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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No 1407 Press Mark
159-b
Dated 12-12-1873.

Not to be folded or roughly handled

No. 159. Read the following Proceedings of the Board of Revenue, dated 7th October 1873, No. 2,039:—

Read the following letter from G. BANBURY, Esq., Director of Revenue Settlement, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 8th September 1873, No. 1,906-A-65-A:—

THE proposals for the revised assessment of the Guntoor portion of Kistna were sanctioned by Government in their Proceedings, No. 793-F, dated 14th May 1872, and arrangements were at once made for introducing the new settlement as speedily as possible. The services of Mr. Wilson not being available for this duty as originally intended, Mr. Cox was, with the permission of Government, deputed to the task, and he joined the district early in November last. The settlement of the marginally-noted taluqs has now been completed, and Palnad, which will be out of hand early this month, alone remains unfinished. The financial results of the new settlement as actually carried out have been received for the first four taluqs in the marginal list, and I have the honour to forward the following report upon these results for submission to Government.

1. Repally; 2. Bapatla; 3. Guntoor; 4. Sattanapally; 5. Narasarowpett; and 6. Vinukonda.

2. Before showing the financial effect of the new when compared with the former régime it will be useful to give a brief résumé of the enhancement anticipated by Government when sanctioning the revised rates, and of the important changes which were subsequently found requisite and sanctioned either by the Board or Government.

3. According to the scheme approved by Government the anticipated revenue from this tract amounted to Rupees 24,80,148,* the allotment appertaining to the four taluqs now under discussion being Rupees 18,43,322 against Rupees 16,73,701, the revenue demand of Fasli 1279, or an enhancement of Rupees 1,69,621. The taluqwar details are noted below for easy reference hereafter:—

* *Vide* paragraph 19 of G. O., No. 793-F, dated 14th May 1872.

Taluqs.	Revenue demand of Fasli 1279.	Settlement demand on identical lands.	Difference
	rs.	rs.	rs.
1. Repally	6,04,527	6,07,432	+ 23,105
2. Bapatla	4,76,630	5,36,092	+ 59,462
3. Guntoor	3,75,846	4,03,581	+ 27,735
4. Sattanapally ...	3,16,687	3,06,317	— 10,370
Total...	16,73,701	18,43,322	+ 1,69,621

4. The first alteration of note refers to the "Sonaloo" lands of Bapatla, which were, on my representation, ordered to be treated as wet (*vide* G. O., No. 385, dated 3rd April 1873). This emendation adds to the settlement demand of that taluq another Rupees 9,155, thus raising the aggregate enhancement to Rupees 1,78,766. Another important change was the alteration of the dry grouping of the anicut-irrigated villages of the Repally and Bapatla Taluqs. This arose, as already explained, from the Board's orders authorizing the "anicut-irrigated villages" to be raised to the first group being understood to refer both to "wet" and "dry" lands in these villages. The pressure thereby caused was fully explained to the Board and their sanction* obtained for leaving the grouping of the "dry" lands in the anicut-irrigated villages undisturbed, the irrigated lands alone being grouped a class higher as originally contemplated. This arrangement involved a loss of Rupees 51,172 in the sanctioned scheme for the two delta taluqs, thus bringing down the expected increase from Rupees 1,78,776 to Rupees 1,27,604, as particularized below :—

* Vide Board's Proceedings, No. 818, dated 2nd June 1873.

Taluq.	Revenue demand of Fasli 1282.	Settlement demand after proba-ble realiza-tion.	Difference.
	rs.	rs.	rs.
1. Repally	5,04,927	5,72,671 +	68,314
2. Bapatla	3,72,650	4,14,858 +	42,197
3. Guntoor	3,75,810	4,03,561 +	27,733
4. Sattenapally	2,10,887	2,06,117 —	10,670
Total	14,74,701	16,02,469	+1,27,604

5. The actual results of the new settlement, which is based upon the data of Fasli 1282, now need attention, and the following statement compares the areas and assessment of the "dry" and "wet" lands in each group and taluq both under the new and the former regime :—

Proceedings of the Madras Government, Revenue Department,
12th December 1873.

As per Revenue accounts of Fasli 1282.

Taluks.	Groups.	Dry.						Wet.						Total.			
		Extent.		Assessment.		Average.		Extent.		Assessment.		Average.		Extent.		Assessment.		Average.
		3		4		5		6		7		8		9		10		
		acres.		rs.	A. P.	rs. A. P.		acres.		rs.	A. P.	rs. A. P.		acres.		rs.	A. P.	rs. A. P.
Repally	1st Group	48,768		1,18,308	0 0	2 6 0		14,611		85,913	0 0	5 14 3		63,384		2,04,221	0 0	3 4 7
	2nd do.	89,461		1,43,171	0 0	1 9 1		12,270		71,795	0 0	5 13 7		1,01,731		2,14,966	0 0	2 2 1
	3rd do.	44,385		34,388	0 0	0 12 6		11,338		55,317	0 0	5 12 1		55,723		89,805	0 0	1 9 1
	Total	1,82,614		2,95,767	0 0	1 12 1		38,219		2,13,025	0 0	5 13 5		1,98,838		5,08,992	0 0	2 9 1
Bapatla	1st Group	60,407		1,45,474	0 0	2 6 0		22,110		1,31,775	0 0	5 15 4		82,523		2,76,949	0 0	3 5 4
	2nd do.	88,141		1,75,680	0 0	1 12 0		1,844		9,735	0 0	5 4 11		89,955		1,85,415	0 0	2 1 11
	3rd do.	18,311		13,179	0 0	0 11 6		2,311		26,117	0 0	9 12 4		20,792		39,493	0 0	1 14 4
	Total	1,74,949		3,33,933	0 0	1 15 1		26,265		1,71,627	0 0	6 8 8		2,01,270		4,01,313	0 0	2 9 4
Guntoor	1st Group	58,444		1,88,469	0 0	2 5 11		2223		1,5,26	0 0	6 15 6		58,667		1,38,995	0 0	2 5 11
	2nd do.	1,34,110		2,30,165	0 0	1 11 1		2,416		13,979	0 0	6 3 2		1,36,526		2,44,144	0 0	1 11 1
	Total	1,92,554		3,68,634	0 0	1 14 4		2,639		16,505	0 0	6 12 1		1,95,193		3,85,079	0 0	1 14 4
Sattanapally	2nd Group	1,40,741		2,71,014	0 0	1 13 4		357		2,479	0 0	7 5 9		1,41,098		2,73,493	0 0	1 13 4
	3rd do.	65,562		74,560	0 0	1 2 2		407		3,522	0 0	8 15 3		66,031		78,082	0 0	1 2 2
	Total	2,15,323		3,15,574	0 0	1 9 4		764		6,001	0 0	8 15 4		2,16,109		3,52,075	0 0	1 9 4
Total	1st Group	1,67,619		4,01,891	0 0	2 6 0		39,030		2,19,714	0 0	5 15 0		2,04,574		6,21,105	0 0	3 0 0
	2nd do.	4,59,423		7,50,436	0 0	1 11 1		16,857		99,695	0 0	5 13 11		4,76,280		8,98,471	0 0	1 14 1
	3rd do.	1,09,385		1,18,324	0 0	1 1 1		13,648		99,052	0 0	9 1 9		1,23,446		2,17,890	0 0	1 12 1
	Total	7,36,427		13,70,651	0 0	1 12 1		69,535		4,17,969	0 0	6 15 9		8,03,410		17,87,459	0 0	2 9 1

As per new Settlement.

