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MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 729 Revenue — Press ~~Mis.~~

Dated 12th September 1890.

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Ecclesiastical (1890) Department.

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G.O. No. 729

DATED 12th Sept. 90

[Despatch Abstract.]

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again G.O., dated 23rd October 1888, No. 731, Revenue.

ABSTRACT.—Passing orders on proposals for the settlement of Bellary and Anantapur districts.

READ—again G.O., dated 15th July 1889, No. 591, Revenue.

ABSTRACT.—Reviewing the scheme for the settlement of the Bellary and Anantapur districts prepared by the Commissioner of Revenue Settlement, &c., and directing the submission of revised proposals in accordance with the instructions of Government.

READ—again the following G.O., dated 26th August 1889, No. 5478, Mis., Revenue:—

Read—the following Memorandum from the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 17th August 1889, No. 3192, Mis. :—

Referring to G.O., dated 15th July 1889, No. 591, the Board beg to be informed whether in preparing a revised scheme for the settlement of the Adóni, Alúr, Bellary, Gooty and Tadpatri taluks, it is the wish of Government that the average prices of these five taluks should be taken as the basis or the prices of the districts—Bellary and Anantapur. The district averages are given in the statement appended to paragraph 6 of the Board's Proceedings printed with the Government order quoted above. The averages of the five taluks are shown in the accompanying statement.

Order—dated 26th August 1889, No. 5478, Mis., Revenue.

The Government directs that the commutation rates for the settlement of the five taluks of Alúr, Adóni, Bellary, Gooty and Tadpatri be based on the prices ruling in those taluks and not on the prices for the whole of the districts of Bellary and Anantapur.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.

READ—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 27th February 1890, No. 50 :—

MR. CLOGSTOUN.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 24th October 1888, No. 591.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 8th August 1889, No. 393.

Read—also the following letter from J. H. M. COX, Esq., Deputy Commissioner of Revenue Settlement, Party No. I, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Bellary, 28th October 1889, No. 1009-A :—

With reference to Board's Proceedings of the 8th August, No. 393, Press, calling upon me to submit, at a very early date, a revised scheme for the settlement of the Adóni, Alúr, Bellary, Gooty and Tadpatri taluks, in accordance with the instructions of Government, I have the honor to report below the modifications which I think might, with regard to the expressed opinions of Government as contained in G.Os., No. 731, dated 23rd October 1888, and No. 591, dated 15th July 1889, be made in my original proposals for the settlement of the said tract. I am sorry it has been impossible for many reasons to submit it sooner.

2. I will take up the several points which require reconsidering in the order in which they come in my original report.

3. *Standard crops.*—Government approve of cholum alone being taken as the standard crop in dry for the five taluks now being treated of, but ask whether the prices quoted are for "white" or "yellow"; and before adopting paddy throughout for wet they desire that enquiry should be made as to whether irrigated ragi, which is to some extent grown in Gooty and Tadpatri, "is on the whole a less paying crop than paddy."

4. On enquiry I learn that only since June 1888 have the prices of "white" and "yellow" cholum been registered separately, and so it may be considered that the quotations hitherto given are the average price of both, or it may be in some cases that of the chief grain produced.

5. I paid a visit to the Gooty and Tadpatri taluks to make a personal investigation regarding the outturn and cultivation expenses of ragi in wet. The result was to show that it must be a less paying crop than paddy, but it was universally admitted that ragi is only grown on wet lands on high level where water does not flow freely; also in seasons when there is a scarcity of water. This crop cannot therefore I think be considered a normal wet one, and as allowances are made in our classification for lands less favorably situated as to flow, this will I think be sufficient to meet the case; while the ryots can, if they like, when they know what the new wet rates will be, ask for lands to be transferred to dry in localities where the supply of water is precarious and where it does not seem desirable to retain such lands as wet.

6. One result of my enquiries in the above two taluks was to show me that we had acted too hastily in entering all the area cultivated with ragi under wet. This was done with reference to a remark entered on the crop statement received from the Collector of Anantapur, which said that "ragi was not grown in that district as a dry crop except perhaps on the Mysore frontier." I have found it necessary to ask all the Tahsildars to furnish me with statements showing the actual areas cultivated

with this grain in wet and dry. Their preparation must necessarily take some time, as they can only be compiled by going into the fieldwar details of each village; and so, for the purposes of the present report, I have had those particulars made up for Gooty and Tadpatri from the entries in our classification registers, the one based on the revenue accounts of fasli 1295, and the other on those of fasli 1296. The result gives the following figures which does not represent the total area cultivated with ragi, as there are some fields in which it is grown as a mixed crop and the extent under each is not given:—

Taluks.	Area cultivated with ragi.			
	Dry.	Wet.	Total.	Percentage of column 3 to 4.
1	2	3	4	5
	Acs.	Acs.	Acs.	
Gooty	970	608	1,578	38
Tadpatri	1,763	696	2,459	28
Total ..	2,733	1,304	4,037	32

7. From the above figures it will be seen that in Gooty the proportion of wet is about two-fifths and in Tadpatri two-sevenths. Allowing these proportions on the figures in the crop statement shown in my report, which are those for fasli 1295, the percentages of area under ragi in wet will be 7½ in Gooty and 15 in Tadpatri; while on the average cultivation of five years, as given in Mr. Wilson's report, they will be 8 and 14 respectively. These are not so high I think as to make it unfair for us to ignore ragi altogether and take paddy as our standard wet crop, particularly in consideration of what I have said in the concluding portion of paragraph 5.

8. *Grain values.*—The maximum grain values proposed by Mr. Wilson (viz., 360 measures in cholum and 1,200 measures in paddy) have been accepted by Government as fair, but his minima (140 and 600 measures respectively) were considered too high, and the minima adopted in wet in the neighbouring tracts of Pattikonda and Cuddapah (viz., 300 and 320 measures) were deemed sufficient.

9. In accordance with the instructions contained in Board's Proceedings of the 30th August, Mis. No. 3371, I give in the subjoined statement the talukwar particulars of outturn as quoted by the ryots and Tahsildars. This information was obtained by me before my original report was sent in as I thought that, perhaps, the figures might help me in coming to some definite conclusions in making my proposals, but I refrained from referring to them both on account of their conflicting nature and because, as stated in the said report, it had been ruled by Government that grain values should in future be fixed with reference to those adopted in adjoining districts already settled:—

Taluks.	Cholum.						Paddy.					
	Villagers' quotations.			Tahsildars' quotations.			Villagers' quotations.			Tahsildars' quotations.		
	Good.	Middling.	Bad.	Good.	Middling.	Bad.	Good.	Middling.	Bad.	Good.	Middling.	Bad.
1	2	3	4	5	6	7	8	9	10	11	12	13
	On black soils.											
Adóni	256	192	128	256	192	128	1,408	1,152	896	1,408	1,152	896
Alúr	150	75	40	150	75	40	1,350	900	450	1,350	900	450
Bellary ..	800	400	200	800	400	200	1,750	1,250	900	1,750	1,250	900
Gooty	250	200	120	250	200	100	1,400	1,200	960	1,600	1,200	960
Tadpatri ..	240	120	60	300	150	100	1,110	800	490	1,130	815	490
Total ..	1,696	987	548	1,756	1,017	568	7,018	5,302	3,696	7,238	5,317	3,696
Averages ..	339	197	110	351	203	114	1,404	1,060	739	1,448	1,063	739

Taluks.	CHOLUM.						PADDY.					
	Villagers' quotations.			Tahsildar' quotations.			Villagers' quotations.			Tahsildars' quotations.		
	Good.	Middling.	Bad.	Good.	Middling.	Bad.	Good.	Middling.	Bad.	Good.	Middling.	Bad.
1	2	3	4	5	6	7	8	9	10	11	12	13
					On red soils.							
Adóni	384	192	96	384	256	128	1,728	1,408	1,088	1,728	1,408	1,088
Alúr	60	30	20	60	30	20	..	..	..	..	..	..
Bellary	400	200	100	400	200	100	1,350	1,050	700	1,350	1,050	700
Gooty	200	150	100	250	125	80	1,200	960	800	1,200	960	800
Tadpatri ..	448	96	58	400	100	70	..	..	..	..	..	..
Total ..	1,492	668	374	1,494	711	398	4,278	3,418	2,588	4,278	3,418	2,588
Averages ..	298	134	75	299	142	80	1,426	1,139	863	1,426	1,139	863

10. As directed in the above Board's Proceedings, I have since consulted Mr. Sabhapati Mudaliar who has given it as his opinion that, as a rule, 300 measures in cholum and 1,200 in paddy should be taken as the maxima for the best soils and 60 and 320 respectively as the minima in the poorest lands. With reference to the above data, I propose adopting the following figures, fixing 80 measures as my lowest in dry, as anything below that would really leave little or nothing after deduction of cultivation expenses. As the lands under the Tungabhadra channels are certainly superior to those under other sources in the tract dealt with, I have fixed a somewhat lower outturn for the latter.

Dry—Cholum.

CLASSIFICATION OF SOILS.						1st Group.	2nd Group.
III.	IV.	V.	VI.	VII.	VIII.		
1	2	3	4	5	6	7	8
1	..	..	..	..	..	300	260
2	1	..	1	..	..	260	220
3	2	..	2	1	..	220	180
4	3	1	3	2	1	180	150
5	4	2	4	3	2	150	125
..	5	3	5	4	3	125	110
..	..	4	..	5	4	110	95
..	..	5	..	..	5	95	80

Wet—Paddy.

CLASSIFICATION OF SOILS.						Tungabhadra channels or 1st group.	OTHER SOURCES.			
III.	IV.	V.	VI.	VII.	VIII.		2nd Group.	3rd Group.	4th Group.	5th Group.
1	2	3	4	5	6	7	8	9	10	11
..	1	..	..	..	..	1,200	1,150	1,050	960	870
1	2	..	..	..	..	1,100	1,050	960	870	780
2	3	..	..	1	..	1,010	960	870	780	690
3	4	1	..	2	1	925	870	780	690	600
4	5	2	1	3	2	840	780	690	600	525
5	..	3	2	4	3	760	690	600	525	450
..	..	4	3	5	4	680	600	525	450	380
..	..	5	4	..	5	600	525	450	380	320

11. *Commutation rates.*—As the Government in their order of the 26th August, No. 5478, have directed that the commutation rates to be adopted for the five taluks details of these prices for the last twenty non-famine years with averages of the same :—

Fasli.	ADONI.				ALUR.		BELLARY.			GOOTY.			AVERAGE OF FIVE TALUKS.			TADPATRI.			
	Paddy.			Cholum.	Cholum.		Paddy.		Cholum.	Paddy.		Cholum.	Paddy.		Cholum.	Paddy.		Cholum.	
	1st sort.	2nd sort.	Average.				1st sort.	2nd sort.	Average.	1st sort.	2nd sort.	Average.	1st sort.	2nd sort.	Average.	1st sort.	2nd sort.	Average.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1270	153	150	151½	150	158	159	155	157	183	154	143	148½	184	158	146	152	181	156	148½	152½	171½
1271	153	152	152½	144	135	168	149	153½	158	137	126	131½	161	165	154	159½	157	154½	149½	151½	151
1272	168	153	160½	184	196	172	167	169½	223	159	146	152½	197	166	156	161	207	166	161½	163½	202
1277	226	202	214	169	190	200	190	195	228	159	146	152½	215	218	207	212½	217½	207	207	207	197
1278	203	184	193½	154	143	200	193	196½	193	226	201	213½	159	183	171	177	191½	164	179½	185½	154½
1279	190	175	182½	180	109	187	169	178	153	181	168	174½	178	165	153	159	164	157	161	159	141
1280	164	143	153½	190	186	160	146	153	180	158	147	152½	178	147	138	142½	154	154	141	147½	148½
1281	166	135	150½	226	223	165	149	157	204	161	137	149	189	164	141	152½	166	166	153½	159½	178
1282	198	157	177½	194	192	147	146	146½	197	153	144½	148½	189	171	144	157½	186	163	151½	157½	201
1283	184	128	156	182	177	158	149	153½	186	158	136	147	189	153	135	144	174	153	144½	148½	180½
1284	173	128	150½	167	170	137	129	133	170	153	143	148	180	145	135	140	182	153	140½	146½	180½
1285	169	143	151	189	205	167	147	157	203	156	130	143	180	130	119	124½	135	145	124½	134½	166
1289	197	163	180	244	302	175	156	165½	231	176	138	157	241	175	159	167	221	166	167	166½	193
1290	193	161	177	155	161	153	147	150	136	165	212	188½	143	159	146	152½	188	147	152½	149½	193
1291	183	153	168	158	150	164	158	161	147	164	175	169½	144	164	146	155	165	147	155½	151½	174½
1292	185	152	170	139	142	162	145	148½	133	183	158	170½	136	171	154	162½	178	154	162½	158½	173½
1293	185	143	164	134	137	137	132	134½	131	172	137	154½	138	154	144	149	168	144	149	146½	173½
1294	199	163	181	201	204	168	161	164½	196	194	156	175	212	183	169	176	188	169	176	172½	178
1295	176	140	157½	178	185	156	155	160½	183	182	172	177	182	178	164	171	177	164	171	167½	178
1296	176	139	157½	172	173	164	158	161	167	161	142	151½	188	177	164	170½	177	164	170½	167½	178
Total ..	3,633	3,067	3,350	3,510	3,508	3,288	3,096	3,192	3,538	3,366	3,052	3,209	3,186	3,399	3,131	3,265	3,475	3,421½	3,086½	3,254	3,521½
Averages ..	182	153	168	175	180	164	155	159	177	168	152	160	174	170	156	163	174	171	154	163	176

12. Deducting 15 per cent. for merchants' profits, &c., will make the rate for cholum Rs. 150 and for paddy Rs. 139 per garce, the former being higher than the rate resulting from the average for the whole district (Rs. 137, *vide* paragraph 6 of Mr. Wilson's report), while the latter is exactly the same as the district average.

13. *Allowances for vicissitudes of season*,—As directed by Government the deductions under this head will be calculated at the rate of one-fifth for lands under the Tungabhadra channels, where the irrigation is more reliable, and one-fourth for all other sources in wet and one-fourth for all dry.

14. *Cultivation expenses.*—The Government accepted Mr. Wilson's maximum cultivation expenses both for dry and wet, but they remarked that in calculating the average expenses adopted in the various settlements of the adjoining districts of Cuddapah and Kurnool, the figures of Koilkuntla should not have been taken separately, as that taluk was included in the Cuddapah Main Division report. If this item is excluded, the averages will be Rs. 4-15-4 in dry and Rs. 17-5-4 in wet.

15. Before going further into this subject, I should like to say that it seems hardly fair to assert that the scale of expenses adopted by me in paragraph 63 of my report was "purely arbitrary" as stated by Mr. Wilson. After showing, for the sake of comparison, the figures adopted for different descriptions of soil in the adjoining districts, I explained that "as a rule our expenses run higher here except in the poorest soils in wet (and I ought perhaps to have added also in dry) owing to the somewhat higher price of wood for agricultural implements, there being less forest about here; but chiefly on account of more animal manure being used in the absence of leaf manure, which is rather scarce in this neighbourhood."

16. Under this head I also give below, as directed in Board's Proceedings, No. 3371, already referred to, the particulars of cultivation expenses as quoted by the ryots and Tahsildars of the several taluks now treated of. The details of the data which make up these figures and which the Board have also called for are given in appendix A:—

Dry—Cholum.

Items.	Adóni.	Alúr.	Bellary.	Gooty.	Tadpatri.	Total.	Averages.
1	2	3	4	5	6	7	8
As per villagers' quotations.							
1. Ploughing cattle ..	Rs. A. P. 0 8 0	Rs. A. P. 0 6 7	Rs. A. P. 1 5 4	Rs. A. P. 1 8 0	Rs. A. P. 1 1 10	Rs. A. P. 4 13 9	Rs. A. P. 0 15 7
2. Agricultural implements	0 6 0	2 3 8	0 9 8	0 8 3	0 7 5	4 3 0	0 13 5
3. Seed	0 4 0	0 2 10	0 1 0	0 3 0	0 7 0	1 1 10	0 3 7
4. Manure	..	..	1 4 0	1 8 0	4 13 11	7 9 11	2 8 8
5. Labor	1 4 0	2 12 8	4 13 0	2 0 0	2 10 9	13 8 5	2 11 3
6. Fodder in ploughing season	1 6 6	1 1 9	2 0 0	0 12 0	4 6 7	9 10 10	1 14 11
Total ..	3 12 6	6 11 6	10 1 0	6 7 3	13 15 6	40 15 9	8 3 2
As per Tahsildars' quotations.							
1. Ploughing cattle ..	0 8 0	0 6 7	1 5 4	1 0 0	2 0 0	5 3 11	1 0 9
2. Agricultural implements	0 6 0	2 3 8	0 9 8	0 8 3	0 8 0	4 3 7	0 13 6
3. Seed	0 4 0	0 2 10	0 1 0	0 3 0	0 8 0	1 2 10	0 3 9
4. Manure	..	..	1 4 0	0 12 0	5 0 0	7 0 0	2 5 4
5. Labor	1 4 0	2 12 8	4 13 0	2 8 0	2 12 0	14 1 8	2 13 2
6. Fodder in ploughing season	1 6 6	1 1 9	2 0 0	0 8 0	4 8 0	9 8 3	1 14 5
Total ..	3 12 6	6 11 6	10 1 0	5 7 3	15 4 0	41 4 3	8 4 1

Wet—Paddy.

Items.	Adóni.	Alúr.	Bellary.	Gooty.	Tadpatri.	Total.	Averages.
1	2	3	4	5	6	7	8
As per villagers' quotations.							
1. Ploughing cattle ..	Rs. A. P. 1 14 0	Rs. A. P. 1 4 0	Rs. A. P. 6 0 0	Rs. A. P. 2 8 0	Rs. A. P. 3 3 1	Rs. A. P. 14 13 1	Rs. A. P. 2 15 5
2. Agricultural implements	0 12 6	0 7 0	1 1 0	1 4 0	1 12 11	5 5 5	1 1 1
3. Seed	2 0 0	2 0 0	2 0 0	2 8 0	3 5 4	11 13 4	2 5 10
4. Manure	6 0 0	5 0 0	5 0 0	8 0 0	11 0 0	35 0 0	7 0 0
5. Labor	13 14 0	23 2 0	31 6 0	17 0 0	23 11 4	109 1 4	21 13 0
6. Fodder in ploughing season	..	5 10 0	..	..	11 4 0	16 14 0	8 7 0
Total ..	24 8 6	37 7 0	45 7 0	31 4 0	54 4 8	192 15 2	38 9 5
As per Tahsildars' quotations.							
1. Ploughing cattle ..	1 14 0	1 4 0	6 0 0	10 0 0	4 0 0	23 2 0	4 10 0
2. Agricultural implements	0 12 6	0 7 0	1 1 0	..	1 12 11	4 1 5	1 0 4
3. Seed	2 0 0	2 0 0	2 0 0	3 0 0	3 8 0	12 8 0	2 8 0
4. Manure	6 0 0	5 0 0	5 0 0	10 0 0	11 0 0	37 0 0	7 6 5
5. Labor	13 14 0	23 2 0	31 6 0	11 5 4	23 12 0	103 7 4	20 11 1
6. Fodder in ploughing season	..	5 10 0	..	..	11 8 0	17 2 0	8 9 0
Total ..	24 8 6	37 7 0	45 7 0	34 5 4	55 8 11	197 4 9	39 7 4

17. The above quotations are even more conflicting than those of outturn given in the statement entered in paragraph 9; and it is difficult to see how they can help us. On consulting Mr. Sabhapathi Mudaliar on this subject, he told me he thought the maximum charges that I had proposed—Rs. 19-6-0 in wet and Rs. 5-2-0 in dry—might be considered quite fair, but he thought that the minima should be Rs. 8 an acre in wet and Rs. 2-8-0 in dry. With reference to this, I have now modified my figures as follows, adopting my former maxima and Mr. Sabhapathi's minima. The expenses on the lands under sources other than the Tungabhadra channels are proportionately greater, taking into consideration the outturn, as the channel lands, being enriched by the silt from the river, require less trouble to work up:—

Dry.

Classification of soils.						Cultivation expenses.	
III.	IV.	V.	VI.	VII.	VIII.	1st Group.	2nd Group.
						Rs. A. P. 5 2 0	Rs. A. P. 4 12 0
1	..	..	..	..	..	4 12 0	4 6 0
2	1	..	1	..	..	4 6 0	4 2 0
3	2	..	2	1	..	4 2 0	3 12 0
4	3	1	3	2	1	3 12 0	3 8 0
5	4	2	4	3	2	3 8 0	3 2 0
..	5	3	5	4	3	3 2 0	2 12 0
..	..	4	..	5	4	2 12 0	2 8 0
..	..	5	..	..	5		

Wet.

CLASSIFICATION OF SOILS.						CULTIVATION EXPENSES.				
III.	IV.	V.	VI.	VII.	VIII.	Tungabhadra channels, or 1st Group.	Other sources. 2nd Group.	3rd Group.	4th Group.	5th Group.
						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
..	1	..	...	..	..	19 6 0	19 2 0	18 2 0	17 0 0	16 0 0
1	2	..	..	..	..	18 6 0	18 2 0	17 0 0	16 0 0	15 0 0
2	3	..	..	..	..	17 4 0	17 0 0	16 0 0	15 0 0	14 0 0
3	4	..	..	1	..	16 4 0	16 0 0	15 0 0	14 0 0	13 0 0
4	5	1	1	2	1	15 4 0	15 0 0	14 0 0	13 0 0	12 0 0
5	..	2	2	3	2	14 4 0	14 0 0	13 0 0	12 0 0	11 12 0
..	..	3	3	4	3	13 4 0	13 0 0	12 0 0	11 12 0	10 8 0
..	..	4	4	5	4	12 4 0	11 12 0	11 12 0	10 8 0	9 4 0
		5	5	..	5			10 8 0	9 4 0	8 0 0

18. *Money-rates.*—The subjoined statement shows the rates resulting from the adoption of the figures proposed in the preceding paragraphs. The dry rates come out the same as those proposed by Mr. Wilson, providing for a 2 annas rate in the poorer 2nd group villages. In wet I think that my rates for the Tungabhadra channel lands follow a better sequence than those proposed by Mr. Wilson, who fixed only seven rates, whereas our classification table requires eight for each group of villages. My wet rates for other sources too seem fair, ranging from Rs. 9 down to Re. 1 :—

Dry—Cholum.

Outturn.	Value at Rs. 150 per garce.	Deduct one-fourth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	Rate proposed.
M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
300	14 1 0	3 8 3	10 8 9	5 2 0	5 6 9	2 11 4	2 5 0
260	12 3 0	3 0 9	9 2 3	4 12 0	4 6 3	2 3 1	2 0 0
220	10 5 0	2 9 3	7 11 9	4 6 0	3 5 9	1 10 10	1 8 0
180	8 7 0	2 1 9	6 5 3	4 2 0	2 3 3	1 1 7	1 0 0
150	7 0 6	1 12 1	5 4 5	3 12 0	1 8 5	0 14 4	0 12 0
125	5 13 9	1 7 5	4 6 4	3 8 0	1 0 2	0 11 10	0 9 0
110	5 2 6	1 4 5	3 13 10	3 2 0	0 11 10	0 5 11	0 4 0
95	4 7 3	1 1 10	3 5 5	2 12 0	0 9 5	0 4 8	0 3 0
80	3 12 0	0 15 0	2 13 0	2 8 0	0 5 0	0 2 6	0 2 0

Wet—Paddy—Tungabhadra Channels.

Outturn.	Value at Rs. 139 per garce.	Deduct one-fifth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	Rate proposed.
1	2	3	4	5	6	7	8
M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1200	52 2 0	10 6 10	41 11 2	19 6 0	22 5 2	11 2 7	11 0 0
1100	47 12 6	9 8 11	38 3 7	18 6 0	19 13 7	9 14 9	10 0 0
1010	43 13 11	8 12 5	35 1 6	17 4 0	17 13 6	8 14 9	9 0 0
925	40 2 11	8 0 7	32 2 4	16 4 0	15 14 4	7 15 2	8 0 0
840	36 7 10	7 4 9	29 3 1	15 4 0	13 15 1	6 15 6	7 0 0
760	33 0 2	6 9 8	26 6 6	14 4 0	12 2 6	6 1 3	6 0 0
680	29 8 7	5 14 6	23 10 1	13 4 0	10 6 1	5 3 0	5 0 0
600	26 1 0	5 3 5	20 13 7	12 4 0	8 9 7	4 4 9	4 0 0

Wet—Paddy—Other sources than Tungabhadra channels.

Outturn.	Value at Rs. 139 per garce.	Deduct one-fourth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	Rate proposed.
1	2	3	4	5	6	7	8
M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1150	49 15 3	12 7 10	37 7 5	19 2 0	18 5 5	9 2 8	9 0 0
1050	45 9 9	11 6 5	34 3 4	18 2 0	16 1 4	8 0 8	8 0 0
960	41 11 2	10 6 10	31 4 4	17 0 0	14 4 4	7 2 2	7 0 0
870	37 12 8	9 7 2	28 5 6	16 0 0	12 5 6	6 2 9	6 0 0
780	33 14 1	8 7 8	25 6 5	15 0 0	10 6 5	5 3 2	5 0 0
690	29 15 7	7 7 11	22 7 8	14 0 0	8 7 8	4 3 10	4 0 0
600	26 1 0	6 8 3	19 8 9	13 0 0	6 8 9	3 4 4	3 0 0
525	22 12 11	5 11 3	17 1 8	11 12 0	5 5 8	2 10 10	2 8 0
450	19 8 9	4 14 2	14 10 7	10 8 0	4 2 7	2 1 3	2 0 0
380	16 8 1	4 2 0	12 6 1	9 4 0	3 2 1	1 [illegible] 0	1 8 0
320	13 14 5	3 7 7	10 6 10	8 0 0	2 6 10	1 3 5	1 0 0

19. Apportioned to the different soils, the rates will stand as follows; the number in dry being 9 and in wet 13, the total merged being 18.

Dry.

CLASSIFICATION ON SOILS.						1st Group.	2nd Group.
III.	IV.	V.	VI.	VII.	VIII.		
						Rs. A. P.	Rs. A. P.
1	..	..	..	..	..	2 8 0	2 0 0
2	1	..	1	..	..	2 0 0	1 8 0
3	2	..	2	1	..	1 8 0	1 0 0
4	3	1	3	2	1	1 0 0	0 12 0
5	4	2	4	3	2	0 12 0	0 8 0
..	5	3	5	4	3	0 8 0	0 6 0
..	..	4	..	5	4	0 6 0	0 4 0
..	..	5	..	..	5	0 4 0	0 2 0

Wet.

CLASSIFICATION OF SOILS.						Tungabhadra channels or 1st Group.	OTHER SOURCES. 2nd Group.	3rd Group.	4th Group.	5th Group.
III.	IV.	V.	VI.	VII.	VIII.					
						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
..	1	..	..	..	..	11 0 0	9 0 0	8 0 0	7 0 0	6 0 0
1	2	..	..	..	..	10 0 0	8 0 0	7 0 0	6 0 0	5 0 0
2	3	..	..	1	..	9 0 0	7 0 0	6 0 0	5 0 0	4 0 0
3	4	1	1	2	1	8 0 0	6 0 0	5 0 0	4 0 0	3 0 0
4	5	2	2	3	2	7 0 0	5 0 0	4 0 0	3 0 0	2 8 0
5	..	3	3	4	3	6 0 0	4 0 0	3 0 0	2 8 0	2 0 0
..	..	4	4	5	4	5 0 0	3 0 0	2 8 0	2 0 0	1 8 0
..	..	5	5	..	5	4 0 0	2 8 0	2 0 0	1 8 0	1 0 0

20. Though my highest rate in wet (Rs. 11) is below that proposed by Mr. Wilson, who thought that the existing highest rate (Rs. 12) should be continued, it will be seen from the detailed statement given in the next paragraph that while there is a decrease of Rs. 548 in the Bellary taluk on 1,314 acres coming under this rate, there is an increase in Adóni of Rs. 89 on 207 acres, making a net decrease of only Rs. 459 on 1,521 acres. Similarly on the next rate (Rs. 10) there will be a net decrease of Rs. 376 on 568 acres, while on all the lower rates for the Tungabhadra channel lands there is an increase, giving as a net result on all these lands an increase of only Rs. 17, *i.e.*, Rs. 702 increase in Adóni *minus* Rs. 685 decrease in Bellary.

