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*Proceedings of the Madras Government, Revenue Department,
4th October 1873.*

No. 28. Read the following Proceedings of the Board of Revenue, dated 13th September 1873, No. 1,820:—

Read again Board's Proceedings, dated 29th July 1873, Miscellaneous No. 4,735.

Read also the following letter from W. R. ROBERTSON, Esq., Superintendent of Government Farms, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Saidapet, 6th August 1873, No. 571:—

ABSTRACT.—Forwarding, in a revised form, a statement of income and expenditure during the official year 1872-73.

With his letter recorded in the Proceedings quoted above the Superintendent of Government Farms forwarded statements showing the receipts and charges on account of his department during 1872-73. None of the statements showed the total receipts and charges for the year under all heads, and the Superintendent was, therefore, desired to submit a revised statement embracing all transactions both of receipts and charges. The Superintendent now replies to this requisition.

2. The subjoined statement shows the *bona fide* receipts and disbursements for the year 1872-73 on account of the Government Farms:—

Receipts.				Charges.			
Fruits and Vegetables ...	444	1	6	General Supervision and Management, etc. ...	11,306	14	5
Hay and Grass ...	1,607	5	8	Establishment of Model Farm and Experimental Farm ...	1,511	2	2
Sale-proceeds of Machines ...	1,264	5	4	Machines ...	671	13	8
Rent, etc. ...	1,375	9	5	Rent, etc. ...	913	1	6
Cattle ...	628	2	10	Cattle ...	440	0	0
Sheep ...	450	12	9	Sheep ...	112	4	0
Pigs ...	811	5	9	Pigs ...	350	0	0
Poultry, Rabbits, etc. ...	282	8	6	Poultry, Rabbits, etc. ...	72	0	0
Feeding-grains, Seeds, and Cattle-food ...	818	5	11	Cattle-food and Grains ...	1,787	7	7
Labour, Materials, etc. ...	870	2	1	Seeds, and despatching Seeds ...	681	11	11
Sundries ...	395	15	7	Labour ...	4,401	7	8
				Contingencies ...	363	5	6
				Improvements of a permanent character ...	4,833	12	0
				Manure ...	567	14	3
				Implement works ...	2,769	0	7
				Special (Educational) ...	4,963	4	1
Total...	8,948	11	4	Total...	35,		

3. The receipts were distributed among the several branches of the Model Farm as noted in the following statement:—

	RS.	A.	P.	
Experimental Farm ...	4,370	14	8	The estimated receipts were 13,125, or Rupees 4,176 more than the actuals. The decrease in receipts was partly due to a considerable reduction in the stock of the Model Farm and Implement Workshops having been sold.
Model Farm ...	2,885	15	3	
Implement work ...	1,691	13	5	
Total...	8,948	11	4	

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unsold at the end of the year, and partly to less work having been done in the Implement Workshops than was expected when the estimate was framed.

4. The actual charges during the year compared with the budget grants are shown below:—

Items.	Budget Grant.			Actuals.		
	RS.	A.	P.	RS.	A.	P.
1. General Supervision and Management	12,552	0	0	11,306	14	5
2. Experimental Farm	7,162	0	0	7,214	2	10
3. Estate improvement of a permanent character	5,261	6	0	4,333	12	0
4. Model Farm	6,060	0	0	4,658	1	5
5. Implement Workshops	3,850	0	0	2,769	0	7
6. Special (Educational)	5,724	0	0	4,963	4	1
Total...	40,609	6	0	35,245	3	4

The actuals show a decrease of Rupees 5,364 below the budget grant. Under Item 1 the decrease is explained to be due to the less expenditure for travelling charges, stationery, and contingencies incurred during the year. The gate-houses and implement-shed, for the erection of which the estimates provided, were not built, and hence a decrease in Item 3. The peculiarity of the past year's season prevented the Superintendent from spending as much upon the Model Farm as was thought desirable when the budget estimates were framed. The cause of the decrease under Item No. 5 has already been adverted to in paragraph 3 *supra*. The estimates under the last head provided for the payment of salaries to the District Farm Apprentices for the whole year whereas the actual charge was incurred only for the last quarter.

5. The total receipts, amounting to Rupees 8,948-11-4, have been all paid into the Chingleput Treasury. Out of the expenditure of Rupees 35,245-3-4 Rupees 25,000 were met from the amount granted from Imperial Funds for the year, and the remainder, the Board believe, has been debited under the Board's Proceedings, dated 19th August 1872, Proceedings marginally noted to the No. 1,629. portion of the Surplus Pound Fund credited in the Chingleput Treasury to Government Farms.