Taluqs.	Groups.	Dry. Extent.	Dry. Assessment.	Dry. Average.	Wet. Extent.	Wet. Assessment.	Wet. Average.	Total. Extent.	Total. Assessment.
		11	12	13	14	15	16	17	18
		Acres.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.
Ryotwary.	1st Group	53,342	1,33,348 0 0	2 8 11	15,744	1,04,320 4 0	6 14 0	69,091	2,43,668 0 0
	2nd do.	1,02,271	1,80,700 0 0	1 12 5	13,122	75,800 0 0	5 12 5	1,15,393	2,56,500 0 0
	3rd do.	25,344	24,892 0 0	0 15 8	12,460	65,124 0 0	5 3 8	37,804	89,016 0 0
	Total	1,80,957	3,41,890 0 0	1 14 1	41,331	2,45,244 0 0	5 14 11	2,22,288	5,87,074 0 0
Rayotwary.	1st Group	63,180	1,64,595 0 0	2 8 1	23,117	1,54,361 0 0	6 10 8	88,337	3,17,956 0 0
	2nd do.	95,063	1,43,878 0 0	1 12 7	1,870	10,358 0 0	5 8 7	97,433	1,79,236 0 0
	3rd do.	13,951	16,928 0 0	0 13 7	4,641	23,756 0 0	5 1 11	24,505	40,084 0 0
	Total	1,30,616	3,43,801 0 0	1 14 8	29,628	1,88,475 0 0	6 5 8	2,10,274	5,37,276 0 0
Sethanaddy.	1st Group	62,344	1,43,193 0 0	2 5 0	214	1,418 0 0	5 13 0	62,588	1,45,611 0 0
	2nd do.	1,45,598	2,41,419 0 0	1 10 1	2,495	15,681 0 0	6 5 9	1,48,093	2,57,100 0 0
	Total	2,07,942	3,85,612 0 0	1 13 8	2,709	17,099 0 0	6 5 0	2,10,651	4,02,711 0 0
Sethanaddy. Gumtoor.	2nd Group	1,57,758	2,68,282 0 0	1 11 2	368	2,223 0 0	6 0 8	1,58,106	2,70,505 0 0
	3rd do.	69,685	72,981 0 0	1 0 5	494	2,569 0 0	5 3 2	70,079	75,550 0 0
	Total	2,27,423	3,41,263 0 0	1 8 10	862	4,792 0 0	5 8 11	2,28,185	3,46,055 0 0
Total.	1st Group	1,80,876	4,47,136 0 0	2 7 7	39,140	2,60,099 0 0	6 10 7	2,20,016	7,07,285 0 0
	2nd do.	5,01,170	8,58,369 0 0	1 11 5	17,825	1,04,062 0 0	5 13 5	5,18,995	9,63,431 0 0
	3rd do.	1,14,792	1,41,001 0 0	0 15 6	17,595	91,449 0 0	5 3 2	1,32,387	2,32,450 0 0
	Total	7,96,838	14,17,506 0 0	1 12 6	74,560	4,55,610 0 0	6 1 10	8,71,398	18,73,116 0 0

Comparison.

Taluqs.	Groups.	Dry. Extent.	Dry. Per centage.	Dry. Assessment.	Dry. Per centage.	Wet. Extent.	Wet. Per centage.	Wet. Assessment.	Wet. Per centage.	Total. Extent.	Total. Per centage.	Total. Assessment.	Total. Per centage.
		19		20		21		22		23		24	
		Acres.		Rs. A. P.		Acres.		Rs. A. P.		Acres.		Rs. A. P.	
Ryotwary.	1st Group	+ 6,549	9	+21,040 0 0	13	+1,158	8	+18,407 0 0	21	+ 5,707	9	+39,447 0 0	20
	2nd do.	+12,810	14	+37,619 0 0	26	+ 882	7	+ 4,005 0 0	6	+13,662	13	+41,624 0 0	20
	3rd do.	+ 3,009	13	— 2,596 0 0	11	+1,072	9	— 593 0 0	1	+ 4,081	12	— 2,989 0 0	3
	Total	+20,369	19	+56,063 0 0	20	+3,092	8	+22,044 0 0	10	+23,450	12	+78,082 0 0	15
Rayotwary.	1st Group	+ 4,783	8	+18,421 0 0	13	+1,031	6	+22,586 0 0	17	+ 5,814	7	+41,007 0 0	15
	2nd do.	+ 9,452	11	+13,792 0 0	9	+ 26	1	+ 573 0 0	6	+ 9,478	11	+14,365 0 0	9
	3rd do.	+ 1,432	8	— 3,648 0 0	18	+ 20	6	— 5,761 0 0	20	+ 1,712	8	— 9,409 0 0	19
	Total	+15,667	9	+28,565 0 0	9	+1,077	5	+17,398 0 0	10	+17,004	9	+45,963 0 0	9
Sethanaddy.	1st Group	+ 3,000	7	+ 5,784 0 0	4	+ 41	9	— 108 0 0	7	+ 3,021	7	+ 5,676 0 0	4
	2nd do.	+11,488	8	+11,254 0 0	5	+ 49	2	+ 702 0 0	5	+11,537	8	+11,956 0 0	5
	Total	+16,388	8	+17,038 0 0	5	+ 70	8	+ 594 0 0	4	+15,458	8	+17,632 0 0	5
Sethanaddy. Gumtoor.	2nd Group	+ 7,997	5	— 2,732 0 0	1	+ 31	9	— 256 0 0	15	+ 8,028	5	— 2,988 0 0	1
	3rd do.	+ 4,003	6	— 1,579 0 0	2	+ 15	10	— 1,453 0 0	36	+ 4,018	6	— 3,032 0 0	5
	Total	+12,000	6	— 4,311 0 0	1	+ 76	10	— 1,709 0 0	26	+12,076	6	— 6,020 0 0	3
Total.	1st Group	+12,232	8	+45,245 0 0	11	+2,210	6	+40,885 0 0	19	+15,442	8	+86,130 0 0	14
	2nd do.	+41,747	9	+59,933 0 0	7	+ 958	6	+ 5,024 0 0	5	+42,705	9	+64,957 0 0	7
	3rd do.	+ 8,444	8	— 7,823 0 0	7	+1,397	9	— 7,607 0 0	8	+ 9,841	8	—15,430 0 0	7
	Total	+63,423	9	+97,353 0 0	7	+4,565	7	+38,302 0 0	9	+67,988	8	+135,657 0 0	8

