupee 1-9-8 per acre, or ...	7,179
„ 3,279 of wet do. Rupees 4-9-8 do. ...	15,097
Giving a total of Rupees.....	22,276

which is Rupees 1,995 less than what the minimum demand would have been, calculated on the principles of the former assessment.

The second cause of increase in the estimate of the Government demand on the Estate is the adoption of the correct survey areas, which are 21 per cent. larger than the areas according to the former Kurnum's accounts.

	RS.
6. The present value then of the Estate to Government according to the proposed rates and the extent of the cultivation of Fasli 1268 is	51,710

The future resources of the Estate may be roughly estimated as follows: —

11,423 acres of culturable land, which if cultivated would be liable to a dry assessment of	13,748
Of the above about 3,000 acres are, according to the present state of the irrigation works, capable of being cultivated as wet, and liable to a water-rate of 3 Rupees an acre, amounting to ...	9,000
When the irrigation works are perfected, as the whole of the culturable land is under the influence of the anicut as regards level, a further revenue may accrue from a 3 Rupee water-rate, viz., on the land now cultivated with dry crops amounting to ...	20,811
And on the culturable land now lying waste	25,269
Making the uttermost limit of the future resources of the Estate to be about	68,828

7. Besides these, there are the following items of demand on the Parganá :—

			Rs.	A.	P.
1.	Quit-rent	from the six Agraharams.....	531	4	0
2.	Do.	from Proprietary villages.....	2,609	0	0
3.	Do.	from Putta Kattubadi villages.....	473	10	0
4.	Do.	from Individual Ináms.....	921	8	5
5.	Do.	from Fishery in the Agraharam of Jinjeru....	3	0	0
		Total...	4,538	6	5

8. Omitting the consideration of the future resources of the Estate and the Miscellaneous items last mentioned, and calculating the Peshkash in the same manner as the Collector has done by deducting 10 per cent. for the charges of collection and $6\frac{1}{3}\frac{2}{7}$ per cent. for the Zamíndár's profit, the Peshkash should be according to the valuation Rupees 43,470.*

	Rs.
* Present value of the Estate.....	51,710
Deduct 10 per cent. for charges of collections.....	5,171
Remainder....	46,539
Deduct $6\frac{12}{37}$ per cent. for profits	3,069
	43,470

9. The cost of the Survey and Settlement of the Estate has been, according to the average rates for the year 1860, Rupees 8,376. The whole of the operations of this Department have been completed, except the formation of the final Settlement Registers, which cannot be finished until the proposed rates of assessment have received the sanction of Government.

10. The whole of the Parganá has been mapped, and a portion of the village Maps been lithographed. The remainder will be shortly completed.

In Cons 11th October 1861, No. 6,471.

1. Ordered that the above letter be submitted to Government, with reference to their Proceedings, dated 10th October 1861, No. 1,962, Revenue Department, calling for a report from the Board on the Peshkash to be fixed on the Gudur Parganá, which was ordered in the Proceedings of Government, dated 18th June 1861, No. 1,214, Revenue Department, to be restored to the ex-Zamíndár "on such "a Peshkash as may be adopted to its present improved condition."

2. The fact that these improvements are progressing, and must hereafter progress at Government cost, complicates the question which has received the Board's careful attention.

3. From the Collector's letter, dated 24th August 1861, in the Government Proceedings, dated 10th October 1861, it appears that the original Peshkash on that portion of the Zamíndárí which had not been transferred to other proprietors prior to its attachment and sale in 1851, and which is now to be restored, was Rupees 23,991; that the average extent of cultivation in the four years preceding the construction of the anicut was acres 7,754, and in the five years subsequent to that event was acres 10,879, the increase of 3,125 acres being entirely in wet cultivation. He does not state what revenue Government have derived from the Parganá while in their hands. The average *wet* assessment at the *existing rates* is given by Mr. Newill as Rupees 2-12-10 per acre.

	Acres.
Dry.....	4,475
Wet.....	3,279
	7,754
Dry.....	4,445
Do. converted into wet.....	551
Garden.	6
Wet	5,876
	10,879

4. The average *dry* rate on the whole culturable area is Rupee 1-9-8 per acre, *according to Mr. Newill's scheme*, and adding to this the water-rate of 3 Rupees per acre, the new wet assessment on his plan would be Rupees 4-9-8 per acre on the average.

5. He shows that these rates applied to the above average extent of cultivation prior to the construction of the anicut, would have resulted in a total demand of Rupees 22,276, while the Peshkash according to the original Permanent Settlement after deducting the quit-rent on Ináms, &c, and adding one-ninth for charges of collection would have been Rupees 24,271, and he deduces from this result the conclusion that his proposed assessment must really be lighter than that which existed under the Permanent Settlement, otherwise the Peshkash would have considerably exceeded the Beriz, unless we are to suppose that the cultivation has greatly

decreased since that time. The fact seems to be that the total cultivation had increased prior to the construction of the anicut; the proportion of wet cultivation was certainly larger than in Fasli 1209.

The Survey and Settlement of the Parganá give the following results for Fasli 1268 :—

	Culturable area.	Cultivated area.
	Acres.	Acres.
	27,177	15,754
Area included in above irrigable or irrigated from existing works...	14,862	8,817
	Rs.	Rs.
Assessment at dry rates on whole area.....	39,004	25,257
Water-rate at Rupees 3 per acre on irrigable or irrigated area	44,589	26,453
Total...	83,593	51,710

6. Supposing that Mr. Newill's rates be adopted, and that the Peshkash be fixed on the cultivation of Fasli 1260, excluding certain Miscellaneous items of Revenue and allowing 10 per cent. for charges of collection and $6\frac{12}{37}$ per cent. for Zamíndár's profits, which were the rates adopted by Mr. Thornhill in his letter to Government, dated 24th August 1861, the amount to be received by Government hereafter from the Zamíndár would be Rupees 43,470 per annum as shown in the margin.

