No. 23. Read the following Proceedings of the Board of Revenue, dated 6th June 1872, No. 915:—

Read the following letters:—

From the Acting Director of Revenue Settlement, to the Secretary to the Board of Revenue, dated Palmanair, 30th September 1871, No. 1944-55.

ABSTRACT.—Submitting remarks on the Deputy Director's report upon the settlement of the four taluqs of Koilguntla, Poddatur, Jummalamadugu, and Cuddapah.

From the same officer, dated 20th December 1871, No. 2487-77.

The letters upon Mr. Cox's proposals from the Collectors of Cuddapah and Kurnool, which I mentioned in the final paragraph of my settlement report as not having then come to hand, have since been received; and I have the honor to forward them with a few remarks as a supplement to my original report.

2. A perusal of Mr. Horsley's letter will show the Board that he concurs with me in thinking that the presence of the Irrigation Company's works in a small portion of the district should not dispose of the question of water-rate as regards other tracts unaffected by the project—*vide* paragraph 57 of my report. It will also be seen that Mr. Horsley is quite in accord with the Settlement Officers as to the propriety of placing the channel lands in a lower group than those under tank irrigation—*vide* paragraph 97 of Mr. Cox's report and paragraph 44 of mine.

3. Mr. Chase goes deeper into the matter, and his remarks, coming from one who knows both the subject and the locality, are both interesting and valuable. I can perfectly enter into Mr. Chase's views, advocating both uniformity in procedure and a light rate of assessment throughout his district, more especially when, as he says, "this increase does not include nearly 11 per cent.* that will have to be added to the assessment on account of local and village cesses." But as a Settlement Officer who has to work upon given data and fixed principles, I must endeavour briefly to answer Mr. Chase's objections, and to show that the procedure advocated, as far as this department is concerned, is sound.

* Should be 12½ per cent.

4. In paragraph 2 of Mr. Chase's letter it is stated that as Koilguntla does not possess the same advantages as Poddatur, Jummalamadugu, and Cuddapah, it should not be settled together with these richer tracts; that the commutation rate should not be framed upon the average prices of the Cuddapah district but of Kurnool, as is the case with Pattikondah; and that even with taking the rates of conversion fixed for Pattikondah and applying them to Koilguntla, there will be a large increase of revenue over the past years.

5. As regards the first point, I have already stated at the commencement of my report, that as these taluqs were all more or less similar in their characteristics, as it was then deemed necessary to subject them to the same mode of procedure owing to the presence of the new irrigation canals, and as Koilguntla had then only lately been separated from the other taluqs of Cuddapah, it was thought best to settle all four simultaneously and upon the same data. I cannot help thinking this arrangement thus made by Mr. Master was correct and proper; as although, as Mr. Chase says, the taluq of Koilguntla may not be so well off as regards roads and towns, it possesses other elements of wealth in its soil and produce, which have ever entitled it to rank in popular estimation equally with the three taluqs now under a similar mode of settlement. I find that when Mr. Murray was describing the taluqs† of Koilguntla, Jummalamadugu, and Poddatur, which then all belonged to Cuddapah, he makes no

† *Vide* Mr. Murray's letter to the Board, dated 28th October 1853, No. 81.

adverse distinction as regards the former, but thus speaks of them all as equally prosperous:—"In the north-western taluqs in which cotton and dry grain, namely, cholum, is principally cultivated, the assessment is, in general, such as to leave the cultivator a very handsome profit upon his harvest. The cholum in that part of the district is of the first quality, and finds a ready market in Cuddapah and the more southern taluqs. Some of the cultivators can also afford to store their produce when the markets are low until higher prices arise. This evidently shows that a considerable degree of wealth must be in the hands of the cultivators. The assessment upon the dry lands in these taluqs in general is not so high as to require any change at present; but it cannot be denied that there are lands highly assessed which are left waste on account of the assessment being too heavy. The ryots are wealthy, their houses substantially built with stone, and are superior to those in any other part of the district." It is more than eighteen years ago since this was written, and the subsequent years of good prices have corrected, or rather one may say obliterated,* the evil of the then apparently too high assessment referred to by Mr. Murray. It is clear that Koilguntla has not deteriorated since Mr. Murray's days, as in 1864 Mr. Minchin was altogether averse to making any reduction in the then high assessment on the old well lands, and writes as follows:—"The land in this taluq (Koilguntla) is most fertile; the ryots are wealthy, and I have no hesitation in saying that with the present high prices of agricultural produce, no relief from taxation is wanted, and that the owners of the old well lands can pay with ease the rates now charged upon them."†

* *Vide* paragraph 64 of my report.