6. It will be observed from Column 24 that the total increase in assessment is Rupees 1,35,657, or Rupees 8,053 over what we had estimated. This augmentation is found chiefly in the taluqs of Repally and Bapatla, where the grouping was raised by the Board and where the "wet" villages derive a bountiful supply from the Kistna Anicut. The enhancement in "dry" is more than double that of "wet," but this is owing to the more extensive area falling under the former denomination. When "groupwar" results are looked into the whole excess is comprised in the first and second, the third group showing a decrease both on the whole tract and in individual taluqs. This may be deemed proper and satisfactory as the first and second groups contain the rich alluvial and best regada villages, whilst the third comprises the sandy tracts of the coast taluqs and the poor outlying portions of Sattanapally, Narasarowpett, Vinukonda, and Palnad. Most of the villages in the Guntoor Taluq fall under the second or normal group, and the increase is less than was anticipated, whereas, on the other hand, Sattanapally comes out higher than we had looked for. These disparities between the actual and estimated results may be attributed partly to the changes in occupation and partly to the previous application of the old rates to the new survey areas by the Revenue Department. This was owing to disputes as to extent of occupation being disposed of by at once acting upon the new areas and applying the old assessment thereto, thus enhancing the revenue demand with which our comparisons had been previously made.

7. Another cause for these fluctuations was the exercise by Mr. Cox of the latitude always granted to the settling officer in alleviating cases of what appear harsh treatment and in making the few modifications which subsequent inquiry and examination frequently render necessary.

8. Although there is a considerable enhancement of revenue in the first and second groups the averages for the three groups may be said to be fair and moderate, ranging, as they do, from Annas 12-6 to Rupees 2-7-7 in "dry" and from Rupees 5-3-2 to Rupees 6-10-7 in "wet." The heavy increase in Repally Taluq is stated by Mr. Cox to be "owing to the very low rates hitherto prevailing, principally in the Tenali Division villages, where, in some cases, the old assessment was only 5 Annas an acre."

9. The following abstract contrasts the demand as originally estimated with that now actually fixed and shows the "berij" of the two faslis, respectively, taken as the basis of calculation:—

Taluqs.	Settlement Demand		Revenue Berij of	
	As estimated.	As introduced.	Fasli 1276.	Fasli 1282.
	Rs.	Rs.	Rs.	Rs.
1. Repally ...	5,72,671	5,87,074	5,04,397	5,08,992
2. Bapatla ...	5,13,946	5,37,270	4,70,630	4,91,313
3. Guntoor ...	4,09,951	4,02,711	3,75,048	3,85,070
4. Sattanapally ...	3,06,317	3,46,035	3,16,887	3,52,075
Total ...	18,01,905	18,73,110	16,75,701	17,37,469

Proceedings of the Madras Government, Revenue Department,
12th December 1873.

10. At first sight it may appear that the assessment now fixed is beyond what was deemed correct and desirable; but, when we look into the disparity between the revenue demand of the two faslis which formed the basis of estimates and actuals respectively, the real excess over the estimated results comes to Rupees 8,053 and nothing more.

11. It must be remembered that these figures are exclusive of the cesses on account of Village Service and Road Funds, and that the new assessment will come into force during the current fasli. It is, therefore, for the Board to determine whether the levy of the village-cess should take place simultaneously with the levy of the new rates or be postponed until the scheme of village establishments has been matured: the latter course appears the most advisable.

12. The annexed statement shows the "Amarakum" area and assessment of the four taluqs under reference for the preceding seven years including Fasli 1282, the year of comparison. It will be seen that the new rates as now introduced furnish a demand in every case higher than that of any preceding fasli excepting in Sattanapally, where, nevertheless, the seven years' average is exceeded:—

Fusla.	Repally.			Eattia.		Gantoor.		Sattanapilly.		Total.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1		2	3	4	5	6	7	8	9	10	11
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1279	... ...	1,91,639	5,07,068	1,91,582	4,84,684	1,80,967	3,75,146	1,06,164	3,22,795	7,71,502	16,89,703
1279	... ...	1,95,618	5,28,850	1,95,214	5,01,214	1,92,032	3,90,764	1,96,789	3,34,469	7,83,511	17,55,307
1279	... ...	1,90,691	5,18,886	1,91,917	4,81,235	1,93,573	3,81,718	2,02,882	3,31,121	7,83,223	17,12,970
1279	... ...	2,33,201	5,15,147	2,10,478	4,78,630	2,11,614	3,86,810	2,23,227	3,49,284	8,68,523	17,28,127
1280	... ...	2,24,105	5,16,290	2,14,356	4,97,090	2,12,727	3,87,785	2,28,263	3,54,361	8,79,450	17,57,486
1281	... ...	2,22,134	5,25,256	2,09,936	4,83,227	2,11,242	3,87,012	2,27,005	3,50,805	8,70,317	17,51,410
1282	... ...	1,85,839	5,08,962	1,93,270	4,91,413	1,92,193	3,87,079	2,15,109	3,32,075	8,03,410	17,37,459
Total ...		14,97,795	36,19,260	14,06,752	34,23,703	14,07,268	26,84,314	14,88,969	23,84,910	57,60,059	121,12,202
Average		2,06,256	5,17,038	2,00,862	4,89,101	2,01,038	3,83,474	2,12,710	3,40,701	8,22,865	17,30,314
As per introduction of new Settlement ...		2,22,283	5,87,074	2,10,274	5,37,276	2,10,051	4,02,711	2,28,185	3,46,055	8,71,395	18,73,116
Difference ...		+ 14,032	+ 70,036	+ 9,412	+ 48,175	+ 9,013	+ 19,237	+ 15,475	+ 5,354	+ 48,582	+ 1,42,802

