

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2564

Press
~~Mis.~~

389-390

Dated 20th October 1865.

Not to be folded or roughly handled

No. 339. Read the following Proceedings of the Board of Revenue, dated 28th October 1862, No. 7,130.

Read the following letter from the Officiating Director of Revenue Settlement, to the Secretary to the Board of Revenue, dated 24th September 1862, No. 1,254-72:—

1. Mr. Newill's proposal for the Settlement of the Masulipatam portion of the Kistna District being now under the Board's consideration, I have the honor, in compliance with what I understand is the wish of the Government, and with reference to their Proceedings dated the 24th June 1861, No. 1,231; to my reply thereto of the 30th July following No. 1,211; and to the Board's Proceedings thereon dated 13th September 1861, No. 4,980, on which no orders have yet been passed, to forward a table of rates for a consolidated wet assessment for the Delta Talooks, which has been framed on the best available data, together with Statements shewing the effect of applying those rates to the irrigated and irrigable lands.

2. Although this table has been prepared to meet the wishes of Government, I am still of the opinion expressed in my letter above quoted, that it is very undesirable to adopt it in supersession of the separate land and water-rates on the basis of which all the settlement operations have been conducted.

3. The operations in the Godavery District had far advanced before any decision was arrived at, as to whether the assessment to be imposed on wet land should be consolidated, or consist of separate dry and water-rates, and many inquiries and experiments had been made, to ascertain the productive powers in paddy of the lands in that District. Few, if any, such experiments and inquiries were made in

Masulipatam, where the operation commenced much later, the Government having in their Proceedings dated the 7th December 1859, No. 1,656, sanctioned the imposition of a separate water assessment on all irrigated and irrigable lands in both the Godavery and Kistna Deltas, consequently no data are available for the assignment of suitable grain values in paddy to the different classes and sorts of soil, and I have been compelled to refer to those adopted in the Godavery District, modifying them with reference to the known general inferiority of the soil in Masulipatam. This is an unsatisfactory and somewhat arbitrary course; but it is the only way of forming consolidated rates.

4. As will be seen from the comparison instituted in paragraph 15 of Mr. Newill's report on Masulipatam, the 1st class villages in the latter, may be considered generally on a par with the 2nd class villages of the Godavery District. The paddy values assigned in the latter to the 2nd class villages have therefore been adopted for the 1st class Masulipatam villages, and one-sixth being deducted for vicissitudes of season, the remainder commuted at the rate proposed by Mr. Morris, and the calculations of gross and net produce being made in the usual way, as shewn in detail in the Statement given below, a series of wet-rates for the 1st class villages is obtained as per marginal Statement which also exhibits the 2nd class Godavery rates.

Description of soil.	Sort.	Godavery		Kistna	
		2nd Class		1st Class	
		RS.	A.	RS.	A.
Permanently improv- ed lands	1	7	0	7	0
	2	6	0	6	0
Clay Regur	1	6	8	6	0
	2	5	8	5	0
	3	3	8	3	8
Do. Loamy	1	7	0	7	0
	2	6	0	6	0
	3	4	0	4	0
Do. Sandy	1	5	0	5	0
	2	4	0	4	0
	3	2	8	3	0
Red Clay	1	6	0	0	0
	2	5	0	0	0
Do. Loamy	1	7	0	0	0
	2	6	0	0	0
	3	5	0	0	0
Do. Sandy	1	6	0	0	0
	2	5	0	0	0
	3	3	8	0	0
Arenaceous clay ...	1	5	8	5	0
	2	4	8	4	0
Do. Loamy	1	4	8	3	8
	2	4	0	3	0
Sea sand	1	4	0	3	0
	2	3	8	2	8

