

MADRAS RECORD OFFICE.

Government of Madras.

Pennine DEPARTMENT.

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*Proceedings of the Madras Government, Revenue Department,
6th August 1864.*

Read the following papers :—

No. 102. Proceedings of the Board of Revenue, dated 12th May 1864, No. 2,849.

Read again the following letter from the Officiating Director of Revenue Settlement, dated 27th October 1863, submitting proposals for the Revenue Settlement of Kurnool Proper.

(In Cons. 13th November 1863, No. 7,389.)

1. Ordered that the above papers be submitted for the consideration of Government with the following remarks.

2. There has been so much discussion of late regarding the settlement of the Government Revenue demand on the land, that the Board think it well to preface their analysis of the present proposals by a few remarks on the general subject, especially as the tendency appears to them to be towards mischievous over-assessment, the evil of which is in some measure hidden by the existing exceptionally high range of prices for produce.

3. The Board would in the first instance point out that although there are laws on the Statute book for the realization of arrears of Land Revenue, there is none that creates a Land Revenue, and that the authority for levying a land tax has to be sought in the older laws and customs of the native Governments which preceded us in this country.

4. According to the Hindoo Shastras, the right of the Crown was limited to one-fourth of the produce of land, and even that proportion it was only lawful to take at a time of urgent necessity as of war or invasion. The ordinary demand was to be one-sixth, to be reduced to one-eighth or one-telfth, according to the comparative inferiority of the soil and the difficulty of cultivating it.

5. In his report on the Land Revenue of Canara, Mr. Thackeray mentions that the settlement made by Hurryhur Roy, Rajah of Bijanugger, between the years of our era 1334 and 1347 was based on the rules prescribed by the Shastras, and was calculated on the following proportions of the produce :—

To the Landlord	7½ or ¼ or 25 per cent.
To the cultivator or labourer.....	15 or ½ or 50 per cent.
To the Circar	7½ or ¼ or 25 per cent.
	30 100

The Circar share was again sub-divided as follows :—

Circar ¼th of the gross=	5
Devadayem ⅓th =	1
Bramadayem ⅔th =	1½
Total ...	7½

6. The "Mukhasima Khiraj" prescribed for the State by the Mahomedan Law was a share in actual produce, not exceeding one-half, and was not demandable when the land was left fallow. The "Wuzifa" was a fixed rate in money, or partly in money and partly in kind, and was the system adopted in the case of all who had not accepted the Moslim creed. It was payable whether the land on which it was charged were cultivated or not, unless there were special reasons beyond the control of the cultivator entitling him to remission.

7. The rate fixed for India by Akbar under this last system was one-third of the average produce of each article on land of average quality. This share was commuted into money on the average prices of nineteen years, the settlement being made for ten years, and the

There is an inconsiderable fraction of artificially improved soil which would come ordinarily into the No. II Division of the established Departmental Classification, but the bulk of the soil is composed of the Régur and Red clays in the following proportion :—

Main Series.	Sub-divisions.	Sorts.	Per centage.	
Régur Clay.	Pure III	1	5	
		2	24	
		3	19	
		4	3	
	Total ...			51
	Loamy IV	1	5	
		2	13	
		3	13	
	Total ...			31
	Sandy V	1	1	
		2	3	
		3	3	
Total ...			7	
Grand Total of Régur Clay...			89	
Red Clay.	Pure VI	1	A fraction.	
		2		
	Total ...			
	Loamy VII	1	2	
		2	5	
	Total ...			7
	Sandy VIII	1	A fraction.	
		2	4	
	Total ...			4
	Grand Total of Red Clay			11
Total ...			100	

20. Mr. Morris states that the valley of the Kundair lying between the Nullamalais or main line of the Eastern ghats on the east, and the detached range known as the Erramalais on the west, is composed of an almost unbroken expanse of the finest Régur soil in the District, of great depth, and vastly superior to the character of the soil elsewhere in the District; and to meet this striking inequality he proposes to divide the villages into two classes or groups as regards Régur lands, those villages to the north and east of the Erramalais being placed in the first class, and those in that range of hills and to the west of them composing the second class, a trifling exception being made in regard to a small group of villages in the Ramalakota Talook, which, though containing soil of good quality, are yet not equal to the most superior lands.

22. He makes a general proposal regarding the class of permanently (artificially) improved lands, based on a remark of the Board in connection with the Kistna Settlement.

22. The Board in their Proceedings dated 17th October 1862, No. 6,927, remarked on the proposal to rate certain lands with reference to their asserted special adaptation to the growth of sugar-cane, instead of with reference to their estimated productive power as expressed in the Standard irrigated crop, that the proposal was opposed to the principles of the settlement, and that the tendency to rely on exceptional circumstances in this manner needed specially to be guarded against in regard to the "permanently improved" class of land, the Board having observed a disposition on the part of the Settlement Officers to extend this class in a manner which the Board deemed objectionable.

23. Mr. Morris observes on this that the Board did not state the case correctly in assuming that the Settlement Officers rated these lands with reference to special products; but in this he is wrong, for the particular case that the Board had in view at the time was one where they accidentally came to know that Cocoon gardens had been placed in the "permanently improved" class solely by reason of their being planted out, and irrigated by wells, at considerable cost, and thereby converted into a valuable property at the expense of the Ryot.

24. Mr. Morris, however, proceeds to admit the soundness of the Board's criticism, inasmuch as the supposed superior quality of the land on account of which it is subjected to special rates, is due not to the naturally inherent fertility of the soil, but to the labour and expenditure of the Ryot. He therefore proposes to abolish this class altogether, and to rate the land included in it with the best class of the land under which it would naturally fall were the artificial improvements of the cultivator excluded from the calculation.

25. The Board entirely approve Mr. Master's proposal to abolish this class as regards well lands, which indeed is only in accordance with the recent orders of the Local Government and with the old orders of the Home Government. They have long felt that the adoption of a special rate for this improved class of land generally, is directly opposed to the liberal yet only just policy which led the Government to proclaim some years back that no one should be subjected to additional taxation on account of improvements to his land effected at his own cost; and they do not consider that this departmental arrangement is consonant with the intention of Government when they declared that garden lands should be classed as first sort Punjab, on the ground that such land would generally constitute the highest class of dry land. The Board would have recommended that this special class should be abandoned altogether, had it not been generally adopted in the other Districts to which the operations of the Department have extended, but in any case the greatest care should be exercised in selecting the land to be placed in it. The Board are glad to know that this was done in Kurnool, and the exclusion of all the well lands will remove much of the objection to this special class.

26. *Grain Values.*—The next step in the Settlement processes is to estimate the out-turn per acre of each class of soil in terms of standard grains. For this purpose Messrs. Master and Morris adopted White Paddy as the standard for irrigated cultivation, but inasmuch as the whole tract now under consideration is to be assessed as dry or unirrigated, and a separate water rate added when irrigation is obtained from other than private works, this portion of the calculation is superfluous.

As the whole existing area of irrigated cultivation including well lands is only 12,360 acres exclusive of Ináms, or about 2 per cent. of the unirrigated cultivation, the anomalous treatment of this fractional area is comparatively unimportant.

27. For dry lands the staple crops selected are white Jonna or Jowary for Régur soils, and Araga for the Red clays. The former crop constitutes nearly 58 per cent. of the dry cultivation of the District, and is grown chiefly on the black or Régur soils. The cultivation of Araga is not so extensive on the whole as that of Korra, but is more extensive in the Red clay soils, while the general profits from the two kinds of crop are much the same.

Cotton constitutes at present a very considerable proportion of the dry cultivation, but its position in the market is altogether so exceptional that it has been excluded from the staples.

28. In estimating the grain value of specified areas of each class of soil in the several groups of villages, the value of the straw has been set off against the cost of feeding cattle; and from the estimated gross value of a full crop per acre, as shown in the following table, an allowance of 25 per cent. has been made to meet ordinary agricultural risks, and to allow for unprofitable portions of fields as dividing ridges, fences, &c., items which are too small to be deducted in calculating the survey areas.

Appendices O, 1, 2, and 3 to Mr. Morris's report give the details from which the following brief abstract statement of grain values is drawn, the value under wet cultivation having been omitted by the Board for the reasons above stated:—

Estimate of grain value of a full crop per acre of each class of soil in Madras Measures of 100 Cubic Inches, 1 Garce = 3,200 M. M. = 8,400 lbs. Avoirdupois.

Serial Number.	Soil.	Sort.	WHITE JONNA.		ARAGA.
			First class Villages.	Second class Villages.	
			M. M.	M. M.	M. M.
II.	Permanently improved...	...	480	440	...
III.	Régur Pure ...	1	360	320	...
		2	280	240	...
		3	200	180	...
IV.	Régur Loamy (Mussub).	1	280	240	...
		2	200	180	...
		3	120	120	...
V.	Régur Sandy (gravelly Mussub.)	1	200	180	...
		2	120	120	...
		3	80	80	...
VI.	Red clay Pure. ...	1	...	...	320
		2	...	...	240
VII.	Red clay Loamy ...	1	...	...	240
		2	...	...	160
VIII.	Red clay Sandy ...	1	...	...	160
		2	...	...	80

29. White Jonna has been adopted as a staple product for the purposes of the revision in every District yet taken up, and at paragraph 15 of his report Mr. Master gives a comparative table of the productive value assigned in terms of this grain to each of the standard classes of soil. A reference to this table will show that for the permanently improved land, the Kurnool rate is higher than that for South Arcot, the same as that for Trichinopoly, but lower than that for the Godavery and Kistna lands as was to be expected. For the Régur soils, the Kurnool estimate is lower than any of the others.

Araga is also a dry land standard staple in the South Arcot and Trichinopoly revision for the Red clay soils, and in these cases also the Kurnool estimate of out-turn is the lowest of all.

30. At the same time a reference to Mr. Morris's Appendices O, 1, 2, and 3, will show beyond question that he has framed a high estimate of out-turn, and in fact has, as a rule, adopted the highest that any evidence was adduced to support. That his grain values for a full crop are not inconsistent with Mr. Bayley's estimates, affords, in the Board's opinion, the best argument for accepting them.

31. *Commutation Prices.*—The next step in the process is to commute these grain values for money. For this purpose Mr. Morris was guided by the average prices of the Ryots' selling months in the whole series of years for which returns are available, viz., from Fusly 1249 to Fusly 1271.

The following abstract exhibits these prices and the proposed commutation rates:—

Price per Garce of 3,200 Madras Measures in Ryots' selling months.

	White Jonna.	Araga.
	RS.	RS.
Average from Fusly 1249 to Fusly 1252 ...	63	31
Do. from Fusly 1253 to Fusly 1271, including excep-		
tional years ...	112	67
Do. do. excluding do. ...	95	56
Average for whole series of years ...	107	63
Do. excluding exceptional years ...	91	51
Mr. Morris's rate ...	105	60

Mr. Bayley's rate in "the middle of 1842" (Fusly 1251-52) was Rupees 64 per garce for yellow Jonna. He did not adopt Araga for a standard crop.

32. Mr. Master advocates the adoption of the commutation prices proposed by Mr. Morris, and gives a statement of those adopted by the Department in other Districts for the same grains from which the following is abstracted:—

	Jonna per Garce.	Araga per Garce.
	RS.	RS.
South Arcot ...	116½	51½
Trichinopoly ...	100	50
Salem ...	87	56
Godavery ...	84	...
Kistna ...	95	...
	100	...
	110	...
Kurnool ...	105	60

33. The Board are of opinion that the proposed commutation prices are too high. They observe in the first place that whether the system of taking the average of the whole series of years, including years of famine or exceptional prices, be correct in principle or not, it is certainly not the system that has been adopted in other Districts of which the assessment has been recently revised. In those Districts such exceptional years have been excluded, and consequently the average rate calculated for Kurnool is comparatively higher than that of any other District, irrespective of the fact that the number of years included in the series on which the average is calculated extends to a later period than any series adopted for the other Districts extends, and thus the average rate is still further affected by the most recent rise in prices. Thus one great object of the revision, viz., to equalize taxation on the land as far as possible, is sacrificed by this inconsistent proceeding.

34. Next the Board remark that the series undoubtedly includes some years when famine and famine prices actually prevailed in the Ceded Districts, as unfortunately they again do at the present time; and such years, as well as those immediately following them, which are necessarily seasons of very scanty produce, of emptied granaries, of hunger-stricken men and cattle, of serious losses in cattle, of debilitated labourers, and consequently of limited cultivation and exceptionally high prices, ought, in the Board's opinion, to be excluded from the calculation, and not to be so dealt with as to add to the burden of taxation on the farmer.

35. Also it is to be observed that of the two kinds of Jonna, the White and the Yellow, of which Mr. Bayley selected the latter while Mr. Morris takes the former for his standard, the white is the dearer grain, and this is to a very considerable amount. It appears from the Statement at paragraph 53 of Mr. Morris's report that the area under yellow Jonna though less than that under the white variety is positively large, being upwards of 19 per cent. of the whole cultivated area.

36. Again although it is the fact that the commutation rate proposed is considerably exceeded by the ruling prices of the day, still the Board do not think that the continuance of the present high range can safely be assumed, although it is not probable that prices will fall to the low rate which prevailed in former years.

The ultimate effect of the Company's Canals will probably be to lower prices by increasing production without affording the greatly improved means of conveying the produce to distant markets which was relied on in the original prospectus; and although to some

extent Rice may possibly take the place of Dry grains as the staple product, the Board see no reason to doubt that as in other Districts similarly circumstanced, the cultivation with partial

Fusly	Average price of Jonna for April and May.	Average price of Araga for November and December.	Remarks.
	RS.	RS.	
1263	192	101	Famine year.
1264	144	96	Do.
1265	134	108	Do.
1266	86	53	...
1267	107	59	...
1268	112	57	...
1269	178	98	Famine prices.
1270	170	110	Do.
1271	162	110	Do.
1272	233	108	Do.
1273	...	169	Famine year.

irrigation of crops which are usually styled "Dry" will very generally prevail, unless special inducement to grow Rice be afforded by the rates for water.