13. The arable assessed waste area is given in the subjoined abstract statement:—

Taluqs.	Groups.	Dry.			Wet.			Total.	
		Extent.	Assessment.	Average.	Extent.	Assessment.	Average.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10
		Acres.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.
Repally.	1st Group	1,144	2,768 0 0	2 6 9	*262	502 0 0	2 2 7	1,376	3,270 0 0
	2nd do.	4,293	6,117 0 0	1 6 10	*1,462	2,208 0 0	1 8 2	5,755	8,325 0 0
	3rd do.	16,104	12,977 0 0	0 12 0	*6,234	6,685 0 0	1 1 2	22,338	18,762 0 0
	Total ...	21,541	20,962 0 0	0 15 7	7,928	9,395 0 0	1 3 0	29,469	30,357 0 0
Ramla.	1st Group	725	1,684 0 0	2 5 2	*6,749	16,048 0 0	2 6 1	7,474	17,732 0 0
	2nd do.	7,525	10,110 0 0	1 5 6	*1,215	1,795 6 0	1 7 8	8,740	11,905 0 0
	3rd do.	21,506	15,912 0 0	0 11 10	2,864	6,830 0 0	2 6 2	24,370	22,742 0 0
	Total ...	29,756	27,706 0 0	0 14 11	10,828	24,673 0 0	2 4 5	40,584	52,379 0 0
Gantoor.	1st Group	1,057	1,819 0 0	1 10 6	12	54 0 0	4 8 0	1,069	1,873 0 0
	2nd do.	6,472	8,785 0 0	1 5 7	248	1,838 0 0	5 6 4	6,720	10,123 0 0
	Total ...	7,529	10,604 0 0	1 6 6	260	1,892 0 0	5 5 8	7,789	11,996 0 0
Sattanapilly.	2nd Group	6,562	8,311 0 0	1 4 3	349	1,784 0 0	5 1 9	6,911	10,095 0 0
	3rd do.	17,666	13,681 0 0	0 12 5	769	3,268 0 0	4 4 0	18,435	16,949 0 0
	Total ...	24,228	21,992 0 0	0 14 6	1,118	50,052 0 0	4 8 4	25,346	27,044 0 0
Total.	1st Group	2,926	6,271 0 0	2 2 3	6,963	16,604 0 0	2 3 0	9,049	22,875 0 0
	2nd do.	24,852	33,823 0 0	1 5 5	3,274	7,125 0 0	2 2 10	28,126	40,448 0 0
	3rd do.	55,270	41,670 0 0	0 12 1	9,867	16,783 0 0	1 11 3	65,143	58,453 0 0
	Total ...	83,054	81,264 0 0	0 15 8	20,134	40,512 0 0	2 0 2	1,03,188	1,21,776 0 0

* Excluding water-rate.

14. This shows that there are 82,054 acres of "dry" waste assessed at Rupees 81,264, or below 1 Rupee per acre, so that, as far as assessment is concerned, there is nothing to prevent extensive occupation of these available tracts. The subject of "wet" waste needs a little more explanation. In Sattanapally and Guntoor the averages relate to the consolidated wet rates, the separate water-rate system not being in vogue in these taluqs. It will be noted that in Guntoor the unoccupied area is but trifling, and that in Sattanapally the average demand stands at Rupees 4-8-4, which is not out of the way. In the delta taluqs of Repally and Bapatla the separate water-rate system prevails, and thus the averages appertain to the dry assessment alone, except in the case of Bapatla third group, in which the consolidated wet assessment of the "Sonaloo" lands is included, thereby fictitiously enhancing the average in this instance. Excluding, therefore, this third group from consideration, we get the dry averages for the irrigable waste thus—

Repally	0-3
Bapatla	2-4

As to Repally, there seems to be no ground for apprehension as regards the waste being unduly weighted, and in the first group, where the average is high, there is but little land available. But in Bapatla the case is different, and Government might probably like to see the future rates lower, as with the water-cess the average comes to Rupees 3-4-0 per acre.

There has, however, the following reasons for this. These waste lands are, in point of natural fertility, equal to those in occupation. Mr. Wilson characterizes them as "some of the finest land in the district," and they are mainly out of culture owing to the drainage system being as yet incomplete. As improvements go on in this respect these lands will be taken up and then be on a par with those now under crop; meanwhile, if they are now occupied, one-fourth of the assessment is remitted on account of "imperfect drainage," which brings the demand down to Rupees 3-4-0. Again, in the villages in which the waste mainly occurs the new rates both on occupied and unoccupied fall below the old, so that with these alterations there are grounds for the favourable anticipations entertained by Mr. Cox as to the occupation of these available tracts hereafter.

15. I must not, however, omit to mention that in some instances the demand is unavoidably raised as much as 100 per cent, so that we may anticipate some relinquishments, as in the Masulipatam portion of this district and in the Godavary. But, as the rates have been carefully arrived at, and are just and fair, no doubt the resigned lands will soon come again into occupation as in the cases of the provinces above noted. I do not, moreover, anticipate that even temporarily will there be, by the relinquishments at first given, any falling off in the revenues below what they were under the former settlement.

16. In this letter the Director of Revenue Settlement reports in detail the financial results of the introduction of the settlement sanctioned in G. O., dated 14th May 1872, No. 708, in four of the taluqs of the Guntoor Division of the Kistna District. The settlement was the subject of prolonged discussion, and the original proposals were considerably modified.

Proceedings of the Madras Government, Revenue Department,
12th December 1873.

2. Subsequent to the sanction two changes were made, one as regards the Sonaloo lands which were classed as wet, and the second as regards the raising of the grouping of the anicut-irrigated villages, the enhancement being confined to the dry assessment on irrigated lands to which the water-rate is added, and the grouping of the unirrigated lands being left undisturbed. The effect of the first change was to enhance the anticipated demand by Rupees 9,155, and of the second to reduce it by Rupees 51,172. The net result was a reduction from Rs. 18,43,822 to Rupees 18,01,305 on the lands cultivated in Fasli 1275, the year taken for comparison in the settlement proposals.

3. The rates as introduced yield a revenue demand of Rupees 18,73,116, or increase of Rupees 71,811 above that anticipated; but, as shown by Mr. Banbury, the discrepancy is due to change in occupation between Faslis 1275 and 1282; and, the demand under the old rates having increased in this period by Rupees 62,758, the increase now found above anticipation is Rupees 8,035. Some of this is possibly due to the enhancement of the rates on the lands newly taken up. It is plain that the sanctioned proposals have been carried into effect with fidelity.

4. The Board feel no apprehension as to the effect of the new rates on the province. The bulk of the increase falls on the rich and well-watered lands in the taluqs of Bapatla and Repally, and on the equally rich but unirrigated tracts in Guntoor. There is no cause for alarm as to the high rates on assessed waste in Bapatla. The undrained lands of that taluq are probably equal in fertility to the best in the district, and the land will be cultivated and the rates readily paid when drainage is complete.

5. The Board are now in correspondence with the Collector on the subject of the organization of a scheme of village establishments, and the village-cess cannot be imposed until the scheme is matured and sanctioned.

No. 160. ORDER THEREON, 12th December 1873, No. 1,407.

Land Revenue, No. 7.

THE Governor in Council concurs with the Board of Revenue in considering that the new rates are likely to prove appropriate on the whole. The relinquishments of land anticipated by Mr. Banbury would, however, be matter for regret. The Collector should arrange in the cases mentioned to avert this action on the part of the ryots concerned by distributing the increased assessment over three or five years, as may be found necessary, and as has been done in some other districts.

2. The Board's proposals for the revision of the village establishments are awaited.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

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

Rad. F. R. Bantleman.

DIRECTORS' OFFICE.
MADRAS 29 NOVEMBER 1873

Bd Rev. No 2039
d/ 7 Oct/39

Memo.

The Bd report the financial results of a portion of the New Settlement, Kistna district.

