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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	919	Press
B.P. No.		Mis.
Dated	24 th July	196-1874

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
24th July 1874.*

No. 193. Read the following Proceedings of the Board of Revenue, dated 27th June 1874,
No. 1,622:—

Read the following letter from H. E. SULLIVAN, Esq., Officiating Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 11th May 1874, No. 1,061-30.

The Government having in their Proceedings, No. 145, dated 5th February 1873, sanctioned the introduction of the new settlement rates into the four taluqs of Cuddapah and Kurnool marginally noted, arrangements were at once made by this Department to bring them into operation; and I have now the honor to report on the financial results attained in two out of the four taluqs, viz., Jammalamadugu in the Cuddapah, and Koilkuntla in the Kurnool District.

2. The annexed statement shows the occupied and unoccupied area and assessment of each group of villages under both Dry and Wet according to the old and new settlements.

Districts.	Taluqs.
Cuddapah	1. Cuddapah. 2. Jammalamadugu.
Kurnool	3. Proddatur. 4. Koilkuntla.

Proceedings of the Madras Government, Revenue Department,
24th July 1874.

District	Taluk	Group	As per New Settlement				Difference		Provisional Estimate	
			Extent	Assessment	Average	Per cent. increase	Extent	Assessment	Per cent. increase	Assessment
Jammalamadugu	1st Group	1st	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		2nd	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		3rd	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		Total	30,000	30,000	10,000	10,000	30,000	30,000	10,000	30,000
Jammalamadugu	2nd Group	1st	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		2nd	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		3rd	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		Total	30,000	30,000	10,000	10,000	30,000	30,000	10,000	30,000
Jammalamadugu	3rd Group	1st	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		2nd	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		3rd	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		Total	30,000	30,000	10,000	10,000	30,000	30,000	10,000	30,000
Jammalamadugu	Total	1st	30,000	30,000	10,000	10,000	30,000	30,000	10,000	30,000
		2nd	30,000	30,000	10,000	10,000	30,000	30,000	10,000	30,000
		3rd	30,000	30,000	10,000	10,000	30,000	30,000	10,000	30,000
		Total	90,000	90,000	30,000	10,000	90,000	90,000	30,000	90,000

Proceedings of the Madras Government, Revenue Department,
24th July 1874.

It will be seen that there is an increase of Rupees 17,662 or 15 per cent. in Jammalamadugu, and Rupees 21,882 or 15 per cent. in Kottakota. It was anticipated that it would amount to Rupees 22,452 or 15 per cent. in the former, and Rupees 21,250 or 16 per cent. in the latter, an anticipation which was not realized in either case. Estimates in matters of this sort, though based on the best data available, can never be anything more than approximations to the results when finally worked out. The subjoined statements give a comparative view of the settlement results as anticipated when the proposals were made and as they came out. In Jammalamadugu the difference is not of sufficient importance to call for any remark, and in Kottakota the Deputy Director, when he began to introduce the new settlement, became aware that a too high average rate, viz., 2.7-9, for dry lands in first group villages had found a place in the proposals, and he accordingly introduced a reduction, which brought the average dry rate down to Rupees 2.2-5, and this is in places of the average dry rate which obtains in Jammalamadugu, viz., 1-15-30. Mr. Cox, who is an able and experienced Settlement Officer, has, in my opinion, exercised a wise discretion in dealing with each case on its merits, instead of trying to force a correspondence of results with estimates.

Jammalamadugu.

Dry and Wet.	Groups.	As per Proposal.		As per Introduction.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Dry	1st	15,147	53,071	15,212	57,029	66	3,958
	2nd	65,346	28,590	65,391	27,029	45	1,561
	3rd	41,428	31,501	41,264	33,176	164	8,325
	Total	122,921	1,13,162	121,867	1,16,234	946	3,072
Wet	1st	750	6,945	527	4,783	223	2,162
	2nd	3,571	26,902	4,156	30,811	585	3,909
	3rd	4,380	38,847	4,088	35,507	292	3,340
	Total	8,701	72,694	8,771	71,101	70	1,593
Grand Total, Dry and Wet		131,622	1,95,856	130,638	1,97,335	984	1,541

Kottakota.