37. The Board do not think that the probable effects of the Irrigation works on prices can safely be left out of consideration in framing an assessment which is designed to be permanent. They believe that they only express the opinion of all who are acquainted with the subject when they say that the prospect of a navigable Canal, by means of which the Ryots shall be able to convey their surplus grain to the Coast by water in the dry season, is simply chimerical, and that the probability of navigation being maintained for any portion of the year is slight in the extreme.

The Railway, should it pass through or near the District, will afford improved means of carriage for some portion of the produce for which a demand for foreign markets may exist or arise; but it is contrary to all experience to suppose that present prices can be maintained with greatly increased production, and without extraordinary means of developing new markets.

These last do not, in the Board's opinion, exist to a corresponding extent, and therefore, irrespective of other considerations based on a general view of prices throughout the country, they do not think that the continuance of present prices for produce for any length of time can safely be relied on in Kurnool.

38. From Appendix P. to Mr. Morris's report it appears that if years of actual famine and those immediately following them be excluded, the prices adopted by Mr. Morris for the commutation is considerably in excess of the average price, which thus calculated is below Rupees 100 for white Jonna.

39. The Board will later on consider the proposal to have but one commutation rate for the whole District.

40. *Cultivation Expenses.*—The next point to be considered is the deduction to be made for expenses of cultivation. Mr. Morris allows for the following items on this account:—

Cost of ploughing cattle.
Do. implements.
Wages for cultivating.
Cost of seed.
Wages for reaping, threshing, &c.
Value of manure.
Grain for bullocks in ploughing season.

It will be seen from Appendix Q, 1 and 2 that some of these items do not at all appear against several of the classes of land, and Mr. Morris assigns reasons for the distinctions so drawn.

41. Mr. Morris somewhat misunderstood the Board's objection regarding the usual estimate of cultivation expenses, which was that the cost of cultivating poor soils is greater than for superior soils, *relatively to the out-turn*; but the Board do not care to press the objection in a matter of detail with which it is evident that only those who have closely enquired on the spot can be fully competent to deal. The Board are confident that Mr. Morris paid every attention to the subject, and they accept his figures as approximately correct, without attaching implicit credit to the graduated scale of expense which he has included in his report.

42. A further deduction of one-fourth is made from the estimate of a full crop to allow for agricultural risks, and unprofitable portions of fields.

43. The result of these processes then is this—

Deducting from the estimated value of a full crop, one-fourth for agricultural vicissitudes and unprofitable portions of fields, and again deducting from the resulting estimate of an average out-turn the cultivation expenses, Mr. Morris arrived at his net value per acre for each class. Of this net value he assumed 50 per cent. as the Government share, and adding to it 4 Pies in the Rupee or 1.92 per cent. for the Road Fund, plus one Anna in the Rupee or 6.25 per cent. for the Village cess, total 8.17 per cent., he obtained his estimate of the total Government share on which his money rates were framed, by taking the next lower quarter of a Rupee to eliminate fractions of less than 4 Annas except at the bottom of the scale.

44. *Money Rates*—These rates are shown in the following Abstract Statement for each class of village in comparison with one-half of the net, with the full Government share including

the per centages for cesses, with 30 per cent. of the gross, and with Mr. Bayley's "Primary Tirwaha" based on 50 per cent. of the gross produce under ordinary tillage. It will be remembered that Mr. Bayley was of opinion that this share gave *maximum* rates which ought to be reduced 25 per cent. throughout to obtain a reasonable assessment after the Inam Settlement.

First class villages. Appendix R. 1.

Per Acre.

Class.	Sort.	50per cent. of the net.	Do. plus the Cesses.	30 per cent. of the gross.	Mr. Morris's proposed rate.	Mr. Bayley's <i>maximum</i> rate.	Mr. Bayley's classifica- tion.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Permanently Improved II.	1	3 4 11	3 9 4	3 8 9	3 8 0	1 4 0 0	Régur.
Régur Pure III.	2	2 5 8	2 8 10	2 10 6	2 8 0	2 3 0 0	
	3	1 7 0	1 8 11	2 1 5	1 8 0	3 2 8 0	
	4	0 15 5	1 0 8	1 7 7	1 0 0	4 1 8 0	
Do. IV. (Loamy) Mus-sub.	1	0 7 10	0 8 6	0 14 3	0 8 0	5 1 0 0	Mussub.
	2					6 0 12 0	
	3						
	4						
Do. V. (Sandy) gravelly Mussub.	1	1 7 4	1 9 4	2 1 5	1 8 0		Lal.
	2	0 15 0	1 0 3	1 7 7	1 0 0	1 2 0 0	
	3	0 7 9	0 8 5	0 14 3	0 8 0	2 1 8 0	
	4						
Red clay Pure Lal VI.	1	0 15 0	1 0 3	1 7 7	1 0 0	3 1 0 0	Lal.
	2	0 7 9	0 8 5	0 14 3	0 8 0	4 0 8 0	
	3	0 3 8	0 4 0	0 9 6	0 4 0		
	4						
Do. VII. Loamy.	1	1 0 1	1 1 5	1 5 7	1 0 0	1 1 0 0	Lal.
	2	0 11 11	0 12 11	1 0 3	0 12 0	2 0 12 0	
	3						
	4						
Do. VIII. Sandy.	1	0 11 11	0 12 11	1 0 3	0 12 0	3 0 8 0	Lal.
	2	0 6 11	0 7 6	0 7 6	0 8 0	4 0 6 0	
	3						
	4						
	17					16	

Second class villages. Appendix R. 2.

Permanently Improved II.	1	2 15 1	3 3 4	3 3 8	3 0 0	Ut supra.	
Régur Pure III.	2	1 14 4	2 0 10	2 6 1	2 0 0		
	3	1 2 6	1 4 0	1 12 4	1 4 0		
	4	0 12 1	0 13 1	1 5 1	0 12 0		
Do. IV. (Loamy) Mus-sub.	1	0 7 10	0 8 6	0 14 3	0 8 0	Ut supra.	
	2						
	3						
	4						
Do. V. (Sandy) gravelly Mussub.	1	1 3 4	1 4 11	1 12 4	1 4 0	Ut supra.	
	2	0 11 11	0 12 11	1 5 1	0 12 0		
	3	0 7 9	0 8 5	0 14 3	0 8 0		
	4						
Red clay Pure Lal VI.	1	0 11 11	0 12 11	1 5 1	0 12 0	Ut supra.	
	2	0 7 9	0 8 5	0 14 3	0 8 0		
	3	0 3 8	0 4 0	0 9 6	0 4 0		
	4						
Do. VII. Loamy.	1	1 0 11	1 1 5	1 5 7	1 0 0	Ut supra.	
	2	0 11 11	0 12 11	1 0 3	0 12 0		
	3	0 6 11	0 7 6	0 10 9	0 8 0		
	4						
Do. VIII. Sandy.	1	0 11 11	0 12 11	1 0 3	0 12 0	Ut supra.	
	2	0 6 11	0 7 6	0 10 9	0 8 0		
	3	0 3 0	0 3 3	0 5 5	0 4 0		
	4						

45. Merging the rates for the several classes, the following result is obtained :—

No.	Dry rates per acre.		Dry rates, plus water-rate of Rs. 4.	
	RS.	A.	RS.	A.
1 ...	3	8	7	8
2 ...	3	0	7	0
3 ...	2	8	6	8
4 ...	2	0	6	0
5 ...	1	8	5	8
6 ...	1	4	5	4
7 ...	1	0	5	0
8 ...	0	12	4	12
9 ...	0	8	4	8
10 ...	0	4	4	4

46. The following abstract exhibits the proposed rates for the first class villages in comparison with the other Districts in which the Settlement Department has revised the assessment :—

Class.	Sort.	DRY RATES.				WET RATES.			
		Godavery	Kistna.	Trichinopoly.	Kurnool.	Godavery combined rate.	Kistna combined rate.	Trichinopoly consolidated rate.	Kurnool combined rate.
		RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
II.	1	5 8	3 8	3 8	3 8	8 0	6 8	9 4	7 8
III.	1	4 0	2 8	2 0	2 8	7 0	5 8	6 8	6 8
	2	3 0	2 0	1 8	1 8	6 0	5 0	5 8	5 8
	3	1 8	1 4	0 8	1 0	4 8	4 4	3 4	5 0
	4	...	...	...	0 8	...	...	...	4 8
IV.	1	3 0	2 0	2 12	1 8	6 0	5 0	7 8	5 8
	2	2 4	1 8	1 12	1 0	5 4	4 8	6 8	5 0
	3	1 0	1 0	0 10	0 8	4 0	4 0	3 8	4 8
V.	1	2 4	1 8	1 8	1 0	5 4	4 8	5 8	5 0
	2	1 12	1 0	1 0	0 8	4 12	4 0	4 0	4 8
	3	1 0	0 10	0 8	0 4	4 0	3 10	3 4	4 4
VI.	1	2 0	1 4	1 0	1 0	5 0	4 4	4 0	5 0
	2	1 0	0 12	0 10	0 12	4 0	3 12	3 8	4 12
VII.	1	1 0	0 12	1 12	0 12	4 0	3 12	6 8	4 12
	2	0 8	0 8	1 0	0 8	3 8	3 8	4 0	4 8
VIII.	1	0 12	0 8	1 0	0 8	3 12	3 8	4 0	4 8
	2	0 6	0 4	0 8	0 4	3 6	3 4	3 4	4 4

NOTE.—The wet rates for the Godavery and Kistna are formed by adding Rupees 3 to the dry rate. For Kurnool by similarly adding Rupees 4. For Trichinopoly the rates are those recently ordered by Government to be introduced.

47. Mr. Morris assumes that as Mr. Bayley's rates were deemed liberal, *a fortiori* those proposed by him must be so; but at the same time he points out that his process differs in essentials from that of Mr. Bayley, inasmuch as—1st, he has taken a full crop with an allowance of only 25 per cent. for vicissitudes of season, &c., on which to base his grain values, while

Mr. Bayley takes an ordinary crop and assumes that the difference between this and a full crop is,

25 per cent. in the best lands.
40 do. in ordinary Mussub.
50 do. in the red clays.

and 2ndly, Mr. Bayley modified his rates according to distance from the village site, as has also been done in some Districts by the Settlement Department, though on a different system, but Mr. Morris left this point out of consideration.

48. Mr. Bayley, it must further be observed, expressly stated that his rates were *maximum* ones, which would need to be reduced considerably to give the Ryots a property in their holdings when the Inam Settlement should have been introduced; but the Board may at once remark that no comparison can be instituted between rates of assessment when the classification of the land itself does not correspond in the two cases, for it is of course dependant on the *application* of the rates whether they are capable of comparison or otherwise.

Now so far as the Board can judge, the incidence of Mr. Morris's rates would be essentially different from that of Mr. Bayley's rates.

49. Mr. Morris has included the Road and Village Cesses in his assessment, and in so doing has, as pointed out by Mr. Master, made the mistake of calculating the per-centage on one-half of the net, instead of on his rates based on the due proportion of the net; but Mr. Master further remarks that as the rates are finally adjusted by excluding small fractions, the addition would in many instances have been got rid of in this subsequent process, and that the course adopted by Mr. Morris was really productive of less error than a double adjustment of fractions, first, in calculating the rates on the proportion of the net produce, and secondly, on adding the due per-centage to the rates for the cesses. He gives at paragraph 22 of his report a table to show exactly what Mr. Morris's rates for the land are in comparison with one-half, and one-third of the net after deducting the per-centage addition for cesses; and he remarks that thus adjusted, the rates are considerably less than one-half of the net produce, *except in a few of the lowest classes*. He advocates the adoption of the rates with a slight modification, which only applies to the case of consolidated wet rates, and which therefore for reasons already stated, the Board deem it unnecessary to take into consideration.

50. *Results of Survey.*—Before estimating the financial results of his proposals, Mr. Morris remarks on the probable results of the survey in bringing land to account.

Mr. Bayley estimated that the measurement made under his orders on Sir T. Munro's system was probably not more than 10 per cent. wrong in any one field, or 5 per cent. in the culturable area of any one village.

51. Mr. Morris gives in Appendix T the Survey areas of twenty-five villages of which twenty-three are in one Talook, on the total of which the error in the Curnums' measurements is 10.145 per cent. less than the true area, the error being in three cases an excess, and in twenty-three a decrease ranging from 3 to 46 per cent. Mr. Master has since obtained the areas of eleven more villages in the same Talooks, and the excess area brought to account by survey is on the average of the whole 10 per cent.

Mr. Morris assumes 11 per cent. increase for dry lands in estimating the financial results of his proposals, and 5 per cent. increase in the area of existing wet cultivation, which was probably measured by the Curnums with more care than the dry.

52. *Financial Results.*—These financial results are stated in paragraphs 101 to 108 of Mr. Morris's report, and in paragraphs 29 to 34 of Mr. Master's report. Elaborate details are given in Appendix U, V, W and AA of these results. But inasmuch as both gentlemen have assumed that a consolidated or combined wet assessment will be imposed on the irrigated area on behalf of Government, the statements scarcely exhibit what, under the orders of the Home Government and the contract with the Irrigation Company, the result of applying a dry rate to the whole area and a separate water-cess must be.

The Board have therefore prepared the following Abstract Statement which they believe will be found correct according to Mr. Morris's proposals :—

First Class Villages.