2. The Hon'ble Mr Sim passed the draft which observed "that the rates are likely to prove unfortunate."

3. The Hon'ble Mr Robinson desires the draft may be reconsidered, for reasons stated in this Note.

4. The Hon'ble Mr Sim adheres to his former opinion.

5. I have put a Memo enclosing from Mr Sanderson, stating the nature & extent of [illegible] particular enhancements objected to by Hon'ble Mr Robinson. (2) showing that in other districts these relinquishments by the Ryots concerned are only temporary - by way, probably, of having the Collr for a time. (3) that it is not necessary - as suggested might be done in conformity with some precedents - to allow the Ryots in this case to have the new rate fixed upon by Court by arbitrations.

O.S.L. 28/10.

Lecture faite
par Monsieur le Président
de la Commission des Pétitions
et Requêtes et Pour
le Rapport à être fait

Par Monsieur le Président
en chef Pour Mardi Soir
Sur les Pétitions et Requêtes
qui ont été renvoyées
par devant la Commission
pour Rapport à être
fait à Cette Séance. Pour
Mercredi Matin Mardi
Soir Mercredi Soir Jeudi
Matin Jeudi Soir Vendredi Matin
Vendredi Soir Samedi Matin
Samedi Soir Dimanche Matin

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No. 2,039.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th October 1873.

Read the following letter from G. BANBURY, Esq., Director of Revenue Settlement, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madras, 8th September 1873, No. 1,906-A-65-A:—

THE proposals for the revised assessment of the Guntoor portion of Kistna were sanctioned by Government in their Proceedings, No. 798-r, dated 14th May 1872, and arrangements were at once made for introducing the new settlement as speedily as possible. The services of Mr. Wilson not being available for this duty as originally intended, Mr. Cox was, with the permission of Government, deputed to the task, and he joined the district early in November last. The settlement of the marginally-noted taluqs has now been completed, and Palnad, which will be out of hand early this month, alone remains unfinished. The financial results of the new settlement as actually carried out have been received for the first four taluqs in the marginal list, and I have the honour to forward the following report upon these results for submission to Government.

1. Repally; 2. Bapatla; 3. Guntoor; 4. Sattanapally; 5. Narasarowpett; and 6. Vinukonda.

2. Before showing the financial effect of the new when compared with the former régime it will be useful to give a brief résumé of the enhancement anticipated by Government when sanctioning the revised rates, and of the important changes which were subsequently found requisite and sanctioned either by the Board or Government.

3. According to the scheme approved by Government the anticipated revenue from this tract amounted to Rupees 24,80,148,* the allotment appertaining to the four taluqs now under discussion being Rupees 18,43,822 against Rupees 16,73,701, the revenue demand of Fasli 1275, or an enhancement of Rupees 1,69,621. The taluq-war details are noted below for easy reference hereafter:—

* *Vide* paragraph 19 of G. O., No. 798-r, dated 14th May 1872.

Taluqs.	Revenue demand of Fasli 1275.	Settlement demand on identical lands.	Difference.
	Rs.	Rs.	Rs.
1. Repally	5,04,327	5,97,432	+ 93,105
2. Bapatla	4,76,639	5,36,092	+ 59,453
3. Guntoor	3,75,848	4,03,581	+ 27,733
4. Sattanapally ...	3,16,887	3,06,217	— 10,670
Total...	16,73,701	18,43,322	+1,69,621

4. The first alteration of note refers to the "Sonalop" lands of Bapatla which were, on my representation, ordered to be treated as wet (*vide* G. O., No. 385, dated 3rd April 1873). This emendation adds to the settlement demand of that taluq another Rupees 9,155, thus raising the aggregate enhancement to Rupees 1,78,760. Another important change was the alteration of the dry grouping of the minor-irrigated villages of the Ropally and Bapatla Talugs. This arose, as already explained, from the Board's ordem authorizing the "minor-irrigated villages" to be raised to the first group being understood to refer both to "wet" and "dry" lands in these villages. The pressure thereby caused was fully

* *Vide* Board's Proceedings, No. 918, dated 2nd June 1873.

explained to the Board and their sanction* obtained for leaving the grouping of the "dry" lands in the minor-irrigated villages undisturbed, the irrigated lands alone being grouped a class higher as originally contemplated. This arrangement involved a loss of Rupees 51,172 in the sanctioned scheme for the two delta taluqs, thus bringing down the expected increase from Rupees 1,78,770 to Rupees 1,27,604, as particularized below:—

Taluqs.	Revenue demand of Fasli 1275.	Settlement demand after modification.	Difference.
	Rs.	Rs.	Rs.
1. Ropally	5,04,897	5,72,071	+ 68,344
2. Bapatla	4,77,639	5,18,836	+ 42,197
3. Guntoor	3,75,748	4,03,541	+ 27,793
4. Santnapally	3,16,887	3,06,217	— 10,670
Total	16,75,171	18,00,665	+ 1,27,604

5. The actual results of the new settlement, which is based upon the data of Fasli 1282, now need attention, and the following statement compares the areas and assessment of the "dry" and "wet" lands in each group and taluq both under the new and the former regime:—

As per Revenue accounts of Fasli 1282.

Taluqs.	Groups.	Dry. Extent.	Dry. Assessment.	Dry. Average.	Wet. Extent.	Wet. Assessment.	Wet. Average.	Total. Extent.	Total. Assessment.
1	2	3	4	5	6	7	8	9	10
		Acres.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.	Acres.	Rs. A. P.
Ropally.	1st Group...	48,793	1,18,308 0 0	2 6 10	14,591	85,913 0 0	5 14 5	63,384	2,04,221 0 0
	2nd do.	89,461	1,43,171 0 0	1 9 7	12,270	71,795 0 0	5 13 7	1,01,731	2,14,966 0 0
	3rd do.	22,335	24,288 0 0	1 1 5	11,388	65,517 0 0	5 12 1	33,723	89,805 0 0
	Total...	1,60,589	2,85,767 0 0	1 12 6	38,249	2,23,225 0 0	5 13 5	1,98,838	5,08,992 0 0
Bapatla.	1st Group...	60,407	1,45,174 0 0	2 6 5	22,116	1,31,775 0 0	5 15 4	82,523	2,76,949 0 0
	2nd do.	86,111	1,55,086 0 0	1 12 10	1,844	9,785 0 0	5 4 11	87,955	1,64,871 0 0
	3rd do.	18,431	19,976 0 0	1 1 4	4,361	29,517 0 0	6 12 4	22,792	49,493 0 0
	Total...	1,64,949	3,20,236 0 0	1 15 1	28,321	1,71,077 0 0	6 0 8	1,93,270	4,91,313 0 0
Guntoor.	1st Group...	58,444	1,38,409 0 0	2 5 11	223	1,526 0 0	6 13 6	58,667	1,39,935 0 0
	2nd do.	1,34,110	2,30,165 0 0	1 11 6	2,416	14,979 0 0	6 3 2	1,36,526	2,45,144 0 0
	Total...	1,92,554	3,68,574 0 0	1 14 7	2,639	16,505 0 0	6 1 1	1,95,193	3,85,079 0 0
Santnapally.	2nd Group...	1,49,741	2,71,014 0 0	1 13 0	337	2,479 0 0	7 5 9	1,50,078	2,73,493 0 0
	3rd do.	65,582	74,560 0 0	1 2 2	449	4,022 0 0	8 15 3	66,031	78,582 0 0
	Total...	2,15,323	3,45,574 0 0	1 9 8	786	6,501 0 0	8 15 4	2,16,109	3,52,075 0 0
Total.	1st Group...	1,67,644	4,01,891 0 0	2 6 4	36,930	2,19,214 0 0	5 15 0	2,04,574	6,21,105 0 0
	2nd do.	4,59,423	7,99,436 0 0	1 11 10	16,867	99,038 0 0	5 13 11	4,76,290	8,98,474 0 0
	3rd do.	1,06,348	1,18,824 0 0	1 1 11	16,198	99,056 0 0	6 1 9	1,22,546	2,17,880 0 0
	Total...	7,33,415	13,20,151 0 0	1 12 0	69,995	4,17,308 9 0	5 15 6	8,03,410	17,37,459 0 0