Dry and Wet.	Groups.	As per Proposal.		As per Introduction.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Dry	1st	28,495	58,223	28,314	50,523	181	7,700
	2nd	70,000	1,04,440	71,106	1,03,930	1,106	5,510
	3rd	37,889	40,026	40,376	40,483	487	457
	Total	136,384	2,02,689	139,806	2,05,936	3,422	3,677
Wet	1st	2,155	18,022	2,053	18,173	102	151
	2nd	807	6,261	716	6,213	91	48
	3rd	2,092	24,535	2,774	23,410	682	1,125
	Total	5,054	48,818	5,543	47,806	489	1,013
Grand Total, Dry and Wet		141,438	2,51,507	145,349	2,53,742	3,911	4,690

Although the average rate per acre for irrigated lands is higher in Kolkuntla under the settlement now concluded, than the average appearing for the same description of land in the revenue account for Fast 1282, and than the average given in the proposals for the revised settlement, the actual increase of revenue under this head for the whole taluq amounts only to Rs. 2,585, which falls short (by Rupees 144) of the augmentation anticipated when proposals were submitted. The cause of the average wet rate having gone up is to be found in the fact that the rate of assessment on lands transferred from dry to wet was very high, including Tiruvajal.

4. The falling off in the assessment under both descriptions of cultivation, and the enhancement of the net average rates, notwithstanding the extension of the cultivated area, is thus accounted for by Mr. Cox:—

"The increase in area between the two Fastes (1273 and 1282) represents for the most part the 3,704 acres of newly cultivated land which has lately been demarcated by us. The assessment of this area has hitherto been generally merely nominal, and as in many cases highly assessed lands have been given up for more lowly rated ones, this will explain why there is a falling off in assessment, while there is an increase in areas. The changes which we have introduced by the proposed transfers from dry to wet and vice versa, in which the former predominate, will account for the greater proportion of increase in wet, as these lands were for the most part paying high rates, including Tiruvajal."

5. The subjoined statement shows the villages in both taluqs where the revised settlement has enhanced the assessment to any considerable extent. It will be seen that in two villages only at Jammalamadugu and in one of Kolkuntla does the increase exceed 100 per cent. In the case of the Guntoor portion of the Kistna District the Government authorized (vide G. O., No. 1,407, dated December 12th, 1873) the assessment being gradually brought up to the revised standard during a period extending over three or five years. If it is considered necessary to grant a like indulgence in the taluqs under report, I would recommend its being extended to those villages where the increase is 50 per cent and upwards. The concession should be made only in cases where the percentage limit is exceeded in a ryot's entire holding, and should not have a holdover application:—

Taluk.	Name of Village.	As per Revenue Account.		As per New Settlement.		Difference.			
		Area.	Assessment.	Area.	Assessment.	Excess.	Per cent.	Assessment.	Per cent.
Jammalamadugu.	Arundhanallu.	4,000	05	4,000	20	15	30	15	30
	Banapuram.	211	1,038	211	2,000	962	93	962	93
	Chennur.	601	050	601	050	0	0	0	0
	Deerpuram.	2,192	2,015	2,192	2,015	0	0	0	0
	Kolambur.	740	334	740	334	0	0	0	0
	Kolambur (Gundur).	2,420	1,324	2,420	1,324	0	0	0	0
	Kolkuntla.	2,117	1,000	2,117	1,000	0	0	0	0
	Muthuram.	4,073	1,273	4,073	1,273	0	0	0	0
	Muthuram (Gundur).	123	090	123	090	0	0	0	0
	Muthuram (Gundur).	2,000	081	2,000	081	0	0	0	0
	Muthuram (Gundur).	400	050	400	050	0	0	0	0
	Muthuram (Gundur).	2,154	054	2,154	054	0	0	0	0
	Muthuram (Gundur).	1,114	054	1,114	054	0	0	0	0
	Muthuram (Gundur).	621	050	621	050	0	0	0	0
Kolkuntla.	Chennur.	111	050	111	050	0	0	0	0
	Chennur (Gundur).	2,000	1,000	2,000	1,000	0	0	0	0
	Chennur (Gundur).	2,000	1,000	2,000	1,000	0	0	0	0
	Chennur (Gundur).	1,000	1,000	1,000	1,000	0	0	0	0