Main series.	Sort.	Rate per Acre.			OCCUPIED AREA.			Assessment at new rates.	UNOCCUPIED AREA.			Assessment at new rates.	Total Area.	Total Assessment.
		Rs.	A.		Existing dry cultivation.	Existing wet cultivation.	Total.		Dry.	Wet.	Total.			
II	1	3	8		.....	2,847	2,847	Rs. 9,964	Acres.	71	71	Rs. 249	Acres. 2,918	Rs. 10,213
III	1	2	8		29,961	1,739	31,700	79,250	610	27	637	1,592	32,337	80,842
	2	1	8		1,19,558	654	1,20,212	1,80,318	2,444	79	2,523	3,784	1,22,735	1,84,102
	3	1	0		79,465	206	79,671	79,671	5,666	28	5,694	5,694	85,365	85,365
	4	0	8		9,489	11	9,500	4,750	3,974	3	3,977	1,989	13,477	6,739
IV	1	1	8		18,245	2,354	20,599	30,899	1,546	219	1,765	2,648	22,364	33,547
	2	1	0		51,626	1,086	52,712	52,712	12,078	102	12,180	12,180	64,892	64,892
	3	0	8		42,435	419	42,854	21,427	22,745	107	22,852	11,426	65,706	32,853
V	1	1	0		3,386	249	3,635	3,635	1,100	33	1,133	1,133	4,768	4,768
	2	0	8		6,735	114	6,849	3,424	3,415	20	3,435	1,718	10,284	5,142
	3	0	4		6,402	.....	6,402	1,601	7,103	.....	7,108	1,777	13,510	3,378
VI	1	1	0		105	.....	105	105	.....	.....	.....	.....	105	105
	2	0	12		218	.....	218	164	57	.....	57	43	275	207
VII	1	0	12		4,245	.....	4,245	3,184	1,342	.....	1,342	1,006	5,587	4,190
	2	0	8		11,516	.....	11,516	5,758	10,065	.....	10,065	5,033	21,581	10,791
VIII	1	0	8		942	.....	942	471	265	.....	265	133	1,207	604
	2	0	4		7,365	.....	7,365	1,841	7,042	.....	7,042	1,761	14,407	3,602
					3,91,693	9,679	4,01,372	4,79,174	79,457	689	50,146	52,166	4,81,518	5,31,340

Second Class Villages.

Main series.	Sort.	Rate per Acre.			OCCUPIED AREA.			Assessment at new rates.	UNOCCUPIED AREA.			Assessment at new rates.	Total Area.	Total Assessment.
		Rs.	A.		Existing Dry cultivation.	Existing Wet cultivation.	Total.		Dry.	Wet.	Total.			
II	1	3	0		...	554	554	Rs. 1,662	Acres. ...	13	13	Rs. 39	Acres. 567	Rs. 1,701
III	1	2	0		4,309	320	4,629	9,258	48	5	53	106	4,682	9,364
	2	1	4		28,743	186	28,929	36,161	1,470	32	1,502	1,877	30,431	38,038
	3	0	12		34,980	138	35,118	26,339	2,872	66	2,938	2,204	38,056	28,543
	4	0	8		8,371	...	8,371	4,186	1,776	...	1,776	888	10,147	5,074
IV	1	1	4		6,335	607	6,942	8,678	538	25	563	704	7,505	9,382
	2	0	12		17,472	691	18,163	13,622	1,928	88	2,016	1,512	20,179	15,134
	3	0	8		20,728	236	20,964	10,482	10,423	164	10,587	5,293	31,551	15,775
V	1	0	12		1,542	49	1,591	1,193	219	6	225	169	1,516	1,362
	2	0	8		8,463	35	8,498	4,249	2,043	16	2,059	1,029	10,557	5,278
	3	0	4		5,163	18	5,181	1,295	6,746	31	6,777	1,694	11,938	2,989
VI	1	1	0		37	...	37	37	...	...	...	...	37	37
	2	0	12		457	...	457	343	42	...	42	32	499	375
VII	1	0	12		6,044	...	6,044	3,783	605	...	605	454	5,649	4,237
	2	0	8		12,422	...	12,422	6,211	3,835	34	3,869	1,935	16,291	8,146
VIII	1	0	8		1,548	...	1,548	774	317	...	317	157	1,865	931
	2	0	4		11,051	...	11,051	2,763	4,856	14	4,870	1,218	15,921	3,981
					1,66,665	2,834	1,69,499	1,31,036	37,718	494	38,212	19,311	2,07,711	1,50,347

53. The general result is shown below :—

	Occupied Area.			Unoccupied Area.	
	Acres.	Rs.		Acres.	Rs.
<i>First Class villages.</i>					
Existing dry cultivation ...	3,91,693	4,79,174	Dry ...	79,457	52,166
Do. wet do. ...	9,679		Wet ...	689	
<i>Second Class villages.</i>					
Existing dry cultivation ...	1,66,665	1,31,036	Dry ...	37,718	19,311
Do. wet do. ...	2,834		Wet ...	494	
Total...	5,70,871	6,10,210		1,18,358	71,477
Average ...	1	1 1 1		1	0 9 7

The above gives the result of applying a Dry assessment to the whole culturable area, as obtained from the Curnums' accounts without allowing for increase by survey.

First Class villages.....	Acres. 9,679	Well lands 3,787	54. The area of existing wet cultivation included in the above is Acres 12,513, of which Acres 3,787 are well lands, and Acres 8,726 are irrigated from Tanks and Channels.
Second do. do.	Acres. 2,834	Tank, &c. do. 8,726	
	12,513	12,513	

The existing assessment on this irrigated area is Rupees 86,891, but as under the present settlement and the prevailing system the area under wells will be dealt with as dry land so far as Government are concerned, the Tank and Channel lands alone need to be considered in estimating the financial results of the revision.

55. Making the necessary per-centage addition to the areas for gain by Survey as assumed by Mr. Morris for occupied land, the following Estimate of the resulting revenue is arrived at :—

	Acres.	Assessment.	Average per Acre.
<i>Existing Dry cultivation or occupied area.</i>		Rs.	Rs. A. P.
1st Class villages ...	3,91,693		
2nd do. do. ...	1,66,665		
	5,58,358	5,85,479	1 0 9
Add 11 per cent. estimated gain by Survey ...	61,419	64,403	
Total ...	6,19,777	6,49,882	
<i>Existing Wet cultivation or occupied area.</i>			
1st Class villages ...	9,679	20,637	
2nd do. do. ...	2,834	4,093	
	12,513	24,730	1 15 7
Add 5 per cent. for gain by Survey ...	626	1,236	
Total ...	13,139	25,966	
Grand Total ...	6,32,916	6,75,848	1 1 1

Total as above ...	Rs. 6,75,848
Deduct.	
Road Fund at 1.92 per cent. ...	12,976
Village Cess „ 6 25 ...	42,240
	55,216
8-17	
Net balance Rupees ...	6,20,632
Acres.	8,726
4 Rupees	
Rupees ...	34,904

56. Deducting from the above total, the per-centage addition for the Road Fund, the net Land assessment comes out Rupees 6,20,632, to which the Board presume may be added at least Rupees 34,904, as the water-rate to be derived at Rupees 4 per acre for a single crop from the *existing area* of wet cultivation under Tanks and Channels, which revenue must in any case be fairly due to Government without

charge by the Irrigation Company, who must supply the water *gratis* to that tract which has hitherto been amply supplied, so far as it comes under the Company's works.

Rs.
6,20,632
34,904
6,55,536

Rs.
6,55,536
65,216
7,10,752

57. With this addition the total estimated future revenue comes out Rupees 6,55,536, as compared with Rupees 6,88,099, the settled demand for Fusly 1270.

But if the per-centage for Road and Village cesses charged on the land be added, the total Government demand on the occupied area of Fusly 1270 will be Rupees 7,10,752, exclusive

of the water-rate payable to the Company for any increase in the irrigated area.

58. At paragraph 33 of his report Mr. Master gives a statement of financial results showing Rupees 7,28,403 as the estimated result of the application of the rates to the area of Acres 6,32,916, with the addition of a water cess of Rupees 4 on the <i>whole</i> existing area of wet land in occupation, including well lands, which comes sufficiently near to the Board's estimate to render further scrutiny into the calculation unnecessary.	Rs. 7,28,403
Board's Estimate of Dry assessment	Rs. 6,75,848
Add Rupees 4 water-rate, on <i>whole</i> Wet occupation. ...	50,052
Total ..	7,25,900
Mr. Master's Estimate	7,28,403
Difference ..	2,503

The difference of Rupees 2,503 is probably due mainly to the addition made by Mr. Master on account of Road and Village Cesses, to the demand on the *whole* irrigated area.

59. The foregoing review of the proposals of the Settlement Department may be closed by the following comparative Abstract Statement :—

Average settled demand of twenty years from Fusly 1252 to Fusly 1271.	Highest demand during same period, Fusly 1271.	Lowest demand during same period, Fusly 1253.	Settled demand of Fusly 1270.	Board's Estimate of revised settlement exclusive of Road and Village Cesses.	Board's Estimate of revised settlement inclusive of Road and Village Cesses.
Rs. 6,27,316	Rs. 6,99,896	Rs. 4,91,510	Rs. 6,88,099	Rs. 6,55,536	Rs. 7,10,752

60. There is one small item of revenue to be added to the above, viz., the charge for *second crop* on the 1,121 Acres now watered by spring channels. This however is not included in the estimates of Messrs. Master and Morris so far as the Board can ascertain, and the Board notice it here merely to bring forward the question of the manner in which any portion of the existing wet cultivation (other than well lands) *not* coming within the influence of the Company's works, shall be dealt with.

61. The means do not exist of ascertaining what the extent of such land is, but in any case it can be but very trifling, and it will be seen from paragraph 22 of Mr. Minchin's letter included in the Appendix to the report, that he advocates a fixed water-rate for *all* the irrigated land, irrespective of the source of supply. Under the peculiar circumstances of the case, and with reference to the very limited area with which it can be necessary to deal, the Board concur in this opinion. It therefore only remains for them to consider how the *second crop charge* shall be assessed on the still more limited area concerned.

62. The Company's Officers have claimed that the supply for a second crop shall be paid for at no lower rate than is fixed for the first crop so far as the area under their works is concerned; but the consideration of the question has been deferred, as the prospect of their being able in the absence of reservoirs to supply water for a second crop to land which has never hitherto produced more than one wet crop, appears to be very remote; and the Board see no reason why present arrangements for the small extent of land now in question should be modified with reference to a remote contingency, which not improbably may never occur.

63. Mr. Master suggests that an addition of one-third of the total charge on a single crop should be made to form a consolidated assessment for double crop land, which rate has been approved by Government for the Trichinopoly District.

64. It will be observed from the above Abstract Statement that the average dry assessment on the existing area of wet cultivation comes out Rupees 1-15-7, which with the addition of the Rupees 4 water-rate for a single crop, makes a total of Rupees 5-15-7, or Rupees 6 per acre for single crop wet land. One-third of this would be Rupees 2, or just one-half of the water-rate for a single crop, and the average total charge on the double crop cultivation may thus be roughly estimated at Rupees 8 per acre, the total additional revenue derivable from the 1,121 Acres by this addition to the assessment, being Rupees 2,242. The rate appears to the Board to be fair and reasonable, and they recommend its adoption.

65. If it be objected that it is too low, the Board would point out that the source on which the second crop is dependant in these cases, viz., a spring channel, is not one in the creation or improvement of which the Government has had much part or incurred much expense, as in the case of Tank irrigation, and that under the circumstances stated in paragraph 44 of Mr. Morris's report, the total resulting demand on this limited area may safely be viewed as a permanent consolidated double crop assessment.

66. As future sources of increased Land Revenue, there is a demarcated area of 1,18,358 Acres, representing at Mr. Morris's rates a dry assessment of Rupees 71,477, as calculated by the Board. Of this area 1,183 Acres are irrigable from existing sources, but 266 Acres are under wells. There remain 917 Acres of waste irrigable from existing Tank and Channe sources. A Rupees 4 per acre water-rate on this small area would produce Rupees 3,668. It may be a question whether the Company should be required to irrigate this area free of charge to Government.

67. A further area of some 70,000 Acres has been demarcated in large blocks as culturable waste, but has not been demarcated or classified in detail.

68. In concluding this review of the Settlement officers' proposals, the Board may observe that there are numerous minor points discussed by Messrs. Morris and Master, and by the Collector Mr. Minchin, which the Board have left altogether unnoticed as being questions connected solely with the rate to be paid for water supplied under varying circumstances by the Company, and which under the contract entered into with them by the Secretary of State cannot in any way affect or modify the assessment on the land.

69. The Board proceed to bring together in one view briefly the objections to some parts of the assessing process and of the proposed assessment, that appear to them deserving of consideration. Some of these have been already incidentally noticed in the foregoing paragraphs.

70. The Board would first remark generally on the capability of the District to bear any increase of assessment, or even so high a tax on the land as was hitherto levied, that the proportion of full assessed land to Inám land in the tract in question is only as 100 is to 62, as shown in the margin.

Seri .....	.....	Acres.
Inám .....	.....	4,81,518
Vide Appendix M. 2.	.....	2,99,369

It is scarcely necessary to insist on the great relief practically afforded to the District by this very large proportion of favorably assessed or freehold land, but it is to be remembered that hereafter this assistance will be materially lessened by reason of the fact that very large additions have been made to the Inám Jodi or quit-rent by the Inám Commissioner, in consideration of those tenures being enfranchized from liability to lapse to Government, or in other words to revert to full assessment, and also in consideration of the relinquishment of the condition of service in the case of the former Service Ináms.