As per New Settlement.

Taluqs.	Groups.	Dry. Extent.	Dry. Assessment.	Dry. Average.	Wet. Extent.	Wet. Assessment.	Wet. Average.	Total. Extent.	Total. Assessment.
		11	12	13	14	15	16	17	18
Kapaly	1st Group	Acres. 83,542	Rs. A. P. 1,39,348 0 0	Rs. A. P. 2 9 10	Acres. 15,749	Rs. A. P. 1,04,320 0 0	Rs. A. P. 6 10 0	Acres. 69,091	Rs. A. P. 2,43,668 0 0
	2nd do.	1,02,271	1,80,790 0 0	1 12 3	13,122	75,806 0 0	5 12 5	1,15,393	2,56,590 0 0
	3rd do.	25,344	21,692 0 0	0 13 8	12,460	65,124 0 0	5 3 8	37,804	86,816 0 0
	Total...	1,80,957	3,41,830 0 0	1 14 3	41,331	2,45,244 0 0	5 14 11	2,22,288	5,87,074 0 0
Dapolla	1st Group	65,160	1,35,595 0 0	2 8 2	23,147	1,54,361 0 0	6 10 8	88,387	3,17,956 0 0
	2nd do.	95,583	1,62,878 0 0	1 12 3	1,870	10,358 0 0	5 8 7	97,433	1,79,236 0 0
	3rd do.	19,863	16,323 0 0	0 13 3	4,641	23,756 0 0	5 1 11	24,504	40,084 0 0
	Total...	1,80,616	3,48,864 0 0	1 14 11	29,658	1,88,475 0 0	6 5 8	2,10,274	5,37,276 0 0
Gunloor	1st Group	62,344	1,44,193 0 0	2 5 0	244	1,418 0 0	5 13 0	62,588	1,45,611 0 0
	2nd do.	1,45,698	2,41,419 0 0	1 10 1	2,465	15,681 0 0	6 5 9	1,48,063	2,57,100 0 0
	Total...	2,07,942	3,85,612 0 0	1 13 8	2,709	17,099 0 0	6 5 0	2,10,651	4,02,711 0 0
Sattenapally	2nd Group	1,57,738	2,68,282 0 0	1 11 2	368	2,223 0 0	6 0 8	1,58,106	2,70,505 0 0
	3rd do.	69,585	72,981 0 0	1 0 9	494	2,569 0 0	5 3 2	70,079	75,550 0 0
	Total...	2,27,323	3,41,263 0 0	1 8 0	862	4,792 0 0	5 8 11	2,28,185	3,46,055 0 0
Total	1st Group	1,80,876	4,47,136 0 0	2 7 7	39,140	2,60,099 0 0	6 10 7	2,20,016	7,07,235 0 0
	2nd do.	5,01,170	8,58,369 0 0	1 11 5	17,825	1,04,062 0 0	5 13 5	5,18,995	9,63,431 0 0
	3rd do.	1,14,792	1,11,001 0 0	0 15 6	17,595	91,449 0 0	5 3 2	1,32,387	2,02,450 0 0
	Total...	7,96,838	14,17,506 0 0	1 12 6	74,560	4,55,610 0 0	6 1 10	8,71,398	18,73,116 0 0

Comparison.

Taluqs.	Groups.	Dry. Extent.	Dry. Per centage.	Dry. Assessment.	Dry. Per centage.	Wet. Extent.	Wet. Per centage.	Wet. Assessment.	Wet. Per centage	Total. Extent.	Total. Per centage.	Total. Assessment.	Total. Per centage.
		19		20		21		22		23		24	
Kapaly	1st Group ...	Acres. + 4,549	9	Rs. A. P. +21,040 0 0	18	Acres. +1,158	8	Rs. A. P. +18,407 0 0	21	Acres. + 5,707	9	Rs. A. P. +39,447 0 0	20
	2nd do. ...	+ 12,810	14	+37,619 0 0	26	+ 85	7	+ 4,005 0 0	6	+16,662	13	+41,624 0 0	20
	3rd do. ...	+ 3,009	13	— 2,596 0 0	11	+1,072	9	— 393 0 0	1	+ 4,081	12	— 2,989 0 0	3
	Total...	+20,368	12	+56,063 0 0	20	+3,082	8	+22,019 0 0	10	+23,450	12	+78,082 0 0	15
Dapolla	1st Group ...	+ 4,785	8	+18,421 0 0	13	+1,031	5	+22,586 0 0	17	+ 5,814	7	+41,007 0 0	15
	2nd do. ...	+ 9,452	11	+13,792 0 0	9	+ 26	1	+ 573 0 0	6	+ 9,478	11	+14,365 0 0	9
	3rd do. ...	+ 1,432	8	— 3,648 0 0	18	+ 280	6	— 5,761 0 0	20	+ 1,712	8	— 9,409 0 0	10
	Total...	+15,667	9	+28,565 0 0	9	+1,337	5	+17,398 0 0	10	+17,004	9	+45,963 0 0	9
Gunloor	1st Group ...	+ 3,866	7	+ 6,784 0 0	4	+ 21	9	— 108 0 0	7	+ 3,921	7	+ 5,676 0 0	4
	2nd do. ...	+11,488	8	+11,254 0 0	5	+ 49	2	+ 702 0 0	5	+11,537	8	+11,956 0 0	5
	Total...	+15,388	8	+17,038 0 0	5	+ 70	3	+ 594 0 0	4	+15,458	8	+17,632 0 0	5
Sattenapally	2nd Group ...	+ 7,097	5	— 2,732 0 0	1	+ 31	9	— 256 0 0	15	+ 8,028	5	— 2,988 0 0	1
	3rd do. ...	+ 4,003	6	— 1,579 0 0	2	+ 45	10	— 1,453 0 0	36	+ 4,048	6	— 3,032 0 0	3
	Total...	+12,000	6	— 4,311 0 0	1	+ 76	10	— 1,709 0 0	26	+12,076	6	— 6,020 0 0	3
Total	1st Group ...	+13,232	8	+15,245 0 0	11	+2,210	6	+40,885 0 0	19	+15,442	8	+86,130 0 0	14
	2nd do. ...	+41,747	9	+56,933 0 0	7	+ 958	5	+ 5,024 0 0	5	+42,705	9	+64,927 0 0	7
	3rd do. ...	+ 8,441	8	— 7,823 0 0	7	+1,397	9	— 7,607 0 0	8	+ 9,841	8	—15,430 0 0	7
	Total...	+63,423	9	+87,355 0 0	7	+4,565	7	+38,302 0 0	9	+67,988	8	+1,35,657 0 0	8