† *Vide* paragraph 4 of Mr. Minchin's letter to the Board, dated 27th October 1864, No. 173.

6. With reference to the state of the roads. In the dry weather traffic over the black cotton soil is carried on easily enough, but in the wet weather the ryots of Jummalamadugu are quite as much cut off from Poddatur, the local emporium, as those of Koilguntla, although the former are nearer to the seat of trade, the regada land being equally impassable in either case. Large quantities of cotton are brought to Poddatur and to the Yerraguntla railway station from Koilguntla in the dry weather, and even taken to Madras, as during the slack season there must be some work found for the bullocks.

7. I do not quite understand how Mr. Chase thinks that the "cultivation of cotton and other products which form the chief articles of export is small" in Koilguntla, as it will be seen from the table appended to paragraph 45 of my report that the acreage under cotton and indigo was during last fasli as high as 44½ per cent. of the whole cultivated area, and that during the preceding year it even reached 55¼ per cent., thus far out-stripping the other three taluqs in the production of these valuable crops. Again, the table at paragraph 75 of Mr. Cox's report shows that the regada lands in Koilguntla comprise 76 per cent. of the whole classified area, and that the better "sorts" of this soil are found far more extensively here than in the other three taluqs.

8. Mr. Chase's criticism is no doubt fair and pertinent when he questions the propriety of taking the district prices for Cuddapah instead of for Kurnool, whereupon to frame the commutation rate; and I have already considered this when drawing up the report. When, however, it is remembered that we take the twenty years from 1844 to 1864 for our data, and that during fifteen years of that period Koilguntla was attached to Cuddapah and its price lists consequently incorporated with the general quotations of that district for a far larger number of the allotted years than has been the case as regards Kurnool, I do not see any unfairness or incorrectness in the course adopted. It must be likewise borne in mind that the transfer to Kurnool has not detrimentally affected this taluq either as regards prices obtained for its produce or in any other way.

9. The following table should be consulted to see how the selling prices of Koilguntla agree with those of its sister taluqs, Jummalamadugu and Poddatur, and with those of the Cuddapah and Kurnool districts at large. As the returns

for comparison are not obtainable for the whole series of twenty years, I am obliged to fall back upon the ten years available for this purpose:—

Districts.	Taluqs.	Average price of whole year.		Average selling month's price.	
		Paddy.	Jonna.	Paddy.	Jonna.
		rs.	rs.	rs.	rs.
Kurnool	District price	164	182	172	180
	Koilguntla taluq	176	198	176	209
	District price	177	207	184	209
Cuddapah	Jummalamadugu	158	194	180	209
	Poddatur	181	209	186	208
	Cuddapah	200	229	195	225

It will be noted that as regards the average price of paddy throughout the whole year Koilguntla is 18 rupees higher than Jummalamadugu, 1 rupee lower than the Cuddapah district, and 12 rupees higher than that of Kurnool. It is not clear how the prices of the ryots' selling months are in each of these instances of comparison considerably higher than those ruling during the whole year. When we look at the items under "Jonna" it will be seen that Koilguntla fares better than Jummalamadugu during the whole year, and is equal as regards "the selling months" both with the latter taluq, Poddatur, and the Cuddapah district at large, but is as much as 29 rupees above the Kurnool general average.