This addition to the payments of a Ryot whose holding includes Inám of either kind, must increase very largely the average rate per acre on his entire holding.

71. Next as regards the assumed average increase detected by Survey in the area of holdings, the Board would point to the small number of villages for which the Survey areas were obtained, and the excessive range of error found in the occupied lands, viz., from a decrease of 28 per cent. to an increase of 46 per cent., the decrease appearing in only three villages out of twenty-five.

Bearing in mind the unexpected results that have followed elsewhere on Survey, the Board feel little confidence in this average estimate, and are prepared to find that the ultimate increase in the demand on individual holdings due to this cause will be more than 11 per cent.

72. Further as regards comparison with the revenue of past years, the Board would draw attention to Mr. Bayley's remarks on the excessive inequality of assessment that has hitherto resulted from the manner in which the profits of Inám land were taken into consideration in fixing the Government demand, so that any increase in the demand on full assessed land resulting from survey and re-assessment ought at once to induce the suspicion that the rates are too high, while a material decrease should excite neither surprise nor suspicion.

73. To proceed to the detailed processes.

74. The Board accept Mr. Morris's Classification of soils. Their objection to the class of "Permanently improved" as involving an additional tax on private enterprise is one of principle, and is applicable to the operations of the Department generally, and not specially to Kurnool.

75. The Board also accept the selection of Standard grains, the very exceptional position of Cotton in the market justifying its exclusion although it constitutes the third largest item in the cultivation of the District. They would however repeat the remark that while two kinds of Jonna are grown and both to a very considerable extent, Mr. Morris selected the dearer grain of the two as his standard for Régur soils. He has, however, adopted a cheaper staple (Araga) than did Mr. Bayley as his staple for the Lal series.

76. Next as regards full crop Grain values, the main objections which occur to the Board concern the estimates of wet produce, which greatly differ from those of Mr. Bayley, and in the Board's opinion without sufficient reason. But inasmuch as the whole tract is to be assessed as dry, this error (as the Board consider it) will not affect the final results. It needs however to be specially remarked that while the Settlement officers propose only an abatement of 25 per cent. from their estimate of a full crop to meet agricultural vicissitudes and unprofitable areas in individual fields in calculating average returns, Mr. Bayley considered the following proportions necessary to obtain a reliable average, viz. :—

25 per cent.	in the best land.
40 do.	in ordinary Mussub.
50 do.	in the Red clay or Lal series.

77. The Board show below, in comparison, Mr. Morris's estimated out-turn of Jonna per acre in first class villages, reduced 25 per cent., and Mr. Bayley's estimate of an average crop under ordinary tillage. The quantities are in Madras Measures :—

Mr. Morris's Estimate adjusted.			Mr. Bayley's estimated average.		
Class.	Sort.	Madras Measure.	Class.	Sort.	Madras Measure.
		Per acre.			Per acre.
II	1	360	Régur.	1	340½
III	1	270		2	270
Régur.	2	210		3	260
pure.	3	150		4	150
	4	90		5	113
				6	75
IV	1	210	Mussub.	7	200
Do. loamy.	2	150		8	120½
Mussub.	3	90		9	90
V	1	150		10	50
Do. Sandy	2	150			
Gravelly	3	90			
Mussub.		60			

The comparison cannot be exact, as the classification of the soils is not identical; and it cannot be extended to the Red clay series where it would be most valuable, (they being the poorest class of soil) as the standard product is differently selected in the two cases. The kind of Jonna even is different in the cases compared, but it does not appear that this circumstance would affect the quantity of the crop.

The above is, however, sufficient to indicate that the present estimates of an average crop are probably in excess of what Mr. Bayley calculated after long and careful inquiry.

78. On the Commutation rates the Board have already remarked at some length, and it may suffice here to repeat that they deem them objectionably high, as being deduced to a very considerable extent from the prevailing rates in famine years and other exceptional seasons, and from the excessive prices of the most recent years, none of which have been included in calculating the average money value of land produce in other Districts of which the assessment has been revised, while at the same time the more early and cheap seasons included in the calculations in the other Districts are necessarily not available in the case of Kurnool, which came under the British Government at a comparatively recent period.

79. The Board are only able to institute an imperfect comparison between the rate proposed for Kurnool and for other Districts, but it sufficiently illustrates the Board's remark.

Jonna per Garce.

	Godavery.	Kistna.			Kurnool.
	RS.	RS.	RS.	RS.	RS.
Average from Fusly 1219 to Fusly 1268, including famine years, &c. ...	86	103	128	91	97
Proposed Commutation rate.	84 -2	100 -3	110 -18	95 +4	105 +8

In only one case beside Kurnool is the commutation rate higher than the average, and in that case the commutation price is far below the average of the whole District.

At paragraph 31, the Board have shown Mr. Morris's proposed rates in comparison with averages of series of years in Kurnool excluding years of exceptionally high prices, and they will only here repeat that in their opinion the prices of the latest years included in the Kurnool series are abnormally high; that prices will in all probability recede to some extent; and that the natural effect of the Irrigation Canals is to bring down prices.

80. A point of some importance reserved by the Board for consideration, is the proposal of the Settlement officers to have one commutation price for the whole District, or rather to exclude from the estimate of expenses the circumstance of greater or less distance from the village site, chief markets, high roads, &c.

81. Mr. Bayley states that the Ryots constantly pressed this point on his attention, and that he never met with a Ryot who did not lay stress on its importance in estimating the relative value of lands. He proposed to raise his "Primary Teerwahs" for all lands situated within a radius of something less than three-quarters of a mile from the village, having 8 zones of distance with corresponding rates of increase ranging from $6\frac{1}{4}$ per cent. to 50 per cent. at most for the nearest lands, leaving for future consideration exceptional cases in which the primary rate should be reduced on account of extreme distance, the proximity of jungle, or the unhealthiness of the locality.

82. Mr. Morris proposes to exclude the point from consideration altogether on the ground that the roads are too bad to confer any appreciable superiority of situation on the lands in their immediate vicinity; that there is only one market in the District worthy of consideration, that of Kurnool town, while even its influence is too limited to justify any change in the classification of the adjacent lands; and that as regards comparative distance from the village site, the disadvantage

in the case of the more distant lands is not so great as to warrant their inclusion in a lower Tarum than nearer lands of the same quality, while any other method of meeting the difficulty would tend to objectionable increase in the number of the rates.

83. The Board accept as conclusive these arguments against any modification of the rates for the several classes of land by reason of their comparative proximity or otherwise to the village site, to these lines of communication, or to the one important market in the District.

84. On Mr. Morris's estimate of cultivation expenses, the Board have remarked that they accept it as a carefully constructed statement without attaching entire credence to its details. They will further remark here that cultivation expenses can scarcely vary so nicely as Appendix Q. 1 to Mr. Morris's report would indicate, and that on the whole it would be a more simple, and at the same time a fairer plan to allow for cultivation expenses a single rate for each "series" of soils without attempting to graduate the scale so as to obtain a different rate for each "sort."

85. In regard to the Road and Village Cesses, the Board will only remark that they consider it inexpedient that these items should be blended in the rates. They would prefer that the rates should be fixed and recorded independently of these cesses, which could be added at the fixed per centage, as a distinct item in the assessment, the necessary adjustment for the elimination of minor fractions being made solely as a matter of convenience, for purposes of account. The cesses must be so calculated and brought to account in the case of Inām lands, which is an additional argument in favour of a separate or distinct cess; and this arrangement is, in the Board's opinion, especially desirable with reference to the contingency of a future change in the rates of per centage on the Land tax at which the cesses are now ordered to be calculated.

86. The Board now come to the Money rates, and on these they will generally remark that they consider those proposed for the lowest classes of soil to be too high. In this opinion they are supported by the Collector Mr. Minchin, and by his experienced Deputy Ragunadha Row, and Mr. Master himself at paragraph 23 of his report points out that in some of these classes after deducting the per centage cesses Mr. Morris's rates come out in excess of 50 per cent. of the net.

87. At paragraph 81 of his report Mr. Morris remarks that in these lower classes of land there will be on the whole an increase in the assessment, much of the land in them having hitherto been held at nominal rates, and to this has to be added the consideration that a further increase in the charge on individual holdings will result from the more accurate determination of areas by Survey.

88. Mr. Master observes on these rates that although in excess of half the net produce, they are well under 30 per cent. of the gross; but Mr. Morris has himself pointed out at paragraph 79, that the heavy cultivation expenses in these inferior soils materially affect the proportion of the net to the gross, and no argument in favour of these rates as compared with those for the superior soils can therefore be deduced from the circumstance noticed by Mr. Master.

89. The fact remains that these inferior soils are rated for land tax *proportionately* higher than the superior soils, and thus the desired approximation to equality of burdens is not attained.

The local officers are of opinion that these inferior lands are rated *positively* too high, and the Board therefore consider that the assessment proposed for them needs to be reduced. It is in these classes of soil that the indispensable necessity of a fallow becomes a consideration of vital importance.

90. It only remains for the Board to consider in what way the new rates may best be introduced. Mr. Morris at paragraph 109 requests that they may be introduced gradually where his revision has resulted in an increase of taxation, which is the case in 174 villages out of the whole number of 370 concerned, irrespective apparently of any increase resulting from Survey. Mr. Minchin is of opinion that when the rates have been finally determined, they should be introduced at once. Mr. Master observes that elsewhere it was deemed politic to impose the increased taxation gradually.

91. The Board observe that the result of the revision is to make a very considerable addition to the burden of taxation on the Ryots, even supposing that the assumed incidence of the increase by survey proves to be correct. Mr. Morris states at paragraph 25 of his report that the practical conclusion to be drawn from the past revenue history of the District is that the gross amount of revenue that it now pays is about as much as it can bear; but the Board estimate that including the cesses, which are as much a burden on the land as the Land assessment, the result of the revision will be an increase of at least Rupees 10,000 above the highest demand on record, and an increase of nearly a lac of Rupees above the average of the last twenty years. They have pointed out that the assistance in bearing the burden of taxation hitherto derived from the large extent of Inám land must hereafter not only be very sensibly diminished, but that the increased or newly imposed tax on Ináms will actually entail a considerable additional burden on the Ryots. They have however no hesitation in recommending that the revised rates be introduced at once, believing that this course will facilitate the detection and consequent correction of errors in the assessment.

92. It does not occur to the Board that there is any other point in the proposed settlement calling for remark by them, but they cannot close their proceedings without recording their high appreciation of the zeal, intelligence, and liberal intentions manifested by the late Mr. Morris in the performance of the task that devolved on him, and their deep regret that death should have deprived the Government and the country of his valuable services at so early a stage of his career.

No. 103. Minute by the Honorable the President, dated 25th June 1864.

1. I do not object to this assessment, and in fact I agree generally with Mr. Pycroft, though I have noted a few objections to parts of his Minute.
2. If we include the Village Cess in the assessment and the Bill is not passed, we shall have to cut off a per-centage from the Land Revenue.
3. I think it will be found that both the amount of crop and the value has been under-rated. I do not believe that the *net* crop, under any circumstances, can on an average be worth so little as half a Rupee. However, till we have some more accurate information, we must take what we can get.

(Signed) W. T. DENISON.

President's Note on the Minute of the Honorable T. PYCROFT.

On paragraph 9.—I do not see any reason why any change should be made in the usual system of assessing irrigated Land.

On paragraph 9.—Not with reference to land irrigated from *Tanks*.

On paragraph 10.—The Irrigation Company charges full water-rate for both crops.

On paragraph 10.—There is so small an amount of land subject to this that it does not matter, but I think the principle wrong.

On paragraph 11.—I question this, which is in fact an application of our land Revenue to other purposes than that which it was intended to meet, and it will probably be objected to at Calcutta.

(Signed) W. T. DENISON.

No. 104. Minute by the Honorable T. PYCROFT, dated 23rd June 1864.

1. The Settlement of the Kurnool District (proper) as now submitted may, I think, be adopted.
2. It has been worked out on the spot with much care and patience by Mr. Morris, an intelligent and industrious officer, well versed in Settlement operations.

3. The rates of assessment must be deemed moderate. The maximum dry rate (except, perhaps, that on a small quantity of "improved land") is only Rupees 2-8-0 per acre. But the bulk of the land is assessed much lower.

Acres 1,41,793 at 1½ Rupees.

* Some of this may have to be thrown into a lower class, at 4 Annas an acre.

„ 1,53,463 at 1 „

„ 1,81,507* at 8 Annas.

Of the total assessed area, acres 6,75,533, only 34,928 acres have been assessed higher than 1½ Rupees an acre. The average assessment of the whole area is Rupees 1-0-9 per acre.

4. The commutation rates do not seem unreasonable.

5. The rates do not materially depart from the standard laid down by the Secretary of State, being about half the value of the net produce *plus* 2 per cent. Road and 5 per cent. Village Service Cess.

6. Twenty-five per cent. has been allowed for ordinary vicissitudes of season and unproductive parts of fields. The expenses of cultivation appear to have been fairly calculated.

7. The Collector Mr. Minchin, a good Revenue Officer, well acquainted with the District, approves (with a slight exception) the proposed rates, and describes the Province as in a state of high prosperity, well able to bear the charge, and requiring only to have the assessment equalized.