21. *Financial results.*—It now only remains for me to remark on the financial results which the adoption of the above rates give. The details and groupwar particulars are shown in the following statements :—

Class and sort.	Rate per acre.	DRY.						WET TRANSFERRED TO DRY.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
						Adóni Taluk, 1st Group.							
	RS. A. P.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
III. 1	2 8 0	82	192	84	209	+ 2	+ 17	..	..	..	..	..	..
2	2 0 0	3,541	6,716	3,631	7,267	+ 93	+ 551	..	..	..	..	..	..
3	1 8 0	24,350	30,389	25,153	37,730	+ 803	+ 7,341	1	9	2	3	+ 1	— 6
4	1 0 0	51,194	46,066	52,909	52,909	+ 1,715	+ 6,843	..	..	..	..	..	..
5	0 12 0	6,501	4,330	6,965	5,223	+ 464	+ 893	..	..	..	..	..	..
IV. 1	2 0 0	3,226	6,812	3,289	6,678	+ 63	— 264	16	66	21	42	+ 5	— 24
2	1 8 0	6,769	10,378	6,988	10,483	+ 219	+ 105	39	159	43	64	+ 4	— 95
3	1 0 0	13,020	12,732	13,640	13,640	+ 620	+ 908	93	334	112	112	+ 19	— 222
4	0 12 0	7,830	5,639	8,309	6,231	+ 478	+ 592	45	101	49	37	+ 4	— 64
5	0 8 0	2,198	1,026	2,430	1,215	+ 232	+ 189	..	..	..	..	..	..
V. 1	1 0 0	462	711	472	472	+ 10	— 239	..	..	..	..	..	..
2	0 12 0	179	153	199	149	+ 20	— 4	..	..	..	..	..	..
3	0 8 0	200	119	200	100	..	— 19	..	..	..	..	..	..
4	0 6 0	21	6	26	10	+ 5	+ 4	..	..	..	..	..	..
5	0 4 0	57	18	59	15	+ 2	— 3	..	..	..	..	..	..
VI. 1	1 8 0	1	1	1	1	..	..	..	..	..	..	..	..
VII. 1	1 8 0	1,908	3,331	2,016	3,024	+ 108	— 307	..	..	..	..	..	..
2	1 0 0	3,880	4,648	4,067	4,067	+ 187	— 581	18	57	23	23	+ 5	— 34
3	0 12 0	8,096	6,366	8,510	6,382	+ 414	+ 16	11	31	19	14	+ 8	— 17
4	0 8 0	8,449	4,049	8,949	4,475	+ 500	+ 426	17	32	18	9	+ 1	— 23
5	0 6 0	2,494	889	2,660	998	+ 166	+ 109	..	..	..	..	..	..
VIII. 1	1 0 0	2,280	3,194	2,364	2,364	+ 84	— 830	4	16	5	5	+ 1	— 11
2	0 12 0	4,911	4,452	5,112	3,834	+ 201	— 618	8	35	11	8	+ 3	— 27
3	0 8 0	7,470	4,228	7,819	3,909	+ 349	— 319	13	51	20	10	+ 7	— 41
4	0 6 0	7,389	3,135	7,836	2,939	+ 448	— 196	8	22	9	3	+ 1	— 19
5	0 4 0	1,507	436	1,564	391	+ 57	— 45	1	2	1	1	..	— 1
Total ..	..	168,014	1,59,946	175,254	1,74,615	+ 7,240	+ 14,669	274	915	333	331	+ 59	— 584
Average rates and percentages	..	..	0 15 3	..	0 15 11	+ 4·31	+ 917	..	3 5 5	..	0 15 11	+ 21·63	— 63·83
						Alúr Taluk, 1st Group.							
III. 1	2 8 0	1,337	2,862	1,330	3,326	— 7	+ 464	..	..	..	..	..	..
2	2 0 0	20,774	39,360	21,428	42,856	+ 654	+ 3,496	..	..	..	..	..	..
3	1 8 0	49,463	69,821	51,263	76,895	+ 1,800	+ 7,074	..	..	..	..	..	..
4	1 0 0	47,622	48,148	49,621	49,621	+ 1,999	+ 1,473	..	..	..	..	..	..
5	0 12 0	3,657	2,725	3,873	2,905	+ 216	+ 180	..	..	..	..	..	..

Class and sort.	Rate per acre.	DRY.						WET TRANSFERRED TO DRY.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
						Alúr Taluk, 1st Group—cont.							
	RS. A. P.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
IV. 1	2 0 0	1,583	3,037	1,645	3,290	+ 62	+ 253	.. 2	.. 5	.. 1	.. 2	— .. 1	— .. 3
2	1 8 0	4,722	6,986	4,868	7,302	+ 146	+ 316	1	1	1	1	..	..
3	1 0 0	9,674	9,602	9,976	9,976	+ 302	+ 234	4	13	5	4	+ 1	— 9
4	0 12 0	5,622	3,719	5,890	4,417	+ 268	+ 698	5	16	11	5	+ 6	— 11
5	0 8 0	2,000	606	2,080	1,040	+ 80	+ 434	..	..	..	..	..	..
V. 1	1 0 0	217	275	213	213	— 4	— 62	..	..	..	..	..	..
2	0 12 0	463	353	459	345	— 4	— 8	..	..	..	..	..	..
3	0 8 0	657	311	684	342	+ 27	+ 31	..	..	..	..	..	..
4	0 6 0	89	63	87	33	— 2	— 30	..	..	..	..	..	..
5	0 4 0	7	2	7	2	..	..	..	..	..	..	..	..
VI. 1	2 0 0	21	47	20	41	+ 1	— 6	..	..	..	..	..	..
VII. 1	1 8 0	87	221	90	135	+ 3	— 86	..	1	..	..	— ..	— 1
2	1 0 0	634	720	695	695	+ 61	— 25	..	..	..	..	..	..
3	0 12 0	1,792	1,167	1,897	1,423	+ 105	+ 256	..	..	..	..	..	..
4	0 8 0	3,954	1,635	4,187	2,093	+ 233	+ 458	..	..	..	..	..	..
5	0 6 0	786	241	791	296	+ 5	+ 55	..	..	..	..	..	..
VIII. 1	1 0 0	285	323	298	298	+ 13	— 25	..	..	..	..	..	..
2	0 12 0	1,092	905	1,175	881	+ 83	— 24	4	15	5	4	+ 1	— 11
3	0 8 0	1,479	886	1,530	765	+ 51	— 121	..	2	..	..	..	— 2
4	0 6 0	3,701	1,390	3,869	1,451	+ 168	+ 61	1	4	4	1	+ 3	— 3
5	0 4 0	2,316	727	2,457	614	+ 141	— 113	..	..	..	..	..	..
Total ..	..	164,034	1,96,122	170,433	2,11,255	+ 6,399	+ 15,133	17	57	27	17	+ 10	— 40
Average rates and percentages	..	..	1 3 2	..	1 3 9	+ 3·90	+ 7·71	..	3 5 8	..	0 10 1	+ 58·82	— 70·18
						Bellary Taluk, 1st Group.							
III. 1	2 8 0	3	1	3	9	..	+ 8	..	..	..	..	..	..
2	2 0 0	420	594	424	847	+ 4	+ 253	..	..	..	..	..	..
3	1 8 0	27,663	38,742	29,144	43,716	+ 1,481	+ 4,974	..	..	..	..	..	..
4	1 0 0	82,557	79,911	86,721	86,721	+ 4,164	+ 6,810	1	1	1	1	..	..
5	0 12 0	33,533	23,105	35,575	26,681	+ 2,042	+ 3,576	..	..	..	..	..	..
IV. 1	2 0 0	165	253	179	359	+ 14	+ 106	..	..	..	..	..	..
2	1 8 0	1,558	1,903	1,721	2,581	+ 163	+ 678	10	26	11	16	+ 1	— 10
3	1 0 0	13,421	11,738	14,008	14,008	+ 587	+ 2,270	105	278	118	118	+ 13	— 160
4	0 12 0	20,891	12,641	21,938	16,454	+ 1,047	+ 3,813	46	97	52	39	+ 6	— 58
5	0 8 0	8,333	3,798	9,017	4,508	+ 684	+ 710	5	9	9	4	+ 4	— 5

Class and sort.	Rate per acre.	DRY.						WET TRANSFERRED TO DRY.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Bellary Taluk, 1st Group—cont.													
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
V. 1	1 0 0	380	441	372	373	— 8	— 68	..	..	..	..	..	..
V. 2	0 12 0	342	303	343	258	+ 1	— 45	1	3	..	1	..	— 2
V. 3	0 8 0	965	471	953	491	+ 18	+ 20	1	1	1	1	..	..
V. 4	0 6 0	617	229	644	241	+ 27	+ 12	..	..	..	..	..	..
V. 5	0 4 0	380	139	430	108	— 50	— 31	..	..	..	..	..	..
VI. 1	2 0 0	32	64	33	66	+ 1	+ 2	..	..	..	..	..	..
VI. 2	1 8 0	142	180	150	225	+ 8	+ 45	4	6	9	13	+ 5	+ 7
VI. 3	1 0 0	90	101	104	103	+ 14	+ 2	..	..	..	..	..	..
VI. 4	0 12 0	34	33	40	30	+ 6	— 3	..	..	..	..	..	..
VII. 1	1 8 0	92	127	94	141	+ 2	+ 14	..	..	..	..	..	..
VII. 2	1 0 0	595	609	622	623	+ 27	+ 14	2	3	3	3	..	..
VII. 3	0 12 0	5,046	3,179	5,255	3,941	+ 209	+ 762	14	38	19	16	+ 1	— 23
VII. 4	0 8 0	9,058	3,908	9,367	4,683	+ 309	+ 775	12	19	15	7	+ 3	— 12
VII. 5	0 6 0	6,367	2,346	6,764	2,536	+ 397	+ 190	7	10	7	2	..	— 8
VIII. 1	1 0 0	338	367	345	345	+ 7	— 22	..	..	..	..	..	..
VIII. 2	0 12 0	1,694	1,276	1,729	1,297	+ 35	+ 21	..	..	..	..	..	..
VIII. 3	0 8 0	5,529	2,527	5,698	2,849	+ 169	+ 322	..	..	..	..	..	..
VIII. 4	0 6 0	9,293	3,191	9,856	3,696	+ 563	+ 505	..	..	..	..	..	..
VIII. 5	0 4 0	7,179	1,900	7,628	1,907	+ 449	+ 7	5	6	5	1	..	— 5
Total ..	..	236,717	1,94,077	249,187	2,19,797	+ 12,470	+ 25,720	213	497	251	221	+ 38	— 276
Average rates and percentages	..	..	0 13 1	..	0 14 1	+ 5·27	+ 13·25	..	2 5 4	..	0 14 1	+ 17·84	— 55·53
Gooty Taluk, 1st Group.													
III. 1	2 8 0	124	226	126	315	+ 2	+ 89	..	..	..	..	..	..
III. 2	2 0 0	2,094	3,286	2,112	4,224	+ 18	+ 938	..	..	..	..	..	..
III. 3	1 8 0	24,967	30,601	25,348	38,022	+ 381	+ 7,421	..	..	..	..	..	..
III. 4	1 0 0	40,256	33,150	41,289	41,289	+ 1,033	+ 2,139	..	..	..	..	..	..
III. 5	0 12 0	8,207	5,543	8,574	6,431	+ 367	+ 888	..	..	..	..	..	..
IV. 1	2 0 0	55	115	59	118	+ 4	+ 3	..	..	..	..	..	..
IV. 2	1 8 0	2,226	2,996	2,292	3,438	+ 66	+ 442	1	2	1	1	..	— 1
IV. 3	1 0 0	7,683	6,060	7,911	7,911	+ 228	+ 1,851	35	114	38	38	+ 3	— 76
IV. 4	0 12 0	11,422	6,278	11,712	8,784	+ 290	+ 2,506	20	51	23	18	+ 3	— 33
IV. 5	0 8 0	3,366	1,108	3,565	1,782	+ 199	+ 674	12	35	19	9	+ 7	— 26

Class and sort.	Rate per acre.	DRY.						WET TRANSFERRED TO DRY.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Gooty Taluk, 1st Group—cont.													
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
V. 1	1 0 0	264	362	272	272	+ 8	— 90	1	3	1	1	..	— 2
V. 2	0 12 0	797	640	861	645	+ 64	+ 5	13	39	21	16	+ 8	— 23
V. 3	0 8 0	1,827	864	1,952	976	+ 125	+ 112	2	3	3	1	+ 1	— 2
V. 4	0 6 0	1,330	385	1,500	562	+ 170	+ 177	5	7	9	3	+ 4	— 4
V. 5	0 4 0	252	54	266	66	+ 14	+ 12	3	9	3	1	..	— 8
VI. 2	1 8 0	59	93	65	98	+ 6	+ 5	..	..	..	..	..	..
VII. 1	1 8 0	192	214	190	286	— 2	+ 72	26	78	36	54	+ 10	— 24
VII. 2	1 0 0	2,029	1,886	2,102	2,102	+ 73	+ 216	39	113	49	49	+ 10	— 64
VII. 3	0 12 0	3,757	2,534	3,937	2,952	+ 180	+ 418	20	48	22	16	+ 2	— 32
VII. 4	0 8 0	6,743	2,547	7,034	3,516	+ 291	+ 969	1	1	1	1	..	..
VII. 5	0 6 0	5,513	1,461	5,992	2,247	+ 479	+ 786	..	..	..	..	..	..
VIII. 1	1 0 0	683	839	705	705	+ 22	— 134	..	..	..	..	..	..
VIII. 2	0 12 0	3,143	2,516	3,336	2,502	+ 193	— 14	7	16	8	6	+ 1	— 10
VIII. 3	0 8 0	11,109	5,433	11,637	5,820	+ 528	+ 387	8	22	14	7	+ 6	— 15
VIII. 4	0 6 0	20,518	6,951	21,691	8,134	+ 1,173	+ 1,183	6	16	9	3	+ 3	— 13
VIII. 5	0 4 0	23,788	5,505	25,916	6,479	+ 2,128	+ 974	5	15	12	3	+ 7	— 12
Total ..	..	182,404	1,27,647	190,444	1,49,676	+ 8,040	+ 22,029	204	572	269	227	+ 65	— 345
Average rates and percentages	..	..	0 11 2	..	0 12 7	+ 4·41	+ 17·26	..	2 12 10	..	0 13 5	+ 31·86	— 60·31
Gooty Taluk, 2nd Group.													
III. 2	1 8 0	1	1	1	1	..	..	..	..	..	..	..	..
III. 3	1 0 0	4	1	4	4	..	+ 3	..	..	..	..	..	..
III. 4	0 12 0	453	143	395	297	— 58	+ 154	..	..	..	..	..	..
III. 5	0 8 0	170	68	155	77	— 15	+ 9	..	..	..	..	..	..
IV. 1	1 8 0	7	1	5	7	— 2	+ 6	..	..	..	..	..	..
IV. 2	1 0 0	237	209	242	242	+ 5	+ 33	5	15	6	6	+ 1	— 9
IV. 3	0 12 0	233	125	247	186	+ 14	+ 61	10	32	13	9	+ 3	— 23
IV. 4	0 8 0	435	194	447	224	+ 12	+ 30	2	5	3	1	+ 1	— 4
IV. 5	0 6 0	501	93	608	228	+ 107	+ 135	2	6	2	1	..	— 5
V. 3	0 6 0	10	2	16	6	+ 6	+ 4	..	..	..	..	..	..
V. 4	0 4 0	50	5	37	9	— 13	+ 4	..	..	..	..	..	..
V. 5	0 2 0	64	8	65	8	+ 1	..	..	..	..	..	..	..
VI. 2	1 0 0	26	6	32	32	+ 6	+ 26	..	..	..	..	..	..
VII. 2	0 12 0	208	170	254	191	+ 46	+ 21	2	5	2	2	..	— 3
VII. 3	0 8 0	282	153	323	162	+ 41	+ 9	..	..	..	..	..	..
VII. 4	0 6 0	1,278	385	1,361	510	+ 83	+ 125	2	2	5	2	+ 3	..
VII. 5	0 4 0	1,744	400	1,846	461	+ 102	+ 61	..	..	..	..	..	..

Class and sort.	Rate per acre.	DRY. As per Revenue accounts. Extent.	DRY. As per Revenue accounts. Assessment.	DRY. As per Settlement. Extent.	DRY. As per Settlement. Assessment.	DRY. Difference. Extent.	DRY. Difference. Assessment.	WET TRANSFERRED TO DRY. As per Revenue accounts. Extent.	WET TRANSFERRED TO DRY. As per Revenue accounts. Assessment.	WET TRANSFERRED TO DRY. As per Settlement. Extent.	WET TRANSFERRED TO DRY. As per Settlement. Assessment.	WET TRANSFERRED TO DRY. Difference. Extent.	WET TRANSFERRED TO DRY. Difference. Assessment.
Gooty Taluk, 2nd Group—cont.													
VIII. 1	Rs. A. P. 0 12 0	Acs. 32	Rs. 30	Acs. 42	Rs. 32	+ 10	+ 2	..	..	..	..	..	..
VIII. 2	0 8 0	212	155	263	131	+ 51	− 24	..	..	..	..	..	..
VIII. 3	0 6 0	308	94	333	124	+ 25	+ 30	1	1	1	1	..	..
VIII. 4	0 4 0	3,238	744	3,470	868	+ 222	+ 124	1	2	2	1	+ 1	− 1
VIII. 5	0 2 0	14,344	1,870	12,674	1,584	+ 1,330	− 286	16	21	23	3	+ 7	− 18
Total	..	20,837	4,857	22,820	5,384	+ 1,983	+ 527	41	89	57	26	+ 16	− 63
Average rates and percentages	..	..	0 3 9	..	0 3 9	+ 9·52	+ 5 26	..	1 14 11	..	0 7 4	+ 34·04	− 70·79
Total, 1st and 2nd group.	..	203,241	1,32,504	213,264	1,55,060	+ 10,023	+ 22,556	245	661	326	253	+ 81	− 408
Average rates and percentages	..	..	0 10 5	..	0 11 8	+ 4·93	+ 17·2	..	2 11 2	..	0 12 5	+ 33·06	− 61·72
Todpatri Taluk, 1st Group.													
III. 1	2 8 0	1,858	4,507	1,831	4,578	− 27	+ 71	..	..	..	..	..	..
III. 2	2 0 0	7,714	13,494	7,782	15,564	+ 68	+ 2,070	..	..	..	..	..	..
III. 3	1 8 0	19,735	23,486	19,904	29,856	+ 169	+ 6,370	9	26	7	11	− 2	− 15
III. 4	1 0 0	32,022	24,242	31,936	31,936	− 86	+ 7,694	1	3	1	1	..	− 2
III. 5	0 12 0	18,362	9,608	18,536	13,902	+ 174	+ 4,294	1	2	1	1	..	− 1
IV. 1	2 0 0	920	2,006	921	1,842	+ 1	− 164	..	..	..	..	..	..
IV. 2	1 8 0	3,751	5,051	3,831	5,746	+ 80	+ 695	2	9	4	6	+ 2	− 3
IV. 3	1 0 0	7,077	5,568	7,064	7,064	− 13	+ 1,496	5	15	9	9	+ 4	− 6
IV. 4	0 12 0	10,987	5,686	11,255	8,441	+ 268	+ 2,755	6	14	7	5	+ 1	− 9
IV. 5	0 8 0	9,059	3,223	9,481	4,740	+ 422	+ 1,517	23	50	30	15	+ 7	− 35
V. 1	1 0 0	31	37	33	33	+ 2	− 4	..	..	..	..	..	..
V. 2	0 12 0	399	294	381	285	− 18	− 9	..	..	..	..	..	..
V. 3	0 8 0	457	179	440	220	− 17	+ 41	..	..	..	..	..	..
V. 4	0 6 0	1,307	423	1,347	505	+ 40	+ 82	..	..	..	..	..	..
V. 5	0 4 0	935	283	1,084	271	+ 149	− 12	..	..	..	..	..	..
VII. 1	1 8 0	596	1,077	656	984	+ 60	− 93	..	..	..	..	..	..
VII. 2	1 0 0	1,518	1,479	1,570	1,570	+ 52	+ 91	..	..	..	..	..	..
VII. 3	0 12 0	4,617	2,818	4,662	3,497	+ 145	+ 679	..	..	..	..	..	..
VII. 4	0 8 0	10,698	4,136	11,101	5,550	+ 403	+ 1,414	3	8	3	1	..	− 7
VII. 5	0 6 0	10,592	3,087	11,090	4,159	+ 498	+ 1,072	1	2	1	1	..	− 1

Class and sort.	Rate per acre.	DRY. As per Revenue accounts. Extent.	DRY. As per Revenue accounts. Assessment.	DRY. As per Settlement. Extent.	DRY. As per Settlement. Assessment.	DRY. Difference. Extent.	DRY. Difference. Assessment.	WET TRANSFERRED TO DRY. As per Revenue accounts. Extent.	WET TRANSFERRED TO DRY. As per Revenue accounts. Assessment.	WET TRANSFERRED TO DRY. As per Settlement. Extent.	WET TRANSFERRED TO DRY. As per Settlement. Assessment.	WET TRANSFERRED TO DRY. Difference. Extent.	WET TRANSFERRED TO DRY. Difference. Assessment.
Tadpatri Taluk, 1st Group—cont.													
VIII. 1	Rs. A. P. 1 0 0	Acs. 87	Rs. 100	Acs. 86	Rs. 86	− 1	− 14	..	..	..	..	..	..
VIII. 2	0 12 0	46	27	50	37	+ 4	+ 10	..	..	..	..	..	..
VIII. 3	0 8 0	267	166	267	133	..	− 33	..	..	..	..	..	..
VIII. 4	0 6 0	502	197	539	202	+ 37	+ 5	..	..	..	..	..	..
VIII. 5	0 4 0	5,157	1,260	5,479	1,369	+ 322	+ 109	..	..	..	..	..	..
Special rates	..	46	20	60	31	+ 14	+ 11	..	..	..	..	..	..
Total	..	148,640	1,12,454	151,386	1,42,601	+ 2,746	+ 30,147	51	129	63	50	+ 12	− 79
Average rates and percentages	..	..	0 12 3	..	0 15 1	+ 1·86	+ 26·81	..	2 8 6	..	0 12 8	+ 23·53	− 61·24
Tadpatri Taluk, 2nd Group.													
III. 2	1 8 0	30	38	27	40	− 3	+ 2	..	..	..	..	..	..
III. 3	1 0 0	41	47	41	41	..	− 6	..	..	..	..	..	..
III. 4	0 12 0	161	43	146	109	− 15	+ 66	..	..	..	..	..	..
III. 5	0 8 0	302	46	237	118	− 65	+ 73	..	..	..	..	..	..
IV. 1	1 8 0	73	84	78	117	+ 6	+ 33	..	..	..	..	..	..
IV. 2	1 0 0	126	99	124	124	− 2	+ 25	..	..	..	..	..	..
IV. 3	0 12 0	89	50	70	52	− 19	+ 2	..	..	..	..	..	..
IV. 4	0 8 0	37	8	38	19	+ 1	+ 11	..	..	..	..	..	..
IV. 5	0 6 0	7	8	8	3	+ 1	− 5	..	..	..	..	..	..
V. 3	0 6 0	48	11	44	17	− 4	+ 6	..	..	..	..	..	..
V. 4	0 12 0	73	48	70	53	− 3	+ 5	..	..	..	..	..	..
V. 5	0 8 0	305	110	333	166	+ 28	+ 56	1	1	1	1	− 13	
VII. 2	0 6 0	744	230	737	276	− 7	+ 46	5	15	5	2		
VII. 3	0 4 0	161	37	142	55	+ 19	− 1	..	..	..	..		
VII. 4	0 6 0	19	7	20	7	+ 1	..	..	..	..	..		
VII. 5	0 4 0	1,388	256	1,357	339	− 31	+ 84	..	..	..	..		
VIII. 3	0 6 0	1,730	272	1,676	210	− 54	− 62	..	..	..	..		
VIII. 4	0 4 0												
VIII. 5	0 2 0												
Total	..	5,334	1,393	5,148	1,726	− 186	+ 333	6	16	6	3	..	− 13
Average rates and percentages	..	..	0 4 2	..	0 5 4	− 3·49	+ 23·91	..	2 10 8	..	0 8 0	..	− 81·25
Total, 1st and 2nd group.	..	153,974	1,13,847	156,534	1,44,327	+ 2,560	+ 30,480	57	145	69	53	+ 12	− 92
Average rates and percentages	..	..	0 11 10	..	0 14 9	+ 1·66	+ 26·77	..	2 8 8	..	0 12 3	+ 21·5	− 63·45

Class and sort.	Rate per acre.	Wet, 1st Group.											
		Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Adóni Taluk.							
		Rs A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
III. 1	.. ..	10 0 0	24	242	25	253	+ 1	+ 11	..	..	..	..	..	..
2	.. ..	9 0 0	75	550	80	718	+ 5	+ 168	7	47	6	53	— 1	+ 6
3	.. ..	8 0 0	66	339	70	562	+ 4	+ 223	..	..	..	..	..	..
4	.. ..	7 0 0	13	75	15	107	+ 2	+ 32	6	16	7	41	+ 1	+ 25
5	.. ..	6 0 0	22	103	29	174	+ 7	+ 71	..	..	..	..	..	..
IV. 1	.. ..	11 0 0	194	2,184	207	2,273	+ 13	+ 89	6	41	6	65	..	+ 24
2	.. ..	10 0 0	15	159	17	168	+ 2	+ 7	9	70	10	90	+ 1	+ 20
3	.. ..	9 0 0	5	41	6	50	+ 1	+ 9	28	199	30	238	+ 2	+ 39
4	.. ..	8 0 0	37	230	40	322	+ 3	+ 92	10	37	11	76	+ 1	+ 39
VII. 2	.. ..	8 0 0	..	..	..	..	..	..	12	36	14	100	+ 2	+ 64
3	.. ..	7 0 0	..	..	..	..	..	..	7	23	10	57	+ 3	+ 34
.....		..	..	..	..	..	..	..	..	..	..	..	..	..
.....		..	..	..	..	..	..	..	..	..	..	..	..	..
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.....		..	..	..	..	..	..	..	..	..	..	..	..	..
.....		..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..		..	451	3,923	489	4,625	+ 38	+ 702	85	469	94	720	+ 9	+ 251
Average rates and percentages		..	..	8 11 2	..	9 7 4	+ 8·43	+ 17·89	..	5 8 3	..	7 10 7	+ 10·59	+ 53·52

Class and sort.	Rate per Acre.	Wet, 1st Group.											
		Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Bellary Taluk.							
		Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
III. 1	.. ..	10 0 0	212	2,539	222	2,216	+ 10	— 323	57	324	60	547	+ 3	+ 223
2	.. ..	9 0 0	16	128	16	147	..	+ 19	1	1	1	1	..	..
4	.. ..	7 0 0	..	..	..	..	..	..	15	38	18	106	+ 3	+ 68
IV. 1	.. ..	11 0 0	1,256	15,004	1,314	14,456	+ 58	— 548	41	389	42	418	+ 1	+ 29
2	.. ..	10 0 0	287	3,115	304	3,044	+ 17	— 71	46	453	49	444	+ 3	— 9
3	.. ..	9 0 0	55	382	68	610	+ 13	+ 228	38	182	40	321	+ 2	+ 139
4	.. ..	8 0 0	2	16	3	26	+ 1	+ 10	63	227	71	500	+ 8	+ 273
V. 4	.. ..	5 0 0	..	..	..	..	..	..	4	4	4	14	..	+ 10
.....		..	..	..	..	..	..	..	..	..	..	..	..	..
.....		..	..	..	..	..	..	..	..	..	..	..	..	..
.....		..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..		..	1,828	21,184	1,927	20,499	+ 99	— 685	265	1,618	285	2,351	+ 20	+ 733
Average rates and percentages ..		..	..	11 9 5	..	10 10 2	+ 5·41	— 3·23	..	6 1 8	..	8 4 0	+ 7·55	+ 45·30

Class and sort.	Rate per acre.	Wet, 2nd Group.											
		Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Gooty Taluk.							
		Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
VII 1		7 0 0	81	743	85	595	+ 4	— 148	..	..	..	..	..	..	..	..
VII 2		6 0 0	85	611	88	528	+ 3	— 83	..	..	..	..	..	..	..	..
VII 3		5 0 0	15	58	15	75	..	+ 17	..	..	..	..	..	..	..	..
VIII 1		6 0 0	20	152	20	120	..	— 32	..	..	..	..	..	..	..	..
VIII 3		4 0 0	53	171	55	220	+ 2	+ 49	..	..	..	..	..	..	..	..
VIII 4		3 0 0	3	7	4	12	+ 1	+ 5	..	..	..	..	..	..	..	..
Total ..		..	257	1,742	267	1,550	+ 10	— 192	..	..	..	..	..	..	..	..
Average rates and percentages		..	..	6 12 5	..	5 12 11	+ 3·89	— 11·2	..	..	..	..	..	..	..	..