10. Taking, however, later and, on the whole, more reliable data, it will be seen from the annexed statement that during the last calendar year the prices of jonna in Koilguntla, although lower than in the other three taluqs, were 10 rupees higher than in the Cuddapah district; and that as regards paddy the Koilguntla price is equal to Jummalamadugu and Poddatur and higher than that of the district at large:—

Districts.	Taluqs.	Average price per garce of paddy.	Average price per garce of jonna.
		rs.	rs.
Kurnool	District price	189	189
	Pattikondah taluq	196	191
	Koilguntla do.	291	202
	District price	197	192
Cuddapah	Jummalamadugu taluq	202	218
	Poddatur taluq	202	208
	Cuddapah do.	231	218

To come down to a still later date, or up to the end of last September, it will be seen Koilguntla outstrips Poddatur, Jummalamadugu, and the Cuddapah district very considerably both in the case of paddy and jonna, and likewise leaves Kurnool far behind as regards the latter article of consumption:—

Districts.	Taluqs.	Average price per garce of paddy.	Average price per garce of jonna.
		rs.	rs.
Kurnool	District price	168	170
	Pattikondah taluq	166	178
	Koilguntla do.	199	187
	District price	150	167
Cuddapah	Jummalamadugu taluq	133	180
	Poddatur taluq	142	175
	Cuddapah do.	176	208

In connection with this subject, when a taluq grows so much in edible produce as Koilguntla, the food-grains must command a tolerable price owing to the comparatively smaller quantity raised.

11. Mr. Chase is not quite correct when he says that the application of the Pattikondah commutation rate would yield a large increase over present revenue, as it will be seen from the following account that the result would be a loss of Rupees 1,546. I certainly see no reason for any diminution in the revenue now paid in the case of this taluq :—

Items.	Beriz as per Revenue Accounts.	Beriz as per Patticondah commutation rate.	Difference.
	rs.	rs.	rs.
Dry	1,74,392	1,71,213	— 3,179
Wet	21,797	23,430	+ 1,633
	1,96,189	1,94,643	—1,546

12. Finally, there is one point with regard to Koilguntla that is worth specially mentioning, viz., the fact of there being no less than 73* per cent. of the culturable area held on inam tenure. I am well aware that the quantity of inam land in a taluq has nothing properly to do with the question of its revenue settlement. Still when we remember to what an extent the Bataverty and Kairati inamdars are at the mercy of the ryots who hold and cultivate the lands granted to the former, and how largely the presence of this vast extent of inam must enrich the cultivators generally, it must be conceded that a naturally rich and fertile taluq like Koilguntla, possessing within its limits well nigh 75 per cent. of this element of prosperity and income, can only be deemed most exceptionally fortunate.

* *Vide* paragraph 59 of Mr. Cox's report.

Enclosure No. 1.

From the Acting Collector of Cuddapah, to the Acting Director of Revenue Settlement, Madras, dated 11th October 1871, No. 31.

With reference to your letter No. 1659-200, dated August 15th, 1871, on the subject of Mr. Cox's report, I regret that having so lately joined my present post I am unable to offer opinions of any value on the points raised in the report.

2. The question as to whether a water-rate or a consolidated wet assessment should be levied is, as far as I am concerned, a very open one, as there is so much to be said on both sides. I would not, however, settle the question with reference to the existence of an Irrigation Company in a small part of this district.

3. I consider that lands watered by river channels should certainly pay a lower rate of assessment than lands under tanks. There is, as you say, a greater certainty of water in the case of channel lands; but this advantage does not make up for the great labour expended by ryots yearly in keeping the channels clear. When in the sub-division of this district some years ago, I thought that channel lands were far too heavily assessed, and as far as I have been able to judge during the short time that I have been in the main division, the assessment on channel lands throughout the district should be made lighter.

From the Collector of Kurnool, to the Director of Revenue Settlement, Madras, dated 16th October 1871, No. 819.

I have the honour to make the following observations on Mr. Cox's report on the settlement of the Koilguntla taluq, forwarded with your letter No. 1667-261, dated 16th August 1871.

2. I am unable to agree with Mr. Cox's proposition to settle this taluq in conjunction with the others of the Cuddapah taluqs, for by doing so the commutation rates are considerably raised.