The assessed waste lands are shown in the statement at paragraph 2. It will be seen that the average rates are below those of the cultivated lands both under the old and new estimates, so that there is every reason to anticipate their being taken up at an early date.

7. As usual, I annex a statement showing the area and assessment of the preceding five years. The settlement demand is in excess of that of each year and consequently of the average of the whole period:—

Taluk.	Faste.	Dry.		Wet.		Total.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
Jammalamadugu.	1273.	122,063	1,31,000	7,496	58,670	129,559	1,89,670
	1278.	122,317	1,30,368	7,385	58,232	129,702	1,88,600
	1280.	122,308	1,30,309	7,373	58,200	129,681	1,88,509
	1281.	122,637	1,30,179	7,365	58,160	129,992	1,88,339
	1282.	122,637	1,30,179	7,365	58,160	129,992	1,88,339
	Average.	122,317	1,30,368	7,385	58,232	129,702	1,88,600
Kolkuntla.	1273.	130,486	1,73,703	3,757	29,123	134,243	2,02,826
	1278.	130,603	1,73,837	3,747	29,166	134,350	2,02,993
	1280.	130,603	1,73,837	3,747	29,166	134,350	2,02,993
	1281.	130,603	1,73,837	3,747	29,166	134,350	2,02,993
	1282.	130,603	1,73,837	3,747	29,166	134,350	2,02,993
	Average.	130,603	1,73,837	3,747	29,166	134,350	2,02,993
Difference.		+ 102	+ 51,000	- 261	- 1,970	+ 741	+ 10,350

8. The ryots have not come forward to compound for second-crop assessment, as it was anticipated they would. Mr. Cox is of opinion that if the rule which does not admit of a composition except for all the wet lands under any particular source were relaxed, a considerable number of ryots would avail themselves of the terms offered to them as they have done in Timmerville, where individual applications to compound are entertained. An inclusive rule of this sort has but little to commend it, and as experience has shown it renders the permission to compound for the second-crop assessment of no avail. The position of one man's land makes it desirable for him to compound, whilst for another whose land is so situated that it cannot always be guaranteed water for a second crop it would be inexpedient. I have therefore instructed Mr. Cox to notify that, as in Timmerville, individual applications to compound will be entertained.

9. In conclusion, I would observe that the results now reported are liable, as appeals come in and the work of revising the tank systems is completed, to be slightly modified but not to any appreciable extent.

In the foregoing letter the Officiating Director of Revenue Settlement reports the final results of the introduction of the new rates into the Jammalamadugu and Kolkuntla Taluqs in accordance with G. O., dated 5th February 1873.

2. When the present financial result on the area taken as the basis of the Settlement Report is compared with that anticipated by the

Jammalamadugu.		Rs.
Anticipated increase.	14,403	
Actual do.	14,403	
Kolkuntla.		Rs.
Anticipated increase.	21,200	
Actual do.	21,200	
Final gain 10 per cent. in Jammalamadugu, and 10 per cent. in Kolkuntla.		Rs.
		21,200

3. The Board cannot help being surprised to find that the settlement results submitted for sanction differ so considerably from those actually obtained when the sanctioned rates are introduced. The Board are likewise unable to

agree with Mr. Sullivan that the anticipated conclusion "can never be anything more than approximations." The results submitted for sanction represent the totals of the various fields on which the assessment has been carefully ascertained and individually fixed so that when this assessment is sanctioned and introduced the only difference that should be found between the sanctioned and the actual demand is that arising from the difference in the area under occupation during the year on which the settlement was based, and during the year of introduction. In the present comparison the area is identical, but still the decrease is very marked.