	Rs.	Rs.
Assessment on cultivation of Fasli 1268, including water-rate.....		51,710
Deduct cost of collection at 10 per cent.....	5 171	
Zamíndár's profits $6\frac{12}{37}$ per cent.	3,069	
		8,240
		43,470

7. The excluded Miscellaneous items of Revenue receivable by the Zamíndár amount to Rupees 4,538 per annum, consisting mainly of quit-rent, and the future possible resources of the Parganá when the irrigation and cultivation shall have been carried to their fullest possible extent, are estimated by Mr. Newill at Rupees 68,828, in addition to the assessment calculated on the cultivation of Fasli 1268.

8. Mr. Thornhill in his letter to Government already quoted, shows that if the Peshkash is fixed on the present cultivation and existing rates of assessment, the amount would be Rupees 30,499 per annum, if the demand on the increased area of cultivation under the anicut be added to the original Peshkash; but the average on which his calculation is based is stated by Mr. Newill to be incorrect, and the Board see no reason under the circumstances of the case, to adopt the old Peshkash, and thus to ignore all the facts ascertained by the Survey. Moreover Mr. Thornhill's allowance of Rupees 16-9-6 per cent. for the Zamíndár is not in accordance with the principle on which the original Peshkash was fixed, under which only Rupees 6-9-6 per cent. would seem from the report noted in the margin, to have been the proportion of the assets left for the Zamíndár's profit in the Permanent Settlement of 1802, making the Peshkash $93\frac{1}{2}$ per cent. of the assets.

From Special Commissioner to Government, dated 27th September 1802.

9. It remains then to discuss Mr. Newill's rates, and to consider the question of the water-rate on future extension of cultivation under the improving irrigation.

10. The rates are the same as are proposed by Mr. Newill for the Masulipatam portion of the Kistna District, his report on which is now under the Board's consideration, and will shortly be submitted to Government; and without discussing them here in detail, it will suffice to say that they appear to the Board to be fair and reasonable.

They average

Rupee 1-12-5 per acre on the cultivated regur soil.
" 0-13-4 " on the sandy tract cultivated.
And " 1-9-8 " on the whole cultivated area.

The water-rate is assumed at Rupees 3 per acre irrigated for each crop.

The Survey areas are 21 per cent. in excess of those obtained from the Kurnum's accounts

	RS.
The Dry assessment on the whole cultivable area is	39,004
And on the actual cultivation of Fasli 1268... ...	25,257
The water-rate on the 8,817 irrigated acres included in this cultivated area would be....	26,453

Making the total demand on Mr. Newill's scheme, 51,710 for the cultivation of Fasli 1268.

11. Mr. Thornhill has not given any Statement of the revenue realized by Government in late years from the Estate, but assuming that his proposed Peshkash of Rupees 30,199 is equal to 93½ per cent. of the assessment, it will represent assets amounting to no more than Rupees 32,646.

* See Special Commissioner's report above quoted.

It does not appear that any principle beyond the capabilities of the Estate dictated the Permanent Settlement of this Parganá, which was stated to be 9 per cent. below the general average collections, and 15 per cent. below the average of the preceding five years, but there seems to be no good reason for maintaining the same proportion in proposing a new Peshkash.

12. Adopting then the more usual proportion, two-thirds of the demand on the cultivation of Fasli 1268 assessed on Mr. Newill's scheme will amount to Rupees 34,466, but there are 6,045 acres of land which are capable of being irrigated from the works already constructed, but which have not yet been devoted to wet cultivation if indeed they are not lying waste, and eventually when the anicut works are perfected the whole area of cultivable land in the Parganá will from its level be within their influence, and he estimates the future possible resources of the Estate at Rupees 68,828, in addition to Rupees 51,710, the full assessment estimated by him for Fasli 1268, making a total possible revenue of Rupees 1,20,538, composed of Rupees 39,004 assessed on the land as unirrigated, and Rupees 81,531 being the water-rate on the same area.

RS.
68,828
51,710
1,20,538

	RS.
Dry grain assessment on whole cultivable area.....	39 004
Water-rate on do. do. at Rupees 3 per acre	81,531
	1,20,535

13. Two-thirds of this revenue would give a Peshkash of Rupees 80,356.

14. Assuming then that the Peshkash is to be two-thirds of the public assets we arrive at the following results according to the different manner in which those assets may be valued, the assets on the principle of the Settlement of 1802 being first shown for the purpose of comparison.

	Assets.		Peshkash.
		RS.	RS.
Under permanent Settlement of 1802.....	25,679 at 93½ per cent. =		23,991
As calculated from Mr. Thornhill's present and proposed Peshkash on same proportion as the original Settlement...	32,646		30,499
On the actual cultivation of Fasli 1268, charged on Mr. Newill's system.....	51,710 at ⅔rds for Govt.		34,466
On the same system and on the dry grain assessment of whole culturable area being.....	RS. 39,004	RS.	
Plus the water-rate on area irrigable from existing works.....	44,589		
		83,593	55,728
On the same system and on the dry grain assessment of whole do.....	39,004		
Plus water-rate on do. where works shall have been perfected.....	81,531		
		1,20,535	80,356

15. It will be observed that the three last results depend on one-third of the water-rate being allowed to the Zamíndár, while the allowance proposed and now experimentally in practice in the Zamíndáris is only 10 per cent. in addition to the Nunjah assessment on the "Mamul Wet" cultivation. This last asset of revenue will not be available in the case of the Gudur Parganá if it be assessed at the Dry grain rates *plus* a water-rate, and the above percentage is not considered to be sufficient to cover the cost of collection when it will form the whole of the Zamíndár's profit on this item of revenue.