The advantages which the Cuddapah taluqs have in communication and large towns over Koilguntla, are incomparable. Cuddapah and Poddatur are two of the largest commercial towns in that part of the country, and those taluqs are traversed by the rail road, and possess good roads. Jummalamadugu is also within easy reach of Poddatur and the railway stations. Koilguntla, on the other hand, as regards roads, is quite isolated; for there is not one made road in the taluq, and its distance from Poddatur and Kurnool is of great disadvantage in competing in the larger markets. Timmanayampet and other villages in its neighbourhood certainly lie within 10 miles of the Tadpatri station; but the bandy tracts are about the roughest in the world, and covered with immense rugged stones. The cultivation of cotton and other products which form the chief articles of export is small. The regar portion of the taluq where these products are extensively grown is more than 25 miles from the nearest railway station, Yerraguntla, and there is no road to connect it. I trust the Board will think these sufficient reasons why Koilguntla should be settled separately from Cuddapah. I am of opinion that the settlement should be based upon the average prices of this district as in the case of Pattikonda.

3. In the Sirwell and Nandial taluqs, which skirt Koilguntla on the east and north and which resemble it in many respects, the commutation rate was fixed at Rupees 105 a garce for jonna and Rupees 110 for paddy. In the Pattikonda taluq which borders it on the west, and which is decidedly better off in point to communication and nearness of markets,* it was only lately fixed at Rs. 125 and 120 respectively upon the district prices of twenty years from fasli 1255 to fasli 1274, in accordance with the recent orders of Government. These rates are considerably higher than those of any district hitherto taken up by your department, and may, it is feared, be "occasionally touched by actual selling prices"—(*vide* paras. 31 and 32 of your report on Pattikonda). To increase them by more than 11 per cent. on jonna and 4 per cent. on paddy in a taluq which is admittedly less favourably situated as regards its roads and markets cannot but prove injurious to the interests of the ryots. Koilguntla is comparatively richer than any of the other taluqs of the district, but its wealth consists not so much in the relative superiority of its soils as in its possessing a larger proportion of the regar and masab soils; so that even with the commutation rates proposed for Pattikonda there will be a large increase in the revenue over the past years.

* Bellary and Adoni.—See paragraph 28 of your report on Pattikonda.

4. I now come to the grain-values and the money-rates assigned to the different soils.

5. I observe that the grain-value of jonna has been assumed at a somewhat higher figure than in the Pattikonda taluq, generally in the first and second groups of villages; but on the whole it does not appear to me to be excessively high except as regards Class VII. and Class VIII. In these classes I would fix the gross outturn at 200 miles and 180 miles in the first and second groups of villages in Class VII. first sort, and at 120 miles in the first group of villages in Class VIII. first sort, and at 100 measures in the two other groups. These modifications will still leave the grain-values higher than those assumed for the same class of lands in Pattikonda.

6. Regarding paddy I must say that 1,450 measures the acre is too high a standard even for the best second-class lands. I see from the table annexed to paragraph 26 of your report on the settlement of the Pattikonda taluq, that 1,200 measures were taken as the maximum produce only in two (Guntoor and Godavery) out of the six districts that have come under the operation of the Settlement Department, and the same limit was fixed in the four taluqs of Kurnool proper and recently in Pattikonda. The wet lands of Koilguntla are not in any way superior to those of the adjoining taluqs of Nandial and Sirwell, or even of Pattikonda; and I see no reason why a higher grain-value should be assumed. I would therefore recommend its reduction to 1,200 measures in the case of the second-class lands and to proportionately smaller limits in the other classes.

7. As regards the money-rates, they are of course very high in consequence of the increased commutation rates proposed for the taluq. In the absence of the requisite statements I am unable to enter more fully on this subject; but I gather from the tables appended to paragraph 131 of Mr. Cox's report, that the effect of applying the proposed rates on the dry lands would be to increase the revenue by Rupees 21,121, or 12 per cent. over fasli 1274. This does not include nearly 11 per cent. that will have to be added to the assessment on account of local and village cesses.

Local	4	11
Village	6	4

Not long ago Government authorized the remissions that were formerly granted every year under the head of Trizayi and Chavutayi Vazu ($\frac{1}{8}$ and $\frac{1}{4}$) to be permanently deducted from the assessment, and accordingly Rupees 57,820, or more than a fifth of the revenue, was given up in fasli 1272 (1862-63). The difference has not been recovered during the past eight years of unusually high prices, although it appears from an account furnished by the tahsildar in fasli 1278 that there were more than acres 23,800 assessed below one rupee available for cultivation. Under these circumstances, I think it impolitic to raise the rates of assessment to the extent

Government Order No. 744, dated 30th April 1863, paragraph 20, reviewing the settlement report for fasli 1271 (1861-62).

proposed by Mr. Cox, and I would assimilate them more nearly to those recommended for Pattikonda. Mr. Cox says in paragraph 133 that the average rate proposed for the third-class villages "might perhaps with advantage be brought down," and proposes to consider the question when treating of the financial results of the settlement. But so far as I can see he has not discussed the subject in any other part of his report.