6. The balance at the beginning of the year was Rupees 2,077-12-5, out of which Rupees 1,500 were paid into the Bank in accordance with the Board's Proceedings, dated 26th June 1872, No. 1,121, leaving a remainder of Rupees in the hands of the Superintendent in cash exclusive of Rupees 5,000 the permanent advance placed at his disposal under G. O., dated 24th No. 191. This whole amount of Rupees 5,577-12-5 was with the Government on the 31st March 1873, as shown below:—

	RS.	A.	P.
on hand on 31st March	302	13	2
from Permanent Advance Fund (afterwards recovered in contingent bills for March 1873)	5,274	15	3
Total...	5,576	28	5

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7. The Board observe that the sum of Rupees 577-12-5 adverted to in the above paragraph has since been paid into the Treasury as ordered in the Board's Proceedings, dated 16th April 1873, No. 578, and credited to the Government Farms.

p. 29.

ORDER THEREON, 4th October 1873, No. 1,064.

Miscellaneous.

ORDERED to be recorded.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

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7. The Board observe that the sum of Rupees 577-12-5 adverted to in the above paragraph has since been paid into the Treasury as ordered in the Board's Proceedings, dated 16th April 1873, No. 578, and credited to the Government Farms.

(A true Extract.)

Hoodwin

Acting Sub-Secretary.

To the Superintendent of Government Farms.

Copy to the Acting Secretary to Government, Revenue Department.

„ to the Collector of Chingleput.

*Proceedings of the Madras Government, Revenue Department,
4th October 1873.*

No. 30. Read the following Proceedings of the Board of Revenue, dated 12th September 1873, No. 1,809 :—

Read the following letter from G. BANBURY, Esq., Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 16th August 1873, No. 1,720-55 :—

I HAVE the honour to forward, for the information of the Board, a copy of a letter* received from Mr. Rundall reporting upon the final results of the new settlement just introduced by him into the Kavali Taluq of Nellore.

2. Mr. Rundall gives all so clearly that I need hardly go over the same ground again and will merely give the accompanying statement with a few remarks:—

Description of Land.	AS PER REVENUE ACCOUNTS OF FASLI 1282.			AS PER NEW SETTLEMENT.			DIFFERENCE BETWEEN COLUMNS 3 AND 7.	
	Extent.	Assessment.	Average Assessment per Acre.	Extent.	Assessment.	Average Assessment per Acre.	Assessment.	Percentage
1	2	3	4	5	6	7	8	9
Dry	53,422	RS. 49,694	RS. A. P. 0 14 10	52,893	RS. 49,905	RS. A. P. 0 15 1	RS. + 211	...
Wet	18,636	85,835	4 9 8	19,172	96,955	5 0 11	+ 11,120	13
Total...	72,058	1,35,529	...	72,065	1,46,860	...	+ 11,331	8

From the above it will be seen that the net increase by the new settlement is Rupees 11,331, or eight per cent.; the enhancement in "Dry" is, it will be observed, only Rupees 211.

3. The results approach very nearly those contemplated by Mr. Rundall in his report. The diminution of Rupees 582 is owing to the natural changes in occupation and to the few emendations I proposed when submitting the report.

4. From paragraph 5 of the enclosed the Board will perceive that the adjustments in the inequality of the old assessment are manifest to a considerable extent: thus on certain "Dry" holdings there is a decrease by the new settlement of Rupees 2,494 counterbalanced by an increase on other holdings of Rupees 2,705. Similarly in "Wet" the increase in some puttass comes to Rupees 13,344 whereas others are alleviated to the amount of Rupees 2,225.

Board of Revenue,
MADRAS.

PROCEEDINGS, 13TH SEPTEMBER 1873, No. 1,820.

Dated 19th Sept. 1873

Encl.

SEPTEMBER.

No. 1,820.

Government Farms—Receipts and Charges of — for 1872-73.—Statements from Superintendent of Farms showing, reviewed.

Received

22/9/73

2 B. M. S. P. 8-10-73

1873.

Recd 18/9/73

No. 2949

11/12/73

Proceedings of the Madras Government, Revenue Department,
4th October 1873.