16. It does not however by any means follow that because 10 per cent. is not enough therefore 33 per cent. is not too much, and the Board are therefore not prepared to advocate the adoption of this proportion in calculating the Peshkash, nor on the other hand can they understand on what principle Mr. Thornhill adopts Rupees 16-9-6 per cent. as the share to be left to the Zamíndár.

	RS.	
Cost of Collector....	10	per cent.
Zamíndar's property.	6 9 6	
	16 9 6	

17. Moreover no cause is assigned for the large proportion of the area irrigable from the actually existing works left apparently uncultivated, or at best cultivated with dry grain only, and the Board are in doubt whether this is due to deficient population, or to the dry grain cultivation being actually the most remunerative as is said to be the case in parts of the Godavery Delta.

18. From the comparison made above between the proportion of wet and dry cultivation at the present time and in Fasli 1209, it does not seem likely that this last supposition can be correct, and if there is really a deficient population, many years may elapse before Mr. Newill's possibilities can be converted into realities, and there is also no certainty as to the time that may elapse before the irrigation works are completed.

NOTE.—The population per square mile of the Bundur Táluq in which Gudur is situated is 557. But this includes the large town of Masulipatam and the agricultural population as compared with other classes is as 14 to 49 while on the whole District the average proportion is as 163 to 135 and the average population is 165 per square mile.

19. It thus does not appear that the permanent Peshkash can now be calculated on the dry assessment *plus* the water-rate as forming the assets, without either imposing a ruinously heavy charge on the Zamíndár according to the *existing* asset, or else incurring risk of an excessive sacrifice of Government Revenue, and as it is evident that the Zamíndár's demands on the Ryots must be based on the same principle as may be adopted by Government in calculating the Peshkash, while it is most undesirable than an annual measurement of the irrigated area should be necessary to determine the Government demand on the Zamíndár for water-rate, the Board would propose as the only alternative compatible with a present permanent Settlement of the Peshkash that the Settlement Department be instructed to prepare a scale of consolidated Nunjah rates for such portion of the Parganá as there may seem to be any probability of being brought under wet cultivation when the anicut works are perfected, and that the Department Public Works be required to report how soon the entire area of the Parganá will be executed works.

20. The Government will then be in a position to judge approximately what the produce of the Parganá will be, and what sacrifice of future revenue they may be disposed to make, to secure a present Permanent Settlement at an amount which the Zamíndár can reasonably be expected to defray without embarrassment. Should the Government however not approve of this suggestion as involving delay, the Board would propose that two-thirds of the dry grain assessment on the cultivated area and of the water-rate on the whole area now irrigable be taken for the Peshkash leaving future extension of irrigation to be matter for future adjustment, and the extension of the dry grain cultivation for the Zamíndár's profit.

	RS.
Dry grain assessment on actual cultivation...	25,257
Water-rate on irrigable area.....	44,589
	3) 69,846
	23,282
	2
	46,564

21. This arrangement would fix the present Peshkash at Rupees 46,564, as shown in the margin.

22. The Zamíndár's share would be Rupees 23,282.

23. The assessment including the water-rate on the wet cultivation for Fasli 1268 on Mr. Newill's scheme would be Rupees 51,710, so that supposing there has been no subsequent extension of cultivation the Zamíndár's share would be Rupees 5,146 or 10 per cent. nearly of the actually available assessment, which in the Board's opinion is ample in consideration of the promise of rapid extension of cultivation under the anicut as the works are extended. The allowance at the Settlement of 1802 was already shown 9 per cent. on the general average of collections, and 15 per cent. on the average of the five years from Faslis 1206 to 1210 inclusive immediately preceding the Settlement when the country had not recovered from the effects of the famine.

	Rs.
Assessments available.....	51,710
Peshkash proposed	46,564
Zamíndar's profit.....	5,146

24. It must of course be distinctly provided that the Zamíndár shall settle with the Ryot at the rates for land and water assumed in this calculation.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 292. ORDER THEREON, 19th June 1862, No. 1,353.

1. The Government have already* directed the restoration of the Gudur Estate to the Ex-Zamíndár on such a Peshkash as may be adapted to its present improved condition. With a view to determine the amount of that Peshkash they proceed to consider in detail the several proposals of the Collector, the Board, and the Director of Revenue Settlement.

* G. O. No. 1,214 of 18th June 1861.

2. The Estate was purchased by Government in 1852. The Collector submits a comparative Statement showing the average cultivation during two period of five years, prior and subsequent to the construction of the Kistna Anicut in 1856. The result of the improved irrigation appears to be a net increase in the latter period of acres 3,125 entirely in wet cultivation, and a further extension of wet cultivation on both wet and dry lands is anticipated. Taking the average rate per acre as Rupees 2-8-6, the Collector estimates the enhanced value of the estate consequent on this increase of cultivation at Rupees 7,910. Mr. Newill however shows that the real average wet assessment is Rupees 2-12-10, in which case the true increase in the value of the estate would be Rupees 8,756-8-2.

3. The Collector's proposal is to leave the original Peshkash, Rupees 23,991, unaltered, but to impose a water-rate on the irrigated land, and the Zamíndár himself is said to have expressed a wish to the same effect. The Board oppose this plan, first, because Mr. Thornhill's results are based upon wrong premises; and secondly, because to adopt the old Peshkash would be "to ignore all the facts ascertained by the survey." Mere errors in calculation, the Government observe, might easily be rectified, but the force of the latter objection must be acknowledged.

4. The rates proposed by Mr. Newill are stated to have been formed on principles described in a report which is still under the consideration of the Board, but the Board state their opinion that they are fair and reasonable. They average—

Rupees	1	12	5	per acre of Black Cotton soil.
,,	0	13	4	,, sandy soil.
,,	1	9	8	,, on the whole cultivated area.

The wet rates are the same with the addition of a 3 Rupees water cess.