8. Regarding the wet lands I am decidedly in favour of charging a distinct water-rate, not only because all the other taluqs have been so settled, but because a portion of the Koilguntla taluq comes under the influence of the Irrigation Company's Canal. I would fix the water-rate at 4 rupees the acre.

Vide my letter No. 246, dated 31st March 1870, regarding the Pattikonda settlement.

The Board of Revenue disagreed with my recommendation on this subject in the Pattikonda taluq, and stated "that the Settlement Officers are undoubtedly right in fixing consolidated rates for wet land," and after that I am rather diffident about expressing any opinion.

Board's Proceedings, dated 10th June 1871, No. 2352.

(True Copies.)

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

The disposal of the foregoing papers was deferred pending the receipt of the order of Government on the Board's Proceedings, dated 10th June 1871, No. 2352, in which Mr. Banbury's recommendation for the revision of the assessment of the Pattikonda taluk of Kurnool were submitted. The present papers contain his remarks on Mr. Cox's proposals for the revision of the settlement of a well-defined tract of country which is intersected from north to south by the Kandairu river, and forms the valley known by that name. The Banagapully jaghire forms its northern boundary, on the east it is bounded by the Nullamully hills, and on the west by the Yerramallays, whilst the line of hills which connects these two ranges forms its southern boundary.

2. The four taluks which comprise this tract were all included in the Cuddapah district up to 1859, when from motives of administrative convenience that of Koilguntla was transferred to the district of Kurnool. The physical and geographical characteristics of all four taluks are very similar, and the fact that they all of them were likely to come within the scope of the Madras Irrigation Company's works led to their being dealt with separately from the remainder of the Cuddapah district.

3. About the middle of the last century the territory administered by the old Nawabs of Cuddapah, which corresponded very nearly with the old Cuddapah district, was assessed at about 20 lakhs per annum, and though under the government of Hyder Ali and Tippu Sahib the demand was occasionally raised as high as 23 lakhs, the highest revenue ever actually realized by the Mysore Government was a little under 20 lakhs, and in 1799, or the year before the territory was ceded to the British, the revenue had fallen to 15 lakhs. During the first year of the present century the district was surveyed and assessed under Major (afterwards Sir Thomas) Munro's orders, and a ryotwari settlement was introduced. In 1808, however, a system of village leases was adopted in the first instance for three years and then for ten years, but in 1820 it was found absolutely necessary to revert to the ryotwari system on a reduction of the rates originally introduced by Munro of 25 per cent. on wet land and 33 per cent. on dry and garden lands. The revenue during one year of the triennial lease had been as much as Rs. 26,60,000, but the average of the collections during the eighteen years from 1822 to 1840 was under Rs. 19,000; in 1839-40 they had only risen to Rs. 21,10,000; and in 1868 to Rs. 22,73,000, including the revenue of Koilguntla (Rs. 2,28,000), which had then been transferred to the Kurnool district.

4. The system of assessment adopted in 1821 has continued with little variation up to the present time, but a distinct rule, under which a special additional remission was allowed on all land which had been left waste for twelve

years or upwards, has had the effect of bringing under the plough nearly all the land at all likely to repay cultivation. The very numerous rates of assessment and the inequality of these rates upon lands of similar character have been frequently brought to notice by the Collectors of Cuddapah, it having been stated on one occasion that lands of the same description were assessed in some parts of the district at Rs. 25 per acre and in others at Rs. 5, and the absolute necessity for a careful re-adjustment of the assessment of the district has long been known.