Class and sort.	Rate per acre.	Wet, 3rd Group.											
		Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Adóni Taluk.							
		Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
II. 3		5 0 0	241	1,249	258	1,292	+ 17	+ 43	5	22	5	21	..	— 1		
II. 4		4 0 0	165	693	177	707	+ 12	+ 14	..	..	..	..	..	..		
II. 5		3 0 0	64	205	61	182	— 3	— 23	..	..	..	..	..	..		
IV. 1		8 0 0	124	1,234	126	1,010	+ 2	— 224	8	70	9	61	+ 1	— 9		
IV. 2		7 0 0	51	418	53	375	+ 2	— 43	71	359	76	457	+ 5	+ 98		
IV. 3		6 0 0	..	..	..	..	..	— 38	10	47	11	54	+ 1	+ 7		
IV. 4		5 0 0	48	297	52	259	+ 4	..	..	..	..	..	..	..		
IV. 5		4 0 0	12	24	15	61	+ 3	+ 37	..	..	..	..	+ 2	— 12		
V. 1		5 0 0	..	..	..	..	..	..	6	41	8	29	+ 1	+ 11		
VII. 2		5 0 0	..	..	..	..	..	— 8	6	15	6	26	..	..		
VII. 3		4 0 0	47	193	46	185	— 1	— 9	..	..	..	..	..	..		
VII. 4		3 0 0	18	65	19	56	+ 1	— 1	..	..	..	..	..	..		
VIII. 1		5 0 0	1	2	1	3	..	— 2	..	..	..	..	..	..		
VIII. 2		4 0 0	3	19	4	17	+ 1	+ 3	..	..	..	..	..	..		
VIII. 3		3 0 0	6	18	7	21	+ 1	..	..	..	..	..	..	..		
Total ..		..	780	4,417	819	4,168	+ 39	— 249	105	554	115	648	+ 10	+ 94		
Average rates and percentages		..	..	5 10 7	..	5 1 5	+ 5·0	— 5·97	..	5 4 5	..	5 10 2	+ 0·10	+ 16·97		
						Bellary Taluk.										
IV. 3		6 0 0	..	..	..	..	..	..	16	24	16	81	..	+ 57		
V. 2		4 0 0	..	..	..	..	..	..	14	27	14	41	..	+ 14		
V. 3		3 0 0	..	..	..	..	..	..	1	3	1	2	..	— 1		
Total ..		..	..	..	..	..	..	..	31	54	31	124	..	+ 70		
Average rates and percentages		..	..	..	..	..	..	..	..	1 11 10	..	4 0 0	..	+ 129·63		

Class and sort.	Rate per acre.	WET, 3RD GROUP.											
		Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Gooty Taluk.							
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
IV. 1	8 0 0	74	675	74	692	..	— 83	..	..	..	..	..	..
IV. 2	7 0 0	139	1,115	144	1,008	+ 5	— 107	..	..	..	..	..	..
IV. 3	6 0 0	114	723	118	708	+ 4	— 15	..	..	..	..	..	..
IV. 4	5 0 0	5	17	7	35	+ 2	+ 18	..	..	..	..	..	..
IV. 5	4 0 0	20	86	25	100	+ 5	+ 14	..	..	..	..	..	..
V. 1	5 0 0	29	196	29	145	..	— 51	..	..	..	..	..	..
V. 2	4 0 0	55	328	58	232	+ 3	— 96	..	..	..	..	..	..
V. 3	3 0 0	32	171	35	105	+ 3	— 66	..	..	..	..	..	..
VII. 1	6 0 0	134	984	138	828	+ 4	— 156	..	..	..	..	..	..
VII. 2	5 0 0	145	796	154	770	+ 11	— 26	..	..	..	..	..	..
VII. 3	4 0 0	173	862	180	720	+ 7	— 142	..	..	..	..	..	..
VII. 4	3 0 0	11	45	16	48	+ 5	+ 3	..	..	..	..	..	..
VIII. 1	5 0 0	67	421	70	350	+ 3	— 71	..	..	..	..	..	..
VIII. 2	4 0 0	18	96	19	76	+ 1	— 20	..	..	..	..	..	..
VIII. 3	3 0 0	49	178	53	159	+ 4	— 19	..	..	..	..	..	..
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....	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	1,065	6,093	1,120	5,876	+ ·55	— 817	..	..	..	..	..	..
Average rates and percentages ..	..	..	6 4 7	..	5 3 11	+ 5·16	— 12·21	..	..	..	..	..	..

Class and sort.	Rate per Acre.	WET, 3RD GROUP.											
		Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Tadpatri Taluk.							
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
III. 1	7 0 0	125	1,265	126	883	+ 1	— 382	1	4	1	2	..	— 2
III. 2	6 0 0	316	1,946	317	1,903	+ 1	— 43	..	..	..	..	..	..
III. 3	5 0 0	374	1,868	381	1,906	+ 7	— 38	..	..	..	..	..	..
III. 4	4 0 0	154	557	163	652	+ 9	+ 95	2	9	3	10	+ 1	+ 1
III. 5	3 0 0	159	458	154	462	— 5	+ 4	..	..	..	..	..	..
IV. 1	8 0 0	326	3,130	322	2,573	— 4	+ 557	..	..	..	..	..	..
IV. 2	7 0 0	384	2,681	392	2,744	+ 8	+ 63	3	10	4	22	+ 1	+ 12
IV. 3	6 0 0	608	2,944	615	3,690	+ 7	+ 746	7	19	8	38	+ 1	+ 19
IV. 4	5 0 0	518	1,889	538	2,691	+ 20	+ 802	42	97	44	176	+ 2	+ 79
IV. 5	4 0 0	332	953	368	1,472	+ 36	+ 519	11	17	12	37	+ 1	+ 20
V. 1	5 0 0	16	56	18	88	+ 2	+ 32	..	..	..	..	..	..
V. 2	4 0 0	15	48	18	72	+ 3	+ 24	..	..	..	..	..	..
V. 3	3 0 0	64	230	63	191	— 1	+ 39	..	..	..	..	..	..
V. 4	2 8 0	83	277	91	228	+ 8	+ 49	..	..	..	..	..	..
V. 5	2 0 0	110	200	117	233	+ 7	+ 33	..	..	..	..	..	..
VII. 2	5 0 0	2	11	2	10	..	+ 1	..	..	..	..	..	..
VII. 3	4 0 0	11	66	13	52	+ 2	— 14	10	32	11	35	+ 1	+ 3
VII. 4	3 0 0	11	66	11	35	..	— 21	1	3	1	2	..	— 1
VII. 5	2 8 0	3	7	3	7	..	..	..	..	..	..	..	..
VIII. 2	4 0 0	1	1	1	1	..	..	..	..	..	..	..	..
VIII. 5	2 0 0	2	7	3	6	+ 1	— 1	..	..	..	..	..	..
Total ..	..	3,614	18,650	3,716	19,899	+ 102	+ 1,249	77	191	84	322	+ 7	+ 131
Average rates and percentages	..	..	5 2 7	..	5 5 8	+ 2·82	+ 6·70	..	2 7 8	..	3 13 4	+ 9·9	+ 68·69

WET, 4TH GROUP.

Class and sort.	Rate per Acre.	Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Gooty Taluk—cont.							
VIII. 1	Rs. A. P. 4 0 0	Acs. 139	Rs. 754	Acs. 146	Rs. 584	Acs. + 7	Rs. — 170	Acs. ..	Rs. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..
2	3 0 0	30	89	32	96	+ 2	+ 7	..	..	..	..	..	..
3	2 8 0	59	246	75	188	+ 16	— 58	1	1	..	..	..	..
4	2 0 0	61	180	76	152	+ 15	— 28	2	3	1	2	..	+ 1
5	1 8 0	29	77	43	66	+ 14	— 12	2	3	1	1	— 1	— 2
Special rates	..	47	141	51	163	+ 4	+ 22	..	..	3	2	+ 1	..
Total	..	4,335	18,879	4,758	18,817	+423	— 62	31	99	36	85	+ 5	— 14
Average rates and percentages	..	..	4 5 9	..	3 15 1	+ 9·76	— 0·33	..	3 3 1	..	2 5 9	+ 16·13	— 14·14
						Tadipatri Taluk.							
III. 1	6 0 0	22	145	19	115	— 3	— 30	..	..	..	..	..	..
2	5 0 0	40	310	41	204	+ 1	— 106	..	..	..	..	..	..
3	4 0 0	11	31	13	54	+ 2	+ 23	..	..	..	..	..	..
4	3 0 0	67	216	68	205	+ 1	— 11	..	..	..	..	..	..
5	2 8 0	2	5	3	7	+ 1	+ 2	..	..	..	..	..	..
IV. 1	7 0 0	228	2,059	221	1,546	— 5	— 513	..	..	..	..	..	..
2	6 0 0	150	1,208	153	916	+ 3	— 292	1	1	..	..	..	..
3	5 0 0	377	1,789	393	1,966	+ 16	+ 177	7	22	1	3	..	..
4	4 0 0	357	1,366	383	1,533	+ 26	+ 167	1	3	6	35	+ 1	..
5	3 0 0	121	331	130	389	+ 9	+ 58	..	..	1	2	..	..
V. 1	..	..	..	..	..	..	..	..	..	..	..	..	..
2	..	..	..	..	..	..	..	..	..	..	..	..	..
3	2 8 0	27	80	29	71	+ 2	— 9	..	..	..	..	..	..
4	2 0 0	9	19	11	22	+ 2	+ 3	..	..	..	..	..	..
5	1 8 0	2	6	2	4	..	— 2	..	..	..	..	..	..
VII. 1	5 0 0	74	480	79	395	+ 5	— 85	..	..	..	..	..	..
2	4 0 0	77	313	85	339	+ 8	+ 26	..	..	..	..	..	..
3	3 0 0	83	254	99	297	+ 16	+ 43	..	..	..	..	..	..
4	2 8 0	9	43	10	25	+ 1	— 18	..	..	..	..	..	..
5	2 0 0	4	19	4	8	..	— 11	..	..	..	..	..	..
VIII. 2	3 0 0	..	..	..	..	..	..	..	..	..	..	..	..
5	1 8 0	5	22	6	9	+ 1	— 13	..	..	..	..	..	..
Special rates	..	72	209	82	347	+ 10	+ 138	..	..	..	..	..	..
Total	..	1,735	8,905	1,831	8,452	+ 96	— 453	9	26	10	40	+ 1	+ 14
Average rates and percentages	..	..	5 2 1	..	4 9 4	+ 5·53	— 5·81	..	2 14 3	..	4 0 0	+ 11·99	+ 53·85

WET, 5TH GROUP.

Class and sort.	Rate per acre.	Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assesments.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Adóni Taluk.							
III. 2	Rs. A. P. 4 0 0	Acs. 1	Rs. 4	Acs. 2	Rs. 11	Acs. + 1	Rs. + 7	Acs. ..	Rs. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..
3	3 0 0	3	18	3	11	..	— 7	..	..	..	..	..	..
4	2 8 0	28	82	28	70	..	— 12	..	..	..	..	..	..
IV. 1	6 0 0	1	4	1	4	..	..	..	..	..	..	..	..
2	5 0 0	39	181	50	249	+ 11	+ 68	4	19	4	22	..	+ 3
3	4 0 0	32	140	34	137	+ 12	— 3	3	15	4	16	+ 1	+ 1
4	3 0 0	18	65	24	71	+ 6	+ 6	5	18	5	16	..	— 2
5	2 8 0	7	23	9	23	+ 2	..	..	..	..	..	..	..
V. 1	3 0 0	2	4	2	7	..	+ 3	..	..	..	..	..	..
2	2 8 0	2	7	2	7	..	..	..	..	..	..	..	..
3	2 0 0	2	6	3	5	+ 1	— 1	..	..	..	..	..	..
4	1 8 0	1	4	1	1	..	— 3	..	..	..	..	..	..
VII. 2	3 0 0	35	140	43	128	+ 8	— 12	..	..	..	..	..	..
3	2 8 0	8	24	9	23	+ 1	— 1	..	..	..	..	..	..
4	2 0 0	29	84	30	60	+ 1	— 24	..	..	..	..	..	..
VIII. 1	3 0 0	1	2	1	2	..	..	..	..	..	..	..	..
2	2 8 0	1	3	1	2	..	— 1	..	..	..	..	..	..
3	2 0 0	1	4	2	4	+ 1	..	..	..	..	..	..	..
4	1 8 0	18	61	31	46	+ 13	— 15	..	..	..	..	..	..
Total	..	229	855	276	861	+ 47	+ 6	12	52	13	54	+ 1	+ 2
Average rates and percentages	..	..	3 11 9	..	3 1 11	+ 20·52	+ 0·70	..	4 5 4	..	4 0 0	+ 8·33	+ 3·65
						Alúr Taluk.							
IV. 2	5 0 0	3	18	4	20	+ 1	+ 2	..	..	..	..	..	..
3	4 0 0	19	77	20	80	+ 1	+ 3	..	..	..	..	..	..
4	3 0 0	11	49	14	42	+ 3	— 7	..	..	..	..	..	..
VII. 1	4 0 0	..	..	..	..	..	..	..	..	..	..	..	..
2	3 0 0	6	15	5	15	— 1	..	..	..	..	..	..	..
4	2 0 0	1	2	1	2	..	..	..	..	..	..	..	..
VIII. 5	1 0 0	3	7	4	4	+ 1	— 3	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	43	168	48	163	+ 5	— 5	..	..	..	..	..	..
Average rates and percentages	..	..	3 14 6	..	3 6 4	+ 11·63	— 2·98	..	..	..	..	..	..

Class and sort.	Rate per acre.	Wet, 5th Group. Under direct flow. As per Revenue accounts. Area.	Assessment.	As per Settlement. Area.	Assessment.	Difference. Area.	Assessment.	Under baling. As per Revenue accounts. Area.	Assessment.	As per Settlement. Area.	Assessment.	Difference. Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Bellary Taluk.													
IV. 2	Rs. A. P. 5 0 0	Acs. 41	Rs. 240	Acs. 42	Rs. 210	+ Acs. 1	− Rs. 30	Acs. ..	Rs. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..
3	4 0 0	28	130	25	103	− 3	− 27	10	29	10	31	..	2
4	3 0 0	34	107	30	93	− 4	− 14	16	19	12	24	− 4	+ 6
5	2 8 0	8	10	9	23	+ 1	+ 13	..	..	..	..	..	..
VII. 1	4 0 0	20	84	21	84	+ 1	..	..	..	..	..	..	..
2	3 0 0	43	181	46	138	+ 3	− 43	..	..	..	..	..	..
3	2 8 0	23	51	24	60	+ 1	+ 9	..	..	..	..	..	..
4	2 0 0	18	49	18	36	..	− 13	..	..	..	..	..	..
VIII. 2	2 8 0	4	10	4	10	..	..	..	..	..	..	..	..
3	2 0 0	17	17	19	38	+ 2	+ 21	..	..	..	..	..	..
4	1 8 0	10	14	11	15	+ 1	+ 1	..	..	..	..	..	..
Total ..	..	246	893	249	810	+ 3	− 83	26	48	22	55	− 4	+ 7
Average rates and percentages	..	..	3 10 1	..	3 4 1	+ 1·22	− 10·25	..	1 13 6	..	2 8 0	− 18·18	+ 14·58
Gooty Taluk.													
IV. 2	5 0 0	30	138	34	170	+ 4	+ 32	..	..	..	..	..	..
3	4 0 0	140	526	147	588	+ 7	+ 62	..	..	..	..	..	..
4	3 0 0	84	235	92	276	+ 8	+ 41	..	..	..	..	..	..
5	2 8 0	107	279	126	315	+ 19	+ 36	..	..	..	..	..	..
V. 1	3 0 0	100	397	101	303	+ 1	− 94	..	..	..	..	..	..
2	2 8 0	59	159	62	155	+ 3	− 4	4	8	5	7	+ 1	− 1
3	2 0 0	..	..	..	..	..	..	2	6	3	3	+ 1	− 3
4	1 8 0	2	3	2	3	..	..	..	..	..	..	..	..
VII. 1	4 0 0	7	28	11	44	+ 4	+ 16	..	..	..	..	..	..
2	3 0 0	59	273	60	180	+ 1	− 93	..	..	..	..	..	..
3	2 8 0	111	336	132	330	+ 21	− 6	..	..	..	..	..	..
4	2 0 0	92	215	111	222	+ 19	+ 7	..	..	..	..	..	..
5	1 8 0	14	27	16	24	+ 2	− 3	..	..	..	..	..	..
VIII. 1	3 0 0	7	20	6	18	− 1	− 2	..	..	..	..	..	..
2	2 8 0	77	280	84	211	+ 7	− 69	..	..	..	..	..	..
3	2 0 0	50	140	60	120	+ 10	− 20	..	..	..	..	..	..
4	1 8 0	23	69	35	53	+ 12	− 16	..	..	..	..	..	..
5	1 0 0	24	60	39	36	+ 15	− 21	..	..	3	2	+ 3	+ 2
Special rates.	..	16	46	14	45	− 2	− 1	..	..	..	..	..	..

Class and sort.	Rate per Acre.	Wet, 5th Group. Under direct flow. As per Revenue accounts. Area.	Assessment.	As per Settlement. Area.	Assessment.	Difference. Area.	Assessment.	Under baling. As per Revenue accounts. Area.	Assessment.	As per Settlement. Area.	Assessment.	Difference. Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Gooty Taluk—cont.													
....	Rs. A. P. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	1,002	3,231	1,132	3,096	+ 130	− 135	6	14	11	12	+ 5	− 2
Average rates and percentages	..	..	3 3 6	..	2 11 6	+ 13·39	− 4·22	..	2 5 4	..	1 1 5	+ 8·33	− 14·29
Tadpatri Taluk.													
III. 2	4 0 0	13	38	12	48	− 1	+ 10	..	..	..	..	..	..
4	2 8 0	20	30	19	47	− 1	+ 17	..	..	..	..	..	..
IV. 2	5 0 0	43	183	49	247	+ 6	+ 64	16	79	14	55	− 2	− 24
3	4 0 0	23	87	31	122	+ 8	+ 35	..	..	..	..	..	..
4	3 0 0	30	75	36	109	+ 6	+ 34	..	..	..	..	..	..
5	2 8 0	25	53	30	76	+ 5	+ 23	..	..	..	..	..	..
VII. 1	4 0 0	1	5	1	5	..	..	..	..	..	..	..	..
2	3 0 0	32	183	32	96	..	− 87	..	..	..	..	..	..
3	2 8 0	2	7	3	8	+ 1	+ 1	4	9	4	6	..	− 3
4	2 0 0	24	87	34	67	+ 10	− 20	..	..	..	..	..	..
5	1 8 0	2	4	2	4	..	..	..	..	..	..	..	..
VIII. 1	3 0 0	1	3	1	2	..	− 1	..	..	..	..	..	..
5	1 0 0	4	10	5	5	+ 1	− 5	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	220	765	255	836	+ 35	+ 71	20	88	18	61	− 2	− 27
terAage rates and percoenages	..	..	3 7 8	..	3 8 8	+ 15·91	+ 9·28	..	4 6 5	..	3 6 3	− 10	− 30·68

Taluks.	Dry or wet.	Grouping.	As per Revenue.			As per Settlement.			Difference.		Percentages.	
			Extent.	Assessment.	Averages.	Extent.	Assessment.	Averages.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
			ACS.	RS.	RS. A. P.	ACS.	RS.	RS. A. P.	ACS.	RS.	ACS.	RS.
Adóni	Dry	1st group	168,288	1,60,861	0 15 4	175,587	1,74,946	0 15 11	+ 7,299	+14,085	+ 4·34	+ 8·76
		Tungabudra channels or										
	Wet	1st group	536	4,392	8 3 2	583	5,345	9 2 8	+ 47	+ 953	+ 8·77	+ 21·69
		3rd do.	885	4,971	5 9 10	934	4,816	5 2 6	+ 49	— 155	+ 5·54	— 3·12
		4th do.	402	2,014	5 0 4	435	1,851	4 4 1	+ 33	— 163	+ 8·48	— 8·81
		5th do.	241	907	3 12 0	289	915	3 2 8	+ 48	+ 8	+ 19·42	+ 0·88
		Total, wet ..	2,064	12,284	5 15 3	2,241	12,927	5 12 4	+ 177	+ 643	+ 8·58	+ 5·24
		Total, dry and wet ..	170,352	1,73,145	..	177,828	1,87,873	..	+ 7,476	+14,728	+ 4·39	+ 8·51
Alúr	Dry	1st group	164,051	1,96,179	1 3 2	170,460	2,11,272	1 3 10	+ 6,409	+15,093	+ 3·91	+ 7·69
	Wet	4th do.	314	1,669	5 5 1	341	1,507	4 6 9	+ 27	— 162	+ 8·60	— 9·71
		5th do.	43	168	3 14 6	48	163	3 6 4	+ 5	— 5	+ 11·63	— 2·98
		Total, wet ..	357	1,837	5 2 4	389	1,670	4 4 8	+ 32	— 167	+ 8·96	— 9·9
		Total, dry and wet ..	164,408	1,98,016	..	170,849	2,12,942	..	+ 6,441	+14,926	+ 3·92	+ 7·54
Bellary	Dry	1st group	236,930	1,94,574	0 13 2	249,438	2,20,018	0 14 1	+12,508	+25,444	+ 5·28	+ 13·08
		Tungabudra channels or										
	Wet	1st group	2,093	22,802	10 14 1	2,212	22,850	10 5 3	+ 119	+ 48	+ 5·69	+ 0·21
		3rd do.	31	54	1 11 10	31	124	4 0 0	..	+ 70	..	+ 129·63
		4th do.	958	3,724	3 14 2	1,012	3,863	3 13 1	+ 54	+ 139	+ 5 64	+ 3·73
		5th do.	272	941	3 7 5	271	865	3 3 1	— 1	— 76	— 0 37	— 8·8
		Total, wet ..	3,354	27,521	8 3 3	3,526	27,702	7 13 9	+ 172	+ 181	+ 5·13	+ 0·66
		Total, dry and wet ..	240,284	2,22,095	..	252,964	2,47,720	..	+12,680	+25,625	+ 5·28	+ 11·54
Gooty	Dry	1st group	182,608	1,28,219	0 11 3	1,90,713	149,903	0 12 7	+ 8,105	+21,684	+ 4·44	+ 16·91
		2nd do.	20,878	4,946	0 3 9	22,877	5,410	0 3 9	+ 1,999	+ 464	+ 9·57	+ 9·36
		Total, dry ..	203,486	1,33,165	0 10 6	2,13,590	155,313	0 11 8	+10,104	+22,148	+ 4·97	+ 16·63
	Wet	2nd group	257	1,742	6 12 5	267	1,550	5 12 11	+ 10	— 192	+ 3·89	— 11·2
		3rd do.	1,065	6,693	6 4 7	1,120	5,876	5 3 11	+ 55	— 817	+ 5·16	— 12·21
		4th do.	4,366	18,978	4 5 7	4,794	18,902	3 15 1	+ 428	— 76	+ 9·80	— 0·40
		5th do.	1,008	3,245	3 3 6	1,143	3,108	2 11 6	+ 135	— 137	+ 13 39	— 4·21
		Total, wet ..	6,696	30,658	4 9 3	7,324	29,436	4 0 4	+ 628	— 1,222	+ 9·37	— 3·99
		Total, dry and wet ..	210,182	1,63,823	..	220,914	1,84,749	..	+10,732	+20,926	+ 5·11	+ 12·77

Taluks.	Dry or wet.	Grouping.	As per Revenue.			As per Settlement.			Difference.		Percentages.	
			Extent.	Assessment.	Averages.	Extent.	Assessment.	Averages.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
			ACS.	RS.	RS. A. P.	ACS.	RS.	RS A. P.	ACS.	RS.	ACS.	RS.
Tadpatri	Dry	1st group	148,691	1,12,583	0 12 1	151,449	1,42,651	0 15 1	+ 2,758	+ 30,068	+ 1·85	+ 26·70
		2nd do.	5,340	1,409	0 4 3	5,154	1,729	0 5 4	— 186	+ 320	— 3·48	+ 22·71
		Total, dry ..	154,031	1,13,992	0 11 10	156,603	1,44,380	0 14 9	+ 2,572	+ 30,388	+ 1·67	+ 26·66
	Wet	3rd group	3,691	18,341	5 1 8	3,800	20,221	5 5 2	+ 109	+ 1,380	+ 2·95	+ 7·32
		4th do.	1,744	8,931	5 1 11	1,841	8,492	4 9 10	+ 97	— 439	+ 5·56	— 4·90
		5th do.	240	853	3 8 10	273	897	3 4 7	+ 33	+ 44	+ 13·75	+ 5·16
		Total, wet ..	5,675	28,625	5 0 8	5,914	29,610	5 0 1	+ 239	+ 985	+ 4·21	+ 3·44
		Total, dry and wet ..	159,706	1,42,617	..	162,517	1,73,990	..	+ 2,811	+ 31,373	+ 1·76	+ 22·0

GOVERNMENT OF MADRAS

22. When criticising the financial results arrived at in my original report, the Government, in their Order No. 731 of the 23rd October. 1888, observed that the greatest increases were on the poorer taluks and on the very poorest lands, as well as on "the lower classes of wet land, *i.e.*, the land served by inferior sources." With reference to what is there said, I would observe that, whatever the data may be upon which the calculations are made which give the rates that are arrived at, this cannot affect the incidence resulting from the application of those rates to the different descriptions of soils according to our classification. This classification of soils, according to the rules and methods of the Settlement Department, is based upon certain recognized principles which determine the relative values of soils, a matter not at all taken into account when the old assessment was fixed. Numerous examples can any day be produced showing that the fixing of the old rates must have been done in a most haphazard way without any reference to the nature of the soil. Hence it is not at all uncommon to find individual fields paying higher or lower rates than adjoining ones of exactly the same value, and the same thing is found in individual villages. From the table given in the above Government Order, it will be seen that the greatest percentage of increase in the Adóni taluk is on the Rs. 1-8-0 rate; in Alúr on the As. 8 rate, next to which comes the Rs. 2-8-0 rate; in Hospet on the Rs. 2-8-0 rate and then As. 12; in Gooty on the Rs. 2-8-0 rate, after which come As. 4 and Rs. 2; and in Penukonda the highest increase is on the best lands in that taluk coming under Rs. 1-8-0 and then the two poorest, viz., As. 6 and As. 4.

23. When the old lowest rate was only 2 annas, it cannot be thought extraordinary if the introduction of a minimum 4-anna rate, according to the rules hitherto in force, should result in giving increases of from 25 to 50 or even more per cent. This was nothing to the individual increases met with in the sub-divisional taluks of Cuddapah, where the old rates of 7 pies and 4 pies per acre, which existed in Ráyachóti and Kadiri in dry, were raised to 4 annas: and 4 annas 8 pies and 7 annas in wet, met with in Ráyachóti and Madanapalle, were raised to Rs. 2 and perhaps more.

24. Speaking of differences between our assessment and the former demand, I should like to instance especially the case of certain villages in the Tenali division of the Répalle taluk, Kistna district, the scheme for which was drawn up by Mr. Wilson and the settlement introduced by myself. Here the increases were in some cases 100 per cent. and even more, which of course caused a great sensation among the ryots, but there was no question about the lands having been hitherto far too lowly assessed, and as far as I know there were little or no relinquishments after introduction of settlement although the ryots threatened to throw up the land wholesale if the assessment were not reduced.

25. If the principles of settlement are to be carried out on the classification of soils as laid down in our rules, it is impossible for us to be influenced by the incidence of the old assessment in which there are so many anomalies which our settlement is, I believe, intended to rectify. Our only safe rule I think is to be guided by totals and average rates. The latter as resulting from my proposals I give in the following statement:—

Taluks.	Dry.			Wet.					
	1st group.	2nd group.	Total.	Tungabhadra channels or 1st group.	Other sources.				Total.
					2nd group.	3rd group.	4th group.	5th group.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Adóni	0 15 11	..	0 15 11	9 2 8	..	5 2 6	4 4 1	3 2 8	5 12 4
Alúr	1 3 10	..	1 3 10	..	..	..	4 6 9	3 6 4	4 4 8
Bellary	0 14 1	..	0 14 1	10 5 3	..	..	3 13 1	3 3 1	7 13 9
Gooty	0 12 7	0 3 9	0 11 8	..	..	*4 0 0	3 15 1	2 11 6	4 0 4
Tadpatri ..	0 15 1	0 5 4	0 14 9	..	5 12 11	5 3 11	4 9 10	3 4 7	5 0 1
					..	5 5 2			

* These are Doruvu well lands with one rupee taken off for lift.

26. First with reference to the dry, I believe that the averages for Adóni, Alúr, and Gooty, * which were approved by the Collectors of Bellary and Anantapur upon their reviews of my original report, may be considered fair. I might draw attention to the fact that the average settlement rate for the first group villages in Pattikonda which adjoins Alúr was Rs. 1-4-3. Bellary is rather higher than I should like to see it, and I think that 13 annas would be fairer. This can be borne in mind when passing the villages at the time of the introduction of settlement. When thus reduced, the increase in assessment will be about 6 per cent. as against an increase in area of $5\frac{1}{4}$. Tadpatri borders the taluks of Jammalamadugu and Pulivendla in the Cuddapah district, our first and second group in the former being equal to the second and third groups in the latter as explained in paragraph 56 of my original report.

* There is a slight reduction of one pie here as compared with my original report consequent on the introduction of the 2 annas rate in the second group villages.