4. Comparing the area under occupation when the proposals were framed, and that occupied during Fash 1282 when the new rates were introduced, the anticipated decrease falls to Rupees 1,100 in the case of Jammaalamadugu, but still stands at Rupees 2,014 in Kalkunda, which leads to the supposition that, although there is a large increase of area cultivated during Fash 1282, as shown in the statement annexed to paragraph 3 of Mr. Sullivan's report, the highly assessed lands have been given up and those bearing lower rates have been taken into occupation.

5. The Board are strongly opposed to such large concessions being made when a well-digested and deliberately sanctioned scheme of settlement is introduced. They almost amount to an unauthorized modification of the scheme. Nevertheless, the Board are of opinion that under the special circumstances of the case the arrangements which have been made should be approved.

6. The Board approve the Director's proposal (paragraph 5), that in the few cases where the increase in a ryot's holding is over 50 per cent, the increase should be imposed by annual increments so as to reach the full amount in four or five years.

7. The Board doubt whether the compounding system in Tinianally has been carried on field by field without reference to contiguous, to the extent which Mr. Sullivan describes in his report; as Mrs. Puckle speaks of the villagers having compounded for "lands under fourteen tanks" and also by the "block system." The

Board's Proceedings dated 15th March 1874. The Board to Government which were discovered in the Trincomopoly District, owing to the practice of compounding by scattered and originated. The Proceedings of Government, 24th October 1872. The Board induced the Board to advocate the practice of compounding on a more extended scale; and they still think that the compaction should as far as possible be extended to some block, or to a certain portion of the tract, limited by one agency, so as to facilitate "ayamash," and check frauds similar to those discovered in Trincomopoly.

No. 196.

ORDER THEREON, 24th July 1874, No. 913.

Land Revenue, No. 6

His Excellency the Governor in Council desires that further inquiry may be made as regards the correctness of the assessment in those

villages in which highly assessed lands have been given up for those more lightly assessed. Mr. Cox, it is observed, states that the transfer of capital from the better to the poorer soils has occurred "in many cases." It is not alleged that any attempt has been made to get the assessment of the better lands reduced by the expedient of giving them up, so that it would appear that there is some defect in the classification and valuation of the crop.

2. The discretion exercised in carrying out the settlement is approved with reference to the Board's recommendation in paragraph 5 of their Proceedings and because the circumstances alluded to above indicate the possibility of pressure from enhancement of demand. Otherwise some more satisfactory explanation would have been necessary for the great difference between the original proposition and the settlement as actually introduced.

3. With reference to paragraph 6 of the Board's Proceedings increase of 60 per cent, and more should be spread over 10 years, and any in excess of 20 per cent, over five years.

* G. O. Dated 14th July 1874, No. 250.

4. Orders have been separately passed on the subject of compounding for second-crop irrigation.

(True Extract.)

Acting Secretary to Government.

1874-75
1875-76
1876-77

1874-75



7 Bk. No. 5. May 1875 P.M.

GOVT. OF MADRAS
REVENUE

No. 1,622

Proceedings of the Board of Revenue, dated 29th June 1874.

Read the following letter from H. E. SULLIVAN, Esq., Officiating Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 11th May 1874, No. 1,001-30:—

The Government having in their Proceedings, No. 145, dated 5th February 1873, sanctioned the introduction of the new settlement rates into the four taluqs of Cuddapah and Kurnool marginally united, arrangements were at once made by this department to bring them into operation, and I have now the honour to report on the financial results attained in two out of the four taluqs, viz. *Channarayana* and *Channarayana* in the Cuddapah, and *Kullabettu* in the Kurnool District.