8. The rates should be carried out *at once*.

9. The whole area should, in my opinion, be dry assessed, and an uniform water-rate of Rupees 4 per acre imposed on irrigated land. Excluding well lands, which will have to be rated as Poonjah, there are only 8,366 acres, of which some probably will come under irrigation from the Irrigation Company's Canal, and would, therefore, under any circumstances have to be charged with a water-cess. The Home Government have lately declared themselves against a consolidated Nunjah assessment in a manner which precludes further discussion, and both in deference to their views, and for the sake of uniformity, all land in Kurnool now irrigable should, I think, be assessed as dry land, and then subjected on irrigation to a water-rate. The Collector and the Board of Revenue take this view. Financially, the difference between Mr. Morris' consolidated rates and the dry rates *plus* water-cess, on the whole area will be inconsiderable, only (81,883 — 78,521) = Rupees 3,362.

10. The double crop Nunjah, not under wells, is only acres 1,121, the average assessment and water-rate may be about 6 Rupees an acre. In Districts where a consolidated Nunjah assessment prevails, the second crop assessment is usually half the first crop assessment. This would give in Kurnool Rupees 3 per acre for the second crop water-rate, or three-fourths of the first crop water-cess. But I see no objection to charging the same rate of water-rate for both crops as is now done in the Godavery District. The full assessment on the Kurnool two crop lands will then be only about Rupees 10 per acre, which cannot be considered a heavy charge for double crop lands plentifully supplied with water as these Kurnool lands seem to be.

11. The Settlement should, in my view, be inclusive not only of the road but of the Village Service Cess. Although I do not think with the Board, that it is too high, I think it is as much, as it will be well to impose upon the District, and that we should not add to it by the levy of, say, an additional 3 per cent. for Village Cess. It is of much consequence that the demand upon the Ryot should be one sum, and that he should not be subjected to several distinct charges. It is not certain that the Village Cess Bill, now before our Council for making Laws and Regulations, will be assented to by the Governor General. If it be not and the fees are not included in the assessment, there will be no means of realizing them or their equivalent at all. If it does pass into Law, it still need only be introduced into such Districts as the Government may deem to require it, and when other adequate provision for the village servants is wanting. It may be objected that without the Act the cess cannot be imposed on Inám lands, but practically this is not so much an objection as regards Kurnool, where most of the Ryots hold both Inám and Government land, and will have to pay on the latter if not on the former.

(Signed) T. PYCROFT.

No. 105. Minute by the Honorable E. MALTBY, dated 18th July 1864.

1. I concur in these remarks of Mr. Pycroft and consider that the proposed assessment may be adopted, provided it is held to include both the Road and the Village Cesses. I do not think it would be advisable to add a Village Cess to the proposed rates, and if the Supreme Government are opposed to a Village Cess being included in the land assessment, I would reduce the rates in the degree required to allow of a separate Village Cess being imposed without adding to the landholder's taxation. But with the case of South Arcot in point, I do not see why objection should be made to an arrangement which has long been in force there and worked well.

2. The orders of the Home Authorities render it necessary, in my opinion, to assess all land as dry, and levy a separate water-cess, when irrigation is supplied. I have always argued against this system, as causing a sacrifice of revenue on the better soils, and an undue weight of taxation on the inferior, but the question has been decided after full discussion, and it is now our part to act on the decision.

(Signed) E. MALTBY.

No. 106. ORDER THEREON, 6th August 1864, No. 1,409.

Land Revenue.

1. The foregoing papers relate to the settlement of that portion of Kurnool which formed the original District, and in which the works of the Irrigation Company are situated. It comprises the Talooks of Ramalakota, Nundikootoor, Nundial, and Sirwel, with an area of 2,800 square miles, and a population of 3,32,300 souls.

2. When the settlement was commenced it was the intention of Government to assess all irrigable land with a consolidated Nunjah assessment, and to pay over to the Irrigation Company, as the price of the water supplied by them, the difference between this consolidated assessment and the assessment which would have been chargeable on the land, if unirrigated.

3. The land consequently has been assessed both as "irrigated" and "unirrigated," but under the subsequent orders from the Home Government for the imposition of a dry assessment representing the tax on the land, and a separate water cess payable for water when supplied, it is unnecessary for Government to take into consideration the calculations, &c., connected with the consolidated assessment. The area irrigated from Government sources is, moreover, very small, being only 12,360 Acres exclusive of Inam land but inclusive of irrigation from wells.

Wet cultivation of Fusly 1270.		Acres.
Under Tanks	.. .. .	6,591
Under Channels	.. .. .	1,835
Under Wells	.. .. .	3,934
		12,360

4. CLASSIFICATION.—The classification of soils was carried on the same principles as in Trichinopoly and the other Districts in which the Settlement Department have operated. Regar clay, or Black Cotton soil, is the prevailing soil of these Talooks, no less than 88.83 per cent. of the area being of this description, and the remainder red clay, with a few acres of "Permanently improved" land as shown in the margin.		
	Acres.	Total
Permanently Improved .. .. .	.. .. .	4,389
Regar clay ... { Pure	5,77,969	10,02,476
Loamy	3,14,443	
Sandy	80,004	
Red clay ... { Pure	1,737	1,21,699
Loamy	73,734	
Sandy	46,228	
		11,28,564

5. GROUPING OF VILLAGES.—A very marked difference in the soils on each side of the Yerramallay hills has led to the villages being divided into two groups, those to the eastward of the range, where the soil is far superior, being assessed at a higher rate for the same class of land than those to the westward.

6. STANDARD CROPS.—The standard crops selected are white Jonna for the Regar clay and Araga for the red clay soils. The Board of Revenue point out that the selection of white to the entire exclusion of yellow Jonna is unfavourable to the Ryot, inasmuch as the area on which the

latter is down (19 per cent.) though less than that (38 per cent.) cultivated with the white variety, is still considerable, and the price of yellow Jonna is also much lower. The latter, they also remark, was the standard grain taken by Mr. Bayley in his proposed Settlement.

As regards the selection of Araga for the red clay soils, Mr. Master observes that a larger area is cultivated with Karra, and that he originally intended to take this grain jointly with Araga for the standard. He abandoned the intention, however, on finding that the result of taking both grains would be as nearly as possible the same as that of taking one.

7. GRAIN VALUES.—These have been fixed with reference to experiments made by the Department, to Mr. Bayley's proposals and to information obtained from other sources. Mr. Master remarks that the experiments of the Department were of necessity confined to a single season, but the values taken correspond very nearly with those proposed by Mr. Bayley, whose investigations were very carefully conducted and have been accepted by the local officers and the Board of Revenue as affording the most trustworthy data procurable. A deduction of 25 per cent. from a full crop has been made for ordinary agricultural risks, &c. The Board consider Mr. Morris' values for a full crop to be framed on a high estimate of out-turn.

Vide Statement P.

8. COMMUTATION PRICES.—The returns of prices are for the series of years from 1839-40, when the District came under British rule, to 1861-62 the year in which the settlement operations were commenced; and the commutation rates are based on the average of the

	Max.	Min.	Average.	Proposed.	Mr. Bayley's rate.
White Jonna	192	48	107	103	64
Yellow do.	179	43	90	60	None.
Araga	110	25	63	60	None.

whole period, during the Ryots selling months, without excluding famine or exceptional years. Their rates are much higher than those proposed by Mr. Bayley; but this is the necessary consequence of the rise in prices since that period. The Board consider them too high. The series of years they remark, includes several of scanty produce and famine prices, which ought to be excluded from the average, and they anticipate that the ultimate effect of the Irrigation Company's works will be to reduce prices by increasing production without greatly improving the means of conveying produce to other markets. The Board do not, however, propose any rate in substitution of them.

Vide Statement P. I.

9. CULTIVATION EXPENSES.—The cultivation expenses range from 12 Annas to Rupees 5-3-1 per Acre, the value of the straw being set off against the ordinary keep of the cattle employed. In some lands a small sum has been allowed for manure and grain for cattle during the ploughing season, and if, as is most probable, the grain values are founded on the produce of fields so cultivated, the allowance is fair enough.

10. MONEY RATES.—The money rates calculated on the above data are based on taking half the net produce as the share of Government. They range from Rupees 3½ to 4 Annas per Acre, and include both Road Cess and Village Service Fees. The inclusion of the former at the rate of 2 per cent. on the assessment is in accordance with the orders of Government, but Mr. Morris erred in adopting the same course with the Village Cess. The amalgamation of all demands on the Ryot, however, has much to recommend it, and it would further be inexpedient to make any alteration at this stage. The Collector, Mr. Minchin, approves of Mr. Morris' rates, except that, in concurrence with his Deputy Collector, Ragoonada Rau, an officer of great experience, he considers that some of the red clay land, assessed at 8 Annas, might with advantage be placed in the lowest class charged, 4 Annas. The Board of Revenue also consider that the inferior soils are too highly assessed, but do not mention what particular soils they refer to. In this respect the Government are willing to leave the settling officer a reasonable discretion when he introduces the new settlement, for it must be expected that classification however correct as a whole, will need occasional rectification.

11. **FINANCIAL RESULTS.**—The want of correct survey areas prevents an accurate calculation of the financial results of the new settlement. The average gain by survey as yet is about 11 per cent., and making allowance for this and dealing with the small extent of Nunjah on the principle of a separate water cess, the Board estimate the result of the settlement at Rupees 7,10,752, while the demand in Fusly 1270 was Rupees 6,88,099. The new assessment would thus have resulted, in an addition of Rupees 22,653 to the assessment in that year, but out of the aggregate sum, Rupees 12,976 would have been laid out on roads for the benefit of the Ryots. The Board are apprehensive that the new assessment is higher than the District can bear, especially when the large extent of Ináms is charged with quit-rent in commutation of the reversionary claims of the State on them. They have, however, no hesitation in recommending the introduction of the revised rates at once, as the speediest method of testing and, if necessary, correcting the assessment. Mr. Minchin does not appear to share these apprehensions, the District, he says, is enjoying a high degree of prosperity: the value of land is high, there is little culturable waste, the revenue is collected with extraordinary ease and punctuality, and all that is needed is an equalization of the land tax. He adds that he should have suspected some error in the calculations if the result of the new settlement had been a falling off from the existing revenue.

12. The Government see no reason to fear that the proposed assessment is too high. The average rate is Rupees 1-0-9 per Acre, and the great bulk of the ordinary land of the District is charged at $1\frac{1}{2}$ Rupees and under, as shown in the margin.* The local operations, classification, grain values, &c., all appear to have been conducted with great care, and (except as regards the classification of some of the poorest lands) are accepted by the District Officers. M. Bayley's proposed revision was conducted on a different principle in several important respects, but such comparison as can be instituted between his and Mr. Morris' results is in favour of the latter. The Board consider the commutation price too high, as the series of years on which it is framed includes eight of famine or famine prices. But on the other hand, it includes twelve of prices much lower than, so far as can now be foreseen, are likely again to occur. Of the years mentioned by the Board, Fusly 1263 was certainly a year of famine, but the other years do not appear from the Agent's Settlement Reports to have been especially adverse. In every series of years some unfavourable seasons must be expected, but against these must be set the advantage gained by the Ryots in good years. The seasons Fusly 1269 to 1272 were all good, and the high prices of Fusly 1272 and Fusly 1273 do not enter into the average.

Rate.	Area.
Rs. A. P.	Acres.
2 8 0	30,571
2 0 0	4,357
1 8 0	1,41,793
1 4 0	37,088
1 0 0	1,53,463
0 12 0	71,023
0 8 0	1,81,507
0 4 0	55,733
	6,75,533

13. The Government see no reason, therefore, to reduce the commutation price, and they resolve to accept the proposed assessment, which they regard as fair and moderate and well within the means of the people.

14. The revised assessment includes Road Cess and Village Fees.

15. There are some minor points for decision.

I. The proposal to abolish the "exceptional" class of "permanently improved" lands. If the improvement of these lands has been caused by the outlay of private capital, as for instance by the construction of wells, &c., they certainly ought not to be specially taxed, but if they owe their exceptional fertility to the deposit of alluvial matter or any natural cause, they may with perfect justice be taxed higher than ordinary land. The abolition of the special tax on private wells has already been ordered by Government.

II. The mode of assessing the small extent of irrigated land, viz., 8,726 Acres under tanks and channels. The Collector and Board strongly recommend that, in consideration of the trifling extent of this land, it should be assessed as dry and charged with a water rate. In this view the

Government concur, and this course will accordingly be adopted in conformity with the instructions of the Home Government.

III. As regards second crop. The Government consider it desirable that the course adopted in the Godavery, viz., to charge the same water rate for the second as for the first crop, should be followed. Mr. Master and the Board suggest one-third of the total charge for a single crop, which on an average would be 2 Rupees, or half the present water cess of Rupees 4. The Board urge that if this appears too low, it should be remembered that the spring channels from which these lands are irrigated have not put the Government to much expense, but this argument would apply equally to rivers and streams. Mr. Morris (paragraph 44) says that the wet cultivation under the springs is most profitable on account of the supply being both unfailing and abundant, and the second crop assessment is levied without enquiry as to whether such a crop has been raised or not. The Government therefore do not see reason to charge less for the second than the first crop.

IV. There are a few acres watered by means of water-wheels at considerable expense. In these cases one-fourth the water cess may be remitted as in the Godavery and as in South Arcot, where water has to be raised by manual labour.

V. Whether the new rates shall be imposed at once, as recommended very strongly by Mr. Minchin, or gradually as in other Districts where the increase has been large. Mr. Minchin's view is the correct one generally, but there are a few villages where the increase is as much as 80 per cent., and in cases of this kind Government will leave the Settling officer a fair discretion.

16. The culturable area now waste and demarcated and classified is 1,31,000 Acres, assessed (for land and water) at 84,000 Rupees. A further extent of 70,000 Acres has been demarcated in blocks. This land will doubtless be gradually taken up as population and capital increase.

17. The instructions regarding Registers, &c., issued in the case of the Trichinopoly District will be followed in Kurnool. Mr. Master will arrange for immediately carrying out the Settlement now proposed, and as the Deputy Director's experience in these operations is comparatively limited, the Government consider it desirable that he should proceed to Kurnool and see the work fairly commenced.