Class and sort.	Gross produce.	Value at Rupees 80 per garce.	Deduct one-sixth.	Remainder.	Expense for cultivation.	Remainder net.	Two-thirds of the net.	Half of the net.	30 per cent. of the gross.	Proposed rates.
1	2	3	4	5	6	7	8	9	10	11
	Madras Mercals	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A.
2 1	1,067	26 10 10	4 7 2	22 3 8	7 8 0	14 11 8	9 13 11	7 5 10	6 10 8	7 0
2 2	933	23 5 4	3 14 3	19 7 1	7 0 0	12 7 1	8 4 9	6 3 6	5 13 4	6 0
3 1	933	23 5 4	3 14 3	19 7 1	7 0 0	12 7 1	8 4 9	6 3 6	5 13 4	6 0
3 2	733	18 5 4	3 0 11	15 4 5	5 8 0	9 12 5	6 8 3	4 14 2	4 9 4	5 0
3 3	533	13 5 4	2 3 7	11 1 9	4 0 0	7 1 9	5 11 10	3 8 10	3 5 4	3 8
4 1	1,067	26 10 10	4 7 2	22 3 8	7 8 0	14 11 8	9 13 11	7 5 10	6 10 8	7 0
4 2	867	21 10 8	3 9 9	18 0 11	6 0 0	12 0 11	8 0 7	6 0 5	5 6 5	6 0
4 3	667	16 10 8	2 12 5	13 4 3	5 8 0	8 6 3	5 9 6	4 3 1	4 2 7	4 0
5 1	733	18 5 4	3 0 11	15 4 5	5 8 0	9 12 5	6 8 3	4 14 2	4 9 4	5 0
5 2	600	15 0 0	2 8 0	12 8 0	4 8 0	8 0 0	5 5 4	4 0 0	3 12 0	4 0
5 3	467	11 10 8	1 15 1	9 11 7	3 8 0	6 3 7	4 2 5	3 1 10	2 14 8	3 0
12 1	733	18 5 4	3 0 11	15 4 5	5 8 0	9 12 5	6 8 3	4 14 2	4 9 4	5 0
12 2	600	15 0 0	2 8 0	12 8 0	4 8 0	8 0 0	5 5 4	4 0 0	3 12 0	4 0
13 1	533	13 5 4	2 3 7	11 1 9	4 0 0	7 1 9	5 11 10	3 8 10	3 5 4	3 8
13 2	467	11 10 8	1 15 1	9 11 7	3 8 0	6 3 7	4 2 5	3 1 10	2 14 8	3 0
14 1	467	11 10 8	1 15 1	9 11 7	3 8 0	6 3 7	4 2 5	3 1 10	2 14 8	3 0
14 2	400	10 0 0	1 10 8	8 5 4	3 8 0	4 13 4	3 3 10	2 6 8	2 8 0	2 8

5. Reducing the rates given above by one Taram in each instance to meet the circumstances of the 2nd Class villages, the following table will shew the rates for both 1st and 2nd Class, as well as both sets of rates merged, comprising altogether eleven Tarams:—

Taram and sort.	CLASSES OF VILLAGES.					
	1st Class.		2nd Class.		Rates after merging similar values for the whole District.	
	Money rate.		Money rate.			
1	2		3		4	
	RS.	A.	RS.	A.	RS.	A.
2 1	7	0	6	8	1	7 0
2 2	6	0	5	8	2	6 8
3 1	6	0	5	8	3	6 0
3 2	5	0	4	8	4	5 8
3 3	3	8	3	0	5	5 0
4 1	7	0	6	0	6	4 8
4 2	6	0	5	0	7	4 0
4 3	4	0	3	8	8	3 8
5 1	5	0	4	8	9	3 0
5 2	4	0	3	8	10	2 8
5 3	3	0	2	8	11	2 0
6 1	.....		.....		...	...
6 2	.....		.....		...	...
7 1	.....		.....		...	...
7 2	.....		.....		...	...
8 1	.....		.....		...	...
8 2	.....		.....		...	...
12 1	5	0	4	0	...	...
12 2	4	0	3	0	...	...
13 1	3	8	3	0	...	...
13 2	3	0	2	8	...	...
14 1	3	0	2	8	...	...
14 2	2	8	2	0	...	...

6. The effect of applying the above rates to the irrigated and irrigable land in the several Delta Talooks, is shewn in the following Comparative Statement. It will be seen that in some instances the result is in excess of the dry assessment, plus the fixed water-rate, and in others below it, the consolidated assessment being altogether Rupees 47,717 above the separate dry and wet assessment, Rs. 12,521 of the increase being in the irrigated, and Rupees 35,196 in the irrigable land:—