2. The annexed statement shows the occupied and unoccupied area and assessment of each group of villages under both Dry and Wet according to the old and new settlements.

[illegible]

3. It will be seen that there is an increase of Rupees 17,682 or 10 per cent. in Jammalamadugu, and Rupees 21,682 or 11 per cent. in Kollamuttu. It was anticipated that it would amount to Rupees 22,482 or 12 per cent. in the former, and Rupees 31,282 or 16 per cent. in the latter, an anticipation which was not realized in either case. Estimates in matters of this sort, though based on the best data available, can never be anything more than approximations to the result when finally worked out. The subjoined statements give a comparative view of the settlement results as anticipated when the proposals were made, and as they came out. In Jammalamadugu the difference is not of sufficient importance to call for any remark, and in Kollamuttu the Deputy-Magistrate, when he began to introduce the new settlement, became aware that a too high average rate, viz., 2-7-8, for dry lands in first group villages had found a place in the proposals, careful inquiries into cases where relief seemed called for led to a reduction, which brought the average dry rate down to Rupees 2-2-8, and this is in excess of the average dry rate which obtains in Jammalamadugu, viz., 1-13-10. Mr. Cox, who is an able and experienced Settlement Officer has, in my opinion, exercised a wise discretion in dealing with such cases on its merits, instead of trying to force a correspondence of results with estimates.

John H. Thompson

Dry and Wet.	Groups.	Area Proposed.		Area Recommendation.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8
		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry ...	{ 1st ...	15,147	33,071	15,243	30,237	— 96	— 3,834
	{ 2nd ...	65,510	98,590	65,591	97,029	— 185	— 1,561
	{ 3rd ...	41,423	31,591	43,204	38,176	+ 3,841	+ 1,385
	Total ...	122,110	1,63,352	123,548	1,66,442	+ 3,792	— 2,910
Wet ...	{ 1st ...	759	6,915	537	1,793	— 232	— 5,122
	{ 2nd ...	9,571	26,002	4,168	30,514	+ 535	+ 3,912
	Total ...	4,330	33,547	4,695	35,307	+ 365	+ 1,750
Grand Total, Dry and Wet ...		126,440	1,97,199	130,353	1,66,059	+ 4,105	— 1,160

25. *Thymus*

Dry and Wet.	Groups.	As per Proposal.		As per Introduction.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8
Dry.		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
	1st.	23,465	58,252	23,041	56,508	— 424	— 744
	2nd.	70,669	1,04,549	71,096	1,04,838	+ 427	+ 289
	3rd.	57,789	40,326	60,326	40,481	+ 2,537	+ 155
	Total.	151,923	2,03,127	154,463	2,02,635	+ 2,540	— 492
Wet.	1st.	1,435	10,023	2,080	18,176	— 125	— 8,153
	2nd.	— 507	1,204	745	5,252	— 32	— 4,048
	Total.	2,302	11,227	2,825	23,428	— 219	— 12,201
Grand Total Dry and Wet.		154,225	2,14,354	157,288	2,26,063	+ 2,743	— 11,709

Although the average rate per acre for irrigated lands is higher in K. Kankals under the settlement now concluded, than the average appearing for the same description of land in the revenue account for fiscal 1882, and than the average given in the proposals for the revised settlement, the actual increase of revenue under this head for the whole taluk amounts only to Rs. 7,885, which falls short (by Rupees 143) of the augmentation anticipated when proposals were submitted. The cause of the average not taking having gone up is to be found in the fact that the rate of assessment on lands transferred from dry to wet was very high, including the wet lands.