27. Though there is a great increase in the proposed settlement in the Tadpatri taluk, the average rates of Annas 15-1 and Annas 5-4 compare very favorably with those for the second and third group villages in Jammalamadugu and Pulivendla, where the averages were Rs. 1-7-8 and Annas 11-9; and Rs. 1-1-10 and Annas 11 respectively. It will be remembered that special reference was made in my report on Pulivendla regarding the great increase in the villages transferred to that taluk from Tadpatri owing to their former assessment being unduly low, and this applies to other parts of the latter taluk; hence the large percentage of increase met with in my proposed assessment. In Mr. Pelly's report he speaks of Tadpatri and Yadiki (which latter now forms part of the former taluk) as containing good, fine soil.

28. In wet it will be seen that, bearing out what is said at the end of the last paragraph, our average rates in Tadpatri are higher than those in the other taluks. There is a large increase on the lands under Tungabhadra channels in the Adóni taluk, but the average is much lower than that of the lands under similar channels in Bellary, and I do not think the rate is unduly high. The lands coming under the third group in the Bellary taluk are those irrigated from Doruvu wells on the banks of the Tungabhadra river which have hitherto been paying only Rs. 1-12-0 per acre, whereas in Adóni such lands were formerly paying on an average Rs. 5-4-5 an acre. This is one of the anomalies which our settlement must set right, and so the great increase here is quite fair. The percentage of decrease in the second and third group in Gooty appears rather high, but the average rates are, I think, fair. The decrease in other cases is generally small and may be considered admissible in a tract which fares badly in the matter of tank filling rain as this does.

29. Placing the lands under the Penner and Chitrávati river channels in the Tadpatri taluk in the fourth group gives a decrease, with the reduced rates now proposed, of Rs. 1,709. On the other hand, the result of the application of the lower fourth group rates to the Pennér channel lands in Gooty gives an increase of Rs. 693 as against Rs. 2,978 proposed in my former report (paragraph 51). The lower rates will, I think, be fairer in the Gooty taluk, but the decrease on these river channel lands in Tadpatri is hardly justifiable. Raising them to the third group gives an increase on the Pennér irrigated lands of Rs. 962 on 2,218 acres and Rs. 333 on 1,056 acres watered from the Chitrávati. I believe there is no question about the lands in the Tadpatri taluk being more valuable than those in Gooty, for, among other things, they lie more in the vicinity of the line of railway, and as it will be seen from the marginal statement that our third group rates here are lower than the second group rates adopted in Cuddapah, I think there would be no real objection to placing the river channel lands in Tadpatri higher than in Gooty, while they will be lower than those in Cuddapah.

Cuddapah main division—second group rates.	Bellary and Anantapur—third group rates.
Rs. A. P.	Rs. A. P.
9 0 0	8 0 0
8 0 0	7 0 0
7 0 0	6 0 0
6 0 0	5 0 0
5 0 0	4 0 0
4 8 0	3 0 0
4 0 0	...
3 8 0	2 8 0
3 0 0	2 0 0
2 0 0	...

30. *Grouping.*—I propose, therefore, placing the above river channels in the Tadpatri taluk in the third group, and instead of putting the whole of the dry lands in the first group as proposed by

Colonel Stuart (*vide* paragraph 49 of my original report), I have reduced three villages situated in among the hills and adjoining the Anantapur taluk to the second group. According to these proposals, the dry and wet grouping will stand as follows:—

Groups.	DRY.	WET.		
	Villages.	Tanks.	Channels.	Wells.
First group	88	..	..	..
Second do.	3	..	..	..
Third do.	..	1	33	..
Fourth do.	..	9	56	..
Fifth do.	..	3	22	5
Total ..	91	13	111	5

31. As already mentioned in paragraph 76 of my original report, slight modifications, both in dry and wet, will, as usual, be made when going into appeals at the time of introduction of settlement wherever there seems to be any good reason for making such. This will of course tend somewhat to reduce the average rates now shown; and, as also stated, it will be easier then to adjust the classification of the lands under the poorer sources should this be found necessary.

32. I give below the areas coming under each money rate both in occupation and waste according to the present modified scheme;—

DRY.

Rate per acre.	Occupied.		Unoccupied.		Total.		Percentages.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Occupied area.	Unoccupied area.
Adoni Taluk.								
RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	ACS.
2 8 0	84	209 0 0	1	3 0 0	85	212 0 0	0·5	..
2 0 0	6,944	13,887 0 0	627	1,255 0 0	7,571	15,142 0 0	3·95	0·57
1 8 0	34,203	51,305 0 0	5,027	7,540 0 0	39,230	58,845 0 0	19·48	4·55
1 0 0	73,592	73,592 0 0	23,072	23,072 0 0	96,664	96,664 0 0	41·91	20·86
0 12 0	29,173	21,878 0 0	24,412	18,309 0 0	53,584	40,188 0 0	16·61	22·07
0 8 0	19,436	9,718 0 0	21,826	10,913 0 0	41,263	20,632 0 0	11·07	19·74
0 6 0	10,531	3,950 0 0	25,632	9,612 0 0	36,163	13,561 0 0	6·0	23·17
0 4 0	1,624	407 0 0	9,993	2,498 0 0	11,617	2,904 0 0	0·93	9·04
Totals ..	175,587	1,74,946 0 0	110,590	73,202 0 0	286,177	2,48,143 0 0	100·0	100·0
Average rates.	..	0 15 11	..	0 10 7	..	0 13 10	..	..
Alur Taluk.								
2 8 0	1,330	3,326 0 0	38	97 0 0	1,368	3,423 0 0	0·78	0·6
2 0 0	23,093	46,187 0 0	6,300	12,599 0 0	29,393	58,786 0 0	13·55	9·67
1 8 0	56,222	84,334 0 0	22,214	33,322 0 0	78,436	1,17,656 0 0	32·98	34·10
1 0 0	60,804	60,804 0 0	22,781	22,781 0 0	83,584	83,584 0 0	35·67	34·97
0 12 0	13,304	9,979 0 0	7,727	5,795 0 0	21,032	15,775 0 0	7·81	11·86
0 8 0	8,492	4,245 0 0	2,244	1,122 0 0	10,736	5,367 0 0	4·98	3·45
0 6 0	4,751	1,781 0 0	1,370	514 0 0	6,121	2,295 0 0	2·79	2·10
0 4 0	2,464	616 0 0	2,471	617 0 0	4,935	1,233 0 0	1·44	3·79
Totals ..	170,460	2,11,272 0 0	65,145	76,847 0 0	235,605	2,88,119 0 0	100·0	100·0
Average rates.	..	1 3 10	..	1 2 10	..	1 3 7	..	..
Bellary Taluk.								
2 8 0	3	9 0 0	..	..	3	9 0 0	..	..
2 0 0	636	1,272 0 0	12	24 0 0	648	1,296 0 0	0·26	0·1
1 8 0	31,129	46,692 0 0	5,283	7,925 0 0	36,412	54,617 0 0	12·48	5·40
1 0 0	102,294	1,02,295 0 0	23,943	23,943 0 0	126,237	1,26,238 0 0	41·0	24·47
0 12 0	64,952	48,716 0 0	27,273	20,455 0 0	92,225	69,171 0 0	26·4	27·87
0 8 0	25,090	12,543 0 0	14,684	7,342 0 0	39,774	19,885 0 0	10·6	15·1
0 6 0	17,271	6,475 0 0	15,015	5,630 0 0	32,286	12,105 0 0	6·93	15·35
0 4 0	8,063	2,016 0 0	11,635	2,909 0 0	19,698	4,925 0 0	3·23	11·89
Totals ..	249,438	2,20,018 0 0	97,845	68,228 0 0	347,283	2,88,246 0 0	100·0	100·0
Average rates.	..	0 14 1	..	0 11 2	..	0 13 3	..	..

DRY.

Rate per acre.	Occupied.		Unoccupied.		Total.		Percentages.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Occupied area.	Unoccupied area.
Gooty Taluk.								
RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	ACS.
2 8 0	126	315 0 0	1	2 0 0	127	317 0 0	0·6	..
2 0 0	2,171	4,342 0 0	162	324 0 0	2,333	4,665 0 0	1·2	0·17
1 8 0	27,938	41,907 0 0	2,432	3,648 0 0	30,370	45,555 0 0	13·8	2·48
1 0 0	52,651	52,651 0 0	9,900	9,900 0 0	62,551	62,551 0 0	24·65	10·13
0 12 0	29,447	22,087 0 0	10,044	7,532 0 0	39,491	29,619 0 0	13·78	10·28
0 8 0	26,416	14,767 0 0	10,393	5,197 0 0	35,809	17,964 0 0	11·99	10·63
0 6 0	31,527	11,821 0 0	17,215	6,455 0 0	48,742	18,276 0 0	14·76	17·62
0 4 0	31,552	7,888 0 0	31,012	7,754 0 0	62,564	15,643 0 0	14·77	31·74
0 2 0	12,762	1,595 0 0	16,568	2,070 0 0	29,330	3,665 0 0	5·98	16·95
Totals ..	213,590	1,55,313 0 0	97,727	42,882 0 0	311,317	1,98,195 0 0	100·0	100·0
Average rates..	..	0 11 8	..	0 7 0	..	0 10 2	..	..
Tadpatri Taluk.								
2 8 0	1,831	4,578 0 0	7	18 0 0	1,838	4,596 0 0	1·17	0·3
2 0 0	8,703	17,406 0 0	29	58 0 0	8,732	17,464 0 0	5·56	0·13
1 8 0	24,507	36,760 0 0	292	438 0 0	24,799	37,198 0 0	15·64	1·36
1 0 0	40,864	40,864 0 0	936	936 0 0	41,800	41,800 0 0	26·9	4·35
0 12 0	35,178	26,382 0 0	3,452	2,589 0 0	38,630	28,971 0 0	22·47	16·04
0 8 0	21,931	10,963 0 0	5,854	2,927 0 0	27,785	13,890 0 0	14·0	27·19
0 6 0	13,791	5,172 0 0	5,531	2,075 0 0	19,322	7,247 0 0	8·81	25·69
0 4 0	8,062	2,014 0 0	4,778	1,195 0 0	12,840	3,209 0 0	5·15	22·19
0 2 0	1,676	210 0 0	650	81 0 0	2,326	291 0 0	1·7	3·2
Special rates ..	60	31 0 0	..	..	60	31 0 0	0·4	..
Totals ..	156,603	1,44,380 0 0	21,529	10,317 0 0	178,132	1,54,697 0 0	100·0	100·0
Average rates.	..	0 14 9	..	0 7 8	..	0 13 10	..	..

Wet.

Rate per acre.	Under direct flow.				Under baling.				Total.				Percentages.	
	Occupied.		Unoccupied.		Occupied.		Unoccupied.		Occupied.		Unoccupied.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Occupied area.	Unoccupied area.
						Adóni Taluk.								
Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Acs.
11 0 0	207	2,273 0 0	2	27 0 0	6	71 0 0	1	10 0 0	213	2,344 0 0	3	37 0 0	9·51	0 41
10 0 0	42	419 0 0	2	18 0 0	10	100 0 0	6	64 0 0	52	519 0 0	8	82 0 0	2·32	1·11
9 0 0	86	768 0 0	17	158 0 0	36	327 0 0	42	382 0 0	122	1,095 0 0	59	540 0 0	5·44	8·16
8 0 0	236	1,894 0 0	21	166 0 0	34	271 0 0	13	101 0 0	270	2,165 0 0	34	267 0 0	12·5	4·70
7 0 0	68	482 0 0	4	25 0 0	95	648 0 0	5	31 0 0	161	1,130 0 0	9	56 0 0	7·18	1·25
6 0 0	102	608 0 0	8	47 0 0	19	115 0 0	4	25 0 0	121	723 0 0	12	72 0 0	5·40	1·66
5 0 0	483	2,413 0 0	68	342 0 0	23	115 0 0	5	27 0 0	506	2,528 0 0	73	369 0 0	22·58	10·10
4 0 0	390	1,568 0 0	182	730 0 0	8	32 0 0	..	..	398	1,600 0 0	182	730 0 0	17·76	25·18
3 0 0	214	637 0 0	290	870 0 0	..	..	11	33 0 0	214	637 0 0	301	903 0 0	9·55	41·63
2 8 0	117	299 0 0	33	83 0 0	..	..	..	..	117	299 0 0	33	83 0 0	5·22	4·56
2 0 0	35	69 0 0	6	11 0 0	..	..	..	..	35	69 0 0	6	11 0 0	1·56	0·83
1 8 0	32	47 0 0	3	5 0 0	..	..	..	..	32	47 0 0	3	5 0 0	1·43	0·41
Total ..	2,012	11,477 0 0	636	2,482 0 0	229	1,679 0 0	87	673 0 0	2,241	13,156 0 0	723	3,155 0 0	100·0	100·0
Deduct one rupee for baling	..	..	..	..	..	229 0 0	..	87 0 0	..	229 0 0	..	87 0 0	..	..
Remainder ..	2,012	11,477 0 0	636	2,482 0 0	229	1,450 0 0	87	586 0 0	2,241	12,927 0 0	723	3,068 0 0	..	..
Average rates ..	..	5 11 3	..	3 14 5	..	6 5 4	..	6 11 9	..	5 12 4	..	4 3 11	..	..
						Alúr Taluk.								
6 0 0	5	30 0 0	8	48 0 0	..	..	..	..	5	30 0 0	8	48 0 0	1·29	13·79
5 0 0	196	980 0 0	21	105 0 0	..	..	..	..	196	980 0 0	21	105 0 0	50·39	36·21
4 0 0	118	472 0 0	21	84 0 0	..	..	..	..	118	472 0 0	21	84 0 0	30·33	36·21
3 0 0	39	117 0 0	..	..	..	..	..	..	39	117 0 0	..	..	10·2	..
2 8 0	26	65 0 0	..	..	..	..	..	..	26	65 0 0	..	..	6·68	..
2 0 0	1	2 0 0	..	..	..	..	..	..	1	2 0 0	..	..	0·26	..
1 8 0	..	..	8	12 0 0	..	..	..	..	..	..	8	12 0 0	..	13·79
1 0 0	4	4 0 0	..	..	..	..	..	..	4	4 0 0	..	..	1 3	..
Total ..	389	1,670 0 0	58	249 0 0	..	..	..	..	389	1,670 0 0	58	249 0 0	100·0	100·0
Average rates ..	..	4 4 8	..	4 4 8	..	..	..	..	..	4 4 8	..	4 4 8	..	..

Wet.

Rate per acre.	Under direct flow.				Under baling.				Total.				Percentages.	
	Occupied.		Unoccupied.		Occupied.		Unoccupied.		Occupied.		Unoccupied.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Occupied area.	Unoccupied area.
						Bellary Taluk.								
Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Acs.
11 0 0	1,314	14,456 0 0	5	55 0 0	42	459 0 0	1	11 0 0	1,356	14,915 0 0	6	66 0 0	38·46	2·33
10 0 0	527	5,260 0 0	4	40 0 0	109	1,100 0 0	3	30 0 0	636	6,360 0 0	7	70 0 0	18·4	2·72
9 0 0	84	757 0 0	4	36 0 0	41	362 0 0	..	..	125	1,119 0 0	4	36 0 0	3·54	1·66
8 0 0	3	26 0 0	4	32 0 0	71	571 0 0	2	16 0 0	74	597 0 0	6	48 0 0	2·10	2·34
7 0 0	..	..	1	7 0 0	18	124 0 0	..	..	18	124 0 0	1	7 0 0	0·51	0·39
6 0 0	17	102 0 0	1	6 0 0	16	99 0 0	2	12 0 0	33	201 0 0	3	18 0 0	0·94	1·16
5 0 0	297	1,483 0 0	15	75 0 0	4	18 0 0	2	10 0 0	301	1,501 0 0	17	85 0 0	8·54	6·61
4 0 0	340	1,365 0 0	47	188 0 0	24	96 0 0	2	8 0 0	364	1,461 0 0	49	196 0 0	10·32	19·7
3 0 0	469	1,413 0 0	103	309 0 0	13	39 0 0	..	..	483	1,452 0 0	103	309 0 0	13·67	40·8
2 8 0	85	213 0 0	36	90 0 0	..	..	..	..	85	213 0 0	36	90 0 0	2·41	14·1
2 0 0	41	82 0 0	24	48 0 0	..	..	..	..	41	82 0 0	24	48 0 0	1·16	9·34
1 8 0	11	15 0 0	1	2 0 0	..	..	..	..	11	15 0 0	1	2 0 0	0·31	0·39
Total ..	3,188	25,172 0 0	245	888 0 0	338	2,868 0 0	12	87 0 0	3,526	28,040 0 0	257	975 0 0	100·0	100·0
Deduct one rupee for baling	..	..	..	..	..	338 0 0	..	12 0 0	..	338 0 0	..	12 0 0	..	..
Remainder ..	3,188	25,172 0 0	245	888 0 0	338	2,530 0 0	12	75 0 0	3,526	27,702 0 0	257	963 0 0	..	..
Average rates ..	..	7 14 4	..	3 10 0	..	7 7 9	..	6 4 0	..	7 13 9	..	3 11 11	..	..
						Gooty Taluk.								
8 0 0	74	592 0 0	..	..	..	..	..	..	74	592 0 0	..	..	1·1	..
7 0 0	371	2,597 0 0	23	161 0 0	..	..	..	..	371	2,597 0 0	23	161 0 0	5·7	1·4
6 0 0	813	4,878 0 0	55	330 0 0	..	..	..	..	813	4,878 0 0	55	330 0 0	11·10	2·49
5 0 0	1,219	6,095 0 0	131	655 0 0	7	35 0 0	..	..	1,226	6,130 0 0	131	655 0 0	16·74	5·93
4 0 0	1,836	7,364 0 0	397	1,588 0 0	24	76 0 0	..	..	1,860	7,440 0 0	397	1,588 0 0	25·67	17·98
3 0 0	1,419	4,257 0 0	561	1,683 0 0	..	..	..	..	1,419	4,257 0 0	561	1,683 0 0	19·10	25·42
2 8 0	949	2,375 0 0	474	1,185 0 0	6	15 0 0	..	..	955	2,390 0 0	474	1,185 0 0	13·4	21·47
2 0 0	390	780 0 0	346	692 0 0	4	8 0 0	1	2 0 0	394	788 0 0	347	694 0 0	5·38	15·71
1 8 0	102	154 0 0	202	303 0 0	6	10 0 0	..	..	108	164 0 0	202	303 0 0	1·47	9·15
1 0 0	39	39 0 0	18	18 0 0	..	..	..	..	39	39 0 0	18	18 0 0	0·53	0·81
Special rates ..	65	208 0 0	..	..	..	..	..	..	65	208 0 0	..	..	0·89	..
Total ..	7,277	29,339 0 0	2,207	6,615 0 0	47	144 0 0	1	2 0 0	7,324	29,483 0 0	2,208	6,617 0 0	100·0	100·0
Deduct one rupee for baling	..	..	..	..	..	47 0 0	..	1 0 0	..	47 0 0	..	1 0 0	..	..
Remainder ..	7,277	29,339 0 0	2,207	6,615 0 0	47	97 0 0	1	1 0 0	7,324	29,436 0 0	2,208	6,616 0 0	..	..
Average rates ..	..	4 0 6	..	2 15 11	..	2 1 0	..	1 0 0	..	4 0 4	..	2 15 11	..	..

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Wet.

Rate per acre.	Under direct flow.								Under bandaling.								Total.								Percentages.	
	Occupied.			Unoccupied.					Occupied.			Unoccupied.					Occupied.			Unoccupied.					Occupied area.	Unoccupied area.
	Extent.	Assessment.		Extent.	Assessment.				Extent.	Assessment.		Extent.	Assessment.				Extent.	Assessment.		Extent.	Assessment.					
	Acs.	Rs.	A. P.	Acs.	Rs.	A. P.			Acs.	Rs.	A. P.	Acs.	Rs.	A. P.			Acs.	Rs.	A. P.	Acs.	Rs.	A. P.				
Tadpatri Taluk.																										
Rs. A. P.																										
8 0 0	322	2,573	0 0	15	120	0 0			..	..	..	..	..	..			322	2,573	0 0	15	120	0 0			5·44	1·96
7 0 0	739	5,173	0 0	9	63	0 0			..	..	..	..	..	..			739	5,173	0 0	9	63	0 0			12·58	1·18
6 0 0	1,104	6,621	0 0	22	126	0 0			25	150	0 0	6	36	0 0			1,129	6,771	0 0	28	162	0 0			18·82	3·1
5 0 0	1,489	4,461	0 0	114	567	0 0			60	300	0 0	78	390	0 0			1,549	4,761	0 0	192	957	0 0			26·70	15·66
4 0 0	1,100	4,399	0 0	170	679	0 0			381	1,524	0 0	15	60	0 0			1,481	5,923	0 0	185	739	0 0			18·65	23·53
3 0 0	694	1,786	0 0	115	294	0 0			62	159	0 0	1	3	0 0			756	1,945	0 0	116	297	0 0			10·6	24·44
2 8 0	188	469	0 0	114	227	0 0			3	7	8 0	4	10	0 0			191	476	8 0	118	237	0 0			3·25	15·8
2 0 0	169	338	0 0	2	3	0 0			10	20	0 0	..	..	..			179	358	0 0	2	3	0 0			2·66	14·90
1 8 0	10	17	0 0	1	1	0 0			..	..	..	..	..	..			10	17	0 0	1	1	0 0			·17	·20
1 0 0	5	5	0 0	..	..				..	..	..	..	..	..			5	5	0 0	..	..				·9	·13
Special rates	82	347	0 0	..	..				..	..	..	..	..	..			82	347	0 0	..	..				1·39	..
Total ..	5,802	29,187	0 0	747	2,639	0 0			635	2,160	0 0	112	423	0 0			6,437	31,347	0 0	859	3,062	0 0			100·0	100·0
Deduct one rupee for baling	..	..		..	..				112	112	0 0	..	..				112	112	0 0	..	..				..	..
Remaindr ..	5,802	29,187	0 0	747	2,639	0 0			523	2,048	0 0	112	423	0 0			6,325	31,235	0 0	859	3,062	0 0			..	..
Average rates ..	..	5 0 6		..	3 8 6				..	3 14 0		..	3 12 0				..	4 15 3		..	3 9 6					

33. Before closing I would again, as requested in paragraph 69 of my former report, beg that the orders of Government may be obtained with reference to the water-rates to be levied hereafter on dry lands irrigated from the different sources according to our grouping. The Tungabhadra channels will naturally come under the higher rates laid down in Board's Standing Order, No. 5.

34. *Nirubhatta and Bijavari (water rate).*—Now that the matter of the special charge for water-rate under the name of "Nirubhatta" and "Bijavari," which has hitherto been the subject of a separate correspondence, has been disposed of in G.O. of the 17th August, No. 714, Revenue, it may be as well to let the subject find a place in this Settlement scheme. As directed this charge will "continue to be levied for the present in the Government villages and permanently in the Inam villages, those who pay it being exempted from the voluntary cess" of one anna in the rupee to be collected, to go towards the special improvements to be made to the Tungabhadra channel works. This cess will not be entered in the Settlement or Land Revenue pattas, the proceeds being separately credited to the Irrigation Cess Fund as directed in the Government Order above referred to.

Read—also the following letter from the Deputy Commissioner of Revenue Settlement, Party. No. I, to the Secretary to the Commissioner of Revenue Settlement, dated Bellary, 9th January 1890, No. 14:—

In forwarding herewith a copy of the letter I have received from the Collector of Anantapur expressing his views upon my proposals for the settlement of the Gooty and Tadpatri taluks, I beg to offer the following remarks thereon.

Para. 4 of Mr. Underwood's letter.

2. The percentage of the different kinds of soils met with in the said two taluks as compared with Alúr and Adóni are as follows:—

—	Alúr.	Adóni.	Gooty.	Tadpatri.
Classes III, IV, V	90	64	46	73
Do. VI, VII, VIII	10	36	54	27
Total ..	100	100	100	100

Comparing this with the average rates I have proposed for each taluk, I do not think the latter can be considered at all unfair. A good deal of what Mr. Underwood calls mixed soil in Tadpatri is really a light-colored regar soil of very good quality. I have already shown in paragraph 27 of my report, to which he refers, that our rates in Tadpatri are much lower than those in Jammalamadugu and Pulivendla. I have also in the said report expressed my views as to the unfairness of comparing our results too closely with the old assessment if it is at all intended that our settlement is to do away with the anomalies hitherto existing.

3. I do not think there is any other point calling for particular notice from me.

ENCLOSURE.

From W. G. UNDERWOOD, Esq., Collector of Anantapur, to the Deputy Commissioner, Revenue Settlement, No. I Party, dated Gooty, 26th December 1889, No. C.

In returning herewith your letter No. 1009, dated 28th October 1889, to the Secretary to the Commissioner of Revenue Settlement and Land Records and Agriculture, I have the honor to inform you that, on consulting the Deputy Collector, Gooty, and the Tahsildars of Gooty and Tadpatri, I ascertain that the prices of cholum hitherto quoted are for the yellow kind. This seems to have been done as it was the cheaper and more plentiful grain. The comparatively larger outturn per acre of the yellow variety probably makes up for any difference that arises from the higher prices of the white grain.

2. Ragi is not grown in the taluks under report. It is only grown when there is an insufficiency of water for paddy which undoubtedly is the more profitable crop. Ragi is best adapted for well cultivation. I am not certain that it is not grown as a dry crop in Hindupur and I shall make inquiries.

3. As regards the expenses of paddy cultivation, both the tahsildars explain that the figures reported by them are for two crops. By apportioning them equally between the two crops the figures for the Gooty taluk very nearly approximate with what has been arrived at by you. The Gooty Tahsildar's quotation of expenses for cholum cultivation also corresponds with your figures; the value of fodder for ploughing cattle in the case of both wet and dry lands and that of manure for the latter as per quotations of the tahsildar and the villagers for the Tadpatri taluk are too high, and if they be left out of account the figures for this taluk will equally approximate with those arrived at by you. The straw which is generally the chief fodder for the ploughing cattle is grown by the owner and it is difficult to give it a money value. The manure for dry lands is also of little value and consists for the most part of the sweepings of his cattle shed.

4. On looking to the financial results of the present scheme the marked increase of assessment in the case of dry lands in the taluks of Gooty and Tadpatri attracts immediate notice. In Tadpatri there is an increase of more than a fourth of its present assessment against an increase of only 1·67 of its extent, while the proportion under these two items in Alúr which bears some resemblance to, and is by far superior to, Tadpatri is only 7·69 and 3·91 respectively. Alúr is comprised entirely of black-cotton soil, but Tadpatri contains large areas of red and mixed soils. The taluks of Gooty and Adóni, which are of somewhat like nature, also show similar variations in the assessment of their dry lands. The percentages of superior and inferior classes of lands in these two taluks are as follows:—

	Adóni percentage.	Gooty percentage.
Total of classes III, IV and V	64	46
Total of classes VI, VII and VIII	36	54

Vide page 11 of your report embodied in Board's Proceedings, No. 591, dated 24th October 1889 (Revenue Settlement, Land Records and Agriculture); shortly the variation is explained by the abolition of the large number of rates in the old assessment. The increase all occurs in the rates up to Rs. 2, after which there is a falling off. This remark applies to Gooty and Tadpatri. It is also noted that very little land falls under the two-anna rate. Unless there was false classification under the old or new settlement it is impossible that there could be such inequalities. The average dry assessment in each of the five taluks now under consideration according to the old and the proposed new assessment is as follows:—

Taluks.	Average assessment according to revenue accounts.	Average assessment according to settlement.	Difference.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Alúr	1 3 2	1 3 10	+ 0 0 8
Adóni	0 15 4	0 15 11	+ 0 0 7
Bellary	0 13 2	0 14 1	+ 0 0 11
Tadpatri	0 11 10	0 14 9	+ 0 2 11
Gooty	0 10 6	0 11 8	+ 0 1 2

The average rates, as they now stand, indicate with reasonable accuracy the relative importance of the soils in each of the five taluks now under consideration. The slight increase in Alúr and Adóni, the richest of the group, is quite natural and is open to no objection. The enhanced assessments in Gooty and Tadpatri is out of all proportion to the results in the other taluks. If the old assessment contained any anomalies it should have affected all the taluks alike unless we are to suppose that one taluk fared worse than the other. The large increase of assessment in these two taluks will press very heavily upon the ryots. It was originally urged upon me that Tadpatri was similar in its conditions to Jammalamadugu, and that the proposed rates are no higher than those fixed for the latter taluk. I don't know how far this may be true, but I think, if the large increase is to be imposed, it should be done gradually by increments extending over five years at least. If the inferior classes of lands in these taluks are more favorably dealt with, the proposed high percentage of increase would probably reduce itself to a moderately fair percentage as is the case in the other taluks of the group now reported upon.

5. As regards other points, I generally concur with you in your conclusions.

Resolution—dated 27th February 1890, No. 50.

The last but one of the papers read above contains Mr. Cox's proposals for the settlement of the five taluks of Adóni, Alúr and Bellary in the Bellary district, and Gooty and Tadpatri in the Anantapur district.