Talooks.	1	IRRIGATED.				IRRIGABLE.				TOTAL.			
		Extent.	Dry rate, plus water-rate.	Consolidated wet assessment.	Difference.	Extent.	Dry rate, plus water-rate.	Consolidated wet assessment.	Difference.	Extent.	Dry rate, plus water-rate.	Consolidated wet assessment.	Difference.
		2	3	4	5	6	7	8	9	10	11	12	13
		Acres.	Rupees.	Rupees.	Rupees.	Acres.	Rupees.	Rupees.	Rupees.	Acres.	Rupees.	Rupees.	Rupees.
Gudiwada	...	25,992	1,38,823	1,38,639	184	18,797	95,100	90,179	4,921	44,789	2,33,923	2,28,818	5,105
Bunder	...	7,548	34,736	32,382	2,354	5,959	25,529	22,146	3,383	13,507	60,265	54,528	5,737
Pedana	...	5,450	21,158	19,679	1,479	7,227	27,171	22,933	4,238	12,677	48,329	42,612	5,717
Divi	...	7,147	30,523	26,259	4,264	16,595	60,573	58,701	1,872	23,742	91,096	89,224	1,872
Keikalur	...	10,277	41,797	44,655	2,858	52,606	1,88,038	2,25,870	37,832	62,883	2,29,835	2,70,525	40,690
Ellore	...	7,676	34,453	39,903	5,450	22,113	99,393	1,00,153	760	29,789	1,33,846	1,40,056	6,210
Gundegolamnu	...	5,457	27,969	30,308	2,339	4,977	24,757	23,786	1,029	10,434	52,726	56,094	3,368
Bezavada	...	3,505	20,730	20,885	155	191	1,124	1,113	11	3,696	21,854	21,998	144
Total	...	73,052	3,50,189	3,62,710	12,521	1,28,465	5,21,685	5,56,891	35,196	2,01,517	8,71,874	9,19,591	47,717

7. In Mr. Newill's proposal, all the Delta land, whether wet or dry, having been assessed as dry, the assessment in the really dry portion was not separately shewn. Information on this point is therefore supplied in the Statement given below:—

1	AREA IN OCCUPATION.		WASTE.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	2	3	4	5	6	7
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1. Gudiwada	25,260	60,352	17,789	31,180	43,049	91,532
2. Bunder	8,671	11,658	14,011	13,145	22,682	24,803
3. Pedana	2,718	2,407	7,289	5,088	10,037	7,495
4. Divi	17,296	46,623	11,983	20,163	29,279	66,789
5. Keikalur	4,613	4,798	8,973	8,821	13,586	13,619
6. Ellore	3,660	7,170	12,201	20,486	15,861	27,656
7. Gundagolumnu	514	946	1,788	3,237	2,302	4,203
8. Bezwada	8,638	21,727	1,808	4,572	10,446	29,299
Total	71,400	1,58,684	75,842	1,09,712	1,47,242	2,68,396

8. The average rates per acre will also be affected by the substitution of consolidated, for separate dry and water-rates, but this need not cause surprise since the average dry rates given in Mr. Newill's report are the average rates for the whole Delta including both wet and dry land, while the average dry rates now given, are for the really dry lands only. The particulars are shewn in the following table:—

Talooks.		Classes of villages.	DRY.		WET.	
			Average rate on the area in occupation.	Average rate on the waste.	Average rate on the area in occupation.	Average rate on the waste.
Delta Talooks.	Gudiwada	1	2 6 3	1 14 9	5 5 4	4 12 9
	Bunder	2	1 5 6	0 15 0	4 4 8	3 11 6
	Pedana	2	0 14 0	0 11 2	3 9 9	3 2 9
	Divi	1	2 11 2	1 10 11	5 1 2	4 2 3
	Keikalur	2	1 0 8	0 15 9	4 5 6	4 4 8
	Ellore	1	1 15 4	1 11 3	5 3 3	4 8 6
	Gundagolumnu	1	1 13 5	1 13 2	5 8 10	5 2 11
	Bezwada	1	2 13 10	2 8 5	5 15 4	5 13 2
Average total for whole Delta		...	2 3 7	1 7 2	4 15 5	4 5 4

9. Under any circumstances, whether the consolidated assessment, or separate rates are adopted, the temporary reductions in the cases alluded to by Mr. Newill, in paragraphs 21, 22 and 23 of his report will be required.

10. The following Statement shews at one view the joint rents for Fusly 1269, the new Settlement according to the separate dry and water-rates, and that according to the dry and consolidated wet rates for the whole of the land in the District now under occupation.