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

trans were conducted

1409
I do not object to this
arrangement and in fact
agree generally with the
Department though I have noted
a few objections to parts of
the minutes -

If we include the village
cup in this arrangement &
the Miller is not passed we
shall have to cut off a
percentage from the land
Revenue.

I think it will be found that
both the amount of the
and the value has been
underestimated. I do not believe
that the net crop under
any circumstances can
on an average be worth so
little as half a Rupee.
However till we have some
more accurate information
we must take what we
can get

Recd
25.6.64

MD

1409

6th Aug. / 64

The ^{from} enclosed
papers relate to the
settlement of that por-
tion of Kurnool which
formed the original
district and in which
the works of the Irriga-
tion Company are
situated. It comprises
the Talooks of Ramala-
kota, Nundikootoor,
Nundial and Sirvel,
with an area of 2800
square miles, and a
population of 3,32,300
souls. The local opera-
tions were conducted
by

by the late Mr. L. W. Morris. When the settlement was commenced it was the intention of Govt to assess all irrigable land with a consolidated Kanjak assessment and to pay over to the Irrigation Company, for the water supplied by them, the difference between this consolidated assessment and the assessment which would have been chargeable on the land, if irrigated, and which would have represented the price of the water supplied.

The land consequently has been assessed both as "Irrigated" and "Unirrigated," but under the positive and reiterated orders

as to price of

Wet cultivation
of July 1270

Under	acres-
Lanks-}	6,591.
Under	
channels-}	1,835.
Under	
Wells-}	3,934.
	12,360.

Classification.

from 152
The subsequent orders of the Home Govt for the imposition of a dry assessment representing the tax on the land and a separate water cess payable for water when supplied, it is unnecessary for Govt to take into consideration the calculations & expenses connected with the consolidated assessment. The area irrigated from Govt sources is moreover very small being only 12,360 acres exclusive of Indian land but inclusive of irrigation from wells.

The classification of soils was carried on the same principles as in Trichinopoly and the other

other districts in which the Settlement Department have operated. Regar clay or Black Cotton soil is the prevailing soil of these Talooks, no less than 88.83 per cent of the area being of this description - and the remainder Red clay - with a few acres of "Permanently improved" land as shown in the margin -

		Acreage	Total
Permanently improved			4,387
Regar clay	Care	5,77,969	
	Loamy	3,44,443	
	Sandy	80,064	10,02,476
Red clay	Care	1,737	
	Loamy	73,734	
	Sandy	46,225	1,21,696
			11,28,564

A very marked difference

Grouping of villages

This shows what a palpable the depopulation of lands is (RD)

Standard crops

16 3
difference in the soils on each side of the Yerramallay Hills has led to the villages being divided into two groups - those to the eastward of the range where the soil is far superior being assessed at a higher rate for the same class of land than those to the westward. The multiplication of classes and sorts has thus been avoided.

The standard crops selected are White Jonna for the Regar

Regar clay and
Arapa for the Red
clay soils. The Board
of Revenue points
out that the selection
of White to the ex-
treme exclusion of
yellow Jowar is
unfavorable to the
Ryot inasmuch as
the area on which
the latter is grown
(19 per cent) though
less than that (38 per
cent) cultivated with
the white variety, is
still considerable,
and the price of
yellow

3

Average price
of white jowar for
19 years ——— 112
Do of Yellow Do. — 98.

Per Madras
Gaeco.

Grain values.

Yellow Jowar is also
much lower. The
latter, they ^{also} remark, is
the standard grain taken
by Mr. Dayley, ^{in his report} as the
fairest. — As regards the selection
of Arapa for the red clay
soils Mr. Master observes
that a larger area is cultivated
with Kharra and that he ^{originally}
intended to take this grain
jointly with Arapa for the
standard. — He abandoned the
intention however on finding
that the result of taking both
grains would be as nearly as
possible the same as that of
taking one.

These have been
fixed with reference to experi-
ments made by the Depart-
ment, to Mr. Dayley's propo-
sals and to information
obtained from other sources.
Mr. Master remarks that
the experiments of the
Department

Department were of necessity confined to a single season, but the values taken correspond very nearly with those proposed by Mr Bayley, whose investigations were very carefully conducted and have been accepted by the local officers and the Board of Revenue as affording the most trustworthy data procurable - a deduction of 25 per cent from a full crop has been made for ordinary agricultural risks. ~~The~~ The Board consider Mr Morris' values for a full crop to be framed on a high estimate of

Commutation Prices.

Statement P

of out-turn - 1855

The returns of prices given by Mr Morris are for the series of years from 1839/40 when the District came under British rule - to 1861/2 the year in which the settlement operations were ^{commenced} carried on - and ^{the} his commutation rates are based on the average of the whole

whole period - during the
 crops selling months -
 without excluding
 Famine or exceptional
 years. ^{These} rates are
 very much higher than
 those proposed by Mr.
 Bayley, but this is
 the necessary consequence
 of the rise in prices
 since that period -

Mr. Master accepts the
 rates proposed by Mr. ^{Mr. Morris}
~~Master~~ as safer than
 any rate fixed with
 reference only to the
 high prices of the last
 few years - The
 Board consider Mr.
 Master's ^{these} rates too
 high - The series of
 years they remark,
 includes

	May.	June.	Average	Proposed.	Mr. Bayley's rates.
White Famine	192	48	107	105	64.
Yellow Do.	179	43	96		
Chaga	110	25	63	60	none

Harbour

includes several of scarcity produce
 and famine prices, which ought
 to be excluded from the average,
 and they anticipate that the
 ultimate effect of the Irriga-
 tion Company's works will
 be to reduce prices by in-
 creasing production without
 greatly improving the means
 of conveying produce to other
 markets. The B. do not however
 propose any rate in substitution
 of Mr. Morris' -

Cultivation Expenses.

v. St. G.I.

June

^{Cultivation Expenses}
 These are given in de-

(tail by Mr. Morris and range
 from 12 annas to 5.3.1 per acre -
 the value of the straw being set off
 against the ordinary keep of the cattle
 employed. In some lands, small
 sum

sum has been allowed for manure, and grain for cattle during the ploughing season and if, as is most probable, the grain values are founded on the produce of fields so cultivated, the allowance seems fair enough.

The money rates calculated on the above data are shown in the following statements in comparison with half the net produce which the Home Govt have fixed as the general share of Govt. Mr. Morris to his rates added 2 per cent for road fund and 6 1/4 per cent for Village service fees. The Govt have already decided that the Road cess is to be included in the assessment, but no orders were issued for the inclusion of ^{the} other cess.

The following tables show the half net alone, the same + water cess, the same + water cess and village cess and the rates proposed.

Money rates.

are based on taking half the net produce as the share of Govt. They range from

Rs 3 1/2 to 4 annas per acre and include both Road Cess & Village service fees. The inclusion of the former at the rate of 2 per cent in the assessment is in accordance with the order of Govt. but

Description	Class	Port	Half net	Half net + Road cess	Half net + cesses	Mr. Morris' rates
			R. a. p.	R. a. p.	R. a. p.	R. a. p.
Permanently Improved.	II	1	3-4-11.	3 6 0	3 9 4	3 8 0
	III	1	2 5 8	2 6 5	2 8 10	2 8 0
		2	1 7 0	1 7 6	1 8 11	1 8 0
		3	15 5	15 9	1 0 8	1 0 0
Red Clay		4	7 10	8 0	8 6	8 0
	IV	1	1 7 5	1 7 10	1 9 4	1 8 0
		2	15 0	15 4	1 0 3	1 0 0
		3	7 9	7 11	8 5	8 0
Red Clay	V	1	15 0	15 4	1 0 3	1 0 0
		2	7 9	7 11	8 5	8 0
		3	3 8	3 9	4 0	4 0
	VI	1	1 0 1	1 0 5	1 1 5	1 0 0
Red Clay		2	11 11	12 2	12 11	12 0
	VII	1	11 11	12 2	12 11	12 0
		2	6 11	7 1	7 6	8 0
	VIII	1	6 11	7 1	7 6	8 0
Red Clay		2	3 0	3 1	3 3	4 0

2^d Class Villages

Class.	Lot	Half net	Half net + Road	Half net + both cesses	Mr. Morris's rates
II	1	2 15 1	3 0 0	3 3 4	3 0 0
	1	1 14 4	1 14 11	2 0 10	2 0 0
	2	1 2 6	1 2 10	1 4 0	1 4 0
	3	12 1	12 4	13 1	12 0
IV	4	7 10	8 0	8 6	8 0
	1	1 3 4	1 3 9	1 4 11	1 4 0
	2	11 11	12 2	12 11	12 0
	3	7 9	7 11	8 5	8 0
V	1	11 11	12 2	12 11	12 0
	2	7 9	7 11	8 5	8 0
	3	3 8	3 9 5	4 0 5	4 0 0
	1	1 0 1	1 12 2	1 12 11	1 12 0
VII	2	11 11	12 2	12 11	12 0
	1	6 6	7 1	7 6	8 0
	1	6 6	7 1	7 6	8 0
	2	3 0	3 1	3 3	4 0
VIII	1	11 11	12 2	12 11	12 0
	2	6 6	7 1	7 6	8 0
	1	6 6	7 1	7 6	8 0
	2	3 0	3 1	3 3	4 0

Ref. Clay

Red Clay

The amalgamation of all demands on the Ryots known by. much to recommend it and it would further be very prudent to make any alteration at this stage.

Half net + both cesses.

3 . 9 . 4
2 . 8 . 10
1 . 8 . 11
1 . 0 . 8 +
8 . 6
1 . 9 . 4
1 . 0 . 3
8 . 5
4 . 0
1 . 1 . 5
12 . 11
3 . 3

Mr. Morris clearly erred in the method he adopted, the same being with regarding the village cess, which was not intended to form part of the assessment itself but to be separately charged on the total land tax payable by the ryot. In fact however, Mr. Morris' rates are very little more than the commutation of the half net road cess to the next quarter rupee - a portion of what has been added as cesses, disappearing in the subsequent process of eliminating fractions. The Collector Mr. Minchin approves of Mr. Morris' rates, except, that in concurrence with his experienced Deputy Collector

Ragoonada Rao

Rangoonada Raine, he
 considers that some of
 the Red clay land
 assessed at 8 annas
 might with advantage
 be placed in the
 lowest class charged
 4 annas. In this
 respect the Govern-
 ment ^{are} well doubt
 less he willing to
 leave the settling
 officer ^{a valuable} to exercise
his discretion, when
 he introduces the
 new settlement

The Board of Revenue
 will also consider
 that the inferior
 soils

an officer of great
 experience

No more of land
 of the Raine

for it must be by
 poster that they close
 printer should be
 not as a whole, with
 need occasional res.
 tipication

99

Financial results.

sails are too high
 by assessed - but
 do not mention
 what particular
 sails they refer
 to.

The want of
 correct survey
 areas prevents
 an accurate
 calculation of
 the financial
 results of the
 new settlement
 The average gain
 less

big survey as
yet is about
11 per cent, and
making allow-
-ance for this
and dealing
with the small
extent of Munjoh
on the principle
of a separate
water cess, the
Board estimate
the result of the settle-
-ment at Rs 7,10,752,
while the demand in F 1270
(the

23 10
(the best year since
Fasil 1252) was Rs
688,099
~~697,846~~ - the new as-
-essment would thus have
resulted in an addi-
-tion of Rs ^{22,653} ~~10,856~~ to the
ass^t in that year - but
out of the aggregate
sum, Rs ^{13,976} ~~10,856~~ would
have been laid out on
roads for the benefit of
the ryots. The Board
are apprehensive that
the new assessment is
higher than the District
can bear - especially
when the large extent
of Mands is charged
with ^{quit} rent in com-
-mutation of the pen-
-sionary claims of the
State on them. They
have however no he-
-sitation in recommen-
-ing the introduction of
the revised rates at
once

since, as the speediest
 method of testing and,
 if necessary, correcting
 the assessment. Mr.
 Minchin does not ap-
 pear to share these ap-
 prehensions - the Dis-
 trict, he says, is en-
 joying a high degree
 of prosperity - the
 value of land is
 high - there is little
 cultivable waste -
 the revenue is collected
 with extraordinary
 ease and punctilio -
 and, all that is
 needed is an equali-
 zation of the land
 tax. He adds that he
 should have sus-
 pected some error
 in Mr. Mor-
 ris' calculations
 if

The fact is no reason to
 show that the proposed
 act is too high.
 Dry land - waste included.

Rate.	Area - Acres.
2-8.	30,571.
2-0.	4,357.
1-8.	141,793.
1-4.	37,086.
1-0.	153,463.
12.	71,023.
8.	181,507.
4.	55,733.
	<u>6,75,533.</u>

if the result had been
 a falling off from the
 existing revenue.
 I cannot myself
 see room for any ap-
 prehension - indeed the
 assessment seems to me
 to be very moderate. The
 average ^{rate} ~~is only~~ ^{only} ~~Rs.~~ 1-0-9
 per acre and the great
 bulk of the ordinary land
^{of the District}
 is charged at 1 1/2 Rupee
 and under, as shown
 in the margin - The lo-
 cal operations - classifi-
 cation - grain values
 &c. all appear to have
 been conducted with
 great care - and (except
 as regards the classifi-
 cation of some of the ^{poorest} ~~land~~
 lands are accept-
 ed by the District officers.
 Mr. Bayley's proposed
 revision was conducted
 on a different principle

97

162. 110.