2. The result of the proposed settlement is an increase of the assessment of the five taluks amounting to Rs. 1,07,578 as shown below:—

Taluks.	Wet or dry.	As per Revenue accounts.		As per settlement.		Difference.		Percentage.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10
		Acs.	Rs.	Acs.	Rs.	Acs.	Rs.		
Adóni ..	Dry ..	168,288	1,60,861	175,587	1,74,946	+ 7,299	+ 14,085	+ 4·34	+ 8·76
	Wet ..	2,064	12,284	2,241	12,927	+ 177	+ 643	+ 8·58	+ 5·24
	Total ..	170,352	1,73,145	177,828	1,87,873	+ 7,476	+ 14,728	+ 4·39	+ 8·51
Alúr ..	Dry ..	164,051	1,96,179	170,460	2,11,272	+ 6,409	+ 15,093	+ 3·91	+ 7·69
	Wet ..	357	1,837	389	1,670	+ 32	− 167	+ 8·96	− 9·9
	Total ..	164,408	1,98,016	170,849	2,12,942	+ 6,441	+ 14,926	+ 3·92	+ 7·54
Bellary ..	Dry ..	236,930	1,94,574	249,438	2,20,013	+ 12,508	+ 25,444	+ 5·28	+ 13·08
	Wet ..	3,354	27,521	3,526	27,702	+ 172	+ 181	+ 5·13	+ 0·66
	Total ..	240,284	2,22,095	252,964	2,47,720	+ 12,680	+ 25,625	+ 5·28	+ 11·54
Gooty ..	Dry ..	203,486	1,33,165	213,590	1,55,313	+ 10,104	+ 22,148	+ 4·97	+ 16·63
	Wet ..	6,696	30,658	7,324	29,436	+ 628	− 1,222	+ 9·37	− 3·99
	Total ..	210,182	1,63,823	220,914	1,84,749	+ 10,732	+ 20,926	+ 5·11	+ 12·77
Tadpatri	Dry ..	154,031	1,13,992	156,603	1,44,380	+ 2,572	+ 30,388	+ 1·67	+ 26·66
	Wet ..	5,675	28,625	5,914	29,610	+ 239	+ 985	+ 4·21	+ 3·44
	Total ..	159,706	1,42,617	162,517	1,73,990	+ 2,811	+ 31,373	+ 1·76	+ 22·0
Total ..	Dry ..	926,786	7,98,771	965,678	9,05,929	+ 38,892	+ 1,07,158	+ 4·2	+ 13·4
	Wet ..	18,146	1,00,925	19,394	1,01,345	+ 1,248	+ 420	+ 6·9	+ 0·4
	Total ..	944,932	8,99,696	985,072	10,07,274	+ 40,140	+ 1,07,578	+ 4·2	+ 11·9

3. A short account of the Revenue history of the two districts was given in paragraphs 14 to 26 of Mr. Cox's first report and in paragraph 4 of Board's Proceedings, dated 14th March 1888, No. 134, but it seems advisable to add to the information there given a few remarks on the principles on which the original assessment was determined, the modifications made from time to time in the original rates of assessment, and the progress of the revenues under the original and modified assessments.

4. A description of Colonel Monro's settlement of the Ceded Districts is given in his letters to the Board of Revenue, dated 30th November 1806, and 29th July 1807. The districts were for that purpose measured and assessed field by field and village by village. A table specifying the different classes of soil and the rate of assessment suitable for each class of soil was put into the hands of the classifiers and assessors. Each field was visited and examined and measured and its area, description of soil and appropriate assessment entered in the village register, the lands of each village being divided into as many classes as were found necessary with a limit in each village of 10 classes for dry land, 6 for garden land and 8 for wet land.

The table of money rates per acre as first drawn up consisted of 20 rates for dry land, 12 rates for wet land and 20 rates for garden land. For dry land the highest rate was 1 cantaroy pagoda or Rs. 2-14-8, and the lowest rate half cantaroy fanam or 2 annas 4 pies, each intermediate rate being half a fanam lower than the one above it.

For wet land the highest rate was 6 cantaroy pagodas or Rs. 17-8-0, and the lowest 5 cantaroy fanams or Rs. 1-7-4, each intermediate rate being 5 fanams less than the one above it.

For garden lands the highest rate was 10 cantaroy pagodas or Rs. 29-2-8, and the lowest 5 cantaroy fanams or Rs. 1-7-4, each intermediate rate being half a cantaroy pagoda or Rs. 1-7-4 less than the one above it.

In the actual introduction of the rates, however, it was found necessary in the case of dry lands to reduce the proposed minimum rates in order to avoid an enormous increase of assessment over large areas of land assessed under the Native Governments at 8 pies per acre, and on the other hand the maximum rates in dry appear in many instances to have been exceeded, probably with a view to avoid too great a reduction of the old assessment, for we find in the Bellary district 37,817 acres and in the Anantapur district 8,355 acres of dry land bearing a present assessment of Rs. 2-4-0 and above per acre, a sum which, allowing for the reductions made in 1820 and those made by Mr. Pelly in 1857 and 1858, represents an assessment in Monro's scale of Rs. 3-5-4 and upwards. These cases of assessment above the rates in the sanctioned table occur mainly in the three taluks of Alúr, Adóni and Tadpatri, where the best black land in the two districts is found, the area assessed at these exceptional rates in the other 12 taluks being only 8,443 acres.

The existence of these cases of assessment above the prescribed scale is also perhaps partly attributable to the fact that Monro's scheme of settlement was not the imposition of an assessment which he himself would have recommended as suitable, but was merely a scheme for distributing over each field in the district in the fairest manner possible a revenue somewhat less than the total revenue which on a series of years the districts had been found able to pay. The mode in which the total assessment for the districts in the first instance and then for each village was fixed is described by Colonel Monro as follows:—

"The work of assessment was first begun by fixing the sum which was to be the total revenue of the district. This was usually effected by the Collector in a few days by comparing the collections under the Native Princes, under the Company's Government from its commencement, the estimates of the ordinary and head assessors, and the opinions of the most intelligent natives, and after a due consideration of the whole adopting such a sum as it was thought would be the fair assessment of the district in its present state or what the inhabitants in similar circumstances under a Native Government would have regarded as somewhat below the usual standard."

Fasli 1216 (1806-7) saw the full introduction of the new survey assessment, and the land revenue demand in that year for the taluks constituting the present districts of Bellary and Anantapur was Rs. 22,43,000, a sum which as will be seen from the figures in the margin is considerably less than that realised in the two previous years, though it is considerably larger than the revenue realised during the first four years, faslis 1210 to 1214, that the country was under the British Government. The high revenue of fasli 1215 (1805-6) was due to an extremely favorable season, and though the succeeding year is described as being an exceedingly adverse season owing to the failure of the periodical rains, it is impossible to say whether the decrease in the demand was entirely due to the nature of the season or was in part due to reduction of assessment.

Fasli.	Demand. RS.
1210	15,46,000
1211	18,39,000
1212	18,68,000
1213	20,23,000
1214	23,47,000
1215	25,29,000

5. Hardly had the survey been completed when in fasli 1219 (1809-10) the triennial lease, followed in fasli 1222 (1812-13) by the decennial lease, placed the districts in the hands of renters, and it was not until fasli 1232 (1822-23) that the Revenue Administration of the districts came again under the Collector's direct superintendence by the re-introduction of the ryotwari system. Meanwhile, however, the failure of many of the renters had brought parts of the districts (1,600 out of 2,758 villages) under the Collector's management, and as the survey rates were found to be injuriously high, Government in 1820 sanctioned their being lowered to the extent of 25 per cent. on all dry and wet lands and 33 per cent. on all garden lands. An exception was made in the case of regada or black dry lands paying less than Annas 9-4 per acre, on dry red lands paying less than Annas 4-8 an acre, and in the case of wet lands paying less than Rs. 2-14-8 per acre on which no reduction was considered necessary. These reductions had been strongly recommended by Colonel Monro in 1807, and he

calculated that the reduction would give the ryots a share of the produce of their fields, amounting to one-half of the gross produce in lieu of the one-third share of the gross which the assessment of 1807 was calculated to leave them.

6. The land revenue demand of the districts from the completion of the survey assessment by Colonel Monro in 1806-7 down to the year 1855 when a further large reduction of the assessment was ordered by Government is shown in the annexed statement in which figures are given for each taluk. Against the figures showing the land revenue demand for each year are also shown the prices per garce of paddy and cholum, two of the staple crops of the district. The demand includes that for Miscellaneous items of land revenue such as inam quit-rent, &c., it having been found impossible to obtain figures showing the ryotwari demand only. The figures in columns 2 to 18 inclusive are given in thousands of rupees.

		Bellary.	Hospet.	Kudligi.	Huvinahadagalli.	Harpanahalli.	Rayadrug.	Alúr.	Adóni.	Dharmavaram.	Penukonda.	Hindupur.	Madakasira.	Gooty.	Yadaki.	Tadpatri.	Anantapur.	Total.	Price per garce. Paddy.	Price per garce. Cholum.	Remarks.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																			Rs.	Rs.	
Ryotwari.	Fasli 1210 ..	76	66	102	99	102	..	68	125	96	104	89	45	109	..	129	150	15,46	90	90	
	,, 1211 ..	111	69	123	119	121	130	79	131	131	126	100	65	128	98	144	164	18,39	80	80	Season very unfavorable.
	,, 1212 ..	115	73	101	99	101	159	98	162	140	108	93	58	142	99	150	170	18,68	140	140	
	,, 1213 ..	112	82	121	123	119	173	83	171	137	119	95	66	153	116	167	186	20,23	190	200	Scarcity almost amounting to famine.
	,, 1214 ..	142	108	156	140	147	201	128	207	148	128	106	83	181	121	165	186	23,47	200	210	Season reported to be the best the district had ever seen.
	,, 1215 ..	150	112	174	150	164	217	155	226	165	137	111	86	202	116	173	191	25,29	146	173	An extremely favorable year.
	,, 1216 ..	146	100	158	147	165	172	139	208	131	109	99	62	162	115	165	165	22,43	151	213	Season exceedingly adverse owing to failure of the periodical rains.
	,, 1217 ..	144	101	155	152	171	154	111	189	121	116	100	50	143	129	174	152	21,62	198	239	
	,, 1218 ..	157	116	196	167	179	..	110	221	150	138	112	77	168	..	185	186	24,63	104	108	
	Total ..	11,53	827	12,86	11,96	12,69	..	971	16,40	12,19	10,85	905	592	13,88	..	14,52	15,50	190,20	..	..	
	Average ..	128	92	143	133	141	..	108	182	135	121	101	66	154	..	161	172	21,13	..	..	
The triennial lease.	Fasli 1219 ..	150	99	142	153	166	123	120	218	127	127	94	56	167	121	179	162	22,04	81	101	Season unfavorable.
	,, 1220 ..	167	93	149	159	168	174	137	218	144	135	100	66	174	125	182	171	23,62	106	106	
	,, 1221 ..	181	96	153	161	169	190	150	226	155	126	94	74	178	133	183	165	24,34	95	127	
	Total ..	498	288	444	473	503	487	407	662	426	388	288	196	519	379	544	498	70,00	..	..	
	Average ..	166	96	148	158	168	162	136	221	142	129	96	65	173	126	181	166	23,33	..	..	
The decennial lease.	Fasli 1222 ..	166	90	149	145	129	184	141	217	145	117	88	74	157	117	165	154	22,38	121	170	
	,, 1223 ..	166	97	167	153	147	186	141	218	147	134	104	82	166	122	174	167	23,71	126	168	Season more than usually favorable.
	,, 1224 ..	166	99	169	145	153	185	140	217	150	135	104	81	171	126	177	168	23,86	118	162	Season and harvest extremely favorable.
	,, 1225 ..	163	104	173	156	158	187	140	219	152	136	104	84	177	125	179	171	24,28	109	123	
	,, 1226 ..	166	106	166	151	151	183	138	210	144	135	102	82	166	125	179	161	23,65	101	120	Rainfall small, harvest scanty. At the end of the year less than half the villages remained on the renting system.
	,, 1227 ..	161	104	164	149	152	154	131	200	150	133	95	79	150	124	179	174	22,99	115	118	
	,, 1228 ..	163	103	163	150	144	137	127	189	145	129	87	76	134	122	180	158	22,07	113	166	
	,, 1229 ..	164	102	161	149	148	151	130	200	151	126	89	80	140	124	181	163	22,59	117	172	
	,, 1230 ..	159	92	145	136	130	129	116	177	135	114	81	82	124	112	167	142	20,41	109	142	A reduction in the assessments of 25 per cent. in dry and wet lands and 33 per cent. in garden lands sanctioned this year.
	,, 1231 ..	162	95	145	135	129	137	125	187	136	115	80	79	131	113	170	146	20,85	118	139	
	Total ..	16,36	992	16,02	14,69	14,41	16,33	13,29	20,34	14,55	12,74	934	799	15,16	12,10	17,51	16,04	226,79	..	..	
	Average ..	164	99	160	147	144	163	133	203	146	127	93	80	152	121	175	161	22,68	..	..	

		Bellary.	Hospet.	Kudligi.	Huvinahadagalli.	Harpanahalli.	Rayadrug.	Alúr.	Adóni.	Dharmavaram.	Penukonda.	Hindupur.	Madakasira.	Gooty.	Yadaki.	Tadpatri.	Anantapur.	Total.	Price per garce. Paddy.	Price per garce. Cholum.	Remarks.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																			Rs.	Rs.	
Ryotwari.	Fasli 1232 ..	167	96	146	137	127	139	133	200	143	126	91	81	136	106	151	147	21,26	123	121	Full benefit of reduction of assessment allowed to ryots in this fasli for first time. Season unusually favorable.
	,, 1233 ..	124	81	115	109	109	111	88	160	124	107	81	78	102	98	143	124	17,54	113	151	Season unusually bad. North-east monsoon almost entirely failed. Fall in revenue due to that and to relieving ryots of waste saddled on them by Mr. Thackeray and Mr. Campbell.
	,, 1234 ..	165	88	129	111	110	124	126	178	139	126	95	92	118	98	141	129	19,69	144	197	Early rains failed. Inam tafrik imposed.
	,, 1235 ..	164	88	163	115	113	128	127	183	152	127	99	101	124	100	142	142	20,68	100	142	
	,, 1236 ..	166	86	147	114	107	130	132	183	143	123	93	86	126	100	144	139	20,19	91	114	Season very unfavorable. Mr. Robertson hardly able to make up his mind whether decrease in cultivation was to be attributed to over-assessment or to falling prices.
	Average of five years.	157	88	140	117	113	127	121	181	140	122	92	88	121	100	144	136	19,87	..	..	
	Fasli 1237 ..	144	77	122	99	97	81	122	173	104	93	66	68	93	101	139	118	16,97	97	106	Season very unfavorable.
	,, 1238 ..	165	88	144	107	101	119	136	175	136	122	82	99	122	103	143	136	19,78	99	93	Rainfall abundant and seasonable.
	,, 1239 ..	138	84	121	95	91	112	83	151	115	103	79	90	92	95	132	132	17,13	92	90	Bad year.
	,, 1240 ..	149	79	153	96	92	112	108	165	121	126	83	82	112	93	141	141	18,37	81	79	Season extremely favorable.
	,, 1241 ..	153	75	118	90	89	100	125	167	113	109	75	79	124	94	138	130	17,79	73	71	Season moderately favorable.
	,, 1242 ..	130	73	103	68	68	66	108	160	91	74	57	54	98	83	119	111	14,63	110	139	September and October rains failed entirely. Season described as "beyond all comparison" worse than any that has ever been known.
	,, 1243 ..	160	88	136	97	95	95	139	177	121	116	87	78	132	92	139	129	18,81	136	188	An unusually good season.
	,, 1244 ..	161	86	127	96	96	73	154	184	110	106	83	83	124	92	121	123	18,19	108	151	
	,, 1245 ..	174	94	126	94	96	88	162	189	129	125	92	71	137	96	133	132	19,38	90	100	
	,, 1246 ..	177	93	127	88	95	93	167	190	113	95	75	65	138	94	136	124	18,70	102	98	
	,, 1247 ..	182	95	142	100	104	108	170	182	130	134	91	84	143	96	138	131	20,30	100	95	
	,, 1248 ..	141	95	124	89	96	95	66	144	106	100	74	62	118	96	115	121	16,42	112	150	Almost a year of famine.
	,, 1249 ..	185	100	151	105	101	119	174	199	126	124	85	69	146	102	141	133	20,60	105	132	
	,, 1250 ..	193	102	132	102	106	125	194	199	121	108	80	67	151	100	142	129	20,51	90	92	Three good years.
	,, 1251 ..	196	103	141	103	106	135	203	203	137	133	92	101	156	102	142	138	21,91	82	69	
	,, 1252 ..	190	104	147	106	105	132	202	193	145	130	90	81	153	103	142	139	21,62	72	63	Two unfavorable years.
	,, 1253 ..	193	104	154	103	102	130	194	190	134	120	89	100	150	101	141	132	21,37	68	62	

Ryotwari—cont.		Bellary.	Hospet.	Kudligi.	Havinahadgalli.	Harpanahalli.	Bayadrug.	Alúr.	Adóni.	Dharmavaram.	Penukonda.	Hindupur.	Madakasira.	Gooty.	Yadaki.	Tadpatri.	Anantapur.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	21
		PRICE PER GARCE.																
		Paddy.																
		Rs. 67																
		Cholum.																
		Rs. 61																
Fasli 1254		191	102	130	96	97	115	193	185	120	119	73	78	132	99	140	117	19,87
,, 1255		175	96	126	90	89	110	176	166	110	89	57	68	131	98	139	113	18,37
,, 1256		195	104	145	100	99	122	199	196	137	122	74	82	150	102	140	132	20,99
,, 1257		195	101	143	99	98	119	194	197	128	128	81	91	147	102	144	117	20,86
,, 1258		193	101	143	99	99	123	185	191	125	103	75	82	141	101	141	130	20,31
,, 1259		188	105	163	101	96	122	169	178	148	128	83	97	141	102	140	144	20,91
,, 1260		192	101	141	99	97	121	170	180	142	126	93	109	147	101	139	124	20,84
,, 1261		191	92	142	98	95	119	172	175	141	128	93	95	149	101	131	111	20,25
,, 1262		194	94	140	96	96	118	181	179	154	129	89	106	147	96	135	121	20,95
,, 1263		95	94	119	91	91	81	50	119	117	100	69	76	153	100	136	106	15,42
,, 1264		157	96	128	98	92	91	152	163	111	111	82	85	103	95	137	98	18,13
,, 1265		172	90	129	97	92	89	162	152	120	122	85	99	117	95	126	96	18,31
																		Two unfavorable years.
																		A year of exceptional drought.

7. The reduction of assessment of 25 per cent. in dry and wet lands and 33 per cent. in garden lands, which was made general throughout the district by the order of Government in 1820, had been applied in certain areas in the two preceding years, but the full effect of the remissions was not felt till about the year 1823, owing to the practice which prevailed in the districts up to that date of practically compelling the ryots, when the remission was granted to them, to take up an additional area of waste land bearing an assessment equivalent to the amount of the remission. The Land Revenue demand in 1823 was Rs. 17,54,000. The season was an unusually bad one.

It had been Colonel Munro's opinion that the great loss to the revenue consequent on the large reduction of the assessments would in no long time be recouped by the increased area of waste that would be brought under cultivation. Instead, however, of a rise, the revenue down to the year 1836, that is to say, for thirteen years after the year in which complete effect had been given to the large remissions sanctioned by Government, showed a serious downward tendency as will appear from the marginal statement which gives the average demand in each taluk for the three years ending fasli 1236 (1826-27), fasli 1233 being omitted owing to its having been an exceptionally bad season, with the average demand of each taluk during the succeeding period ending with fasli 1246 (1836-37), the figures of fasli 1242 (1832-33) being omitted for a similar reason. The decrease, it will be seen, was general throughout the district with the exception of the Alúr taluk, which shows an increased demand during the later period. Opinions were divided as to the cause of this serious agricultural depression. On one side it was attributed to over-assessment and on the other side it was held that, though over-assessment might exist in certain cases, yet that the general average assessment of the district was very low, and that the decrease in cultivation must be attributed to the falling prices of grain.

Taluks.	Average demand of 3 years ending fasli 1236 (1826-27).	Average demand of period, 1237 (1827-28) to 1246 (1836-37) inclusive, omitting fasli 1242 (1832-33).
	In thousands of Rupees.	
Bellary	165	158
Hospet	87	85
Kudligi	146	128
Hadgalli	113	96
Harpanahalli	110	95
Rayadrug	127	97
Alúr	128	133
Adóni	181	175
Dharmavaram	145	118
Penukonda	125	111
Hindupur	96	80
Madakasira	93	79
Gooty	123	119
Yadaki*	99	96
Tadpatri	142	136
Anantapur	137	129

* Now divided between Gooty and Tadpatri taluks.

That this latter was a potent element in the case seems clear from a consideration of the price lists, for while the average prices of paddy and cholum in the twelve years ending fasli 1234 (1824-25) were Rs. 117 and Rs. 148, respectively, per garce, the prices of the twelve years ending fasli 1246 (1836-37) had fallen to Rs. 98 per garce for paddy and Rs. 114 for cholum, or if the year 1243 (1823-24), when the prices were abnormally high, be omitted, to Rs. 95 per garce for paddy and Rs. 108 per garce for cholum.

8. In fasli 1247 (1837-38) the land revenue demand rose from Rs. 18,70,000 in the previous year to Rs. 20,30,000 and though there was a heavy fall in the succeeding year, which is described as almost a year of famine, it fell below 20 lakhs only in two years of the succeeding fourteen years till fasli 1263, having been over 21 lakhs in three years of the series. Fasli 1263 (1853-54) was a year of exceptional drought and the revenue demand fell to Rs. 15,42,000. It rose, however, in the succeeding year, to Rs. 18,13,000 and the average demand of the three years ending fasli 1266 (1856-57) was Rs. 18,58,000. In fasli 1267 (1857-58) a reduction in the higher rates of assessment, which had been advocated for many years by the District officers, was sanctioned by Government and the reduction was given effect to by the Collector Mr. Pelly in faslis 1267 (1857-58) and 1268 (1858-59). The following were the reductions sanctioned :—

For dry lands.

	RS.	A	P.
All lands assessed at and above Rs. 4 per acre to be reduced to ...	3	0	0
" at or above Rs. 3 and under Rs. 4 to be reduced to	2	8	0
" " " 2¼ " " 3 " ...	2	4	0
" " " 2¼ " " 2¼ " ...	2	0	0

Rates from Rs. 2¼ downwards to Re. 1 were to be reduced at the Collector's discretion, but the reduction it was ordered was not to exceed 12½ per cent., which in application it was considered would be about 20 per cent. or more in the higher of the rates and 5 or 6 per cent. in the lower. The new rates between Rs. 2 and Re. 1 were to descend by gradations of 2 annas, so as to avoid great differences between the proportion of reduction in the several rates. Rates below Re. 1 were to be combined and amalgamated into seven rates descending from 14 annas by a decrease of 2 annas between each rate to a rate of 2 annas, which was to be the lowest rate and to which rate all old rates below 2 annas were to be reduced.

For irrigated land.

	RS.	A.	P.
All rates above Rs. 16 per acre to be reduced to	12	0	0
" from Rs. 15 to Rs. 16 "	11	8	0
" " " 14 to " 15 "	11	0	0
" " " 13 to " 14 "	10	8	0
" " " 12 to " 13 "	10	0	0

Rates from Rs. 6 to Rs. 12 were to be reduced in proportions to be determined by the Collector, but on the whole the rate of reduction on these lands was not to exceed 12½ per cent.

Rates below Rs. 6 were to be combined and amalgamated into 21 rates ranging from Rs. 6 to Re. 1 by gradations of 4 annas between each rate. No reduction was to be made in rates of Rs. 6 and under, and all rates below Re. 1 per acre were to be raised to Re. 1.

All double-crop lands were to be in future registered in the accounts as single-crop lands, the single-crop assessment being taken to be two-thirds of the double-crop assessment and an additional assessment of half the single-crop rate being charged in future when a second crop was grown.

The actual effect of the reduction on lands in occupation in fasli 1266 (1856-57) and on the waste is shown below:—

Dry or Wet.	Items.	Occupation. Extent.	Occupation. Assessment. Previous to Mr. Pelly's revision.	Occupation. Assessment. As fixed by Mr. Pelly.	Occupation. Assessment. Difference.	Waste. Extent.	Waste. Assessment. Previous to Mr. Pelly's revision.	Waste. Assessment. As fixed by Mr. Pelly.	Waste. Assessment. Difference.	Average assessment, column 4.	Average assessment, column 5.	Difference.
1	2	3	4	5	6	9	10	11	12	7	8	6
		ACS.	RS.	RS.	RS.	ACS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS.
Dry	Lands formerly assessed at Rs. 2¼ and upwards	46,776	1,25,385	98,214	— 27,171	64,666	1,83,347	1,29,441	— 53,908	2 10 11	2 1 7	— 27,171
	Lands formerly assessed at and above Re. 1 and below Rs. 2¼	282,401	4,24,227	3,73,564	— 50,663	288,260	4,27,515	3,54,899	— 72,616	1 8 0	1 5 2	— 50,663
	Lands formerly assessed below Re. 1 ..	1,143,447	4,52,091	4,53,052	+ 961	2,902,782	8,04,658	8,09,203	+ 6,145	0 6 4	0 6 4	+ 961
	Total, Dry ..	1,472,624	10,01,703	* 9,24,830	— 76,873	3,255,678	14,14,920	12,93,543	— 1,21,377	0 10 11	0 10 1	— 76,873
Wet	Lands formerly assessed at Rs. 12 and upwards	7,662	1,19,185	83,448	— 35,737	2,189	37,507	25,829	— 11,678	15 8 11	10 4 3	— 35,737
	Lands formerly assessed at and above Rs. 6 and below Rs. 12	30,389	2,44,329	2,12,860	— 31,469	14,721	1,16,117	96,236	— 19,881	8 0 8	7 0 1	— 31,469
	Lands formerly assessed at Rs. 6 and under.	98,340	3,15,848	3,15,452	— 396	65,678	1,64,014	1,64,269	+ 255	3 3 6	3 3 4	— 396
	Total, Wet ..	136,391	6,79,362	6,11,760	— 67,602	72,488	8,17,638	2,86,334	— 81,304	4 15 8	4 7 9	— 67,602
	Total, Dry and Wet ..	1,609,015	16,81,065	16,36,590	— 1,44,475	3,328,166	17,32,558	15,79,877	— 1,52,681	..	..	— 1,44,475

The reduction in the occupied dry lands it will be seen amounted to Rs. 76,873, or 7·6 per cent., and that on occupied wet lands to Rs. 67, 602, or 9·9 per cent.

The reduction in dry waste lands amounted to Rs. 1,21,377, or 8·6 per cent., and that on the irrigated waste (72,488 acres) to Rs. 31,304, or 9·9 per cent.

Although the whole reduction in occupied land was Rs. 1,44,475, the Collector estimated that the immediate relief to the ryots would not much exceed half that sum, a portion of the reduction being already enjoyed in the form of remissions under different heads such as cowle remissions, where highly assessed lands were given at favorable rates for two or three years, the full assessment being reached in the third or fourth year.

9. The total land revenue demand for each year from fasli 1266 (1856-57) to fasli 1298 (1888-89) inclusive is shown below, particulars of the price per garce of paddy and cholum in each year being shown also. The statement also shows the extent of the occupied area in each year. Similar information for earlier years would have been misleading, as it was the practice generally, in these earlier years, to permit ryots to hold large areas of land on which assessment was only levied if the land was cultivated. The practice throughout the period fasli 1266 to date has been to charge for all land in the occupation of a ryot, remissions on dry land being granted only in very exceptional seasons, and in wet lands only where the crop has been lost or the land left waste owing to excess or deficiency of water.