5. The Revenue of the Estate settled in the Jamabandy of 1858-59 (1268) was Rupees 29,314; Mr. Newill's assessment on the same extent of land is Rupees 51,710. This large increase is ascribed to two causes. First, the wet rates have been raised from an average of Rupees 2-12-10 to an average of Rupees 4-9-8. Secondly, the survey areas are larger by 21 per cent. than those stated in the village accounts. In explanation of the former reason, Mr. Newill points out that the average wet assessment in the late District of Masulipatam, viz., Rupees 2-12-1, was "unwarrantably low," "the lowest in the whole Presidency." He also

shows that an application of his rates to the average cultivation prior to the construction of the Anicut would have resulted in a demand less than the old Peshkash, and from this he argues that his assessment must really be the lighter of the two.

6. Having fixed the present value of the Estate at Rupees 51,710, Mr. Newill goes on to consider its future resources, and these he estimates at Rupees 68,828,* to be available in part as irrigation and cultivation extend, but not to be fully realized till they have been carried to the utmost possible limit. Finally, he proposes to assess the Estate on its present value with a Peshkash of Rupees 43,470.

* Vide note to paragraph 12 below.

7. Mr. Thornhill makes an allowance of 10 per cent. for collection charges, and Rupees 6-9-6 per cent. for the Zamíndár's profits. The same rates are adopted by Mr. Newill without remark, but the Board doubt on what principle they can have been founded. The Zamíndár's share was fixed by the Commission of 1802† at 9 per cent. on the general average, and 15 per cent. on that of the five years immediately preceding the Settlement. A large proportion of the Masulipatam Zamíndáris seem to have been assessed by the same Commission‡ on the principle of two-thirds of the gross collections to Government, and one-third for the Zamíndár's share. The allowance now under trial elsewhere is 10 per cent. with the wet assessment on the average wet area, but the latter asset will not be available under Mr. Newill's scheme. The Board are of opinion that 10 per cent. alone would be insufficient, while on the other hand one-third is too much. In this opinion the Government concur. The fairest allowance, they consider, is one quarter, or 25 per cent.

† See Report of the Commission, paragraph 19, under date 27th September 1802.

‡ See paragraph 45 of Report above quoted.

8. Applying the proportion of two-thirds to Government to Mr. Newill's valuation, the Board show that the Peshkash would amount to Rupees 34,466 or 80,356, according as the undeveloped resources are omitted or included. If dry assessment be charged on the whole Estate, but the water-rate limited to the area irrigable from existing works, two-thirds of the total would amount to Rupees 55,728, but this would exceed the assets at present available.

9. Finally, the Board propose a further reference to the Settlement and Public Works Departments, or, to avoid delay, they suggest as an alternative that the Peshkash should be fixed at two-thirds of the dry assessment on existing cultivation *plus* the water charge on the area now irrigable. The Peshkash would then be Rupees 46,564, and the Zamíndár's present share Rupees 5,146, or nearly 5 per cent.

10. The Government do not perceive the advantage of the proposed reference, nor how it would place them in a better position to decide than they are in at present. In the existing condition of the Estate it seems impracticable to impose a Peshkash, absolutely permanent, that shall be fair both to Government and to the Zamíndár. Either it would have to be fixed at too high a figure for the latter to pay at first, or Government would have to forego all participation in the future profits to be derived from their own works. Under the circumstances the fairest plan seems to be to make the assessment on the present value of the Estate, and to levy an extra charge for all fresh lands irrigated at Government expense.

11. The present value of the Estate may be taken, as estimated by Mr. Newill, at Rupees 51,708. The Zamíndár's allowance is to be one-quarter, as sanctioned above. His present share would then amount to Rupees 12,927, while the sum payable to Government would be Rupees 38,781.

12. Any future extension of irrigation will be a matter for adjustment, and Government will be entitled to 3 Rupees (less 10 per cent. for collection expenses) for every acre watered beyond the 8,817 acres now under wet cultivation. On the other hand, any increase of dry cultivation will go to swell the Zamíndár's profits, and even where the cultivation is wet, the dry

assessment will go into his own pocket, the Government demand being confined to the water cess. Thus supposing the whole area cultivated, his present share would be increased by the dry assessment on the 11,423 acres now waste, viz., Rupees 13,748,* and his maximum profits would be Rupees 26,675. Similarly the maximum receipts of Government would be Rupees 88,353.†

* The Government presume that this is the actual assessment. This number of acres at the average rate would give Rupees 18,325.

† | | Rs. | Rs. |
|---|---|---|
| Present Peshkash ... | | 38,781 |
| 3 X 18,360 waste acres | .. 55,080 | |
| Deduct 10 per cent. | .. .. 5,508 | |
| | | 49,572 |
| | | 88,353 |

13. If the Zamíndár is wealthy and the ryots numerous and possessed of capital, the terms now sanctioned are less favorable than the permanent settlement proposed by the Board. But the large existing proportion of waste even on the area already irrigable appears to be due to a deficiency of population. If so, years may elapse before the whole area now irrigable is really brought under cultivation, and in the interval the Zamíndár would be paying for what he could not actually enjoy.

14. One point yet remains for discussion, how is the extent of irrigation to be ascertained? The Government have already expressed their strong disinclination to any actual measurements being made, but the arrangement now sanctioned, and no less so the proposal of the Board, will render them necessary until the Zamíndár will compound for a reasonable lump assessment, or until some better plan can be devised. For the present however the local Officers will abstain from interference. The Peshkash now settled may stand until a perceptible increase is observed in the wet cultivation of the Estate, such as would make it advisable to revise it.