5. In the cultivated area of the tract there has been little increase discovered on survey. It ranges from 2·79 per cent. in Koilguntla to 1·15 per cent. in Poddatur, and there is a slight decrease in the uncultivated lands. The true survey areas have been supplied for Koilguntla and Jamalmadugu only, so that Mr. Cox's figures are taken from the curnam's areas for the other two taluks. The total area of the four taluks under consideration is upward of a million and three quarters of acres, but of this nearly three-quarters of a million acres have not been surveyed, as it is composed of inaccessible hills and jungles and of 57,000 acres of wholly inam villages. Of the remainder about 550,000 acres has been registered as Government cultivable land, about 250,000 acres as Government porumboke, and about 312,000 acres as minor inam lands. Of the Government land about 500,000 acres or $\frac{1}{11}$ths is occupied, leaving less than 10 per cent. unoccupied.

6. It will be thus observed that nearly all the available land is under cultivation, and the inhabitants are said to be in a highly prosperous condition. Many of them benefited largely by the high prices realized during the Cotton Famine and, unlike the cultivators of the south, it is not the holders of irrigated land, but the occupants of the rich black soils who are viewed as the well-to-do farmers. The continuation of the railway to Raichore has also done much to improve the condition of the agriculturist in this part of the country. There are no less than six stations on the line which are fairly accessible from all quarters of the four taluks, yet strangely enough it is found that a considerable quantity of cotton is still brought down to Madras by road. The cause of this apparent anomaly is, however, easily explained. During a considerable portion of the year there is really no agricultural work for man or beast, and the cattle which must be fed throughout the year are turned to account in this way during this period.

7. The population of these taluks has steadily increased. At the census of 1861 it was 387,229, in 1866 it had increased to 423,393, and at the last census in 1871 to 473,957. It is found that upwards of half the number of land-holders in the tract in question do not pay more than Rs. 10 as annual revenue, but this is no proof of poverty, and must invariably be the case under the ordinary action of the Hindu law of inheritance combined with a ryotwari tenure. The considerable rise which has taken place in the prices of all agricultual produce has also benefitted the people of this part of the presidency.

8. Mr. Banbury's proposals will result in raising the revenue 7 per cent. beyond the revenue of 1864-65, the year of comparison, or 12 per cent. beyond the revenue of that year less the remission of Rs. 35,683 which has been lately granted on the old well-lands. The revenue proposed to be taken from the lands of this tract which were in occupation in 1864-65 is Rs. 8,42,661 against Rs. 7,53,594, which would have been the demand of that year if the old well-land remission had then been granted. The highest revenue-demand in any year from each of the four taluks amounts, however, in gross to a little above 8 lakhs, so that on a comparison with these amounts the new assessment will only be an increase of about 5 per cent. supposing the area under occupation to have been equal in the years compared.

9. This increased assessment is arrived at by charging 44 per cent. of the 30,000 acres of irrigable land at rates of from Rs. 9 to 12 per acre, 36 per cent. at rates of from Rs. 6 to 8 per acre, and the remainder at rates below Rs. 6. Of the 524,559 acres of unirrigated land about one-third is assessed 8 annas and 4 annas an acre, one-third at from Rs. 1-4-0 per acre to 12 annas, and one-third at higher rates.

10. These rates have been arrived at by the usual detailed processes, to some of which the Board have expressed their objections in paragraphs 20 to 23 of their Proceedings, dated 22nd May 1869, No. 3614, but which have on former occasions received the approval and sanction of the Local and Home Governments. The Board, however, consider that Mr. Banbury has shown good cause in paragraphs 56 and 58 of his report for fixing the highest rates both on the irrigated and unirrigated land somewhat above those determined for the settlements of other districts.

11. The standard crops taken are paddy for wet land and jonna for dry land, except for the red series for which half jonna and half corra have been taken. The grain-values proposed by the Deputy Director have been adopted by Mr. Banbury, though he does not consider them borne out by the result of the kyles taken in the regar series of dry soils. He finds that they are 9 per cent. higher in this series than the grain-values adopted in the settlement of Kurnool, but would accept them in consideration of the large area of cotton and indigo cultivation which is found in the tract under consideration, and the profits from which are not taken into account by Mr. Cox. The Board, however, observe that such a course would be in direct variance with the instructions of the Home Government which require the Settlement Officer to place the assessment on the land itself with reference to its general quality and not with regard to any special productions raised on it. Nevertheless the Board would adopt Mr. Cox's values for these lands as, on reference to the table annexed to paragraph 48 of Mr. Banbury's report, it will be observed that they are not generally in excess of those taken for similar lands in the Salem district, and as they believe that the rates resulting from them can well be paid on the lands to which it is proposed to apply them.