The falling off in the assessment under both descriptions of cultivation, including enhancement of the wet average rate, notwithstanding the extension of the cultivated area, has thus accounted for by Mr. Cox :-

The increase in area between the two Basies (1878 and 1880) represents for the most part the 100 acres of newly cultivated land which has lately been incorporated by us. The assessment of the area has hitherto been generally exceedingly moderate, and as in other cases highly diseased lands have been given up for more healthy ones, there will explain why there is a falling off in assessment, while there is an increase in area. The change which we have introduced by the proposed transfer from dry to wet and vice versa, in which the former practitioners, will account for the greater proportion of increase in wet, as these lands were for the most part very light, including first class.

5. The statistical statement shows the villages in both taluqs where the revised settlement has defeated the demand to any considerable extent. It will be seen that in two villages only is the increase in area in one of Kolkantals over the increase in area 100 per cent. In the case of the former portion of the Kistna District, the Government sanctioned (vide G. O., No. 1437, dated December 11th, 1873) the assessment being gradually brought up to the revised standard during a period extending over three or four years. If it is considered necessary to grant a similar indulgence in the taluqs under report, I would recommend the being extended to those villages where the increase is 50 per cent. and upwards. The extension should be made only in such cases the percentage being considered in a year's entire raising and should not have a further application.

Taluk	Jammalamadugu		Kolkantals		Difference		Percentage	
	Area	Assessment	Area	Assessment	Area	Assessment	Area	Assessment
1	2	3	4	5	6	7	8	9
1. Jammalamadugu	1,278	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
2. Kolkantals	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
3. Total	2,598	2,64,000	2,64,000	2,64,000	2,64,000	2,64,000	2,64,000	2,64,000
4. Average	1,278	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
5. As per Settlement	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
6. Difference	+	0	+	0	+	0	+	0
7. Total	2,598	2,64,000	2,64,000	2,64,000	2,64,000	2,64,000	2,64,000	2,64,000
8. Average	1,278	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
9. As per Settlement	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
10. Difference	+	0	+	0	+	0	+	0

The proposed water lands are shown in the statement of paragraph 5. It will be seen that the average rate per acre of the cultivated lands both under the old and new settlements, as that there is every reason to anticipate that going taken up at as early date.

7. As usual, I annex a statement showing the area and assessment of the preceding five years. The settlement demand is in excess of that of each year and consequently of the average of the whole period :-

Taluk	Pachas	Dry		Wet		Total	
		Extent	Assessment	Extent	Assessment	Extent	Assessment
1	2	3	4	5	6	7	8
Jammalamadugu	1878	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
	1879	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
	1880	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
	1881	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
	1882	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
Average		132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
As per Settlement		132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
Difference		+	0	+	0	+	0
Kolkantals	1878	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
	1879	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
	1880	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
	1881	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
	1882	132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
Average		132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
As per Settlement		132,000	1,32,000	1,32,000	1,32,000	1,32,000	1,32,000
Difference		+	0	+	0	+	0

8. The ryots have not come forward to compound for second-crop assessment, as it was anticipated they would. Mr. Cox is of opinion that if the rule which does not admit of a composition except for all the wet lands under any particular sanction were relaxed, a considerable number of ryots would avail themselves of the terms offered to them as they have done in Tinnevely, where individual applications to compound are entertained. An inflexible rule of this sort has but little to commend it, and as experience has shown it renders the permission to compound for the second-crop assessment of no avail. The position of one man's land makes it desirable for him to compound, whilst for another whose land is so situated that it cannot always be guaranteed water for a second crop it would be inexpedient. I have therefore instructed Mr. Cox to notify that, as in Tinnevely, individual applications to compound will be entertained.

9. In conclusion, I would observe that the results now reported are liable, as appeals come in and the work of revising the tank aynauts is completed, to be slightly modified but not to any appreciable extent.

In the foregoing letter the Officiating Director of Revenue Settlement reports the final results of the introduction of the new rates into the Jammalamadugu and Kolkantals Taluqs in accordance with G. O., dated 26th February 1873.

2. When the present financial result on the area taken as the basis of the Settlement Report is compared with that anticipated by the introduction of the new rates, there is a falling off of Rupees 4,820 in Jammalamadugu, and of Rupees 9,374 in Kolkantals, as shown in the margin.