15. Meanwhile this question will receive full consideration in the Department of Public Works, to which the views of the Collector and District Engineer, that no other course is practicable, will be communicated. The papers under review do not state whether any Government villages receive water from the same sluices as this Estate. If not, His Excellency in Council is of opinion that the simplest plan would be to deliver at those sluices the water required by the Zamíndár or his agents from week to week, and to exact payment at a rate to be determined on as equivalent to 3 Rupees per acre. The Zamíndár and Ryots could then follow their discretion in using the water, and the Government would have a guarantee against waste. An allowance would of course have to be made for the 8,817 acres included in the fixed Peshkash. The Collector considers that the rapid deposits of silt would render any figures founded on a measurement, or series of measurements, of the depth and velocity of the channels, unworthy of reliance a few weeks later. The system, however, has been found to answer in Bengal, in the north of Italy and elsewhere, and it seems to be the best where large properties are concerned.

16. The Zamíndár will be informed of the arrangement now sanctioned through the Collector. The Collector will take pains to explain the reasons of the large increase in the Peshkash, and he will report any remarks that the Zamíndár may wish to be brought to the notice of Government. He will also impress upon him that his settlement with the ryots must be at Mr. Newill's rates both for land and water, and that there are to be no extra demands or exactions.

17. These Proceedings will be communicated to the Home Government in due course as soon as the Collector reports whether the Zamíndár assents to the proposals of Government.

(Signed) P. P. HUTCHINS,
Acting Deputy Secretary to Government.

6

In order of Govt. No 1214 of the 18th June last, directed the restoration of the Gudúr Pargana to the Ex Zemindári "on such a Peshkash as may be adapted "to its present improved condition". With a view to determine the future Peshkash, the Collector, & subsequently the Board of Revenue & Director of Rev: Settlement were called upon for their opinions.

2. The Collector submits a comparative Statement showing the average cultivation during two periods of 5 & 6 years, prior & subsequent to the construction of the Krishna Anicut in 1865. The statement shows a net increase in the latter period of acres 3125 entirely in wet cultivation, and a further increase of wet cultivation on both wet and dry lands is anticipated. The Collector estimates the enhanced value of the Estate consequent on the extension of cultivation at Rs 7910, which added to the original Peshkash, after deducting the 5 villages alienated by E.I.C. dated 14 Novem 1854, amounts to Rs 30,499. This however is shown by Mr Newill to be erroneous. The true increase in the

value of the Estate is Rs. 8756-8-2.

3. The Collector's proposal was to leave the original peishkash as before,
Rs. 23,997. and "to impose a water rate on the irrigated lands, and the Zamindar's himself has expressed a wish to this effect". The water rate was to be assessed as follows subject to a deduction of 10 per cent for vacancies.

For irrigated dry-land — 3 Rs per acre.

For wet lands dispensing the average cultivation ~~of the last 8 years~~ 1½ anas per rupee of assessment.

*Letter Pres. Dated 6 July or 20 3665

The Board however sent Mr Revell's proposals, ~~that the assessment~~ as regards Bunder Division, ~~that the assessment~~ of imperfectly irrigated, that the Cultivators should be levied on the whole wet land actually cultivated, the wording of Govt. Ord. to the contrary the Collector proposed, as the only course practicable, to collect this water cess by measuring the lands actually watered as an increase Extends of Rs. 150.

4. The Board's decision is objectionable to Mr Revell's not only because his calculations are inaccurate, but also because to adopt the old Peishkash would be "to ignore all the facts ascertained "in the Survey". The force of the latter objection cannot be acknowledged, for the calculations, tho' erroneous, could easily be corrected.

5. The rates proposed by Mr Revell are stated to have been formed on principles described in his report on the settlement of the Nandigam portion of the Kistna District. This report is still under the consideration of the Board, but the Board report that the rates are fair & reasonable. They average

Rs 1-12-5 per acre of black cotton soil
1-13-4. —— Sandy &c.
1-9-8 — on the whole cult.d area.

The wet rates are the same with an addition of a three-rupee water rate.

6. "The revenue of the Estate as settled "in the Jamabandy of 1260 was Rs 29,314: "the proposed assessment on the same extent "of land is Rs 57,70". This large increase is ascribed to two reasons:—

(1) the wet rates have been raised from an average of 2-12-10 to an average of 4-7-0.

(2) the Survey area is 21 per cent larger than those shown by the Karnam's accounts.

With regard to the former Mr Revell points out that the average wet assessment in the late District of Masulipatam, viz Rs 2-12-1, was unwarrantably low, the lowest rate in the whole Presidency. He also shows

that an application of this rates to the average cultivation* prior to the construction of the Anicut would have resulted in a total demand less by Rs 1,995 than the original Peishkash, from which he concludes that his proposed assessment must really be the highest of the two. otherwise the Peishkash must have exceeded the Revenue, as cultivation must necessarily decreased since the time of the permanent settlement. He rather is proved not to have been the case by a reference to the cultivation returns of Fusly 1209, next preceding the Settlement.

Original Peishkash		26,600
Deduct 5 villages relinquished	2609	
16 per cent of Speakarams	2147	4756
		21,844
add 1/9 for charges of collection		2427
Minimum demand		24,271

Dry acres 4,475 at 1-9-8	—	7,174
Wet — 3,279 at 4-4-8	—	15,092
Total demand	—	22,266
		24,271
		1,995.

*But acc.d to the Survey Areas the amt = 51,710

7. Having fixed the present value of the Estate at Rs. 51,710 Mr. Revill goes on to estimate the future resources at Rs 68,828, which however will only be available when the irrigation and cultivation shall have been carried to their fullest possible extent. He omits this however in calculating the Peishcush; which he, by deducting 16-9-6 per cent from 51,710, he would fix at Rs. 43,470. There are certain "miscellaneous "items of Revenue receivable by the "Zemindar", amounting in all to Rs. 4,538 which he also omits to form his consideration.