In 1871- the season
was favorable - and

"By

"Soy crops far more than ordinarily successful"

Sushi 1272 - season favorable - the crops both wet & dry were generally heavy.

Omitting Sushi 1263 & 1264 from the series, the average is just 105 for Jonua and 64 for Araga.

In fact the commutation prices per se, seem to me low. They are however higher than those taken for Trichinopoly under the instructions

of

W. Juma Araga
233. — 108

The spirit of the government is to reduce the price of the commodities and they wish to accept the price of the commodities as they are now. The price of the commodities is now 105 for Jonua and 64 for Araga. The price of the commodities is now 105 for Jonua and 64 for Araga.

The revised account includes the road cost &

Killing fees -

of the Home Govt. No allowance has been made for distance from market in Kurnool, and the deduction for risks of season and unprofitable portions of lands is lower than in Trichinopoly. It is impossible also to foresee what effect the Irrigation Company's works may have on the price of dry grains. Nor the effect which the reduction in the value of cotton which must sooner or later take place, may have on prices generally.

I should myself be disposed to accept the proposed settlement, but it may be a question whether Govt. should not reserve power to impose a

a fee, and a separate affair
altogether. The people
now pay 2 per cent, and
seeing how moderate
the new rates are and the
rise in prices of late years
I see no reason to doubt their
ability to pay (say 3/8 or 6 pice
in each Rupee). But this
depends on the su-
~~stained the Government~~
preme Government pass-
~~ing the cess Bill.~~
~~assessing the cess~~
~~tax~~

There are some
minor points for consider-
ation.

I. The proposal to
abolish the "Exceptional"
class.

27
class of "Permanently Im-
proved" lands. If the im-
provement of these lands
has been caused by the
outlay of private capital,
as for instance by the
construction of wells, &c.,
they certainly ought not
to be specially taxed - but
if they owe their excep-
tional fertility to the de-
posit of alluvial matter,
or any natural cause,
they may with perfect
justice be taxed higher
than ordinary land.
The abolition of the
special tax on private
wells has already been
ordered by Government.

The

II The mode of assessing the small extent of irrigated land viz, 8726 acres under Tanks and channels. The collector & 1st strongly recommends that in consideration of the trifling extent of this land it should be assessed as dry and charged with a water rate, and in this view the Bd. concur. The main arguments are that the extent of irrigation is small and it will be awkward to have ^{two} ~~two~~ systems with varying rates in the same District and often in the same village.

The pt. Council and the course will accordingly be adopted in conformity with the instructions of the Home pt.

MC

R.	Class.	Sort
8.0	II	1
6.0	III	1
5.0		2
4.0		3
3.0		4
7.0	IV	1
6.0		2
5.0		3
4.0	V	12
3.0		3
6.0	VI	1
4.0		2
4.0	VII	1
3.0		2
3.0	VIII	1
2.0		2

Salook	Area acres	Single crop addiment.	average R & P	By new method	By new method
Ramalakota	2,569.	14,055.	5-7-7.	2,615.	15,075.
Randikothoor	3,686.	22,666.	6-2-5.	3,844.	23,537.
Mudial	3,020.	28,466.	9-6-9.	3,071.	19,880.
Sirwell	2,874.	21,704.	7-8-10.	3,013.	19,492.
Total	12,149.	86,891.	7-2-5.	12,513.	77,984.
add 5% estimated gain by survey				626.	3,899.
				13,139.	81,883.

Mr. Morris' rates for consolidated Muzah are given in the margin and the process by which he has arrived at these results are detailed in statements O. P. S. R.

The following abstract shows the present and proposed assessment, including Well lands, according to the cultivation of Pusli 1270

Since if Mr. Morris' consolidated Muzah rates be adopted there will be a decrease of

Ad

At 5008 which is no more than was to be expected considering the present ^{very} high rates under the Mundial Sanks. If on the other hand the dry rates be imposed with a water cess of 4 Rs the result will be a decrease of Rs 8,370-
Rs: gr.

Dry Assessment Rs 24,730.
Water rate — " — 50,052
Survey Increase — " — 3,739.
78,521.

The above figures include well lands which I am unable to exclude owing to Mr. Morris not having given the present assessment on them.

Will the Govt under these circumstances decide which system shall be adopted?

The Govt will have to decide on a dry or a water cess. The former appears to be the better system.

Attempt may be made

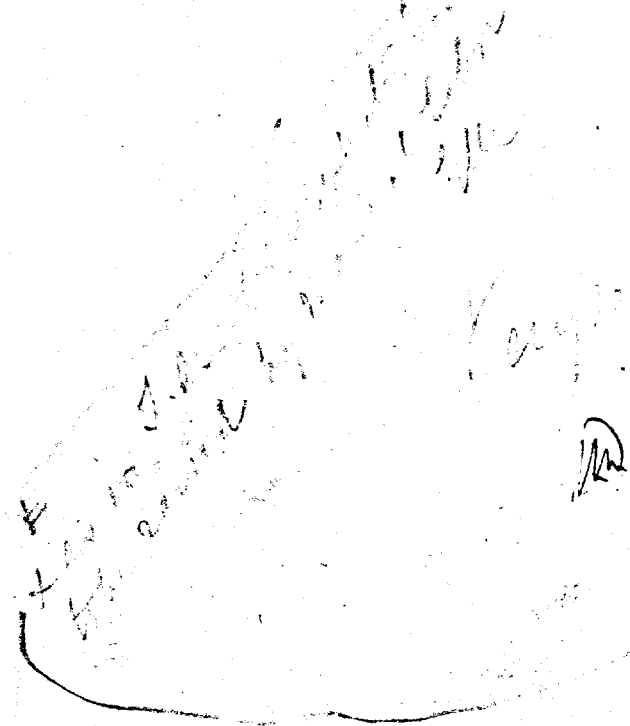
III. As regards second crop - If the water cess ^{is} levied, I presume ^{the same} that as in the Godavery ^{the same} charge will be made for the second as for the first crop - Mr. Master and the Board suggest $\frac{1}{3}$ of the total charge for a single crop - which on an average would be 2 Rs or half the ^{present} water cess of Rs 4 - The Board urge that if this appears too low, it should be reviewed ^{here} that the spring channels from which ^{as} these lands are irrigated have not put the Govt to much expense - but this argument would apply to rivers and ^{definitely} streams - Mr. Morris (para 44)

(para 44) says that the
irrigation under
the springs is most
profitable on account
of the supply being both
unfailing and abundant, and
the second crop assessment
is levied without enquiry
as to whether such a crop
has been raised or not.

The area of the lands
under consideration is
1121 acres - and, if a consoli-
dated Nijah assessment
be preferred by Govern-
ment will be dealt
with in the usual
way - the rate of composition
varying with the degree
of uncertainty. -

IV. There are a few
acres watered by means
of

The 1st time for 1000
10. reason to change
less for the second
than the first crop.



of Water wheels at
considerable expense
In these cases $\frac{1}{4}$ of
the water-cess may
fairly be remitted, as
in the Gadarung -
Mr. Minchin pro-
poses that one-half
should be permitted -
but as even this
will not cover the
extra expense - nor
probably would the
whole cover it -
there seems no good
in introducing a
new plan. - The fact
is the water is only
taken for special
and very remunerative
crops

Crops -

V. In para 80 to 83 the Board advert to the proposal of the Settlement Department "to have one commutation price for the whole District - or rather to exclude from the Estimate of Expenses the circumstance of greater or less distance from the village site, Chief Markets, high roads &c." and they accept as conclusive Mr Morris' arguments against making any allowance for such circumstances

31

Whether the new rates shall be imposed at once as recommended very strongly by Mr. Michin, or gradually as in other districts - where the increase is very large. - Mr. Michin's views (seem to me) the correct one generally, but there are a few villages where the increase is as much as ⁸⁰ per cent and in cases of this kind Govt will probably leave the settling officer a fair discretion.

VI. The culturable area now waste and demarcated and classified is 131,000 acres - assessed (for land and water)

water at 84,000 Rupees.
A further extent of
70,000 acres has been
demarcated in blocks.

L.S.

14. S. H. O. of P. & S. 8. 1/2.

12. M. O. of D. & S. 1/2.

1. 1/2. C. O. of D. & S. 1/2.

2. 1/2. S. H. O. of P. & S. 1/2.

1. 1/2. S. H. O. of P. & S. 1/2.

Copy in a letter to Comd
of 6 September / 64 Re b
Land Revenue

SS / 1-17

23 / - 72

Revenue Deptt.
Pro: of Govt. for August

No 2429.

Minute by the Honble
the President
25th June 1864.

Recording remarks
on the Settlement of the
Murnool District / property.

No 103.

(+ except perhaps that
on a small quantity
of "improved land")

⊕ Some of this may
have to be thrown into a
lower class at 4 annas
an acre -

The settlement of this Murnool District (Murnool) as
has submitted may I
think be adopted -

2 It has been worked
out on the spot with
much care and patience
by Mr Morris an intelli-
gent and industrious
officer well versed in
settlement operations.

3 The rate of assess-
ment must be deemed
moderate. The maximum
rate is only R2.0
per acre - But the bulk
of the land is assessed
much lower -

Area 1,41,793 at $1\frac{1}{2}$ R
" 1,53,463 at 1 R
" 1,81,507 at 8 annas
of the total assessed
Area Rs 67,5,583.
only 34,928 acres have
been assessed higher

from 1 1/2 R an acre. The
average assessment of
the whole area is R1.0.9
per acre.

4 The commutation
rates do not seem
unreasonable.

5 The rates do not
materially depart
from the standard
laid down by the Secy.
of State, being
about half the value of
the net produce plus
5% tillage service
2% road cess -

6 Twenty five per cent
has been allowed for
may necessitate of
water and unproduc-
tive part of fields. The
expenses of cultivation
appear to have been
fairly calculated.

7 The Collector Mr.
Mishra, a good
Revenue Officer will
be assisted with the
District Officer.

I do not see any reason
why any change should be
made in the rates of the
irrigated land.

(with a slight exception)
the proposed rates and
describes the Province as
in a state of high prospe-
rity with able to bear
the ^{change} ~~assessment~~ and
expensing ought to have
the assessment ~~pro-~~
-lized -

7 The rates should be
carried out at once -

8 The whole area should
in my opinion be dry
assessed and an uni-
-form rate of R

4 per acre imposed on
irrigated lands - Exch-
-ding with lands which
will have to be rated
as Poorish there are
only 8366 Acres of wh.
some probably will come
under irrigation from
the Irrigation Company's
Canal, and would there-
-fore under any circum-
stances have to be
charged with a water
rate.

not with reference to land
irrigated from Tanks

+ The Collector and the
Board of Rev. take this
view - financially the dif-
-ference between the known
consolidated rates and
the dry rates from water
cuts, on the whole, are
not to be considered only
(81853-78521) = R 3362

The Irrigation company charges
full water rate for both crops

have lately declared
their views against a
consolidated Revenue
Assessment in a manner
- which precludes
further discussion, &
both in deference to
their views and for the
sake of uniformity all
~~irrigated~~ land in Kannur
^{now irrigable} should I think be assessed.

- but as dry land in
Kannur is not irrigated
- and as a water rate
of the dry crop Revenue
- is only Rs 1121 -
the comparison must
and water rate may be
about 6 R per acre - in
District where a consoli-
- dated Revenue assess-
- ment prevails the 2d
crop assess^{ment} is usually
 $\frac{1}{2}$ the first crop assess^{ment}
This would give in Kannur
R 3 per acre for the second
crop water rate or $\frac{3}{4}$ th
of the first crop water rate.
But I see no objection

to a small amount of
land being assessed at a higher rate than it
does not matter, but I think
it is a principle wrong.

Depreciation that which is in
fact an application of the
land Revenue to other purposes
than that which it was intended
for must not be probably be
allowed for Calcutta -

24th of last year for
both crops, as is now done
in the Podanur District.
The full assessment on
the Kannur lands is only about
R 10 per acre which
cannot be considered
a heavy charge for
dry crop land often
- highly supplied with
water on the Kannur
lands seen to be
10 The settlement should
in my view, be inclusive
not only of the Revenue
but of the village Ser-
-vice cess. Although
I do not think with the
Board that it is too high
I think it is as much
as it will be worth to
impose upon the Dis-
-trict, and that we
should not add to it
by the way of say an
additional 3% for
village cess. It is of
much consequence
that the demand upon
the District should be one

man and that he did
not be subjected to
several distinct
charges. His mother
said that the Village
Ass will now before
our Council for making
laws & regulations, will
be assented to by the for
fein. It will be not be
the fees are not in de
ded in the assess ment
them with or no means
of realizing them on
their equities and at all
If it does pass into law
it will need only be
introduced into such
District as the for
may deem to require
it, and when other
adequate provision
for the village servants
is wanting. It may be
objected that on the one
the Act the Ass cannot
be imposed on Inam
lands - but practically
it is not so much

u
37

an objection as regard
Rumok where most
of the ryots hold both
Inam and for land,
and will have to pay
on the latter if not on
the former.

J. P. G. G.

June 23 - 1864

I concur in these remarks of Mr. Pycroft &
consider that the proposed Assment may be
adopted, provided it is held to include
both the Road & the Village cess. I do
not think it ^{would be} advisable to add a Village cess
to the proposed rates, and if the Supreme Govt
are opposed to a Village cess being included in
the land assment, I would reduce the rates
in the degree required to allow of a separate
Village cess being imposed without adding
to the Landholder's taxation. But with
the case of S. Mest. in point, I do not see
why objection should be made to an arrangement
which has long been in force there & worked
well.