Jammalamadugu		Kolkantals	
Anticipated increase	37,484	Anticipated increase	37,484
Actual do.	32,664	Actual do.	28,110
Difference		Difference	
4,820		9,374	
Final gain 10 per cent. in Jammalamadugu, and 11 per cent. in Kolkantals			

3. The Board cannot help being surprised to find that the settlement results submitted for sanction differ so considerably from those actually obtained when the sanctioned rates are introduced. The Board are likewise unable to

agree with Mr. Sullivan that the anticipated conclusion "can never be anything more than approximations." The results submitted for sanction represent the totals of the various fields on which the assessment has been carefully ascertained and individually fixed so that when the assessment is sanctioned and introduced the only difference that should be found between the sanctioned and the actual demand is that arising from the difference in the area under occupation during the year on which the settlement was based, and during the year of introduction. In the present comparison the area is identical, but still the decrease is very marked.

4. Comparing the area under occupation when the proposals were framed, and that occupied during Fash 1282 when the new rates were introduced, the anticipated decrease falls to Rupees 1,100 in the case of Jamnalsmedugu, but still stands at Rupees 9,914 in Kolikantia, which leads to the conclusion that, although there is a large increase of area cultivated during Fash 1282, as shown in the statement annexed to paragraph 3 of Mr. Sullivan's report, the highly assessed lands have been given up and those bearing lower rates have been taken into occupation.

5. The Board are strongly opposed to such large concessions being made when a well-digested and deliberately sanctioned scheme of settlement is introduced. They almost amount to an unauthorized modification of the scheme. Nevertheless, the Board are of opinion that under the special circumstances of the case the arrangements which have been made should be approved.

6. The Board approve the Director's proposal (paragraph 5), that in the few cases where the increase in a grant's holding is over 50 per cent. the increase should be imposed by annual assessments so as to reach the full amount in four or five years.

7. The Board doubt whether the compounding system as temporarily has been carried on field by field without reference to contiguity, to the extent which Mr. Sullivan describes in his report; as Mr. Puckis speaks of the villages having compounded for "lands under fourteen

hundred's Proceedings, dated 18th March 1871.

in the Trichinopoly District, owing to the practice of compounding by scattered and disjointed fields, induces the Board to advocate the

the Proceedings of Government, 21st October 1873.

practice of compounding on a more extended scale, and they still think that the compounding should as far as possible be extended to one block, or to a series of blocks of the tract indicated by our survey, so as to facilitate "mistake," and check frauds similar to those discovered in Trichinopoly.

(True Copy and Extract)

H. G. Mele
Secretary.

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

Copy to the Collector of Ootacamund,
to the Collector of Kanchi.

Sd/- W. J. French

18-18 July
5 Feb 1900
12 Dec 1900
1890

Revenue 1874, Department,
Board of Revenue,
MADRAS.

PROCEEDINGS, 29th JUNE 1874, No. 1,622.
24 July 1874.
Encl.

24 July 1874 No 19

Received

JUNE.
No. 1,622.

Settlement. - Report of Director
on financial results of introduction of new
rates of assessment into Pannimaladugu and
Kallikuntla Taluqs of Kurnool District reviewed
and submitted to Government.

For orders
C. L.

195
Not yet paid

REVENUE DEPARTMENT.

C. L.

From the Board of Revenue
Dated 24th June 1874
FOR ORDERS

I think the per the survey
should be made as by order
the correct use of the settlement
must in these villages and
which highly assessed
lands have been paid up
by the highly assessed lands

ment is sanctioned and introduced the only difference that should be found between sanctioned and the actual demand is that arising from the difference in the area under

Cox says that the transfer
 of capital from the latter
 to the former side has occurred
 "in many cases". Of course
 it does not necessarily follow
 that the prob. causes have
 been too lightly assumed -
 it may be that the prob.
 ones have, relatively, been
 too lightly assumed - and by
 one comparatively narrow bank.

taller. But whether this
can be long be, it should
be ascertained. No attempt
to get the assessment of the
to the lands to be made by the
Government of being the same
is alleged. It has been at
some things wrong in the class.
fiction or valuation of work.