8. The Collector allows 10 per cent for collection charges & 6-9-6 per cent for the Zemindar's profits, & Mr. Revill follows his example without remark. The Board however observe that they are unable to see state on which principle these rates are founded. In the report of the Special Commission 27 Sept.r 1802 the assessment on the various Zemindaries of Masulipatam seems to be calculated at 2/3rds of the gross collections, the proportion laid down in the "General instructions of Gov.t under date 29 oct.r 1799." Applying this proportion to Mr. Revill's assessment the Board shew that the Peishkash would amount to Rs 34,466, or, if the possible future resources be included 80,356. If dry assessment be charged on the whole culturable area, but the water rate limited to the area irrigable from existing works, 2/3rds of the total would amount to 56,728 (See statement below).

9. The allowance now made experimentally to other Zemindars is "10 per cent beside "the Ranjey assessment on "Inamul wet", but "the latter asset is not available" in this case. The Board are of opinion that 10 per cent is insufficient while 1/3 is too much, and the Collector's allowance, they say, is not founded on any principle.

10.

10. There is a large proportion of cultivable waste in this area some of which could be brought under cultivation, if the tenants had the means to do so. Owing to the poverty of the tenants, the Landlords have to bear the whole burden of improvements. Even when they do so, the tenants are apt to raise objections to the enhancement of rent on the ground that the improvement was effected by the landlord. The Landlords should be empowered to levy a cess on the tenants benefited by improvements effected by the landlords, and the tenants should be compelled to pay the cess. Such a provision would be found very useful in the Province.

11. The existing rule that the rent of land newly brought under cultivation is to be assessed at the rate payable for similar land in the neighbourhood is found to work well in practice. It is not necessary to make any change in the present rule.

12. If the Famine Relief Commission should decide to levy a cess on the Landholders for the purpose of famine relief, the Board would suggest that the cess should be levied at a rate not exceeding one anna in the rupee on the Land Revenue.

Collector	1st Board	Board	Board	Board
I				
Old Peshkash 23,991			Assessment on actual cultivation 25,257	
Add increased assessment 8755	Assessment 51,710	3 / 51,710		
32,747				
Collection charges at 10 ½ on increment 875	Collection at 10 ½ — 5171	Zemindar's Share 17,236		
31,872		2	— — — — 44,589	
Profits at 6g-6 ½ 577	Profits at 6g-6 ½ 3069			
Proposed Peshkash 31295	— — 43,470	— 34,473	⅔ / 69,846	
			— — — 46,504	
II				
Old Peshkash 23,991			51,710	
Increase +			46,504	
			5,146	

Assessment on actual cultivation 25,257
— — — — 44,589
⅔ / 69,846
— — — 46,504
51,710
46,504
5,146

Which would Zemindar's share according to the existing cultivation.

23 January 82

Assessment on whole cultivable area — — — 39,004
Water rate on 46,82 acres irrigable 44,589
⅔ / 83,593
— — 53,728
51,710
4,018
Payable by Zemindar over & above his available assets.

Collector

I
Old Peshkash 23,991
Add increased assessment 8755
32,747
Collection charges at 10 ½ on increment 875
31,872
Profits at 6g-6 ½ 577
Proposed Peshkash 31295

II
Old Peshkash 23,991
Increase +

I do not object to this. I agree in the main with the Resolution as proposed - The only question which will have to be settled is what should be reference to the supply of water for irrigation - The simplest plan would be to deduct a certain percentage from the amount assessed by the Zemindar or his agents - But I do not think such payment for the water should be determined at a rate to be determined on equivalent to 3 R per Acre - The Zemindar or his Tenants could then use their own discretion in applying water, and the Govt would have a guarantee against waste - This system is followed in Bengal in the Irrigated Districts and is the best where abuses by subordinates are in question

- I think this course will do - The Resolution will then be based on account of the improved irrigation from Rs 21000 to Rs 30779 and as the new irrigation extends the Zemindar will be liable unless he compounds to a certain cess on all wet land brought into cultivation in excess of 8817 acres, the present extent - Ten per Cent will be allowed on the Water cess to the Zemindar for the expenses of cultivation - Care must be taken to guard the ryots against any extra demands or exactions

the reference to Mr Neill and the D.P.W. proposed by the Bd will help Govt much while it will cause considerable delay.

The fairest plan, as it seems to me, is to take the present value of the Estate as determined by Neill viz: Rs 51,708 as the basis of calculation - to assess the Zemindary on that and to charge the water rate on all fresh land irrigated at Govt. expense. —

The allowance to Zemindars has varied from 10 to 33 1/3

33⅓ per cent in different districts – the former is certainly too low – the latter I think too high in good irrigable Estates – I should say 25% would be a fair rate on this Estate. The Peshcush then would be 51708/4 = Rs. 38,1/79 – the Zemindars profits 51708/4 = Rs. 12,929 with a reserve of Rs. 13,1/4 for the dry assessment on land now waste – The Govt. would on their part get 31 Rs less 10% on every acre irrigated beyond 8,814 Acres now irrigated. –

Thus

The old Peshcush was 21,000 Rs. but the amount has since been [illegible] & the wet cultivation has nearly doubled.

Thus the Zemindars maximum receipts would be Rupees 26,1/16 and the maximum receipts of Govt. Rs. 98351 but this supposes every acre to be irrigated & cultivated. –

If the Govt. prefer giving the Zemindar 1/3 of the assessment his Peshcush would be Rs. 34472 – his profits Rs. 1,1/236 with the same reserve as before for waste viz Rs. 13,1/4 = Rupees 30,980 as his maximum profits.