Talooks.	Joint rents of Fusly 1269.	Land and water assessment as per new Settlement after temporary deductions.	Difference.		Dry and consolidated wet assessment.	Comparison between columns 6 and 2.		Comparison between columns 6 and 3	
			Amount.	Per-centage.		Difference of assessment.	Per-centage.	Difference of assessment.	Per-centage.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Gudiwada ...	1,45,094	1,99,175	+	54,081	37	1,98,991	+	53,897	37
Bunder ...	39,241	45,393	+	7,152	18	44,040	+	4,799	12
Pedana ...	20,049	23,565	+	3,516	17	22,086	+	2,037	10
Divi ...	75,230	77,149	+	1,919	3	82,885	+	7,655	10
Keikalur ...	44,108	46,595	+	2,487	6	49,453	+	5,345	12
Ellore ...	58,134	42,565	-	15,569	27	48,015	-	10,119	17
Gundagolumnu ...	32,058	40,667	+	8,609	27	43,006	+	10,948	34
Bezwada ...	87,212	93,921	+	6,709	8	94,076	+	6,864	8
Nandigam ...	87,012	1,01,596	+	14,584	17	1,01,596	+	14,584	17
Juggiapet ...	42,561	42,125	-	436	1	42,125	-	436	1
	6,30,699	7,13,751	-	83,052	13	7,26,273	+	95,574	15
Tirwajasti on Inam lands.	5,038	14,124	+	9,086	...	.....	.....	.....	.....
Water assessment in the Zemindary villages on account of irrigation ...	6,410	16,848	+	10,438	...	.....	.....	.....	.....
Do. in Mok-hassa villages.	2,012	5,750	+	3,738	...	.....	.....	.....	.....
	13,460	36,722	+	23,262	173	36,722	-	23,262	173
	6,44,159	7,50,473	+	1,06,314	17	7,62,995	+	1,18,836	19

1. Ordered that the above letter be submitted to Government, in continuation of the Board's Proceedings, dated 17th October 1862, No. 6,927, submitting the proposals for the revised Settlement of a portion of the Kistna District.

2. In accordance with what Mr. Master understands to be the wish of Government, he submits a scale of consolidated Nunjah rates for the Delta Talooks, for consideration and comparison with the combined Punjah rates and water-cess which are proposed in the papers above referred to.

3. He explains at the same time that the data for determining these rates were most imperfect; that he possesses no information to guide him in assigning suitable grain values in paddy, the standard for Nunjah lands to the different classes

and sorts of soils in the Kistna Delta; and that he has consequently been compelled to have recourse to the information that was obtained in the Godavery Delta, before the question of the Delta system was determined.

4. He has assumed (in accordance with Mr. Newill's Statement in paragraph 15 of that gentleman's report on the Kistna Settlement) that the first class Delta villages in the Kistna District are about on a par with the 2nd class villages in the Godavery Delta, and the Paddy values thus obtained have been converted into consolidated money rates in accordance with Mr. Morris' method for the combined assessment.

5. The money rates approach more nearly to 50 per cent. of the net produce than to 30 per cent. of the gross.

6. For the 2nd class villages in the Kistna Delta, a general reduction of one Taram has been made from the 1st class village rates in each class of land "to meet the circumstances of the 2nd class villages;" but the Board do not find that these villages were considered by Messrs. Newill and Morris to be inferior to those of the 1st class in any but the Regur clay soils, and the first sort of Regur loam.

7. The consolidated Nunjah rates thus obtained by Mr. Master are detailed in paragraph 5 of the above letter. They are shewn below, in comparison with the combined rates for the same villages:—

No.	Consolidated Nunjah rates.	No.	Combined Punjab rates and water-cass.
	RS. A.		RS. A.
1	7 0	1	7 0
2	6 8	2	6 0
3	6 0	3	5 8
4	5 8	4	5 4
5	5 0	5	5 0
6	4 8	6	4 12
7	4 0	7	4 8
8	3 8	8	4 4
9	3 0	9	4 0
10	2 8	10	3 10
11	2 0	11	3 6

8. The financial result of the application of these consolidated rates to the Delta lands is a net increase of Rupees 47,717, resulting from a gross decrease in the Gudivada, Bunder, and Pedana Talooks, and a gross increase in the rest of the Delta.

9. The net increase in the irrigated Delta lands is Rupees 12,521, and in the irrigable area Rupees 35,196.

10. The gross increase in the irrigable area of the Kykalur Talook alone is Rupees 37,832, and the total gross increase in this Talook is Rupees 40,690. The total increase in the Divi Talook is Rupees 13,864.

11. The following abstract shews the average of the proposed consolidated rates as compared with other Districts and parts of Districts, and with the combined rates formerly proposed.

12. The difference in the average dry assessment for the Delta results from the fact that under the combined system it was deduced from the whole area of

culturable land, while under the consolidated method it is of course shewn only for the actual dry lands.

	Dry.				Wet.			
	Cultivation.		Waste.		Cultivation.		Waste.	
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
South Arcot...	1	13	4		1	9	2	
Godavery ...	2	5	6		1	8	11	
Trichinopoly ...	1	5	0		1	1	2	
Kistna Delta combined ...	2	2	3		1	9	10	
Do. consolidated ...	2	3	7		1	7	2	
Uplands consolidated ...	1	2	8		0	14	9	

13. The Statement well illustrates the comparative uselessness of averages, as it exhibits a reduction in the rates on the wet lands in the Delta, while the result of their detailed application to the lands themselves is, as already shewn, a considerable increase in the assessment. The explanation of course is, as was naturally to be expected, that the superior classes of land are taxed under the consolidated system more in accordance with their advantages than they can be under the combined method.