I have not any account from
him since 5 of the 4th. I shall
I think be a flound, &
Boston have been lately

the assessment is sanctioned and introduced the only difference that should be found between the sanctioned and the actual demand is that arising from the difference in the area under

1. The first step is to identify the problem.
 2. The second step is to define the problem.
 3. The third step is to analyze the problem.
 4. The fourth step is to develop a solution.
 5. The fifth step is to implement the solution.
 6. The sixth step is to evaluate the solution.
 7. The seventh step is to monitor the solution.
 8. The eighth step is to report the solution.
 9. The ninth step is to conclude the solution.
 10. The tenth step is to reflect on the solution.

I am in the
hopes of soon
knowing the
change for our
factory

FOR ORDNANCE.

But on a well managed
 half acre proof of mine
 arrangements. At the
 end of the full half
 acre the really soft & the
 cultivation cannot be
 less than 2000. It would be
 an interest very true
 and I am very glad to
 have a full crop. I am
 sure a good deal of
 fruit of the crop. I am
 sure it is a very

Several officers
of the division became
left at the local office, or were
transferred to the 3rd Division
for duty there. The 1st Division
was in the 3rd of the
division. The 1st Division
was in the 3rd of the
division. The 1st Division
was in the 3rd of the
division.

I have
 11.7
 I think the
 explanation is suggested
 by the line in the
 drawing.
 I think the
 the first of these things
 is more likely to be the
 of importance than for the
 looking for the things to be
 of the same kind as the
 of the things to be

The possibility of deriving a
preference for the human and
the natural health - viz a 2.25%
a 3.75% of 10 per cent 11 per cent
respectively to the Land tax
of these two ratings of the
above system which having
taxes & rates & districts
is not likely to be
acceptable to the people.

For however much above
25 per cent should be
brought up gradually

14/7 0207

Mr. Sullivan that the anticipated conclusions "can never be reached". The results submitted for sanction represent the results of the work done.

Revenue Department

Proceedings of the Board of Revenue
Under date 20th July 1874.

Read the following
Proc of the Bd of Rev.

Subj. report of Comr
Rev. Bd. on financial results
of introduction of new rates
of assessment into various
parishes and districts
of Louth and
Dublin District.

16th Sept 1874

His Excellency
the Governor in Council
thinks that further en-
quiry may be made re-
garding the correctness
of the assessment in
the parishes in which
highly improved lands
have been given up for
three years by the
assessors. He has directed

20/7

observed, states that
the transfer of capital
from the better to the
poorer soils has occur-
ed in many cases. It
is not alleged that
any attempt has been
made to get the crop
out of the better land
reduced by the expense
of giving them up so
that it would appear
that there is some differ-
ence in the explanation
and conduct of the
crop.
The Board
would refer to the
approved with refer-
ence to the Board
recommendation

Highly probable
that the Board
would refer to the
approved with refer-
ence to the Board
recommendation

recommendation in
paragraph 5 of their
Proceedings and under
the circumstance ab-
sented to above indicate
the possibility of pro-
ceeding from enhancement
of demand. Other-
wise some more satis-
factory explanation
would have been
necessary for the great
difference between the
original proposition
and the statement
as actually introduced
3. With reference
to paragraph 5 of
the Board's Proceed-
ings increase of 50
percent and more
should

should be spread
over 10 years and any
increase of 25 percent
over five years.

So Orders have been
separately passed on
the subject of com-
mencing for some
exp. irrigation.

B. M. C.

To B. P. M. S.
7/17/74

GC 14 July 74 No 890

195-196

Adolph Rist