Fasli.	TOTAL HOLDINGS.		WASTE REMITTED.		REMAINING CULTIVATION.		Additional assessment or water charges.	Second-crop assessment.	Total.	Deduct remissions.	Remaining ryotwar.	Add miscellaneous revenue.	Total beriz.	RICE PER GARCE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.								Paddy.	Cholum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1266	1,773,930	24,20,476	77,944	1,06,574	1,695,986	23,13,902	1,71,591	1,00,055	25,85,548	6,98,620	18,86,918	42,937	*19,29,855	98	116
1267	1,957,753	23,04,611	69,920	1,31,834	1,887,833	21,72,777	1,08,844	61,209	23,42,830	5,62,749	17,80,081	41,111	*18,21,192	108	145
1268	1,898,497	18,31,101	27,056	33,170	1,869,421	17,97,931	11,379	1,85,128	19,94,406	2,07,638	17,86,768	1,82,401	19,69,169	153	178
1269	2,039,013	19,30,735	52,922	94,281	1,986,121	18,36,472	17,454	1,67,112	20,11,038	2,39,265	17,71,773	1,81,895	19,53,668	141	175
1270	2,138,928	19,63,175	19,271	42,311	2,119,655	19,20,864	26,243	1,69,962	21,07,069	2,33,176	18,71,893	1,83,811	20,55,704	152	169
1271	2,292,302	20,09,116	15,617	42,197	2,276,685	*19,66,919	28,740	1,44,752	21,90,411	1,89,962	20,00,429	62,771	21,23,200	147	148
1272	2,409,038	20,87,959	11,313	18,335	2,396,725	*20,69,624	41,221	1,97,426	23,08,271	1,46,635	21,67,636	2,81,523	23,99,159	156	184
1273	2,436,889	21,25,264	18,624	74,921	2,418,265	20,50,342	34,007	1,48,706	22,33,055	85,034	21,48,021	2,16,641	23,64,662	228	341
1274	2,493,709	20,99,296	6,044	16,755	2,488,665	20,82,541	41,785	1,24,164	22,48,490	47,511	22,00,979	2,76,183	24,77,162	254	329
1275	2,430,812	20,72,906	122,538	1,47,480	2,308,274	19,25,425	61,137	1,02,164	20,78,725	54,828	20,23,898	2,49,410	22,73,308	244	379
1276	2,375,886	20,82,800	186,272	86,523	2,189,614	19,96,277	47,258	94,347	21,37,882	36,464	21,01,418	2,45,073	23,46,491	332	445
1277	2,437,733	20,78,802	102,342	1,84,288	2,335,391	19,44,514	32,212	85,008	20,61,734	79,700	19,82,034	2,44,939	22,26,973	196	197
1278	2,467,892	20,70,240	12,510	62,650	2,455,382	20,17,590	38,963	1,01,488	21,68,041	12,151	21,45,890	2,54,225	24,00,115	173	138
1279	2,436,901	20,53,482	7,017	23,445	2,429,884	20,24,037	43,688	1,06,980	21,78,705	12,574	21,61,131	2,61,364	24,12,495	169	146
1280	2,525,679	20,88,648	6,887	30,026	2,518,692	20,58,622	53,617	1,19,166	22,31,405	9,912	22,21,493	2,47,825	24,69,318	146	145
1281	2,458,269	20,14,050	11,389	60,889	2,446,880	19,63,191	48,034	97,987	21,10,082	10,134	20,99,948	2,40,930	23,40,878	144	149
1282	2,630,492	20,45,191	6,991	26,657	2,624,501	20,18,534	61,220	1,09,668	21,88,822	8,647	21,80,175	2,70,081	24,54,256	139	147
1283	2,516,956	20,58,570	8,194	36,700	2,508,762	20,21,870	51,827	91,968	21,66,666	9,016	21,56,649	2,67,009	24,23,658	139	162
1284	2,608,231	20,95,734	201	704	2,608,030	20,95,030	71,234	1,33,895	23,00,159	10,390	22,89,769	2,95,756	25,85,525	120	144
1285	2,563,324	20,74,810	26,076	91,226	2,537,248	19,83,584	39,217	76,053	20,98,864	32,837	20,66,017	2,85,721	23,51,736	135	179
1286	2,490,342	20,47,881	1,114,070	10,29,466	1,376,272	10,18,415	16,752	67,736	11,02,903	3,97,380	7,05,523	2,41,260	9,46,783	281	464
1287	2,605,008	20,64,625	204,432	74,192	2,301,206	19,90,433	43,014	1,68,670	21,38,117	81,672	21,06,445	2,67,927	23,74,372	325	530
1288	2,464,656	20,52,459	2,674	9,309	2,461,982	20,43,060	67,441	1,21,716	22,32,217	19,944	22,12,273	2,66,777	24,77,050	231	344
1289	2,205,253	18,34,746	4,526	20,360	2,200,727	18,14,377	61,776	83,601	19,49,753	29,309	19,20,444	3,04,804	22,25,248	153	212
1290	2,145,820	18,08,733	8,884	40,388	2,136,936	17,68,345	44,526	91,361	19,04,232	29,932	18,74,300	2,34,818	21,09,118	148	133
1291	2,084,469	17,57,162	22,877	94,796	2,011,582	16,62,366	30,366	72,048	17,04,780	1,18,168	16,46,612	2,29,430	18,76,042	154	140
1292	2,057,800	17,59,764	17,226	82,096	2,040,574	16,77,668	33,888	73,117	17,84,673	32,681	17,51,992	2,78,701	20,30,693	150	127
1293	2,075,113	17,64,169	12,112	66,289	2,063,001	17,07,900	47,509	88,605	18,44,014	38,476	18,05,538	2,99,235	21,04,773	141	126
1294	2,067,186	17,78,231	267,091	2,84,128	1,800,095	14,94,103	21,037	63,391	15,78,531	8,21,608	7,56,923	2,50,801	10,07,724	166	189
1295	2,232,487	18,47,143	17,877	81,203	2,214,610	17,65,940	28,050	69,490	18,63,480	64,769	17,98,711	2,64,224	20,62,935	164	178
1296	2,282,897	18,79,217	11,884	60,339	2,271,013	18,28,878	41,317	94,059	19,64,254	69,819	19,04,436	2,99,957	22,04,392	151	151
1297	2,336,936	19,07,045	12,355	57,455	2,324,581	18,49,500	50,036	83,032	19,82,658	37,907	19,44,751	3,18,249	22,63,000	140	132
1298	2,348,213	19,48,028	9,661	40,563	2,338,562	19,07,465	46,833	92,455	20,46,753	1,11,986	19,34,767	2,83,333	22,18,100	151	149

*Includes figures of Pattikonda taluk transferred to Kurnool in fasli 1298.

The great and rapid increase in the revenue between fasli 1267 (1857-58) and the great famine was doubtless due in part to the reduction made by Mr. Pelly in the assessments as just described. There can, however, be but little doubt that it was in the main the result of the improved price of agricultural produce. In only 6 years of the 20 years ending with fasli 1285 (1875-76) did the price of paddy fall below Rs. 140 per garce, while cholum fell below Rs. 140 per garce in only two years.

The great famine which wasted the districts in faslis 1286 (1876-77) and 1287 (1877-78) and which swept away 20 per cent. of the population and a very large proportion of the cattle gave a terrible check to the progress of the districts, and it has unfortunately since suffered from two seasons of excessive drought. The area of cultivated land, however, is again extending enormously every year, and is now very little below the area brought under cultivation before the famine at a time when the population of the district was very much larger.

10. Two statements are annexed showing the area in occupation yearly for each taluk from fasli 1265 (1855-56) to fasli 1298 (1888-89), dry and wet being shown separately. It will be seen that in the period between fasli 1269 (1859-60), the first year after the completion of Mr. Pelly's reductions of assessment and fasli 1285 (1875-76), the year immediately preceding the famine, the dry land in occupation increased from 1,888,000 acres in the two districts to 2,448,000 acres, or by 29·7 per cent., the assessment increasing from Rs. 12,52,000 to Rs. 15,16,000, or by 21 per cent.

The effect of the famine in reducing the area in occupation did not fully show itself till fasli 1291 (1881-82) owing to the practice observed in the district in the years immediately following the famine of refusing to accept resignations of land on which arrears of revenue were due. Taking fasli 1291 (1881-82), therefore, as a starting point, it will be seen that the area in occupation in dry lands is again increasing by great strides. The statements do not, however, show the full increase owing to the fact that the area of land cultivated without patta and which is for technical reasons excluded from the head "in occupation" is not given in the statements. The area so cultivated yearly has in recent years greatly increased. If this area be added to the area shown in the statement as in occupation in fasli 1298, the comparison for each taluk will be as shown below. The comparison is not quite correct, because an extent of 12,129 acres was held without patta in fasli 1285 which has not been included in column 2 as particulars of the distribution of this area among the different taluks are not available:—

Taluks.	1285 (1875-76).			1298 (1888-89).			Difference, columns 2 and 7.
	Area of land in occupation (held on patta).	Add lands taken up without pattas.	Total.	Area of land in occupation held on patta.	Add lands taken up without pattas.	Total.	
1	2	3	4	5	6	7	8
	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.
Bellary	287,391			257,935	10,856	264,791	— 18,600
Hospet	86,444			83,267	1,221	84,488	— 1,956
Adóni	140,659			138,313	8,710	142,043	+ 1,384
Huvinhadgalli	201,496			190,899	1,709	192,593	— 8,897
Harpanahalli	150,437			159,443	382	159,825	+ 9,388
Rayadrug	186,175			194,770	17,542	212,312	+ 26,137
Alúr	193,277			182,376	2,304	184,680	— 8,597
Adóni	232,586	12,129	..	195,673	10,508	206,181	— 25,405
Dharmavaram	227,330			162,514	45,731	215,245	— 12,085
Penukonda	101,198			90,512	6,626	97,145	— 4,053
Hindupur	79,174			75,959	1,856	77,795	— 1,379
Mahásamudra	81,494			76,766	4,739	81,444	— 50
Gooty	241,958			225,998	10,167	236,155	— 5,803
Tadpatri	166,302			160,497	3,149	163,646	— 2,656
Anantapur	187,403			151,353	30,561	181,914	— 5,489
Total ..	2,563,324	12,129	2,575,453	2,348,213	156,050	2,504,263	— 59,061

The area under wet cultivation in fasli 1269 (1859-60) was 151,000 acres, but this area included about 40,000 or 45,000 acres of garden land which in fasli 1281

(1871-72) were transferred to the head of dry land. The occupation of fasli 1285 (1875-76), the year before the famine, shows, therefore, an actual increase of wet cultivation amounting to about 10,000 acres. The area in occupation in fasli 1298 (1888-89), was 114,000 acres, showing a decrease of 1,000 acres only as compared with the year before the famine.

It seems probable that nearly all land suitable for permanent wet cultivation is already in occupation and that no additional revenue from waste wet lands is obtainable save in years of exceptionaliy favorable rainfall.

11. The land revenue of the Bellary and Anantapur districts in fasli 1216 (1806-7) was, as has already been stated, Rs. 22,43,000, and the area of cultivated land in occupation in that year amounted to 1,406,888 acres. The area in occupation in fasli 1284 (1874-75) when the occupied area was at its maximum was 2,608,231 acres, but the assessment raised by Government from this enormously enhanced area was only Rs. 25,85,565 and exceeded the land revenue of fasli 1216 (1806-7) by only Rs. 3,42,565, and that of fasli 1215 (1805-6) by Rs. 57,000 only.

The two districts, especially the portion which is dealt with in Mr. Cox's proposals which are now under consideration, contain some of the best lands in the Presidency, but a vast extent of the area comprises red sandy and stony soils on which in average years the yield is poor. The assessment of the district is very light, but with a generally poor soil and an exceedingly precarious rainfall a light assessment is a necessity.

12. The Commissioner will now proceed to deal with the proposals for the settlement of the portion of the district dealt with by Mr. Cox. The proposals as directed by Government relate to the five taluks, Alúr, Adóni, Bellary, Gooty and Tadpatri, the three former belonging to the Bellary district and the two latter to the Anantapur district. Two separate schemes will be submitted for the remaining taluks of the two districts, one which is now under preparation, for the remaining taluks of the Bellary district and the other for the remaining taluks of the Anantapur district as directed by Government.

13. Mr. Cox's original report dealt with proposals for the settlement of the two districts of Bellary and Anantapur as a whole, based upon the results of the classification of the taluks of Alúr, Adóni and Hospet in the former district and of the taluks of Gooty and Penukonda in the Anantapur district. In his present letter he deals with the five taluks named in the preceding paragraph on the results of actual classification completed in all of them. His selection of standard crops, his mode of calculating the commutation rate and the allowance for vicissitudes of season, and the provision of a money rate of 2 annas per acre for the lowest class of soils are in accordance with the orders of Government. These different processes together with the questions of grouping of villages, calculation of cultivation expenses, resulting money rates, &c., will be dealt with below.

14. *Grouping.*—Mr. Cox proposes two groups for the dry lands in the five taluks. The taluks of Adóni, Alúr, Bellary, 126 out of 143 villages in the Gooty taluk and all but three villages in the Tadpatri taluk are placed in the first group. The second group which comprises villages situated among hills and difficult of access is formed of seventeen villages of the Gooty taluk and the three villages referred to of the Tadpatri taluk.

In wet the lands irrigated by channels from the Tungabhadra river are placed in the first group, while the other sources of irrigation are distributed among four additional groups as under:—

Second group.—Rain-fed tanks containing a supply of eight months and upwards.

Third group.—Minor river channels and spring channels of the same capacity as the river channels; also rain-fed tanks containing more than five and under eight months' supply.

Fourth group.—Spring head and other channels furnishing a good supply of water but requiring much labor in clearing, and rain-fed tanks supplying water for more than three and up to five months.

Fifth group.—All minor sources.

In the first group of dry lands, the rates range from Rs. 2-8-0 to 4 annas per acre and in the second group from Rs. 2 to 2 annas. In wet the rates in the first group which comprises the Tungabhadra lands range from Rs. 11 to Rs. 4; those in the second group from Rs. 9 to Rs. 2-8-0; those in the third group from Rs. 8 to Rs. 2; those in the fourth from Rs. 7 to Rs. 1-8-0; and those in the fifth from Rs. 6 to Re. 1.

The grouping as described seems suitable, and great care will be taken when introducing the new settlement that no source of irrigation is placed in an unduly high group.

In paragraph 29 of his letter, dated 28th October 1889, No. 1009 A, Mr. Cox suggests the propriety of placing the Pennér and Chitrávati river channels in the Tadpatri taluk in a higher group than the Pennér river channels in the Gooty taluk. The Commissioner does not consider that the reasons advanced are sufficient to justify the proposed change in the Tadpatri grouping and would reject the suggestion.

15. *Standard crops.*—For the five taluks now being dealt with, cholum has, in accordance with the sanction of Government * been taken as the standard crop in dry lands. For wet lands Mr. Cox proposes to take paddy as the standard crop. The only other crop which occupies any large area of the wet lands is ragi, which in the taluks of Gooty and Tadpatri occupies, Mr. Cox states, about 8·7 and 14·6 per cent, respectively, on an average of five years. This area, however, is hardly sufficient to justify ragi being taken as a standard crop, and the effect of taking it as a standard crop would be to reduce the assessment on a large area of plentifully irrigated land which invariably grows rice, an undoubtedly better paying crop than ragi on land well supplied with irrigation. The land cultivated with ragi is, as pointed out by Mr. Cox, the high lying land where water does not flow freely, and on these lands which are easily ascertainable on inspection, the money rate table admits of rates being imposed which will be suitable whether a crop of ragi or a crop of rice is grown, the value of a crop of ragi on these high lying lands being probably equal to a crop of rice that could be secured, the water obtainable being sufficient for ragi, but insufficient to mature a really good crop of rice. It is considered therefore that due allowance being made for these high lying lands, paddy may be accepted as the standard crop for wet in these five taluks.

* G.O., 15th July 1889, No. 591, Revenue.

16. *Grain values.*—Mr. Cox has adopted the maximum grain valuation of 1,200 measures for paddy which was proposed by Mr. Wilson and was accepted by Government as fair, but in deference to the advice of Mr. Sabapathi Mudaliar, whom he was recommended by the Board of Revenue to consult, he has reduced the maximum grain valuation of cholum from 360 measures per acre, which when proposed by Mr. Wilson Government considered reasonable, to 300 measures per acre. The minimum yield adopted for paddy, 320 measures, accords with the estimate of Mr. Sabapathi Mudaliar, and is the amount which Mr. Cox orginally proposed. The minimum yield adopted for cholum, 80 measures, is the same as originally proposed by Mr. Cox. It is 20 measures higher than the valuation proposed by Mr. Sabapathi Mudali, but on lands valued at this rate and which will be assessed at only 2 annas per acre, the large sum of Rs. 2-8-0, a sum only 5 annas less than the whole valuation of the grain crop (after making the necessary deduction for vicissitudes of season), is allowed for cultivation expenses, and while it is absolutely certain that on an enormous extent of the poorest land nothing near this sum is spent on the cultivation of an acre, it is equally certain that on an average of years the expenditure provided for it incurred would give at least the estimated yield.

The grain valuation is lenient and may be accepted.

17. *Commutation rate.*—The commutation rate has in accordance with the orders of Government, dated 26th August 1889, Mis. No. 5478, been based on the prices of paddy and cholum selling in the five taluks during the last twenty non-famine years.

In paragraph 9 of G.O., dated 15th July 1889, No. 591, Revenue, Government remarks that it is not clear whether the figures giving the price of cholum in the price

list from which the commutation rate is calculated represent the price of "white" or "yellow" cholum, or the average of both combined. Mr. Cox in reply states * that "only since June 1888 have the prices of white and yellow cholum been registered separately, and so it may be considered that the quotations hitherto given are the average price of both, or it may be in some cases that of the chief grain produced."

* Paragraph 4 of his letter printed at the head of these proceedings.

Mr. Underwood, the Collector of Anantapur, in his letter printed at the head of these proceedings states (paragraph 1) that on consulting the Deputy Collector, Gooty, and the Tahsildars of Gooty and Tadpatri, he has ascertained that the prices of cholum hitherto quoted are for the yellow kind and that this seems to have been done as it was the cheaper and more plentiful grain. He adds: "the comparatively larger outturn per acre of the yellow variety probably makes up for any difference that arises from the higher prices of the white grain." From inquiries made by the Commissioner there is reason to believe that the prices of the Alúr taluk represent those of white cholum, while those for the Adóni taluk and for the Bellary taluk were sometimes for white cholum and sometimes for yellow. The Commissioner regrets that the information on this point is so incomplete. The price lists submitted to the Board of Revenue show quotations for white and yellow cholum separately only since March 1888; the price of white cholum during this period has averaged 22·9 per cent. higher than that of yellow cholum, and the lands which produce yellow cholum, which may be taken to be the red lands generally, would be injuriously affected by the application to them of a commutation rate based on the selling price of white cholum, unless, to counterbalance this excess in the commutation rate, the grain values imposed on the red soils were fixed at a proportionately reduced rate. The Commissioner considers that the grain values fixed by the Deputy Commissioner on the red sandy soils, the only red soils needing consideration (class VIII)—are as a fact fixed so low as fully to meet this requirement. The grain values in question are shown below. They are in application, it will be remembered, further reduced by 25 per cent. to meet vicissitudes of seasons:—

Class.	Sort.	Grain valuation per acre.	
		1st group.	2nd group.
		M.M.	M M.
VIII	1	180	150
	2	150	125
	3	125	110
	4	110	95
	5	95	80

18. *Cultivation expenses.*—In his first report on the proposed settlement of the Bellary and Anantapur districts submitted to Government with Board's Proceedings, dated 14th March 1888, No. 134, Mr. Cox, referring to the orders of Government * which decided that the process of working out the cultivation expenses for each district separately should in future be dispensed with, and that the cultivation expenses should be fixed with reference to those adopted in the neighbouring settled districts, submitted a table of the cultivation expenses he proposed to adopt for the different Bellary and Anantapur soils based on those allowed in the neighbouring taluk of Pattikonda in Kurnool and in the adjoining district of Cuddapah. The cultivation expenses proposed to be allowed were considerably in excess of those allotted in the neighbouring districts, but Mr. Cox observed that "as a rule expenses ran higher in Bellary and Anantapur owing to the somewhat higher price of wood for agricultural implements, but chiefly on account of more animal manure being used in the absence of leaf manure, which is

* No. 944, dated 6th September 1882.

rather scarce." The maximum charges for wet and dry were Rs. 10-6-0 and Rs. 5-2-0 and the minimum charges Rs. 6-4-0 and Rs. 2-0-4, respectively. In his present proposals he has, after consultation with Mr. Sabapathi Mudaliar, a farmer of large experience in Bellary, raised his minima rates to Rs. 8 an acre for wet and Rs. 2-8-0 for dry. The Board considers that both these rates are considerably in excess of the expenditure actually incurred on the poorest soils. As, however, the resulting money rates applied to Mr. Cox's classification of the lands in these taluks give a large increase of revenue, it seems undesirable to modify the proposed allowances for cultivation in a direction which would involve a further enhancement of the rates. The Board accordingly recommends that Mr. Cox's proposals under this head be accepted.

19. *Allowance for vicissitudes of season, &c.*—As directed by Government, Mr. Cox has allowed a deduction from the grain values given in paragraph 20, of 20 per cent. for lands under the Tungabhadra channels where the irrigation is more reliable, and 25 per cent. for lands under all other sources of irrigation and on all dry lands to compensate for vicissitudes of season.

20. *Money-rates.*—In paragraph 18 of his last report, Mr. Cox shows the money-rates resulting from the adoption of the grain values, commutation rates, &c., described above. The maximum and minimum rates in dry are Rs. 2-8-0 and Annas 2, and in wet Rs. 11 and Re. 1. The two highest wet rates of Rs. 11 and Rs 10 obtain only in the first group, which comprises lands under the Tungabhadra channels. In the second group the highest possible wet rate is Rs. 9, but the actual highest rate in the second group is Rs. 8, there being in this group none of the "best black loam" land which alone is assessed at Rs. 9. The highest wet rate under the existing assessment is Rs. 12, but this rate, it is believed, is assessed on a very limited area. On dry the highest rate at present is Rs. 3, and it is assessed on about 2,200 acres* in the five taluks under consideration, the greater part of which is believed to be in occupation. Mr. Cox, however, in paragraph 66 of his first report gave satisfactory reasons for limiting his highest rate to Rs. 2-8-0.

		Acs.
* Alur	... ...	90
Adoni	... ...	706
Gooty	... ...	15
Tadpatri	... ...	1,394
	Total ..	2,205

21. *Financial results.*—The financial results of the application of Mr. Cox's rates are shown on pages 27 and 28 of his report for each group, dry and wet, in each taluk. The general result is an increase in the dry assessment of the five taluks of Rs. 1,07,158 in dry and Rs. 420 in wet as shown in the abstract given in paragraph 2 *supra*.

The following statement compares the results under each money term as per Revenue and Settlement accounts.

Wet or Dry.	Tarums.	Rate per acre.	Adoni. Extent.	Adoni. Assessment. As per Revenue.	Adoni. Assessment. As per Settlement.	Adoni. Percentage.	Alur. Extent.	Alur. Assessment. As per Revenue.	Alur. Assessment. As per Settlement.	Alur. Percentage.	Bellary. Extent.	Bellary. Assessment. As per Revenue.	Bellary. Assessment. As per Settlement.	Bellary. Percentage.	Gooty. Extent.	Gooty. Assessment. As per Revenue.	Gooty. Assessment. As per Settlement.	Gooty. Percentage.	Tadpatri. Extent.	Tadpatri. Assessment. As per Revenue.	Tadpatri. Assessment. As per Settlement.	Tadpatri. Percentage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs. A. P.	Acs.	Rs.	Rs.		Acs.	Rs.	Rs.		Acs.	Rs.	Rs.		Acs.	Rs.	Rs.		Acs.	Rs.	Rs.	
Dry.	I ..	2 8 0	84	192	209	+ 9	1,330	2,862	3,326	+16	3	1	9	+ 800	126	226	315	+ 39	1,831	4,507	4,578	+ 2
	II ..	2 0 0	6,944	13,624	13,887	+ 2	23,093	42,444	46,187	+ 9	636	911	1,272	+ 40	2,171	3,401	4,342	+ 28	8,703	15,500	17,406	+ 12
	III ..	1 8 0	34,203	44,267	51,305	+ 16	56,222	77,034	84,334	+ 9	31,129	40,984	46,692	+ 14	27,938	33,986	41,907	+ 23	24,507	29,771	36,760	+ 23
	IV ..	1 0 0	73,592	67,758	73,592	+ 9	60,804	59,069	69,804	+ 3	102,294	93,449	1,02,295	+ 9	52,651	48,758	52,651	+ 8	40,864	31,590	40,864	+ 29
	V ..	0 12 0	29,173	21,007	21,878	+ 4	13,304	8,887	9,979	+11	64,952	40,675	48,716	+ 20	29,447	18,170	22,087	+ 22	35,178	18,590	26,382	+ 42
	VI ..	0 8 0	19,436	9,505	9,718	+ 2	8,492	3,456	4,245	+23	25,090	10,733	12,543	+ 17	25,416	10,588	12,707	+ 20	21,931	7,927	10,963	+ 38
	VII ..	0 6 0	10,531	4,052	3,950	— 3	4,751	1,698	1,781	+ 5	17,271	5,776	6,475	+ 12	31,527	9,403	11,821	+ 26	13,791	3,980	5,172	+ 29
	VIII ..	0 4 0	1,624	456	407	—11	2,464	729	616	—16	8,063	2,045	2,016	— 1	31,552	6,734	7,888	+ 17	8,062	1,835	2,014	+ 10
	IX ..	0 2 0	..	..	..	..	..	..	..	..	..	..	..	..	12,762	1,899	1,595	— 16	1,676	272	210	— 23
	Special rates ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	60	20	31	+ 55
	Total, Dry ..		175,587	1,60,861	1,74,946	+ 9	170,460	1,96,179	211,272	+ 8	249,438	1,94,574	2,20,018	+ 13	213,590	1,33,165	1,55,313	+ 17	156,603	1,13,992	1,44,380	+ 27
Wet.	I ..	11 0 0	213	2,225	2,338	+ 5	..	..	..	..	1,356	15,393	14,874	— 3	..	..	..	..	..	..	..	..
	II ..	10 0 0	52	471	509	+ 8	..	..	..	..	635	6,431	6,251	— 3	..	..	..	..	..	..	..	..
	III ..	9 0 0	122	837	1,059	+ 27	..	..	..	..	125	693	1,079	+ 56	..	..	..	..	..	..	..	..
	IV ..	8 0 0	270	1,946	2,131	+ 10	..	..	..	..	74	243	526	+ 116	74	675	592	— 12	322	3,130	2,573	— 18
	V ..	7 0 0	161	891	1,037	+ 16	..	..	..	..	18	38	106	+ 179	371	3,242	2,597	— 20	744	6,019	5,197	— 14
	VI ..	6 0 0	121	663	704	+ 6	..	..	..	..	33	116	183	+ 58	813	5,285	4,878	— 8	1,113	6,263	6,665	+ 6
	VII ..	5 0 0	506	2,487	2,505	+ 1	5	27	30	+11	301	1,647	1,497	— 9	1,226	6,076	6,123	+ 1	1,567	6,784	7,773	+ 15
	VIII ..	4 0 0	398	1,628	1,592	— 2	196	1,057	980	— 7	364	1,276	1,437	+ 13	1,860	7,226	7,436	+ 3	1,115	3,526	4,434	+ 26
	IX ..	3 0 0	214	675	637	— 6	118	532	472	—11	483	1,429	1,439	+ 1	1,419	4,531	4,237	— 6	595	1,809	1,788	— 1
	X ..	2 8 0	117	303	299	— 1	39	130	117	—10	85	170	213	+ 25	955	2,405	2,384	— 1	192	511	475	— 7
	XI ..	2 0 0	35	93	69	— 26	26	82	65	—21	41	71	82	+ 15	394	784	784	..	169	332	336	+ 1
	XII ..	1 8 0	32	65	47	— 28	1	2	2	..	11	14	15	+ 7	108	187	158	— 16	10	32	17	— 47
	XIII ..	1 0 0	..	..	..	..	..	..	..	..	..	..	..	..	39	60	39	— 35	5	10	5	— 50
	Special rates ..		..	..	..	..	4	7	4	—43	..	..	..	..	65	187	208	+ 11	82	209	347	+ 66
	Total, Wet ..		2,241	12,284	12,927	+ 5	389	1,837	1,670	—10	3,526	27,521	27,702	+ 1	7,324	30,658	29,436	— 4	5,914	28,625	29,610	+ 3
	Total, Dry and Wet ..		177,828	1,73,145	1,87,873	+8·5	170,849	1,98,016	2,12,942	+7·5	252,964	2,22,095	2,47,720	+ 11·5	220,914	1,63,823	1,84,749	+ 12·8	162,517	1,42,617	1,73,990	+ 22

22. The average wet and dry rates for each group and each taluk are given in paragraph 25 of Mr. Cox's last report. In the Adóni and Alúr taluks the new rates result in an increase of 9 per cent. and 8 per cent., respectively, in dry, with an increase of 5 per cent. in wet in Adóni and a decrease of 10 per cent. in Alúr. The increase in these taluks is moderate, and as the practice of reducing assessments at the introduction of settlement in individual cases where the rates involve excessive increase will result in reducing the total increase to an extent which may be considerable, it is recommended that the increase be accepted. As regards the remaining taluks the rates on wet lands result in the Bellary taluk, in a trifling increase of Rs. 181 made up of a decrease of Rs. 76 in the lowest irrigation group and an increase of Rs. 257 in three higher groups; in a decrease of Rs. 1,222 distributed on all the groups in the Gooty taluk, and in an increase of Rs. 985 in Tadpatri made up of an increase of Rs. 1,380 or 7·32 per cent. on the good channel lands, a decrease of Rs. 439 on the fourth group lands and a small increase of Rs. 44 in the lowest group of wet lands where, however, the average rate is only Rs. 3-4-7 per acre. These rates it is considered may be accepted subject to reduction on the high lying lands where ragi is usually grown as recommended in paragraph 15.