12. The commutation prices have been deduced from the prices of the then standard grains in the ryots' selling months during the twenty years ending with 1864-65, and allowing 15 per cent. for merchants' profits in the case of jonna, 12 per cent. for corra, and 10 per cent. for paddy. This calculation gives Rs. 139 per garce for jonna, Rs. 100 for corra, and Rs. 126 for paddy. These rates of conversion are higher than those adopted in any previous settlement, and Mr. Banbury would apparently not have admitted that for paddy but for other compensating circumstances which he alludes to in paragraph 51 of his report. The Board, however, see no reason to question this part of Mr. Cox's scheme, and with reference to Mr. Banbury's remarks on the ryots' anticipations of the rates to which prices might fall in the event of a good harvest, they observe that the rate of conversion is supposed to be a fair average rate, and not a rate below which it is to be expected that prices will never fall. The actual fact has been that the ryots' anticipations have not yet been realised, as prices, according to the Board's returns of these taluqs, have been higher during the past six months than the rates quoted by Mr. Banbury as having ruled in August last.

13. The cultivation-expenses are fixed at liberal rates, but the Board are of opinion that Mr. Banbury has shown good reason for accepting them. The rates which have been eventually arrived at by making these and other usual deductions from the outturn have been already alluded to in paragraph 10 above, and are, in the Board's opinion, fair and proper.

14. Mr. Banbury has found it necessary to modify slightly Mr. Cox's grouping of dry villages. These alterations result in raising four from the second to the first class and two from the third to the second class. They were made after personal inspection of the locality by Mr. Banbury and after careful consultation with the ryots and local revenue officers, and may, the Board think, be accepted.

15. The wet villages have been placed in two groups; those villages with exceptionally good sources of irrigation being placed in the first group and ordinary villages in the second group. The villages under spring-channels have been placed in this latter group in consideration of the cost involved in keeping the channels in order, and both Mr. Banbury and the Acting Collector are in favour of this arrangement, which also has the Board's approval.

16. Appendix S. of Mr. Cox's report gives the increase of assessment which, under the new arrangements, will take place in each village, and though in some cases there will be a very considerable rise, Mr. Banbury has informed the Board that after personal inquiry on the spot he is satisfied that the old rates were very much lower than should have been paid for the quality of the land held. It is satisfactory to notice that the general results very nearly tally with the recommendation made by Mr. Wedderburn, who, after many years' service in this district, suggested in 1863 Rs. 12 per acre as the maximum wet assessment, and Rs. 3 as the minimum with an average of Rs. 7-8-0 per acre. In introducing the settlement it will be necessary to accord to the Settling Officer the usual latitude in order that any mistakes may be corrected as explained in paragraph 62 of Mr. Banbury's report.

17. There are a few other points raised in Mr. Banbury's letter on which the orders of the Board and Government are needed.

18. The Board are of opinion that the daswandam lands referred to in paragraph 17 have rightly been classed as wet, and allowed a deduction of one-fourth of the assessment as compensation for the labour of raising water. They also concur with Mr. Banbury in considering that in the cases in which the daswandamdar is remunerated by a fixed proportion of the assessment of the land irrigated by the well, and there is no inam land forming the endowment of the work, the old system must be continued.

19. Mr. Banbury is in favour of classing all lands under "doravoo" wells as well as under ittifak wells as wet, and allowing a deduction of one-fourth of the assessment for the cost of baling. As regards the latter wells, which are situated within the prescribed distance of a Government work of irrigation, there is no objection to this course. Neither Mr. Banbury nor his Deputy explain the terms "doravoo" wells; but if, as the Board understand, these also are wells immediately deriving their water-supply from a Government source of irrigation, the lands under them have been correctly classed as 'wet,' but if, on the other hand, they are not so situated, then, unless it is quite clear that they were constructed at the cost of the State, the lands cannot be classed as wet, nor is it just to charge any water-rate on such lands, and it will be necessary to revise the settlement in regard to them.