5. I annex a brief statement showing the beriz of the five years previous to the introduction of the new rates and the average of these preceding faslis:—

Fasli.	Extent.	Assessment.
		RS.
1277	61,271	1,37,520
1278	74,572	1,40,416
1279	76,236	1,43,698
1280	75,124	1,42,216
1281	73,085	1,37,419
Total...	3,60,288	7,01,269
Average...	72,058	1,40,254
As per new settlement ..	72,065	1,46,860
Difference ..	+ 7	6,606

6. There will naturally be objections raised by those ryots whose rough puttass show an increase, and the task of introducing a new settlement is consequently one requiring tact, patience, and experience; but, as Mr. Rundall possesses these qualities; as he can, from his local knowledge, unanswerably meet all objections; and as the new rates are just and moderate, the introduction seems likely to progress satisfactorily throughout.

ENCLOSURE No. I.

From C. RUNDALL, Esq., Deputy Director of Revenue Settlement, Nellore and North Arcot, to G. BANBURY, Esq., Director of Revenue Settlement, dated Nellore, 22nd July 1873, No. 520-152.

ADVERTING to my letter, No. 454-132, of the 30th ultimo, I have the honour to submit a villagewar financial statement of the new settlement as introduced last month into the Kavali Taluq compared with the proposals for that taluq as given in my Settlement Report, Appendix S.

2. Of course, minor differences occur owing, on the one hand, to changes in occupation, and, on the other, to the slight modification you effected to the proposed rates. Further, all lifted area (646.56 acres) that might originally have been reduced one grade has been incorporated in the normal class or gradation to which the bulk of the area of each source may appertain, and the uniform deduction of 1 Rupee an acre, as ordered by the Board, has been allowed. The wet assessment now returned (Column 15) is the net demand *minus* this deduction, which for the whole taluq amounts only to Rupees 646-9-0.

3. The net result of the introduction of the new rates, leaving out of account the water-rate hitherto usually levied on land now assessed permanently as wet, is exhibited in the subjoined abstract:—

Items.	By Revenue Accounts of Fasli 1282.		By new Settlement.		Difference.	Per-centage.
	ACRES.	RS.	ACRES.	RS.	RS.	
Dry	53,422	49,694	52,893	49,905	+ 211	...
Wet	18,636	85,835	19,172	96,955	+ 11,120	13
Total...	72,058	1,35,529	72,065	1,46,860	+ 11,331	8

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Average Rate per Acre.

	RS.	A.	P.	RS.	A.	P.
Dry	0	14	10	0	15	1
Wet	4	9	8	5	0	11

4. A comparison of the original proposal for the settlement of the taluq with that now put in force is furnished in abstract form in order to show the changes in occupation, etc., since the period (Fasli 1277) the proposals were originally framed:—

Items.	NEW SETTLEMENT.				Difference.
	As proposed in Fasli 1277.		As introduced in Fasli 1282.		
	ACRES.	RS.	ACRES.	RS.	
Dry	50,430	49,638	52,893	49,905	+ 267
Wet	19,595	97,804	19,172	96,955	— 849
Total...	70,025	1,47,442	72,065	1,46,860	—582

Percentages of Comparison.

	RS.		RS.		
Dry	+ 1,814 per cent. 4	+	211 per cent.	— 1,603	
Wet	+ 10,501 „ 12	+	11,120 „ 13	+ 619	
Total ..	+ 12,315 „ 9	+	11,331 „ 8	— 984	

5. It will be observed from the foregoing that in place of a general increase of four per cent., under “Dry” the new settlement comes out below one per cent. and the increase is thirteen instead of twelve per cent. for “Wet.” A diminution in the area occupied under “Wet” has occurred, and likewise an enhancement under “Dry” and the total area held on putta. A few errors in tabulating the former abstracts partly occasion the difference noticeable under the former head or “Dry.” On the whole, the result has not been quite so large an increase as the original proposal contemplated. Of the thirty-seven villages an enhancement of the demand has arisen in the case of twenty-five villages and a reduction in the remaining twelve villages. The largest decrease in any one village has been eighteen per cent. and the highest increase thirty-three per cent. The village in the latter instance formerly formed part of the Udayagiri Jaghire, the previous assessment of which was carried out by Mr. Stonehouse. There are several of these villages in the taluq, and all have a considerable increase. Many also of the villages surveyed and assessed in Mr. Smalley's days are similarly circumstanced, whilst a few of such villages are very heavily rated. The former assessments, imposed at various times in respect to different villages, are proved

to have been so very unequal in their incidence that any general measure of revision having pretensions to relative equality could not but occasion considerable diversity of results. This has been the case in Kavali, and, though the present statement indicates the net increase in respect to villages to be Rupees 11,330-14-0, when viewed for individual puttass the marginally-detailed results are apparent.