23. The percentage of increase on the dry lands of these taluks is, however, somewhat unduly high, and the Commissioner would recommend that the increase on these taluks be reduced to a sum not exceeding say 6 per cent. in Bellary as recommended by Mr. Cox in paragraph 26 of his last report and not exceeding 10 per cent. in Gooty and 15 per cent. in Tadpatri. With the knowledge that the Government is willing to limit the increase in these taluks to a particular sum, it will be a simple matter for the Deputy Commissioner in introducing the settlement, when it will be necessary to spend some months in each taluk, to decide in what particular villages the reduction should be made, and whether it could best be made, by placing the village a group lower, or by reducing the classification of particular classes of land. The Commissioner would visit each taluk before the settlement was finally introduced and satisfy himself as to the propriety of the proposed modifications which would be clearly reported to Government when the introduction was completed.

This course seems preferable to any modification of the proposed rates which owing to a lenient grain valuation and an exaggerated allowance for cultivation expenses are themselves already so low as to be justifiable even with a considerable lower commutation rate.

24. Mr. Goodrich, the Collector of Bellary, has expressed no opinion on the present proposals as regards the Bellary taluk, but he approved of the assessment of the Adóni and Alúr taluks as proposed in Mr. Cox's first report which was slightly higher than that now proposed.

25. In his letter of the 26th December last to the Deputy Commissioner printed at the head of these Proceedings, Mr. Underwood, the Collector of Anantapur, takes exception to the large increased assessment proposed for the Gooty and Tadpatri taluks. He compares the percentage increase in the proposed assessment over the existing assessment in these taluks with that proposed for Alúr and Adóni and argues that the increased percentage in the former should not be greater than the increased percentage in the latter, unless the classification was false under the old or new settlement. He also notes that very little land falls under the 2-anna rate.

Mr. Cox, in reply to the Collector, contrasts the percentages of black cotton soil in Gooty and Tadpatri, a soil which admittedly can bear a higher assessment than the red soils, with the percentages of the similar black soils in Alúr and Adóni, and urges that the average ratios of the different taluks justify the average rates imposed. The percentages of black soil in each of the four taluks and the average rate of assessment proposed for the dry lands of each taluk are shown in the margin. The black lands of Tadpatri are of good quality and there is a smaller percentage of waste land * in the taluk than in any

Taluks.	Percentage of black soil.	Average rate per acre for taluk.
		Rs. A. P.
Adóni	64	0 15 11
Alúr	90	1 3 10
Gooty	46	0 11 8
Tadpatri	73	0 14 9

* A total of only 17,645 acres at the end of last fasli (1298).

of the remaining four taluks under consideration. The Commissioner sees no reason to doubt the correctness of the proposed assessment, though the policy of imposing so large an increase in any portion of the Bellary and Anantapur districts may be open to question. As regards Mr. Underwood's remark that very little land has been classed in the 2-anna rate, Mr. Cox's reply is that the area of poor land is limited, and that the rates proposed for Tadpatri are much lower than those in Pulivendla and Jammalamadugu, two neighbouring taluks in the Cuddapah district.

26. The area of land in the two taluks, Gooty and Tadpatri, assessed at 2 annas and 4 annas per acre under the existing and under Mr. Cox's proposed classification, is shown below:—

Taluks.	At 2 annas per acre		At 4 annas per acre	
	As now existing.	As proposed by Mr. Cox.	As now existing.	As proposed by Mr. Cox.
Gooty	122,451	29,330	8,058	62,564
Tadpatri	26,529	2,326	11,677	12,840
Total ..	148,980	31,656	19,735	75,404

There is, it will be seen, a very large diminution in Mr. Cox's proposed settlement in the area under these low rates, though the area is even now considerable. The present Commissioner will be unable to offer any opinion on the correctness of Mr. Cox's classification until he visits the taluks when the settlement is being introduced, but the classification has been carried out under very experienced officers and the Commissioner has no reason to doubt that it is correct. Of the 75,404 acres, which, as shown above, Mr. Cox proposes to assess at 4 annas per acre, 39,614 were in occupation in fasli 1295 and bore an average assessment of 3 annas 6 pies per acre. Any reduction in block of this area to the 2-anna rate would result not only in a decrease of the proposed assessment but in a decrease of the existing assessment which is uncalled for.

27. *Available waste.*—In paragraph 32 of his last report Mr. Cox gives the area and assessment of the available waste in dry lands in the five taluks according to the accounts of fasli 1295. The area thus shown has, however, been largely reduced by subsequent occupation, and the waste area in dry stands approximately as under according to the accounts of fasli 1298:—

	Area of waste.	Assessment.
	ACS.	RS.
Adóni	73,641	48,710
Alúr	44,093	51,901
Bellary	68,063	47,502
Gooty	70,695	30,929
Tadpatri	17,645	8,455
Total ...	274,137	1,87,497

In paragraph 77 of his first report Mr. Cox proposes that the assessment on the waste in the Alúr taluk should be reduced to an average of fourteen annas. This reduction, which is certainly advisable, would reduce the assessment of the waste in Alúr from Rs. 51,901, as shown above, to Rs. 38,581, and the total assessment on the dry waste of the five taluks to Rs. 1,74,177. The further reductions recommended in paragraph above would have the effect of further considerably reducing the assessment of the waste, and the probable assessment on the whole available dry waste in the five taluks, if these proposals are accepted, may probably be taken as not exceeding Rs. 1,50,000.

The area of wet waste according to the accounts of fasli 1298 is approximately as under—

	ACS.
Adóni	266
Alúr	40
Bellary	27
Gooty	1,885
Tadpatri	640
Total ...	2,858

with an assessment of between Rs. 8,000 and Rs. 9,000.

28. *Water-rate hereafter to be levied on dry lands.*—In accordance with the recommendations made in paragraph 69 of Mr. Cox's report and paragraph 33 of his report now under review, the Board would propose that of the two water-rates provided by Board's Standing Order No. 4 (revised), the lower should be imposed on the two lowest groups, the 4th and 5th, and the higher on the 1st, 2nd and 3rd groups.

29. *Nirbhatta cess.*—In the five taluks now reported on, the nirbhatta cess referred to in G.O., dated 17th August 1889, No. 714, is collected only in two villages, one in Adóni and the other in Tadpatri, and the average collections during the past five years amounted to only Rs. 20-7-0 and Rs. 41-6-5 respectively. It is understood, however, that the collections amount to a large sum in the Hospet taluk. The question of permanently continuing the cess in Government villages will therefore be deferred for consideration until proposals for the settlement of the remaining taluks of the Bellary district are ready.

30. Large increases in settlement in individual cases will, as usual, be imposed gradually by annual increments extending over four years when the increase is 25 per cent. and within 50, and over eight years when it is 50 per cent. and upwards.

(A true Extract.)

(Signed) P. RAJARATNA MUDALIYAR,
Secretary.

To the Secretary to Government, Revenue Department,
with two appendices, A and B, to Mr. Cox's report.
" Deputy Commissioner, No. I Party.
" Collectors of Bellary and Anantapur.
Copy to Officers in charge of other Parties.

APPENDIX to paragraph 10 of the Resolution.

STATEMENT showing the area and assessment of wet lands in each taluk of the Bellary and Anantapur Districts for a series of years.

BELLARY DISTRICT.

	Bellary.		Hospet.		Kúdligi.		Havinhadgalli.		Harpanahalli.		Rayadrug.		Alúr.		Adóni.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.
Fasli 1265	4	49	6	69	11	81	3	20	2	17	11	67	1	1	5	35	43	338
,, 1266	4	48	7	71	11	86	3	20	3	17	10	63	1	2	5	36	44	343
,, 1267	4	28	7	46	11	80	4	21	3	16	11	64	1	2	4	19	46	275
,, 1268	4	29	7	47	12	61	3	15	3	14	11	42	1	2	4	20	46	230
,, 1269	5	30	7	47	12	60	4	12	3	14	11	42	1	2	4	20	46	227
,, 1270	5	31	11	76	9	35	3	11	3	13	12	42	1	2	4	20	47	230
,, 1271	5	31	12	79	9	36	3	11	3	14	12	43	1	2	4	20	49	236
,, 1272	5	31	12	80	10	38	3	12	4	15	12	44	1	2	4	20	51	242
,, 1273	5	31	11	79	10	38	3	11	4	15	12	44	1	2	4	20	51	241
,, 1274	5	30	11	78	10	35	3	11	4	14	12	39	1	2	4	21	51	227
,, 1275	5	30	12	78	10	34	3	11	4	14	13	41	1	2	5	18	53	228
,, 1276	6	30	12	79	10	34	3	10	4	15	13	42	1	2	5	19	54	231
,, 1277	5	30	12	79	10	34	3	10	4	14	13	41	1	2	5	19	54	230
,, 1278	6	30	11	76	10	33	3	10	4	15	13	39	1	2	4	18	53	222
,, 1279	6	30	11	76	10	33	3	10	4	14	13	39	1	2	4	18	51	222
,, 1280	6	30	11	76	10	33	3	10	4	14	13	39	1	2	4	18	51	222
,, 1281	6	27	10	75	6	27	2	8	3	14	8	33	1	2	3	15	52	201
,, 1282	4	27	10	76	6	28	2	8	3	14	9	34	1	2	3	15	38	204
,, 1283	4	28	10	75	6	27	2	8	3	14	9	33	1	2	3	15	38	203
,, 1284	4	28	10	75	6	28	2	9	3	14	9	36	1	2	3	15	37	207
,, 1285	4	28	10	75	6	28	2	9	3	14	9	34	1	2	3	15	38	205
,, 1286	4	28	10	74	6	26	2	9	3	13	9	34	1	2	3	15	38	201
,, 1287	4	28	10	75	6	29	2	10	3	14	9	35	1	2	3	15	38	208
,, 1288	4	28	11	76	6	28	2	10	3	13	9	35	1	2	3	15	39	209
,, 1289	4	28	10	76	6	28	2	10	3	13	9	35	1	2	3	16	38	206
,, 1290	4	27	10	75	6	26	2	9	3	13	9	33	1	2	3	14	35	199
,, 1291	4	27	10	74	6	25	2	9	3	13	8	33	1	2	2	14	34	196
,, 1292	3	27	10	74	6	25	2	9	4	13	8	33	1	2	2	13	35	195
,, 1293	3	27	10	74	6	25	2	8	4	12	9	34	1	2	2	13	35	196
,, 1294	4	28	10	74	6	25	2	8	3	12	9	34	1	2	2	13	35	195
,, 1295	4	28	10	74	6	26	2	9	3	12	8	33	1	2	2	14	35	200
,, 1296	4	28	10	74	6	26	2	8	3	12	9	35	1	2	2	14	36	200
,, 1297	4	28	10	74	6	26	2	8	3	13	9	35	1	2	2	14	36	199
,, 1298	4	28	10	75	6	26	2	8	3	13	9	35	1	2	2	14	36	201

N.B.—The figures represent thousands.

Statement showing the area and assessment of wet lands in each taluk of the Bellary and Anantapur Districts for a series of years—*cont.*

	Anantapur District.																Grand Total of the two districts.	
	Dharmavaram.		Penukonda.		Hindupur.		Madakasira.		Gooty.		Tadpatri.		Anantapur.		Total.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Fasli 1265	16	119	19	123	13	79	14	82	4	34	15	102	14	97	95	636	138	974
,, 1266	16	108	19	118	14	78	14	78	5	34	14	97	14	97	96	610	149	953
,, 1267	16	110	19	121	12	76	13	71	6	32	15	105	15	79	96	594	141	869
,, 1268	17	74	21	91	14	64	16	69	6	27	14	60	16	67	104	452	150	682
,, 1269	17	73	20	88	14	63	16	68	7	29	15	62	16	68	105	452	151	679
,, 1270	16	71	17	74	20	87	14	65	9	40	12	51	17	72	105	460	152	690
,, 1271	17	71	17	75	19	85	16	68	9	39	12	51	17	73	107	462	156	698
,, 1272	17	74	18	75	20	88	16	70	9	40	12	51	17	74	109	472	160	714
,, 1273	17	73	16	74	19	84	16	69	9	40	12	51	17	76	106	467	156	708
,, 1274	18	63	17	68	20	85	16	67	10	39	12	40	18	59	111	421	162	648
,, 1275	18	63	17	68	20	83	16	67	10	38	12	40	19	59	112	418	165	646
,, 1276	18	65	17	68	20	83	16	67	10	39	13	41	18	56	112	419	166	650
,, 1277	18	58	17	64	19	81	16	63	10	37	13	41	18	57	111	401	164	631
,, 1278	18	60	17	66	19	80	16	66	9	36	12	40	18	56	109	404	160	626
,, 1279	18	60	17	66	19	80	16	66	9	36	12	40	18	56	109	402	160	624
,, 1280	18	60	17	66	19	81	16	65	9	36	12	40	18	56	109	404	161	626
,, 1281	11	52	13	60	17	75	13	61	7	32	6	29	11	47	78	356	115	557
,, 1282	11	52	13	60	17	76	13	61	7	32	6	30	11	47	78	358	115	562
,, 1283	11	51	13	60	17	76	13	60	7	33	6	30	11	48	79	358	116	561
,, 1284	12	52	13	61	17	77	14	62	7	33	6	30	12	50	81	365	119	572
,, 1285	11	51	13	60	16	74	13	61	7	32	6	30	11	49	77	357	115	562
,, 1286	11	51	13	60	16	73	13	60	7	32	6	30	11	48	77	354	115	555
,, 1287	12	53	13	61	17	75	13	61	7	33	6	30	12	50	80	363	118	571
,, 1288	12	52	13	61	17	77	13	61	7	33	6	29	12	50	80	363	119	572
,, 1289	11	51	13	59	16	75	13	58	7	32	6	28	11	49	77	352	115	558
,, 1290	11	51	12	58	16	73	12	56	7	31	6	28	11	48	75	344	110	543
,, 1291	11	49	12	57	16	72	12	54	7	31	6	28	11	48	75	339	109	535
,, 1292	11	50	12	57	16	72	12	54	7	31	6	28	11	47	75	339	110	534
,, 1293	11	50	12	58	16	74	12	55	7	31	6	28	11	47	75	343	110	538
,, 1294	11	49	12	58	16	73	12	54	7	31	6	29	11	46	75	340	110	535
,, 1295	11	50	12	58	16	73	12	55	7	31	6	29	11	47	75	343	111	543
,, 1296	11	50	13	60	17	75	12	56	7	32	6	29	11	46	76	348	112	548
,, 1297	11	50	13	60	17	76	12	56	7	32	6	29	11	47	77	350	113	549
,, 1298	11	50	13	60	17	76	13	58	7	31	6	29	11	47	78	351	114	552

N.B.—The figures represent thousands.

STATEMENT showing the area and assessment of dry lands in each taluk of the Bellary and Anantapur districts for a series of years.

	Bellary District.																	
	Bellary.		Hospet.		Kudligi.		Huvinhadgalli.		Harpanahalli.		Rayadrug.		Alur.		Adoni.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Fasli 1265	153	171	36	21	78	54	108	91	100	82	77	44	117	214	131	168	800	845
,, 1266	155	177	34	20	84	57	114	96	107	88	80	42	137	269	133	168	844	917
,, 1267	180	151	40	19	87	59	121	102	114	94	93	57	154	203	154	136	943	820
,, 1268	204	174	41	19	93	47	133	82	119	74	99	42	169	225	171	157	1,028	820
,, 1269	214	183	47	21	101	51	144	87	130	80	110	51	181	241	192	179	1,119	893
,, 1270	231	195	65	30	97	48	165	100	111	68	116	50	184	245	193	178	1,162	914
,, 1271	237	199	69	32	103	50	171	102	114	69	129	52	178	232	199	183	1,200	919
,, 1272	253	211	73	34	109	53	178	105	119	72	146	60	188	247	204	188	1,270	970
,, 1273	263	220	69	31	110	55	183	107	121	73	150	65	195	268	213	197	1,304	1,006
,, 1274	272	228	71	32	113	56	186	108	123	74	151	67	199	264	218	202	1,333	1,031
,, 1275	278	233	72	32	115	56	189	109	126	75	145	66	190	247	219	203	1,334	1,021
,, 1276	279	234	69	32	114	56	188	109	128	76	131	65	200	264	221	206	1,330	1,042
,, 1277	279	235	68	31	113	56	187	110	130	77	132	64	202	267	218	204	1,329	1,044
,, 1278	281	235	68	30	110	54	186	109	131	77	141	65	199	261	217	202	1,331	1,033
,, 1279	276	230	66	30	112	55	185	109	133	77	138	64	198	258	218	204	1,326	1,027
,, 1280	281	233	69	31	115	55	187	110	135	78	149	70	202	263	220	206	1,358	1,046
,, 1281	273	224	68	31	121	60	190	112	137	79	158	76	186	235	214	201	1,347	1,018
,, 1282	273	224	72	32	130	63	194	113	141	81	172	80	189	240	218	204	1,389	1,037
,, 1283	276	224	73	33	132	62	196	114	142	81	161	80	194	249	223	209	1,397	1,053
,, 1284	281	228	75	34	135	64	199	115	146	82	190	88	193	247	232	215	1,451	1,073
,, 1285	284	231	76	34	135	64	200	114	147	82	177	87	193	246	230	212	1,442	1,070
,, 1286	270	219	76	34	133	64	199	114	148	82	174	86	205	257	222	205	1,427	1,061
,, 1287	270	219	75	33	133	63	198	114	148	82	177	87	206	259	223	206	1,430	1,063
,, 1288	269	218	75	33	133	64	197	113	147	82	178	87	202	254	223	205	1,424	1,056
,, 1289	232	188	63	28	118	57	187	110	144	81	164	80	149	184	166	153	1,223	881
,, 1290	236	192	63	28	111	54	159	99	129	74	154	77	163	204	139	135	1,154	863
,, 1291	228	188	58	26	108	53	159	99	125	73	138	75	152	187	142	138	1,110	839
,, 1292	224	184	60	27	111	54	160	100	124	73	132	73	151	186	149	144	1,111	839
,, 1293	212	175	60	27	109	53	160	99	125	71	117	70	151	184	153	147	1,087	826
,, 1294	226	185	63	28	112	55	170	102	133	74	135	76	158	189	159	153	1,156	862
,, 1295	234	192	66	30	118	58	181	106	137	76	156	81	164	196	172	162	1,228	901
,, 1296	238	196	69	30	121	59	179	105	151	82	153	81	168	202	175	165	1,255	926
,, 1297	240	197	71	32	123	59	185	107	153	83	153	83	173	208	176	165	1,274	934
,, 1298	254	209	73	32	128	61	189	108	157	84	166	94	182	219	193	180	1,362	987

N.B.—The figures represent thousands.

Statement showing the area and assessment of dry lands in each taluk of the Bellary and Anantapur districts for a series of years—*cont.*

ANANTAPUR DISTRICT.

	Dharmavaram.		Ponukonda.		Hindupúr.		Madakasira.		Total.		Anantapur.		Gooty.		Tadpatri.		Grand Total of the two districts.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	20	21	22	23	24	25	26	27	34	35	32	33	28	29	30	31	36	37
	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
Fasli 1265	116	24	41	14	28	15	48	20	684	359	74	21	117	101	162	104	1,384	1,204
" 1266	133	27	49	15	30	17	47	21	629	270	90	26	121	105	159	160	1,473	1,287
" 1267	138	30	54	19	34	20	53	25	696	414	108	27	140	126	168	167	1,638	1,234
" 1268	142	30	58	16	36	15	47	17	715	330	109	28	154	100	169	124	1,743	1,160
" 1269	161	33	61	18	41	17	65	20	769	359	114	29	170	114	177	128	1,888	1,252
" 1270	172	37	63	17	60	21	60	21	825	380	137	35	202	127	141	102	1,987	1,274
" 1271	213	46	79	21	65	23	67	24	987	389	162	41	212	131	144	103	2,137	1,308
" 1272	227	48	82	22	66	24	68	25	979	401	169	42	222	137	147	105	2,249	1,371
" 1273	220	47	84	23	68	25	72	26	978	411	165	43	223	143	150	106	2,280	1,417
" 1274	224	48	87	24	67	25	73	26	997	420	164	42	230	148	162	107	2,330	1,451
" 1275	191	41	81	21	63	24	65	23	938	405	144	37	228	148	160	107	2,270	1,426
" 1276	175	37	79	21	65	24	72	25	880	390	123	32	226	147	149	106	2,210	1,432
" 1277	208	44	92	24	67	25	68	24	946	404	140	36	216	144	161	106	2,275	1,448
" 1278	233	49	79	21	67	24	70	24	970	410	157	40	219	145	151	106	2,307	1,443
" 1279	196	41	95	24	67	24	71	25	951	402	156	40	215	143	152	108	2,277	1,429
" 1280	235	49	103	26	67	26	72	25	1,007	415	159	40	216	143	152	108	2,365	1,461
" 1281	232	55	92	26	67	26	73	26	990	438	161	40	214	141	158	116	2,343	1,456
" 1282	236	56	89	26	66	26	75	26	1,029	443	178	52	225	146	159	116	2,418	1,485
" 1283	219	52	91	26	64	25	78	27	1,004	444	167	49	231	149	159	116	2,401	1,497
" 1284	233	55	88	25	63	25	68	28	1,040	452	178	51	236	150	160	117	2,491	1,525
" 1285	216	51	83	24	61	25	76	28	1,006	446	170	51	235	149	160	117	2,448	1,516
" 1286	180	45	83	24	58	24	76	27	942	432	150	46	233	149	159	116	2,369	1,493
" 1287	192	46	75	22	56	23	70	26	969	433	160	48	231	149	159	116	2,389	1,406
" 1288	189	46	65	20	52	21	61	25	922	423	154	46	220	145	158	116	2,346	1,479
" 1289	193	47	71	22	63	22	64	25	869	398	158	47	189	127	153	114	2,092	1,279
" 1290	196	47	71	21	61	21	62	25	880	401	166	49	183	128	152	113	2,034	1,264
" 1291	163	40	70	21	60	21	53	22	815	383	149	45	180	124	150	113	1,925	1,224
" 1292	186	46	78	23	55	22	64	24	838	398	149	45	192	124	147	112	1,949	1,227
" 1293	192	46	76	21	49	20	62	19	879	399	158	47	193	129	150	113	1,968	1,225
" 1294	152	38	71	21	63	22	54	20	801	381	134	41	203	133	156	113	1,937	1,243
" 1295	180	46	79	23	58	24	60	22	893	405	163	48	210	138	152	114	2,121	1,306
" 1296	196	47	88	25	60	24	63	23	916	412	150	45	219	141	155	114	2,171	1,339
" 1297	198	47	88	25	60	24	63	23	961	423	168	49	219	143	155	114	2,225	1,367
" 1298	168	39	78	23	59	24	64	23	873	408	160	42	219	143	153	114	2,235	1,395

N. B.—The figures represent thousands.

READ—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 12th July 1890, No. 207 :—

MR. CLOGSTOUN.

Read—the following official memorandum from the Secretary to Government, Revenue Department, dated Ootacamund, 9th June 1890, No. 79 :—

With reference to the scheme for the re-settlement of five taluks of the Bellary and Anantapur districts contained in Board's Proceedings, dated 27th February last, No. 50, the undersigned is directed to inquire whether any difficulty is likely to be experienced in fixing a separate commutation rate for white and yellow cholum, with the view of framing a separate scale of rates to be applied to the black and red soils, respectively, which appears to be the proper course to adopt.

2. It is stated in the Proceedings above quoted that the prices of the two varieties have not been recorded separately prior to March 1888, and they are not reported even now in the Board's price returns for the district of Anantapur; the price of white cholum in Bellary has, however, averaged 22·9 per cent. higher than that of yellow cholum during the period for which prices have been recorded separately. This difference of price is so considerable that a commutation rate based on the price of white cholum alone could not fairly be applied to the red soils on which the yellow variety is generally grown. Further, there is considerable doubt as to what the prices on which the proposed commutation rate is based represent. The Collector of Anantapur states that the prices quoted for Gooty and Tadpatri are for the yellow description, but it is difficult to believe that this statement can be correct seeing that in the statement given on page 4 of the Board's Proceedings, the average price of cholum is entered as Rs. 174 per garce for these taluks, whereas for Alúr, where the quotations are believed to be for the white description, the average price is only Rs. 180 a garce and for Bellary and Adóni, where quotations are sometimes for one kind and sometimes for the other, the averages are only Rs. 177 and Rs. 168, respectively. Considering that the prices of grain rule much lower in Anantapur than in Bellary, the Collector's statement seems to be obviously incorrect. The matter, which is one of the greatest importance in connection with the settlement, demands further investigation. The expedient of counterbalancing the effects of an excessive commutation rate by "lenient grain valuation and an exaggerated allowance for cultivation expenses" (paragraph 23 of the Board's Proceedings) is not one which commends itself to Government, and an endeavour must be made to arrive at more equitable rates of assessment than those which result from using the prices hitherto recorded, and in the recording of which there is reason to believe some serious error has been committed.

Quotations for week ending 17th May—

		Seers per rupee.
Bellary.	White	24·62
	Yellow	28·97
Anantapur		34·51

3. It is suggested, for the consideration of the Board, that, seeing that reliable statistics are not available, it might be possible to deduce a fairer rate than that proposed by taking the average prices of cholum in those taluks of the district in which the red soils predominate, where the prices recorded are probably for the yellow variety only, and basing a commutation rate for yellow cholum on them, the rate for the white description being similarly based on the price returns of those taluks in which the black soils predominate. This will have the effect of reducing the rate for yellow cholum materially, the average price of cholum of both varieties for the two districts taken together having amounted to only Rs. 159 per garce—*vide* paragraph 58 of Mr. Cox's original scheme.

4. This plan moreover will be more in conformity with the order of Government, dated 31st October 1867, No. 2564, directing that in dealing with portions of a district the commutation rate should be deduced from price lists for the whole district and not for the taluks under settlement only.

5. It should also be considered whether, with reference to the statement of the Collector of Anantapur marginally noted there is any necessity for fixing separate grain outturn for white and yellow cholum.

"The comparatively larger outturn per acre of the yellow variety probably makes up for any difference that arises from the higher prices of the white grain."

6. As regards paddy, it is observed that the effect of basing the commutation rate on the prices of five taluks only instead of those of the two districts combined is to raise the rate from Rs. 129 per garce as originally proposed to Rs. 139. The effect of applying the former rate (which was computed in accordance with the method prescribed by the order of 1867) in lieu of the latter, and retaining the proposed grain values and cultivation expenses should be worked out and stated for the information of Government.

7. The report now called for should be submitted with the least possible delay.

Read—the following letter from J. H. M. COX, Esq, Deputy Commissioner of Revenue Settlement, Party No. I, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture, dated Bellary, 7th July 1890, No. 506:—

With reference to the Government official memorandum of the 9th ultimo, No. 79, and the instructions I received from the Commissioner, I have the honor to inform you that I lost no time in going round and obtaining the different information required from the Tahsildars and villagers of the Adóni, Alúr, Bellary, Gooty and Tádpatri taluks, the result of which I now give below.

2. I learnt that the grain of the white cholum grown in Adóni, Alúr, Bellary, Hospet, Ráyadrug and Gooty is heavier and harder than the white cholum produced in the other taluks of both the Bellary and Anantapur districts. As it affords more solid nourishment, it is more highly esteemed and commands a higher price, while the inferior kind of white cholum, which is also the same as that produced in the Cuddapah and Kurnool districts, does not differ very materially from the yellow variety. On the other hand the outturn of the superior kind of white cholum is admitted to be less than that of the yellow and inferior white.

3. The finer variety of white cholum is grown, they say, on only the best kinds of clay regar, while yellow is mostly confined to the red soils and the poorer description of mixed regar. The former is sown in alternate years with cotton and might almost be considered an exceptional crop so that it would not perhaps be amiss if we omitted it altogether from our calculations, giving the ryot the benefit of any greater profit that may result therefrom.

4. I was not aware, at the time of drawing up my report, of this decided difference between the two descriptions of white and yellow cholum in Bellary, for there was nothing particular to call attention to the fact, as I had not the differences of the prices of the two kinds before me, and I took for granted that, as in Cuddapah, where there was also white and yellow cholum, they might fairly be taken together in Bellary too. The lower quotations in some of the taluk prices seemed only to indicate that their distance from large markets made the grain cheaper there. Accordingly in my original report I based my proposals in accordance with the instructions then in force and fixed my grain values with reference to those of adjoining districts already settled as far as they were considered applicable to the country treated of.

5. In G.O., of the 26th August 1889, No. 5478, it was directed that the commutation rates to be adopted for the five taluks now reported on should be based on the prices ruling in those taluks. This resulted in the new rate being considerably higher than that originally taken upon the average of the two districts. Consequently it became necessary to go once more into other details, and as explained in my revised report after consultation with Mr. Sabapathy, I reduced my highest grain value for cholum from 340 to 300 measures, while he considered my maximum quotation for cultivation expenses as fair but advised that the minimum should be raised to Rs. 2-8-0 per acre. Mr. Sabapathy now informs me that he meant these quotations to be for the better description of white cholum, though he did not speak of any special kind of grain at the time, and he gives the outturn for yellow as higher. This agrees with what the villagers also say.