The Peshcush

value to

which the Bd. pro-
-pose viz Rs 46664@
2/3 assesst. includes
the water rate on
the present irrigable
area acres 14862
while the actually
cultivated and ir-
-rigated area in the
Revd's year was 8819
acres - If the Zemin-
-dar is wealthy and
the people have ca-
-pital & see this letter
for himself they may
proposal as he gets
1/3 of the net assesst
on 6000 acres instead
of only 10% otherwise
it is against him
as he will be paying
for what he may
not -

12

not realize for some years

Both the above arrangements render it necessary that the irrigated area over and above the 8819 acres included in the settlement should be annually measured - but I do not see how this is to be prevented under any circumstances as no Zemindar is likely for some time to consent to an unfavourable agreement.

- No - but until there is a perceptible increase of cultivation the local officers may let the proposal Settlement stand instead of measuring the lands every year - By & bye the Zemindar will probably comform

The following abstract shews the value of the Estate

Dry assessment of total area culturable	37,004
Water cess on do	81,531
maximum	120,535

Dry

Dry appayment of
Present cultivated area 25,257
Water cess on 8817 acres — 26,451.
Present value Rupees 51,708

It will be seen that Mr. Neill's Settlement involves a considerable increase of appayment partly from the former Sawmi Jah appayment being too low partly from the survey area being 21% greater than the reputed area.

The Zamindar must be asked if he has any thing to say to the terms proposed by Government and the matter must be referred home.

A.P.S.

Proceedings of the Managers &c of Tanjadah Estate Tanjong Rambutan dated 19th June 1862

No 1353

Read again letter from the Collr Dindigul dated 19th June 1862

Read original petition of [illegible] Pillai Proprietor of the Tanjadah Estate praying for the appointment of Arbitrators to value the Estate with a view to the purchase thereof by Government

Read Proceedings of the Board of Revenue

Minute by the Honble Board

Mr Secretary Dorasamy Pillai's petition dated 7th January last to the Government for the appointment of Arbitrators to value the Tanjadah Estate with a view to its purchase by Government for the purpose of restoration to the Proprietor.

(Received 20th March 1862 No 1587)

Order thereon.

The Government having agreed to accede to the petitioner's request to the restoration of the Tanjadah Estate to him, Government will appoint Arbitrators in such a Proceeding as may be adapted to the present altered condition. With a view to determine the amount of that Reinstatement, proceed to consider and determine the several proposals of the Collector, the Board, & the Director of Revenue & Settlement.

2. The Estate was purchased by Government in 1852. The Collector submits a comparative statement

* G.O. 22/21 of 18th June 61

Draft recorded

Mr Walker

Read Minute of Board dated 26th May 1862 & Letter from Secretary to Board of Revenue dated 5th June 1862

showing the average cultivation during the period of five years, prior to the imposition of the Kistna Anicut in 1850. The result of the improved irrigation effected by the Anicut is a net increase in the latter period of Acres 8:25 Entered in wet cultivation, and a further extension of wet cultivation on garden and dry lands is anticipated. Taking the average rate per acre at Rs 2-8-6, the Collector estimates the Enhanced value of the Estate consequent on this increase of cultivation at Rs 79:0. Mr Newill however thinks that the real average wet assessment is Rs 2-12-10, in which case the true increase in the value of the Estate would be Rs 8760-8-2

3. The Collector proposes to levy the original Tankwah, Rs 23391, unaltered, but to impose a water-rate on the irrigated land, and the remainder includes said to have the increased revision to the new Settlement.

The Board oppose this plan, first because Mr Thornhill's results are based upon wrong premises, and secondly because to adopt the Mr Parkash would be to ignore all the facts mentioned in the Collector's letter. There more in calculation, the Government is to receive, might hardly be accepted, and the terms of the latter proposition must be acknowledged.

The rates proposed by Mr Thornhill are stated to have been framed on principles explained in a Report submitted to the Board, but the Board do not think their opinion that they are fair and reasonable.

The average
Rs 1-2-6 per acre of black cotton soil
- 1-3-4 ——— sandy soil
- 1-9-8 ——— other wet cultivation.

The wet rates are the same with the addition of a three-anna water-cess.

5. The revenue of the Estate as settled in the Jamabandy 1858-59 was Rs 29,314, Mr Newill's assessment on the same land is Rs 51,710. This large

increase is ascribed to two causes. First, the wet rates have been raised from an average of Rs 2-12-10 to an average of Rs 4-9-8. Secondly the survey areas are larger by 21 per cent than those stated in the village accounts. In explanation, the former Collector, Mr Stanvill, points out that the average wet assessment in the late District of Masulipatam, viz. Rs 2-12-1, was "uncommutable low", "the lowest in the whole Presidency". He also shows that an application of this rate to the average cultivation prior to the Permanent Settlement of the Ancient would have resulted in a demand less than the old Peishcash, and from this he argues that his reassessment must really be the lightest of the two.

6. Having fixed the present value of the Estate at Rs 57,710, Mr Stanvill proceeds to consider its future resources, and these he estimates at Rs 65,829 if the available ~~in part~~ irrigation & cultivation be tried, but not

if the fruits realized till they have been carried to the utmost possible limit. Finally he proposes to assess the Estate on its present value with a Peishcash of Rs 53,470.

7. Mr Stanvill makes an allowance of 10 per cent for collection charges & Rs 3-2-0 per cent for the Zamindar's profits. The same rates are adopted by Mr Stanvill without remark, but the Board doubt if these principles can have been founded. The Zamindar's share was fixed by the Commission at Rs 892 at 9 per cent on the general average, i.e. 15 per cent on that of the 5 years immediately preceding the settlement. A large proportion of the Zamindar's demands seem to have been addressed by the same Commission on the principle of two thirds of the gross collections to Govt, & 1/3 for the Zamindar's share. The allowance now under discussion ... is 10 per cent with the wet assessment on the average wet area, but the enhancement will not be available under Mr Stanvill's scheme.

The Board's view of opinion that 10 per cent alone would be insufficient, while on the other hand one third is too much. In this opinion the Government concur. The percentage allowance, they consider, is one quarter, or 25 per cent.