6. It will be observed from Column 24 that the total increase in assessment is Rupees 1,35,657, or Rupees 8,053 over what we had estimated. This augmentation is found chiefly in the taluqs of Repally and Bapatla, where the grouping was raised by the Board and where the "wet" villages derive a bountiful supply from the Kistna Anicut. The enhancement in "dry" is more than double that of "wet;" but this is owing to the more extensive area falling under the former denomination. When "groupwar" results are looked into the whole excess is comprised in the first and second, the third group showing a decrease both on the whole tract and in individual taluqs. This may be deemed proper and satisfactory as the first and second groups contain the rich alluvial and best regada villages, whilst the third comprises the sandy tracts of the coast taluqs and the poor outlying portions of Sattanapally, Narasarowpett, Vinukonda, and Palnad. Most of the villages in the Guntoor Taluq fall under the second or normal group, and the increase is less than was anticipated, whereas, on the other hand, Sattanapally comes out higher than we had looked for. These disparities between the actual and estimated results may be attributed partly to the changes in occupation and partly to the previous application of the old rates to the new survey areas by the Revenue Department. This was owing to disputes as to extent of occupation being disposed of by at once acting upon the new areas and applying the old assessment thereto, thus enhancing the revenue demand with which our comparisons had been previously made.

7. Another cause for these fluctuations was the exercise by Mr. Cox of the latitude always granted to the settling officer in alleviating cases of what appeared harsh treatment and in making the few modifications which subsequent inquiry and examination frequently render necessary.

8. Although there is a considerable enhancement of revenue in the first and second groups the averages for the three groups may be said to be fair and moderate, ranging, as they do, from Annas 15-8 to Rupees 2-7-7 in "dry" and from Rupees 5-3-2 to Rupees 6-10-7 in "wet." The heavy increase in Repally Taluq is stated by Mr. Cox to be "owing to the very low rates hitherto prevailing, principally in the Tenali Division villages, where, in some cases, the old assessment was only 5 Annas an acre."

9. The following abstract contrasts the demand as originally estimated with that now actually fixed and shows the "heriz" of the two faslis, respectively, taken as the basis of calculation:—

Taluqs.	Settlement Demand		Revenue Heriz of	
	As estimated.	As introduced.	Fasli 1275.	Fasli 1282.
	rs.	rs.	rs.	rs.
1. Repally	5,72,671	5,87,074	5,04,327	5,08,992
2. Bapatla	5,15,806	5,37,276	4,76,630	4,91,313
3. Guntoor	4,02,587	4,02,714	3,75,849	3,35,070
4. Sattanapally	3,00,211	3,46,053	3,16,887	3,52,075
Total ...	18,01,305	18,73,116	16,73,701	17,37,450

10. At first sight it may appear that the assessment now fixed is beyond what was deemed correct and desirable; but, when we look into the disparity between the revenue demand of the two faslis which formed the basis of estimates and actuals respectively, the real excess over the estimated results comes to Rupees 8,053 and nothing more.

11. It must be remembered that these figures are exclusive of the cesses on account of Village Service and Road Funds, and that the new assessment will come into force during the current fasli. It is, therefore, for the Board to determine whether the levy of the village-cess should take place simultaneously with the levy of the new rates or be postponed until the scheme of village establishments has been matured: the latter course appears the most advisable.

12. The annexed statement shows the "Amarakum" area and assessment of the four taluqs under reference for the preceding seven years including Fasli 1282, the year of comparison. It will be seen that the new rates as now introduced furnish a demand in every case higher than that of any preceding fasli excepting in Sattanapally, where, nevertheless, the seven years' average is exceeded:—

Faslis.	Repalle.		Bapatla.		Guntoor.		Sattanapally.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11
	ACRES.	RS.	ACRES.	RS.	* ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1276	1,94,839	5,07,068	1,91,562	4,84,694	1,89,097	3,75,146	1,95,194	3,22,795	7,71,592	16,89,703
1277	1,98,619	5,25,650	1,95,214	5,01,244	1,92,922	3,80,764	1,96,789	3,24,409	7,83,544	17,35,067
1278	1,90,051	5,16,886	1,91,217	4,81,245	1,93,575	3,81,718	2,02,382	3,31,121	7,83,223	17,12,970
1279	2,23,204	6,13,147	2,10,478	4,78,886	2,11,614	3,86,810	2,23,227	3,49,284	8,68,523	17,28,127
1280	2,24,105	5,17,290	2,14,355	4,98,030	2,12,727	3,87,785	2,28,263	3,54,361	8,79,450	17,57,466
1281	2,22,134	5,25,236	2,09,936	4,88,297	2,11,242	3,87,012	2,27,005	3,50,865	8,70,317	17,51,410
1282	1,98,838	5,08,992	1,93,270	4,91,313	1,95,193	3,85,079	2,16,109	3,52,075	8,03,410	17,37,459
Total...	14,57,790	36,19,269	14,06,032	34,23,709	14,07,268	26,84,314	14,88,969	23,84,910	57,60,059	121,12,202
Average	2,08,256	5,17,038	2,00,862	4,89,101	2,01,038	3,83,474	2,12,710	3,40,701	8,22,866	17,30,314
As per introduction of new Settlement.	2,22,288	5,87,074	2,10,274	5,37,276	2,10,651	4,02,711	2,28,185	3,46,055	8,71,398	18,73,116
Difference ...	+ 14,032	+ 70,036	+ 9,412	+ 48,175	+ 9,613	+ 19,237	+ 15,475	+ 5,354	+ 48,582	+ 1,42,802