14. The Board have not the means of making a more extended analysis of the rates and their incidence on the several classes of land, and they may express their opinion that rates thus obtained could not be satisfactorily adopted for the actual settlement of the assessment of the land, even were there no other objections to any change of plan at this stage of proceedings.

15. On this last point they beg leave to refer to Mr. Master's letter submitted to Government with the Board's Proceedings, No. 4,930, dated 13th September 1861.

16. In paragraphs 4, 5, and 6 of that letter it was pointed out that the adoption by Government of the combined system had been widely published, and that the principle of a separate water-rate had been extensively applied.

17. Considering that the separate charge for water is necessary in the case of the Zemindars in order to obtain a special return for the Government expenditure on the irrigation works; and that the result of substituting a consolidated assessment in the Government Talooks will be an increased charge on the land in five out of the eight Delta Talooks, the Board would repeat their opinion that a change now would be productive of more evil than good, if it should anywhere afford ground for a complaint of breach of faith, as it, not improbably, might in many instances.

No. 330. ORDER THEREON, 20th October 1865, No. 2,564.

Land Revenue.

Recorded, with reference to G. O. dated 23rd May and 28th August 1865, Nos. 1,096 and 2,013, and 30th September 1864, No. 1,812, sanctioning the revised assessment of the Godavery and Kistna Districts.

(Signed) J. GROSE,
Acting Under Secretary to Government.

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13. The Statement well illustrates the comparative uselessness of averages, as it exhibits a reduction in the rates on the wet lands in the Delta, while the result of their detailed application to the lands themselves is as already shown, a considerable increase in the assessment. The explanation of course is, as was naturally to be expected, that the superior classes of land are taxed under the consolidated system more in accordance with their advantages than they can be under the combined method.

14. The Board have not the means of making a more extended analysis of the rates and their incidence on the several classes of land, and they may express their opinion that rates thus obtained could not be satisfactorily adopted for the actual settlement of the assessment of the land, even were there no other objections to any change of plan at this stage of proceedings.

15. On this last point they beg leave to refer to Mr. Master's letter submitted to Government with the Board's Proceedings, No. 4,980, dated 13th September 1861.

16. In paragraphs 4, 5, and 6 of that letter it was pointed out that the adoption by Government of the combined system had been widely published, and that the principle of a separate water rate had been extensively applied.

17. Considering that the separate charge for water is necessary in the case of the Zemindars in order to obtain a special return for the Government expenditure on the Irrigation works, and that the result of substituting a consolidated assessment in the Government Taluks will be an increased charge on the land in five out of the eight Delta Taluks, the Board would repeat their opinion that a change now would be productive of more evil than good, if it should anywhere afford ground for a complaint of breach of faith, as it not improbably might in many instances.

(A true Copy and Extract.)

C. Master
Acting Sub-Secretary.

To Honorable T. Pycroft, Chief Secretary to Government.

Copy to R. E. Master, Esq., Acting Director of Revenue Settlement.

„ Major F. J. B. Priestley, Superintendent of Revenue Survey.

„ E. B. Foord, Esq., Acting Collector of the Kistna District.

„ T. A. N. Chase, Esq., Acting Sub-Collector in charge of the Godavery District.

Exd. J. Wright.

10.7 ¹⁷/₁₁ Dec 1850 m. 47 @ 54
 24 June 1861 m. 210-211-
 220-2175 of 61 in
 2439 61-62 in

9-5-6

Dec 5 1868. Department.
 of Southern Districts

No. 3019 -

PROCEEDINGS OF THE BOARD OF REVENUE,

*Dated 28th October 1862.
Despatched 30 ~~4~~
Received. 31 ~~0~~*

No. 7,130.

Submitting with the Board's remarks a letter from the Officiating Director of Revenue Settlement forwarding a table of rates for a consolidated wet assessment for the Delta Taluks of the Godavery and Krishna Districts,

No 389 439d-

No. 2564 - 20 October 65

Wm. A. A. A.

82-2564

Recorded with reference

Adj. C. dated 23rd May & 28th May 1865.
1871/109652013 & 30. Delin 1872 & 12/1812

diminishing? the source of improvement
of the ordinary & fictive Dialects.

14. *Salix Caprea* Boiss. Delin.

2020 Oct 7/65