20. The manner in which lands irrigated by private tanks and channels have been dealt with is correct, and the rates of water-rate proposed in paragraph 42 of Mr. Banbury's report may, the Board think, be adopted.

21. Mr. Banbury's remarks in paragraph 38 of the report as to the prospects of the Irrigation Company's Canal are highly discouraging, but, it appears from paragraph 87 of Mr. Cox's report that the Company's Chief Engineer expects the work eventually to supply water to 35,632 acres in the tract under consideration. The whole of this area, with the exception of 900 acres, has hitherto been classed as dry, and will so continue under the proposed settlement, so that there will be no difficulty in levying any water-rate which may be determined upon hereafter when water is supplied.

22. Under these circumstances, the Board concur with Mr. Banbury in deeming it in the highest degree unadvisable that the settlement of the whole area of the four taluqs should be made on the principle of a separate water-rate for irrigated lands. The Board have so frequently laid before Government the numerous objections to this system that they will not reiterate them here. Mr. Cox, however, has made calculations which show the results of adopting this system of assessment, and it is found, with Mr. Banbury's modification in the grouping of villages, that with a water-rate of Rupees 4 the settlement would be Rupees 7,96,009 against Mr. Banbury's proposed settlement with consolidated wet rates of Rupees 8,42,561. If, however, a 6-rupee water-rate were adopted, the settlement would be raised to Rupees 8,47,789.

23. The composition for second-crop land may, the Board think, be adopted as recommended by Mr. Banbury; so long as the charge remains an open question,

there must be constant opportunities for fraud among the lower grades of the revenue servants.

24. Mr. Banbury alludes to the local cesses recently introduced as making his proposed enhancement of assessment a still greater burden on the people, but in this respect the tract in question will only be in the same position as other portions of the presidency. At the same time the Board deem it right to observe that the process of settlement has been conducted on the principle of taking the full equivalent in money of the Government share of the produce, and the simultaneous imposition of an additional $12\frac{1}{2}$ per cent. in the shape of local cesses which though not ostensibly land-revenue are virtually an addition to burdens on the land, cannot but be viewed as a hardship by the people.

25. With his second letter recorded above Mr. Banbury submits the remarks of the Collectors of Kurnool and Cuddapah on his proposals. Mr. Horsley confines himself to two in which he expresses his concurrence with the views enunciated by Mr. Banbury, but Mr. Chase makes decided objections to the several calculations upon which the proposals for the final settlement of the Koilguntla taluq are formed. The Board are, however, of opinion that Mr. Banbury has successfully refuted these objections in his letter above recorded.

No. 24. ORDER THEREON, 5th February 1873, No. 145.

Land Revenue.

These papers relate to the revision of the settlement in three taluqs of Cuddapah (Poddatur, Jammalamadugu, and Cuddapah) and a fourth taluq, formerly part of the Cuddapah district but now annexed to Kurnool (Koilguntla); the whole forming what is known as the "Kanderu" valley.

2. The new survey areas have been supplied for two only out of the four taluqs; the increase discovered ranges from 2·79 per cent. to 1·15. The enhanced assessment proposed by the Director and approved by the Board of Revenue does not exceed by 5 per cent. the highest revenue demand of any previous year, including the assessment of the cultivated area now brought to account. To this, however, must be added $12\frac{1}{2}$ per cent. increased payments by the ryots under the head of local cesses.

3. When land now classed as 'dry' obtains water from the Irrigation Company's Canal, a water-cess of Rs. 6 per acre will be charged. In all other parts of the taluqs, 'wet' lands should bear the consolidated assessment suggested.

4. With these remarks the Government accept and sanction the proposals contained in the Board's Proceedings.

(True Extract.)

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

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

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G . of {1873} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated February 5th.

Recd. *Encl.*

G.O., 5th February 1873, *No.* 145.

FEBRUARY.
Nos. 23-24.

Revenue Settlement of certain Tuluga in Cuddapah and Kurnool Districts.—Proceedings, Board of Revenue, submitting papers relating to certain proposals in connection with it, sanctioned with remarks.

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