13. The arable assessed waste area is given in the subjoined abstract statement;—

Taluqs.	Groups.	Dry.			Wet.			Total.	
		Extent.	Assessment.	Average.	Extent.	Assessment.	Average.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10
		ACRES.	RS. A. P.	RS. A. P.	ACRES.	RS. A. P.	RS. A. P.	ACRES.	RS. A. P.
Repally.	1st Group	1,144	2,788 0 0	2 7 9	* 232	502 0 0	2 2 7	1,376	3,270 0 0
	2nd do.	4,293	6,117 0 0	1 4 10	*1,462	2,208 0 0	1 8 2	5,755	8,325 0 0
	3rd do.	16,104	12,077 0 0	0 12 0	*6,234	6,685 0 0	1 1 2	22,338	18,762 0 0
	Total...	21,541	20,982 0 0	0 15 7	7,928	9,395 0 0	1 3 0	29,469	30,357 0 0
Bapatla.	1st Group	725	1,684 0 0	2 5 2	*6,749	16,048 0 0	2 6 1	7,474	17,732 0 0
	2nd do.	7,525	10,110 0 0	1 5 5	*1,215	1,795 0 0	1 7 8	8,740	11,905 0 0
	3rd do.	21,506	15,912 0 0	0 11 10	2,864	6,830 0 0	2 6 2	24,370	22,742 0 0
	Total...	29,756	27,706 0 0	0 14 11	10,828	24,673 0 0	2 4 5	40,584	52,379 0 0
Guntoor.	1st Group	1,057	1,819 0 0	1 16 6	12	54 0 0	4 8 0	1,069	1,873 0 0
	2nd do.	6,472	8,785 0 0	1 5 7	248	1,338 0 0	5 6 4	6,720	10,123 0 0
	Total...	7,529	10,604 0 0	1 6 6	260	1,392 0 0	5 5 8	7,789	11,996 0 0
Sattanapally.	2nd Group...	6,562	8,311 0 0	1 4 3	349	1,784 0 0	5 1 9	6,911	10,095 0 0
	3rd do.	17,666	13,681 0 0	0 12 5	769	3,268 0 0	4 4 0	18,435	16,949 0 0
	Total...	24,228	21,992 0 0	0 14 6	1,118	50,052 0 0	4 8 4	25,346	27,044 0 0
Total	1st Group	2,926	6,271 0 0	2 2 3	6,993	16,604 0 0	2 3 0	9,919	22,875 0 0
	2nd do.	24,852	33,323 0 0	1 5 5	3,274	7,125 0 0	2 2 10	28,126	40,448 0 0
	3rd do.	55,276	41,670 0 0	0 12 1	9,867	16,783 0 0	1 11 2	65,143	58,453 0 0
	Total...	83,054	81,264 0 0	0 15 8	20,134	40,512 0 0	2 0 2	1,03,188	1,21,776 0 0

* Excluding water-rate.

14. This shows that there are 83,664 acres of "dry" waste assessed at Rupees 81,264, or below 1 Rupee per acre, so that, as far as assessment is concerned, there is nothing to prevent extensive occupation of those available tracts. The subject of "wet" waste needs a little more explanation. In Sattanapally and Guntoor the averages relate to the consolidated wet rates, the separate water-rate system not being in vogue in these taluqs. It will be noted that in Guntoor the unoccupied area is but trifling, and that in Sattanapally the average demand stands at Rupees 4-8-4, which is not out of the way. In the delta taluqs of Repally and Bapatla the separate water-rate system prevails, and thus the averages appertain to the dry assessment alone, except in the case of Bapatla third group, in which the consolidated wet assessment of the "Sonaloo" lands is included, thereby fictitiously enhancing the average in this instance. Excluding, therefore, this third group from consideration, we get the dry averages for the irrigable waste thus—

Repally	1·3
Bapatla	2·4

As to Repally, there seems to be no ground for apprehension as regards the waste being unduly weighted, and in the first group, where the average is high, there is but little land available. But in Bapatla the case is different, and Government might probably like to see the future rates lower, as with the water-cess the average comes to Rupees 6-4-0 per acre.

There are, however, the following reasons for this. These waste lands are, in point of natural fertility, equal to those in occupation. Mr. Wilson characterizes them as "some of the finest land in the district," and they are mainly out of culture owing to the drainage system being as yet incomplete. As improvements go on in this respect these lands will be taken up and then be on a par with those now under crop; meanwhile, if they are now occupied, one-fourth of the assessment is remitted on account of "imperfect drainage," which brings the demand down to Rupees 5-4-0. Again, in the villages in which the waste mainly occurs the new rates both on occupied and unoccupied fall below the old, so that with these alleviations there are grounds for the favourable anticipations entertained by Mr. Cox as to the occupation of these available tracts hereafter.

15. I must not, however, omit to mention that in some instances the demand is unavoidably raised as much as 100 per cent., so that we may anticipate some relinquishments, as in the Masulipatam portion of this district and in the Godavery. But, as the rates have been carefully arrived at, and are just and fair, no doubt the resigned lands will soon come again into occupation as in the cases of the provinces above noted. I do not, moreover, anticipate that even temporarily will there be, by the relinquishments at first given, any falling off in the revenues below what they were under the former settlement.

In this letter the Director of Revenue Settlement reports in detail the financial results of the introduction of the settlement sanctioned in G. O., dated 14th May 1872, No. 708, in four of the taluqs of the Guntoor Division of the Kistna District. The settlement was the subject of prolonged discussion, and the original proposals were considerably modified.

2. Subsequent to the sanction two changes were made, one as regards the Sonaloo lands which were classed as wet, and the second as regards the raising of the grouping of the anicut-irrigated villages, the enhancement being confined to the dry assessment on irrigated lands to which the water-rate is added, and the grouping of the unirrigated lands being left undisturbed. The effect of the first change was to enhance the anticipated demand by Rupees 9,155, and of the second to reduce it by Rupees 51,172. The net result was a reduction from Rs. 18,43,322 to Rupees 18,01,305 on the lands cultivated in Fasli 1275, the year taken for comparison in the settlement proposals.

3. The rates as introduced yield a revenue demand of Rupees 18,73,116, or increase of Rupees 71,811 above that anticipated; but, as shown by Mr. Banbury, the discrepancy is due to change in occupation between Faslis 1275 and 1282; and, the demand under the old rates having increased in this period by Rupees 63,758, the increase now found above anticipation is Rupees 8,035. Some of this is possibly due to the enhancement of the rates on the lands newly taken up. It is plain that the sanctioned proposals have been carried into effect with fidelity.

4. The Board feel no apprehension as to the effect of the new rates on the province. The bulk of the increase falls on the rich and well-watered lands in the taluqs of Bapatla and Repally, and on the equally rich but unirrigated tracts in Guntoor. There is no cause for alarm as to the high rates on assessed waste in Bapatla. The undrained lands of that taluq are probably equal in fertility to the best in the district, and the land will be cultivated and the rates readily paid when drainage is complete.

5. The Board are now in correspondence with the Collector on the subject of the organization of a scheme of village establishments, and the village cess cannot be imposed until the scheme is matured and sanctioned.

(A true Copy and Extract.)

Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
,, the Director of Revenue Settlement.
,, the Collector of the Kistna District.

Ead. A. S. Bodgers.

1873.

Board of Revenue,

MADRAS.

PROCEEDINGS, 7TH OCTOBER 1873, No. 2,039.

Encl.

OCTOBER.

No. 2,039.

Revenue Settlement.—Report from Director of summarial results of introduction of new settlements into four talugs of Guntoor Division of Kistna District, submitted to Government with remarks.