6. The previously-existing and newly-introduced highest and lowest average rates for both dry and wet are recorded below. Whilst there is not very much difference in the limit of the dry rates there is considerable disparity in the wet rates, those hitherto existing being

Items.	DETAILS OF		Total.
	Increase.	Decrease.	
	RS.	A. P.	RS.
Dry	2,705	10 0	2,494 7 0
Wet	13,344	9 0	2,224 14 0
Total...	16,050	3 0	4,719 5 0

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very much higher and lower also in particular instances. The village with the lowest previously-existing wet-rate has the largest percentage of increase for the taluq—thirty-three per cent. :—

Items.	AVERAGE RATES.			
	Previously prevailing.		Newly introduced.	
	Highest.	Lowest.	Highest.	Lowest.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Dry	1 9 7	0 7 0	1 10 1	0 8 6
Wet	7 12 2	3 1 3	6 0 11	3 7 3

7. The results of the new settlement as affecting each village were fully explained by me to the villagers and ryots and compared and weighed with those of the neighbouring villages. In a few instances the villagers demurred to my classification of the tanks and solicited that a reduction of one class might be allowed; but I saw no reason to doubt the relative and general correctness of my proposals, and, therefore, the scheme of settlement has been carried out as sanctioned without any modification. In some of the villages where the increase happened to be heavy the ryots either wholly or in part were disinclined to accept the settlement tickets, and refused to take them as an impression appeared to exist that if they accepted the tickets it would be tantamount to their acquiescence in the enhanced assessment their villages are now liable to.

(True Copy.)

(Signed) G. BANBURY,
Director of Revenue Settlement.

THESE papers, relating to the introduction of the revised settlement in the Kavali Taluq of the Nellore District, will be submitted for the information of Government.

2. The settlement as introduced scarcely differs from that sanctioned. There is a total net increase, as compared with the revenue of Fasli 1282, of eight per cent. If, however, the comparison be made with the average demand of the five years previous to Fasli 1282, the increase, on the whole, is only 4·7 per cent. The increase in dry land is nominal, the increase of eight per cent. on the whole being due entirely to the enhancement of rates on wet land, which is thirteen per cent.

3. The gross increase in "Dry" was Rupees 2,706 counterbalanced by a decrease of Rupees 2,494. In "Wet" there was an increase of Rupees 13,344 and a decrease of Rupees 2,225. In some villages the increase in the beriz is as much as thirty-three per cent.; but there appears to have been great inequality in the old settlements, which were made at different times and without system. There is a decrease in twelve villages out of thirty-seven, the maximum rate of decrease being eighteen per cent.

4. Under G. O., dated 22nd August 1873, No. 896, the increase in the revenue under the new settlement is to be foregone during the current year, while the new rates are to be collected where below the old ones. The effect of this order as to the taluq under review is that the demand for Fasli 1283 will be Rupees 1,30,810, or less than that of Fasli 1282 by Rupees 4,719 or 3·6 per cent. The Board will address Government separately on the subject of the order referred to.

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4th October 1873.*

No. 31. ORDER THEREON, 4th October 1873, No. 1,065.

Land Revenue, No. 2.

THE Governor in Council awaits the further report promised.

2. It is presumed that where the individual incidence of the new assessment is much higher than that of the old the increase will be realized by degrees.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
" the Director of Revenue Settlement.

22875
Gobt. of 1873 *Madras*.

REVENUE.

To
THE BOARD OF REVENUE,

Rs. Rs. Rs.

Dated October 4th.

Recd.

Encl.

G. O. of October 1873, No. 1,065.

OCTOBER.
Nos. 30-31.

Revised Settlement of the Kavali Taluk of the Nellore District.—Awaiting the further report regarding the — revised, and presuming that where the individual incidence of the new assessment is much higher than that of the old, the increase will be realized by degrees.

1873.

Board of Revenue,
MADRAS.

PROCEEDINGS, 12TH SEPTEMBER 1873, No. 1,809.

Sept. 19 84. A. 173
Encl.

Encl.

Received

SEPTEMBER.
No. 1,809.

Revenue Settlement.—Report from Directors of Revenue Settlement on final results of new settlement introduced into Kavarati Taluq of Nellore District, submitted to Government with remarks.

№ 1065.

1. The G. in C. awaits the further
report promised

127 1300 Avenue
117 Denver, Mich. 10-10

I would add

It is presumed that the value
the individual incidence of the
new assessment is much higher than that
of the old, the increase is realized by
degrees. 4 Oct 73

Apr. 4 Beth '73