The orders of the same authorities render
it necessary, in my opinion, to assess all land

27
in
+ 2
15
6
1
C
K
C
n
(8)

as dry & levy a separate water cap when ure-
-gation is supplied. I have always argued
against this system as causing a sacrifice
of volume on the better soils & an undue weight
of taxation on the inferior, but the question
has been decided after full discussion & it
is now our part to act on the decision.

W

Received of
[illegible]
[illegible]

1888
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]

Copy in a letter to Ceylon
of 6 September/64 No 6 Mr

Revenue 1864 Sept.
Pro. of Govt. for August.

No 2430

Minute by the Honorable
J. Pycroft.
Df-23^d June 1864.

Recording remarks
on the Settlement of the
Kurnool District /proper/.

No 2431-

Minute by the Honorable
C. Maltby.
Df 18th July/64.

Concurring in the remarks
recorded in the Honorable Mr
Pycroft Minutes on the
Settlement of the Kurnool
District /proper/.

No 104 & 105.

Rev. Dept. 39

No 1409.

Proceedings of the Madras Government.

Under date the 6th August 1864.

Read the following papers.

Pro. of the B. of Revenue.

Submitting, for consideration,
with remarks letter from the Officialing
Director of Revenue Settlement, forward-
ing proposals for the Revenue Settle-
ment of the four Talooks of Kurnool
Proper. (Here enter 12th May 1864, p. 2849)

Minute by the Honorable the President

(Here enter 25th June 1864)

Minute by the Honorable J. Pycroft.

(Here enter 23^d June 1864)

Minute by the Honorable C. Maltby.

(Here enter 18th July 1864)

The foregoing papers
relate to the settlement of
that portion of Kurnool
which formed the original
District, and in which the
works of the Irrigation
Company

Coripany are situated. It comprises the Talooks of Ramalakota, Kundi Kootoor, Kundial, and Cirwel, with an area of 2,800 square miles, and a population of 3,32,300 souls.

2. When the settlement was commenced it was the intention of Government to assess all irrigable land with a consolidated Kungas assessment, and to pay over to the Irrigation Company as the price of the water supplied by them, the difference between this consolidated assessment and the assessment which would have been chargeable on the land, if irrigated.

3. The land consequently has

Net Cultivation of Fairly 1270.

	acres
Tender Tanks. - - - -	6,591
Tender Channels. - - - -	1,835
Tender Wells. - - - -	3,934
	12,360

Classification.

has been assessed both as "irrigated" and "unirrigated," but under the subsequent orders from the Home Government for the imposition of a dry assessment representing the tax on the land, and a separate water cess payable for water when supplied, it is unnecessary for Government to take into consideration the calculations, &c., connected with the consolidated assessment. The area irrigated from Government sources is, moreover, very small, being only 12,360 acres of channel land but inclusive of irrigation from wells.

4. The Classification of soils was carried on the same principles as in Trichinopoly and the other Districts in which

which the Settlement Deptt have operated. Regar clay, or Black soil, is the prevailing soil of these Talooks, no less than 88.3 per cent. of the area being of this description, and the remainder red clay, with a few acres of "Permanently improved" land as shown in the margin.

	Acre.	Total.
Permanently Improved--		4,380
Regar clay { Pure--	5,77,969.	
Loamy--	3,41,443.	
Sandy--	80,064.	
		10,02,476.
Red clay { Pure--	1,737.	
Loamy--	73,734.	
Sandy--	46,228.	
		1,21,699.
		11,28,564.

5. A very marked Grouping of Villages.

difference in the soils on each side of the Yerramallay hills, has led to the villages being divided into two groups, those to the eastward of the range, where the soil is far superior, being assessed at a higher rate for the same class of land than those to the westward.

The standard crops selected

Standard Crops.

selected are white Jonna for the Regar clay and Araga for the Red clay soils. The Board of Revenue point out that the selection of white to the entire exclusion of yellow Jonna is unfavorable to the Ryot, inasmuch as the area on which the latter is grown (19 per cent) though less than that (38 per cent.) cultivated with the white variety, is still considerable, and the price of yellow Jonna is also much lower. The latter, they also remark, was the standard grain taken by Mr. Bayley in his proposed settlement. As regards the selection of Araga for the red clay soils, Mr. Master observes that

Trilladras
---Garce.
Average price of white Jonna for 19 years -- 112
--- of yellow --- 98

that a larger area is cultivated with Harra, and that he originally intended to take these grain jointly with Coraga for the standards. He abandoned the intention, however, on finding that the result of taking both grains would be as nearly as possible the same as that of taking one.

7. These have been fixed with reference to experiments made by the Department, to Mr. Bayley's proposals and to information obtained from other sources. Mr. Master remarks that the experiments of the Department were of necessity confined to a single season, but the values taken correspond very

Grain values.

Commutation Prices.
See Statement **P**

very nearly with those proposed by Mr. Bayley, whose investigations were very carefully conducted and have been accepted by the local officers and the Board of Revenue as affording the most trustworthy data procurable. A deduction of 25 per cent. from a full crop has been made for ordinary agricultural risks, &c. The Board consider Mr. Morris's values for a full crop to be framed on a high estimate of out-turn.

8. The return of prices are for the series of years from 1839-40, when the District came under British rule, to 1861-62 the year in which

the

the settlement operations were commenced, and the commu-
 cation rates are based on
 the average of the whole
 period, during the reports
 selling months, without
 excluding famine or excep-
 tional years. Their rates are
 much higher than those
 proposed by Mr. Bayley;

but this is the necessary
 consequence of the rise in
 prices since that period.
 The Board consider them
 too high. The series of
 years they remark, includes
 several of scanty produce
 and famine prices, which
 ought to be excluded from
 the average, and they antici-
 pate that the ultimate
 effect of the Irrigation
 Company's

Mr Bayley's.

	Max.	Min.	Average	Proposed	Rate
White Sorina	192.	48.	107.	105.	64.
Yellow Do.	179.	43.	90.5		
Aragas	110.	25.	63.	60.	Stone.

Cultivation expenses -
 Vide Statement p. 1.

37
 Company's works, will
 be to reduce prices by in-
 creasing production
 without greatly improving
 the means of conveying pro-
 duce to other markets. The
 Board do not, however,
 propose any rate in sub-
 stitution of them.

The cultivation ex-
 penses range from 12 An-
 nas to Rupees 5-8-1 per a-
 cre, the value of the straw
 being set off against the
 ordinary keep of the cattle
 employ. In some lands
 a small sum has been
 allowed for manure and
 grain for cattle during
 the ploughing season, and
 if, as is most probable,
 the grain values are found-
 ed on the produce of
 fields so cultivated, the
 allowance is fair.

10. The money rates calculated on the above data are based on taking half the net produce as the share of Govt. They range from Rupees $3\frac{1}{2}$ to 4 Annas per acre, and includes both Road Cess and Village Service Tax. The inclusion of the former at the rate of 2 per centum on the assessment is in accordance with the orders of Govt., but Mr. Morris erred in adopting the same course with the Village Cess. The amalgamation of all demands on the Ryot, however, has much to recommend it, and it would further be inexpedient to make any alteration at this stage. The collector, Mr.

Money rates-

33
Kienchin, approves of Mr. Morris' rates, except that, in concurrence with his Dy. Collector, Ragoonada Rau, an officer of great experience, he considers that some of the red clay land, assessed at eight Annas, might with advantage be placed in the lowest class, charging 4 Annas. The Board of Revenue also considers that the inferior soils are too highly assessed, but do not mention what particular soils they refer to. In this respect the Govt. are willing to leave the settling officers a reasonable discretion, when he introduces the new settlement, for it must be expected that classification however correct as a whole, will need

occasional rectification.

11. The want of correct survey areas prevents an accurate calculation of the financial results of the new settlement.

The average gain by survey as yet is about 11 per cent, and making allowance for this and dealing with the small extent of Munjah on the principle of a separate water cess, the Board estimate the result of the settlement at Rupees 7,10,752, while the demand in July 1270 was Rupees 6,88,099. The new assessment would thus have resulted in an addition of Rupees 22,653 to the assessment in that year but out of the aggregate sum Rs 12,976 would

would have been laid out on roads for the benefit of the Ryots. The Board are apprehensive that the new assessment is higher than the district can bear, especially when the large extent of Jund is charged with gut-land in commutation of the revisionary claims of the State on them. They have, however, no hesitation in recommending the introduction of the revised rates at once, as the speediest method of testing and, if necessary, correcting the assessment. Mr. Minchin does not appear to share these apprehensions the district, he says, is enjoying a high degree of prosperity: the value of land is high, there is little cultivation.

culturable waste, the revenue is collected with extraordinary ease and punctuality, and all that is needed is an equalization of the land tax. He adds that he should have suspected some error in the calculations, if the result of the new settlement had been a falling off from the existing revenue.

12. The Govt see no reason to fear that the proposed assessment is too high. The average rate is Rupees 1-0-9 per acre, and the great bulk of the ordinary land of the district is charged at $\frac{1}{2}$ Rupees and under, as is shown in the margin. The local operations, classification, grain values, &c, all appear to have been conducted with great care, and except as regards the classification of

* Rate - Rs. a P.	Area - acres.
2-8-0	30571.
2-0-0	4357.
1-8-0	1,41,743.
1-4-0	27,086.
1-0-0	1,53,463.
0-12-0	7,1023.
0-8-0	18,507.
0-4-0	55,733.
	<u>6,75,533.</u>

* Susters

1263.
1264.
1265.
1269.
1270.
1271.
1272.
1273.

40
if some of the poorest lands are accepted by the district officers. Mr. Bayley's proposed revision was conducted on a different principle in several important respects, but such comparison can be instituted between his and Mr. Morris' results is in favor of the latter. The Board consider the commutation price too high, as the series of years on which it is framed includes eight of famine or famine prices. But on the other hand, it includes twelve of prices much lower than, so far as can now be foreseen, are likely to occur. Of the years mentioned by the Board, Suster 1263 was certainly a year of famine but the other years do not appear from the Agri. Settlement

Settlement Reports to have been especially adverse:

In every series of years, some unfavorable seasons must be expected, but against these must be set the advantage gained by the Ryots in good years.

The seasons July 1269 to 1272 were all good, and the high prices of ^{last} 1272 and 1273 do not enter into the average.

13. The Govt see no reason, therefore, to reduce the commutation price, and they resolve to accept the proposed assessment, which they regard as fair and moderate, and well within the means of the people.

14. The revised assessment includes Roadless and Village Acre.

15. There are some minor points for decision.

The proposal to abolish the "exceptional class" of

of permanently improved lands. If the improvement of these lands has been caused by the outlay of private capital, as for instance by the construction of wells, ^{then}, they certainly ought not to be specially taxed, but if they owe their exceptional fertility to the deposit of alluvial matter or any natural cause, they may with perfect justice be taxed higher than ordinary land.

The abolition of the special tax on private wells has already been ordered by Government.

II. The mode of assessing the small extent of irrigated land, viz., 8,726 acres under tanks and channels - The Collector

and Board strongly recom-
mend that, in considera-
tion of the trifling
extent of this land, it
should be assessed as dry
and charged with a water
rate. In this view the
Government concurs, and
this course will accord-
ingly be adopted in confor-
mity with the instruc-
tions of the Home
Government.

III. As regards second
crop. The Government
consider it desirable that
the course adopted in the
Godavery, viz., to charge
the same water rate
for the second as for the
first crop, should be
followed; Mr. Master
and the Board suggest
one-third

one-third of the total
charge for a single crop,
which on an average
would be 2 Rupees, or
half the present water
cess of Rupees 4. The
Board urge that if this
appears too low, it
should be remembered
that the spring channels
from which these lands
are irrigated have not
put the Government to
much expense, but this
argument would
apply equally to rivers
and streams. Mr. Morris
(paragraph 44) says that
the rich cultivation
under the springs is
profitable on account
of the supply being
unfailing.

unfailing and abundant,
and the second crop &
assessment is levied
without enquiry as to
whether such a crop has
been raised or not. The
Government therefore
do not see reason to
charge less for the second
than the first crop.

IV. There are a few
acres watered by means
of water-wheels at
considerable expense.

In these cases one-fourth
the water cess may be
remitted as in the Gaculany
and as in South Bhoj,
where water has to be
raised by manual labour.

Whether the new
rates shall be imposed
at

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at once, as recommended
very strongly by Mr.
Minchin, or gradually
as in other Districts,
where the increase has
been large. Mr. Minchin's
view is the correct one,
generally, but there are
a few villages where the
increase is as much as 80
per cent., and in cases of
this kind Government
will leave the settling
officer a fair discretion.
16. The cultivable area
now waste and demarcated
and classified is 1,31,000
Acres, assessed (for land
and water) at 84,000 Rs.
A further extent of
70,000 acres has been
demarcated in blocks. This

This land will doubt-
less be gradually taken
up as population and
capital increase.

17. The instructions
regarding Registers, &c.,
issued in the case of the
Trichinopoly District
will be followed in
Tirunelveli. Mr. Master
will arrange for im-
mediately carrying out
the settlement now
proposed; and as the
Deputy Director's
experience in these op-
erations is comparatively
limited, the Govt. consid-
er it desirable that he should
proceed to Tirunelveli and see
the work fairly commenced.

14. To the AD. of Revenue Desp.
13. " the Off. D. of Rev. Settlement
12. " the Collector of Tirunelveli
11. " the Secy. of Govt. 12. August

Copy in a letter to England
of 6 September/64 N.B. - Land Revenue

Revenue 1864 Dept.
Pro: of Govt for Audit.

No. 1409.

Pro: of the Madras Govt.
Df 6th August 1864.

Pro: Bd of Revenue dated 18th
November/64 Ce 13045

Taking orders on
certain proposals for the
settlement of four Talooks
of the Furruck Dist.

N. 102 @ 106.