8. Applying the proportion of two-thirds to Govt's to Revenue Valuation the Board show that the Peshkash would amount to Rs 34466 or 80.356 according as the undercloped resources are omitted or included in the assessment of the whole estate, but the Govt. rate limited to the area irrigable from Existing works, two-thirds of the total would amount to Rs 56,725, but this would exceed the rise to at present available.

9. Finally the Board propose a further reference to the Settlement & P.W. Department on the cost, as soon as the would involve delay, they suggest as an alternative that the Peshkash be fixed at two-thirds of the dry assessment on a cultivation basis, but not

Existing cultivation, plus the water charge on the area now irrigable. The Peshkash would then be Rs 40,564, & the Zamindar's present share Rs 5,446, or nearly 5 per cent

10. The Govt do not perceive the advantage of the proposed reference, nor how it would place them in a better position to decide than they are in at present. In the existing condition of the estate it seems impracticable to impose a Peshkash, absolutely permanent that shall be fair both to Govt & to the Zamindar. Either it would have to be fixed at too high a figure for the latter to pay at first, or Govt would have to forego all participation in the future profits to be derived from their own works. Under the circumstances, the fairest plan seems to make the assessment on the present value of the Estate, and to levy an extra charge for all green lands irrigated at Govt Expense.

11. The present value of the Estate may be taken,

as estimated by Mr. Sewell, at Rs. 5,708. The Zamindar's allowance is to be one quarter, as sanctioned above. His present share would then amount to Rs 12,927 while the sum payable to Govt would be Rs 38781.

12. Any future extension of irrigation will be a matter for adjustment, and Govt will be entitled to Rs 3 per cent for collection Expenses, for every acre ~~irrigated~~ cultivated beyond the 8817 acres now under wet cultn. On the other hand any increase of dry cultivation will go to swell the Zamindar's profits, and even where the cultiv is wet, the dry assessment will go into his own pocket, as the Govt demand ~~will~~ is confined to the water-cess." Thus supposing the whole area cultivated, his present share would be increased by the dry assessment on the 11423 acres now waste, viz Rs 18,748 / 6325 *, and his maximum profits would be Rs 31,257 26,675. Similarly the maximum receipts of Govt would be Rs 88353 *

* The Govt Share under the settlement recommended = Rs 38,781
Maximum Receipts as per above = Rs 88,353

*Errors in printed note (Rs 18,748 / 6325) Rs 12,423.

* Present Govt Cash. ——— 38,781

3 x 18300 wastes 55080
Deduct 10 % —— 5508 49,572

88,353

13. If the Zamindar is wealthy and the Ryots unindebted and possessed of Capital, the terms now sanctioned are less favourable than the permanent settlement proposed by the Board. But the large existing proportion of waste encumbers the area already irrigable appears to be due to a deficiency of population. Fifty years may elapse before the whole area now irrigable is again brought under cultivation, and in the interval the Zamindar would be paying for what he would not enjoy.

14. The point at present for discussion, now is the extent of irrigation & increase thereof? The Govt have already expressed their strong disinclination to any actual measurement being made, but the arrangement now sanctioned, and no less the proposal of the Board will confer them such an interest as is necessary until the Zamindar will com-

for a reasonable time for assessment, or until some settled plan can be devised. For the present however the local officers will abstain from interfering. The Rishtadars now settled shall stand until a permanent assessment is made in the usual course of the Collector, subject to the usual appeal and revision.

15. Should this suggestion meet with your general approval, the Department of Public Works, with the approval of Government, will at once commence the survey, and prepare the necessary maps. The survey will be proceeded with as rapidly as may be consistent with accuracy, and it is hoped that the whole may be completed in two years. The expense of the survey, including the cost of the instruments required, and the salaries of the additional establishment employed, will be defrayed from the Provincial Funds, and will not exceed Rs. 3 per square mile.

and Ryots could then follow their discretion in supplying the water, and the Govt. would have a guarantee against undue allowance would of course have to be made for the Rishtadars. The Collector considers that the capital deposited by them would cover any irregularities, and consequently no deduction of Rishtadars' salaries to the amount would be necessary. In Poona City the Municipality pay the Rishtadars, but in the Districts the Ryots pay them.

16. The arrangements with the Ryots, the assessment, the collection of the revenue, the settlement of disputes, and the duties of the Rishtadars will be the same as those now in force in the Districts of Gujarat. It will be

also be necessary to enter into arrangement with the Ryots

meeting at Mr Newill's
dates both for Land and
water, & that there are to
be no extra demands or
Exactions.

17. These Proceedings will
be communicated to the
House: & in due course, ~~as soon as the Collector reports~~
~~the determination of the Board,~~ whether the Zamindar, as
~~will be directed to do.~~ entitled to the proposals of Govt.

~~Yours &c~~ W.S.

W. Copy to the Bd of Rev
Dis 22.

21— Dep. Secy
with Bd Bo. B. 1878
2 Bd Bo. 96 of 84

Copy ma Letter to England
D/ 12th August N. 79 of 1863

10 October /62 Nos 140 & 141
28 January /64. — 177-178

5-5-9
22-1-10
5-7-11
17/5/16
2/10/-
6/7/7

Assessment to the Jama
on the Zemindari Purgannah:

Revenue 1862 - Deputt.
Pro: of Govt. for June.
No 1353.

Pro: of the Madras Govt.
D/ 19th June 1862.

Pro: Board Rev: d/ 15th November 62.
6 No: 3165 - in Pro.
From Do 17 November /64 Col 1
From Do 30 July /67 Col 209 2 & 6.

Copying orders on Board
Proceedings submitting
Report of Dr Revs Settlement
to be fixed on the Gudur &
Paryana on its restoration
to the Zemindar.

No 291 & 292.

... in June Pub