6. On the strength of what I have said above, therefore, the grain values in my revised report must be considered as applicable to white cholum, and if we take yellow as our standard crop, it will be necessary, for the reasons already given, to fix a higher figure for them. The following statement will show how I propose to do this:—

Classification of soils.						White cholum.		Yellow cholum.	
III.	IV.	V.	VI.	VII.	VIII.	1st Group.	2nd Group.	1st Group.	2nd Group.
						M. M.	M. M.	M. M.	M. M.
1	..	..	..	..	..	300	260	340	280
2	1	..	1	..	..	260	220	280	240
3	2	..	2	1	..	220	180	240	200
4	3	1	3	2	1	180	150	200	175
5	4	2	4	3	2	150	125	175	150
..	5	3	5	4	3	125	110	150	125
..	..	4	..	5	4	110	95	125	105
..	..	5	..	..	5	95	80	105	90

7. In order to show that my proposed figures for yellow cholum are not unfair, I give below the values adopted for this grain in the red soils of Coimbatore, a district in many respects similar to Bellary as to rainfall, &c. The outturn resulting from kyles made in that district is also given. Those made in Cuddapah were so limited that I refrain from taking them into account:—

Classification of soils.		Coimbatore.								As now proposed for Bellary.
		Good.		Middling.		Bad.		Total.		
Class.	Sort.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Grain values adopted.
			M. M.		M. M.		M. M.		M. M.		M. M.
7	1	15	385	25	276	89	166	129	206	225	240
	2	..	..	6	249	45	124	51	139	200	200
	3	..	..	1	240	..	..	1	240	175	175
	4	..	..	..	..	..	..	..	..	150	150
	5	..	..	..	..	..	..	..	..	125	125
8	1	1	312	20	249	75	124	96	152	200	200
	2	..	..	5	234	46	116	51	127	175	175
	3	..	..	..	..	8	109	8	109	150	150
	4	..	..	..	..	..	..	..	..	125	125
	5	..	..	..	..	..	..	..	..	100	105
Lowest in 2nd group		..	..	..	..	..	..	..	..	..	90

8. Comparing my proposed grain values with those adopted in Coimbatore as shown above, it will be seen that besides fixing a higher outturn for the best black soils, I have raised the next two and last two figures in the scale. My reason for doing so is that the higher figures represent better the proportion of larger outturn of yellow over white cholum based upon the differences in those soils where the Coimbatore figures have been adopted. My highest rates compare very fairly with the grain values adopted in Cuddapah and Pattikonda as shown below, and I might draw attention to the fact that whilst the highest rate that I now propose is the same as that I took in my original scheme, Mr. Wilson raised it to 360 and his quotation was accepted by Government as fair:—

Soils.		Pattikonda.		Cuddapah.		Bellary.	
Class.	Sort.	1st Group.	2nd Group.	2nd Group.	3rd Group.	1st Group.	2nd Group.
		M. M.	M. M.	M. M.	M. M.	M. M.	M. M.
III	1	360	320	340	280	340	280
IV	1	280	240	..	..	280	240
V	1	200	180	..	..	200	175

Considering that we are now going to let the ryots have the benefit of the better description of cholum, I do not think we are dealing at all hardly with them in taking these figures for the best soils which also grow cotton, a decidedly more profitable crop.

9. *Commutation rates.*—The suggestion made by Government in paragraph 3 of the Memorandum to take the average price of cholum in those taluks of the district in which the red soils predominate with a view to arriving at a fairer rate for yellow cholum, will not, I think, give us anything approaching to the truth, for while the price in Tadpatri rules high, it is admitted not only by the ryots of that taluk, but

also by those of Gooty that the superior description of white cholum is not grown there. Again in Hospet where the percentage of red soil is very large the quotations are evidently those for the better grain which is said to be grown there.

10. The three western taluks of Kúdligi, Huvinahadgalli and Harpanahalli are essentially yellow cholum taluks, and this is borne out by the quotations of prices for the last two years, the period for which the figures have been sent in to the Board for the two descriptions of grain separately. Except for the first four months when white cholum is also sown in Kúdligi, the quotations of prices from these taluks are entirely for yellow, so that I think we shall be quite safe if we take the figures there as representing that grain. The subjoined statement gives the selling prices in each of these taluks during the twenty non-famine years which were taken in my scheme :—

—	Kúdligi.	Huvinahadgalli.	Harpanahalli.
	RS.	RS.	RS.
Fasli 1270	156	155	129
,, 1271	148	140	120
,, 1272	Figures not available.		
,, 1277	175	155	132
,, 1278	113	109	82
,, 1279	141	132	110
,, 1280	169	137	120
,, 1281	133	147	118
,, 1282	131	145	136
,, 1283	160	165	140
,, 1284	149	133	112
,, 1285	203	193	194
,, 1289	210	197	196
,, 1290	118	104	105
,, 1291	129	131	135
,, 1292	113	105	114
,, 1293	117	115	122
,, 1294	179	188	191
,, 1295	184	198	198
,, 1296	152	144	137
Average ..	152	147	136

The average comes to Rs. 145 per garce, which after deduction of 15 per cent. for merchants' profits will give us a commutation rate of Rs. 123.

11. *Cultivation expenses.*—The information which I tried to get from the ryots regarding the difference in the cultivation expenses between white and yellow cholum was as conflicting as that which I originally obtained and quoted in the statements given in paragraph 16 of my revised report, some giving higher figures for yellow, but generally they were admitted to be somewhat less.

12. I have already explained in my former reports my reasons for adopting the higher cultivation expenses which I took, and for the sake of reference I give below the particulars of how these figures were apportioned with reference to those adopted in Cuddapah, higher figures being taken here for "agricultural implements" and "manure" (*vide* paragraph 63 of my original report), while certain other items which would be affected by the difference of commutation rate adopted in the two districts were adjusted accordingly :—

Classification of soils.						Value of bullocks.	Value of agricultural implements.	Wages of permanent servants.	Cost of seed.	Price of labor.	Value of manure.	Value of grain for bullocks during the ploughing season.	Total.
III.	IV.	V.	VI.	VII.	VIII.								
1						2	3	4	5	6	7	8	9
						RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	..	..	..	..	..	0 11 1	0 8 6	1 6 5	0 2 3	1 3 10	0 10 8	0 7 3	5 2 0
2	1	..	1	..	..	0 10 10	0 8 6	1 4 5	0 3 2	1 1 10	0 10 0	0 5 3	4 12 0
3	2	..	2	1	..	0 10 10	0 8 9	1 2 5	0 2 2	0 15 10	0 8 8	0 4 4	4 6 0
4	3	1	3	2	1	0 10 10	0 8 9	1 0 5	0 3 4	0 13 10	0 8 6	0 4 2	4 2 0
5	4	2	4	3	2	0 10 10	0 8 9	0 14 5	0 3 4	0 11 10	0 8 0	0 2 10	3 12 0
..	5	3	5	4	3	0 10 10	0 8 9	0 12 5	0 3 3	0 9 10	0 8 0	0 2 6	4 8 0
..	..	4	..	5	4	0 10 10	0 8 9	0 10 5	0 3 3	0 7 10	0 6 8	0 1 10	3 2 0
..	..	5	..	..	5	0 10 8	0 9 1	0 8 3	0 4 2	0 6 10	0 6 0	..	2 12 0
Lowest in 2nd group villages.						0 10 8	0 9 1	0 6 3	0 4 2	0 4 0	0 5 10	..	2 8 0

13. The only change I now propose is the further alterations required in some of the above figures which would be affected by the lower commutation rate (Rs. 123) now proposed to be adopted in taking yellow instead of the Rs. 150 that was fixed for white cholum. From what I can gather, I do not think that there is any real necessity for modifying any of the other items. The altered figures will stand as follows :—

Classification of soils.						Cost of bullocks.	Value of agricultural implements.	Wages of permanent servants.	Cost of seed.	Price of labor.	Value of manure.	Grain for bullocks during ploughing season.	Total.
III.	IV.	V.	VI.	VII.	VIII.								
1						2	3	4	5	6	7	8	9
						RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	..	..	..	..	..	0 11 1	0 8 6	1 2 4	0 1 11	1 3 10	0 10 8	0 6 0	4 12 4
2	1	..	1	..	..	0 10 10	0 8 6	1 0 9	0 2 7	1 1 10	0 10 0	0 4 4	4 6 10
3	2	..	2	1	..	0 10 10	0 8 9	0 15 1	0 2 7	0 15 10	0 8 8	0 3 7	4 1 4
4	3	1	3	2	1	0 10 10	0 8 9	0 13 6	0 2 8	0 13 10	0 8 8	0 3 5	3 13 8
5	4	2	4	3	2	0 10 10	0 8 9	0 11 10	0 2 8	0 11 10	0 8 0	0 2 4	3 8 3
..	5	3	5	4	3	0 10 10	0 8 9	0 10 2	0 3 0	0 9 10	0 8 0	0 2 1	3 4 8
..	..	4	..	5	4	0 10 10	0 8 9	0 8 8	0 3 0	0 7 10	0 6 8	0 1 6	2 15 3
..	..	5	..	..	5	0 10 8	0 9 1	0 6 9	0 3 5	0 5 10	0 6 0	..	2 9 9
Lowest in 2nd group villages.						0 10 8	0 9 1	0 5 1	0 3 5	0 4 0	0 5 10	..	2 6 1

The result is of course to make my new cultivation expenses somewhat less than those hitherto proposed for white. This will agree with what the villagers generally admit —*vide* paragraph 11.

14. Comparing my cultivation expenses with those adopted in Coimbatore and generally in other districts, may have induced the Board to think that they were "exaggerated" (paragraph 23 of Board's Proceedings of 27th February, No. 50), but I venture to suggest that, for the reasons given in both my schemes for Cuddapah and Bellary, they need not be viewed in such a suspicious light and certainly compared with ryots' quotations and those of the Tahsildars they are rather lenient than otherwise.

15. *Money rates.*—The next statement shows the money rates resulting from the adoption of the several new figures I have now proposed and it will be seen that they quite justify us in taking the rates already arrived at in my last report, a scale which commends itself in many ways as being fair and giving a very desirable gradation :—

Out-turn.	Value at Rs. 123 per garce.	Deduct one-fourth for vicissitudes of season, &c.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Rate proposed.
M. M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
340	13 1 1	3 4 3	9 12 10	4 12 4	5 0 6	2 8 3	2 8 0
280	10 12 2	2 11 0	8 1 2	4 6 10	3 10 4	1 13 2	2 0 0
240	9 3 7	2 4 11	6 14 8	4 1 4	2 13 4	1 6 8	1 8 0
200	7 11 0	1 14 9	5 12 3	3 13 8	1 14 7	0 15 3	1 0 0
175	6 11 7	1 10 11	5 0 8	3 8 3	1 8 5	0 12 2	0 12 0
150	5 12 3	1 7 1	4 5 2	3 4 8	1 0 6	0 8 3	0 8 0
125	4 12 10	1 3 2	3 9 8	2 15 3	0 10 5	0 5 3	0 6 0
105	4 0 7	1 0 2	3 0 5	2 9 9	0 6 8	0 3 4	0 4 0
90	3 7 4	0 13 10	2 9 6	2 6 1	0 3 5	0 1 9	0 2 0

16. After all that I have said above, I do not think that paragraph 5 of the Government memorandum calls for any special remarks.

17. As desired in paragraph 6 of the memorandum, I give below the rates resulting for wet by the adoption of the lower commutation rate of Rs. 129 (the average of the two districts of Bellary and Anantapur combined) retaining the hitherto proposed grain values and cultivation expenses.

Outturn.	Value at Rs. 129 per garce.	Deduction for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Rate obtained.
		The Tungabhadra channels or 1st group sources.					
M. M.	Rs. A. P.	Rs. A. P. At one-fifth.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1,200	48 6 0	9 10 10	38 11 2	19 6 0	19 5 2	9 10 7	9 8 0
1,100	44 5 6	8 13 11	35 7 7	18 6 0	17 1 7	8 8 9	8 8 0
1,010	40 11 5	8 2 3	32 9 2	17 4 0	15 5 2	7 10 7	7 8 0
925	37 4 7	7 7 4	29 13 3	16 4 0	13 9 3	6 12 7	6 8 0
840	33 13 10	6 12 4	27 1 6	15 4 0	11 13 6	5 14 9	6 0 0
760	30 10 2	6 2 0	24 8 2	14 4 0	10 4 2	5 2 1	5 0 0
680	27 6 7	5 7 8	21 14 11	13 4 0	8 10 11	4 5 5	4 0 0
600	24 3 0	4 13 5	19 5 7	12 4 0	7 1 7	3 8 9	3 8 0
		Other sources or 2nd, 3rd, 4th and 5th groups.					
1,150	46 5 9	At one-fourth. 11 9 5	34 12 4	19 2 0	15 10 4	7 13 2	7 8 0
1,050	42 5 3	10 9 4	31 11 11	18 2 0	13 9 11	6 12 11	6 8 0
960	38 11 2	9 10 9	29 0 5	17 0 0	12 0 5	6 0 2	6 0 0
870	35 1 2	8 13 3	26 4 11	16 0 0	10 4 11	5 2 5	5 0 0
780	31 7 1	7 13 9	23 9 4	15 0 0	8 9 4	4 4 8	4 0 0
690	27 13 1	6 15 3	20 13 10	14 0 0	6 13 10	3 6 11	3 8 0
600	24 3 0	6 0 9	18 2 3	13 0 0	5 2 3	2 9 1	2 8 0
525	21 2 8	5 4 8	15 14 0	11 12 0	4 2 0	2 1 0	2 0 0
450	18 2 3	4 8 7	13 9 8	10 8 0	3 1 8	1 8 10	1 8 0
380	15 5 1	3 13 3	11 7 10	9 4 0	2 3 10	1 1 11	1 0 0
320	12 14 5	3 3 7	9 10 10	8 0 0	1 10 10	0 13 5	0 12 0

18. When adopting, however, a lower commutation rate, it would be fairer to adjust the cultivation expenses in the manner in which I have altered those for dry as indicated in paragraphs 12 and 13, retaining the items of "agricultural implements" and "manure" and modifying the other items which would be affected by the difference in commutation rates.

The subjoined statements show how these changes have been arrived at and the rates resulting from them :—

DETAILS of cultivation expenses proposed in revised scheme where the commutation rate was taken at Rs. 139.

Classification of soils.						Value of bullocks.	Value of agricultural implements.	Value of permanent servants.	Cost of seed.	Price of labor.	Value of manure.	Total.
III.	IV.	V.	VI.	VII.	VIII.							
1						2	3	4	5	6	7	8
The Tungabhadra channels or 1st group.												
..	1	..	..	..	..	Rs. A. P. 3 0 0	Rs. A. P. 1 0 0	Rs. A. P. 5 8 3	Rs. A. P. 1 1 9	Rs. A. P. 6 0 0	Rs. A. P. 2 12 0	Rs. A. P. 19 6 0
1	2	..	..	..	..	3 0 0	1 0 0	5 4 3	1 1 9	5 12 0	2 4 0	18 6 0
2	3	..	..	1	..	3 0 0	1 0 0	4 14 3	1 1 9	5 4 0	2 0 0	17 4 0
3	4	1	1	2	1	3 0 0	1 0 0	4 8 3	1 1 9	4 12 0	1 14 0	16 4 0
4	5	2	2	3	2	3 0 0	1 0 0	4 0 3	1 1 9	4 6 0	1 12 0	15 4 0
5	..	3	3	4	3	3 0 0	1 0 0	3 8 3	1 1 9	4 0 0	1 10 0	14 4 0
..	..	4	4	5	4	3 0 0	1 0 0	3 0 3	1 1 9	3 10 0	1 8 0	13 4 0
..	..	5	5	..	5	3 0 0	1 0 0	2 8 3	1 1 9	3 4 0	1 6 0	12 4 0
Other sources or 2nd, 3rd, 4th and 5th groups.												
..	1	..	..	..	..	3 0 0	1 0 0	5 6 3	1 1 9	5 14 0	2 12 0	19 2 0
1	2	..	..	..	..	3 0 0	1 0 0	5 2 3	1 1 9	5 10 0	2 4 0	18 2 0
2	3	..	..	1	..	3 0 0	1 0 0	4 12 3	1 1 9	5 2 0	2 0 0	17 0 0
3	4	1	1	2	1	3 0 0	1 0 0	4 6 3	1 1 9	4 10 0	1 14 0	16 0 0
4	5	2	2	3	2	3 0 0	1 0 0	3 14 3	1 1 9	4 4 0	1 12 0	15 0 0
5	..	3	3	4	3	3 0 0	1 0 0	3 6 3	1 1 9	3 14 0	1 10 0	14 0 0
..	..	4	4	5	4	3 0 0	1 0 0	2 14 3	1 1 9	3 8 0	1 8 0	13 0 0
..	..	5	5	..	5	3 0 0	1 0 0	2 4 3	1 1 9	3 0 0	1 6 0	11 12 0
Lowest in 3rd group			..	..	..	3 0 0	1 0 0	1 10 3	1 1 9	2 8 0	1 4 0	10 8 0
Do. in 4th do.			..	..	..	3 0 0	1 0 0	1 2 3	1 1 9	1 14 0	1 2 0	9 4 0
Do. in 5th do.			..	..	..	3 0 0	1 0 0	0 9 11	1 1 9	1 4 4	1 0 0	8 0 0

DETAILS of cultivation expenses modified with reference to the reduced commutation rate of Rs. 129.

Classification of soils.						Value of bullocks.	Value of agricultural implements.	Wages of permanent servants.	Cost of seed.	Price of labor.	Value of manure.	Total.
III.	IV.	V.	VI.	VII.	VIII.							
1						2	3	4	5	6	7	8
The Tungabhadra channels or 1st group.												
..	1	..	..	..	..	Rs. A. P. 3 0 0	Rs. A. P. 1 0 0	Rs. A. P. 5 1 11	Rs. A. P. 1 0 6	Rs. A. P. 6 0 0	Rs. A. P. 2 12 0	Rs. A. P. 18 14 5
1	2	..	..	..	..	3 0 0	1 0 0	4 14 2	1 0 6	5 12 0	2 4 0	17 14 8
2	3	..	..	1	..	3 0 0	1 0 0	4 8 7	1 0 6	5 4 0	2 0 0	16 13 1
3	4	1	2	1	1	3 0 0	1 0 0	4 3 1	1 0 6	4 12 0	1 14 0	15 13 7
4	5	2	2	3	2	3 0 0	1 0 0	3 11 8	1 0 6	4 6 0	1 12 0	14 14 2
5	..	3	3	4	3	3 0 0	1 0 0	3 4 2	1 0 6	4 0 0	1 10 0	13 14 8
..	..	4	4	5	4	3 0 0	1 0 0	2 12 9	1 0 6	3 10 0	1 8 0	12 15 3
..	..	5	5	..	5	3 0 0	1 0 0	2 5 11	1 0 6	3 4 0	1 6 0	12 0 5
Other sources or 2nd, 3rd, 4th and 5th groups.												
..	1	..	..	..	..	3 0 0	1 0 0	5 0 1	1 0 6	5 14 0	2 12 0	18 10 7
1	2	..	..	..	..	3 0 0	1 0 0	4 12 4	1 0 6	5 10 0	2 4 0	17 10 10
2	3	..	..	1	..	3 0 0	1 0 0	4 6 9	1 0 6	5 2 0	2 0 0	16 9 3
3	4	1	1	2	1	3 0 0	1 0 0	4 1 2	1 0 6	4 10 0	1 14 0	15 9 8
4	5	2	2	3	2	3 0 0	1 0 0	3 9 9	1 0 6	4 4 0	1 12 0	14 10 5
5	..	3	3	4	3	3 0 0	1 0 0	3 2 6	1 0 6	3 14 0	1 10 0	13 10 11
..	..	4	4	5	4	3 0 0	1 0 0	2 10 11	1 0 6	3 8 0	1 8 0	12 11 5
..	..	5	5	..	5	3 0 0	1 0 0	2 1 8	1 0 6	3 0 0	1 6 0	11 8 2
Lowest in 3rd group			..	..	..	3 0 0	1 0 0	1 8 5	1 0 6	2 8 0	1 4 0	10 4 11
Do. in 4th do.			..	..	..	3 0 0	1 0 0	1 0 11	1 0 6	1 14 0	1 2 0	9 1 5
Do. in 5th do.			..	..	..	3 0 0	1 0 0	0 9 2	1 0 6	1 4 4	1 0 0	7 14 0

MONEY rates resulting from figures based on the reduced commutation rate.

Outturn.	Value at Rs. 129 per garce.	Deduction for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Rate obtained.
		The Tungabhadra channels or 1st group.					
M. M.	Rs. A. P.	Rs. A. P. At one-fifth.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1,200	48 6 0	9 10 10	38 11 2	18 14 5	19 12 9	9 14 4	10 0 0
1,100	44 5 6	8 13 11	35 7 7	17 14 8	17 8 11	8 12 6	9 0 0
1,010	40 11 5	8 2 3	32 9 2	16 13 1	15 12 1	7 14 0	8 0 0
925	37 4 7	7 7 4	29 13 3	15 13 7	13 15 8	6 15 10	7 0 0
840	33 13 10	6 12 4	27 1 6	14 14 2	12 3 4	6 1 8	6 0 0
760	30 10 2	6 2 0	24 8 2	13 14 8	10 9 6	5 4 9	5 0 0
680	27 6 7	5 7 8	21 14 11	12 15 3	8 15 8	4 7 10	4 8 0
600	24 3 0	4 13 5	19 5 7	12 0 5	7 5 2	3 10 7	3 8 0
		Other sources or 2nd, 3rd, 4th and 5th groups.					
1,150	46 5 9	At one-fourth. 11 9 5	34 12 4	18 10 7	16 1 9	8 0 10	8 0 0
1,050	42 5 3	10 9 4	31 11 11	17 10 10	14 1 1	7 0 6	7 0 0
960	38 11 2	9 10 9	29 0 5	16 9 3	12 7 2	6 3 7	6 0 0
870	35 1 2	8 12 3	26 4 11	15 9 8	10 11 3	5 5 7	5 0 0
780	31 7 1	7 13 9	23 9 4	14 10 3	8 15 1	4 7 6	4 8 0
690	27 13 1	6 15 3	20 13 10	13 10 11	7 2 11	3 9 5	3 8 0
600	24 3 0	6 0 9	18 2 3	12 11 5	5 6 10	2 11 5	2 8 0
525	21 2 8	5 4 8	15 14 0	11 8 2	4 5 10	2 2 11	2 0 0
450	18 2 3	4 8 7	13 9 8	10 4 11	3 4 9	1 10 4	1 8 0
380	15 5 1	3 13 3	11 7 10	9 1 5	2 6 5	1 3 2	1 4 0
320	12 14 5	3 3 7	9 10 10	7 14 0	1 12 10	0 14 5	1 0 0

19. The financial results of the application of the two sets of rates arrived at in the last two paragraphs are given in the following statement, in which are also shown the figures according to my last report. The application of both the new sets of rates exhibits a needless sacrifice of revenue, besides which the rates themselves are most irregular, falling in the case of the sources other than the Tungabhadra channels, in the first set down as low as 12 annas an acre, while in the second they go from Rs. 4-8-0 to 3-8-0 and then 2-8-0, after which comes Rs. 2, 1-8-0, 1-4-0 and 1, the last but one being a rate no where existing hitherto in wet :—

Taluks.	Grouping.	Extent.				Assessment. Amount.	
		As per revenue accounts.	As per survey.	Difference.	Percentage.	As per revenue accounts.	As per my revised report.
1	2	3	4	5	6	7	8
		ACS.	ACS.	ACS.		Rs.	Rs.
Adóni	Tungabhadra channels .. .	536	583	+ 47	+ 8·77	4,392	5,345
	Others	1,528	1,658	+ 130	+ 8·7	7,892	7,582
	Total ..	2,064	2,241	+ 177	+ 8·58	12,284	12,927
Alúr	Other sources ..	357	389	+ 32	+ 8·96	1,537	1,670
Bellary ..	Tungabhadra channels	2,093	2,212	+ 119	+ 5·69	22,802	22,850
	Other sources ..	1,261	1,314	+ 53	+ 4·2	4,719	4,852
	Total ..	3,354	3,526	+ 172	+ 5·13	27,521	27,702
Gooty	Other sources ..	6,696	7,324	+ 628	+ 9·37	30,658	29,436
Tadpatri ..	Do. ..	5,675	5,914	+ 239	+ 4·21	28,625	29,610
Total	Wet	18,146	19,394	+ 1,248	+ 6·7	1,00,925	1,01,345

Taluks.	Grouping.	Assessment—*cont.* Amount—*cont.*		Difference.			Percentage.		
		As per scale ordered to be worked out by Government with a commutation rate of Rs. 129 retaining cultivation expenses.	As per scale obtained by altering the cultivation expenses with reference to the reduced commutation rate.	Amount—columns 7 and 8.	Amount—columns 7 and 9.	Amount—columns 7 and 10.	Columns 7 and 11.	Columns 7 and 12.	Columns 7 and 13.
		9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.			
Adóni ..	Tungabhadra channels ..	4,494	4,856	+ 953	+ 102	+ 464	+ 21·69	+ 2·3	+ 10·5
	Others	6,382	6,711	— 310	— 1,519	— 1,181	— 3·9	— 19·1	— 15
	Total ..	10,876	11,567	+ 643	— 1,408	— 717	+ 5·24	— 11·5	— 6
Alúr ..	Other sources ..	1,338	1,475	— 167	— 499	— 362	— 9·9	— 27·1	— 20
Bellary ..	Tungabhadra channels ..	19,821	20,919	+ 48	— 2,981	— 1,883	+ 0·21	— 13	— 8·2
	Other sources ..	4,077	4,228	+ 133	— 642	— 491	+ 2·8	— 13·7	— 10
	Total ..	23,898	25,147	+ 181	— 3,623	— 2,374	+ 0·66	— 13·1	— 9
Gooty ..	Other sources ..	24,580	25,266	— 1,222	— 6,078	— 5,392	— 3·99	— 19·8	— 17
Tadpatri ..	Do. ..	24,679	25,728	+ 985	— 3,946	— 2,897	+ 3·44	— 13·8	— 10
Total ..	Wet	85,371	89,183	+ 420	— 15,554	— 11,742	+ 0·4	— 15·4	— 11·6

20. In paragraph 5 of G.O., No. 731, of the 23rd October 1888, it was recognised that as among other things prices ruled lower in Anantapur than in Bellary, it would be advisable to have a separate scheme prepared for the former district. On the strength of this I would again strongly urge the advisability of not adopting one commutation rate based upon the average of the prices of the two districts combined. In dealing with them separately we should hardly be departing from the principle laid down in G.O., of the 31st October 1867, No. 2564, for the two districts have been for some time past quite separate.

21. In paragraph 9 of my letter of the 1st March 1888, No. 247 (embodied in Board's Proceedings of the 24th October 1888, No. 591), I observed "that low prices rule only in the southern taluks of Anantapur, while Gooty and Tadpatri do not differ materially from Bellary," and I thought that putting the said southern taluks in a lower group with lower rates might be considered sufficient to rectify this difference. The 20 years' average prices for paddy in Gooty and Tadpatri are Rs. 160 and Rs. 163, respectively, as against Rs. 164 for the whole of the Bellary district and Rs. 163, the average of the five taluks of which we are now treating. As the average for the whole of the Anantapur district gives only Rs. 140, it follows that if the higher prices ruling in Gooty and Tadpatri are excluded, the average for the remaining taluks will come out much lower. If, therefore, we take the average rate of the two districts, viz., Rs. 151, upon which the commutation rate of Rs. 129 is fixed, we shall be dealing harshly with the poorer tract, while we might be considered to be needlessly favoring the taluks which really command a higher price. The higher prices ruling in Gooty and Tadpatri would quite warrant those two taluks being separated from their proper district and treated with Bellary which they more closely resemble. We have a precedent to go upon for acting thus, since the Koilkuntla taluk of Kurnool was included in the settlement scheme for the adjoining Cuddapah taluks which it resembled and with which it was formerly associated. Taking all the above circumstances into account, I hope that Government will be able to see their way to sanction the higher commutation rate of Rs. 139 (*i.e.*, Rs. 163 or Rs. 164 *minus* 15 per cent.) for the tract under report, for I think that the rates arrived at from its adoption and the financial results therein may be considered very fair.

Resolution—dated 12th July 1890, No. 207.

In its order read above Government suggests that in view of the difficulty of obtaining reliable statistics in each taluk of the prices of white and yellow cholum, it might be possible to deduce a fairer commutation rate than that proposed in Board's Proceedings, dated 27th February, No. 50, by taking the average prices of cholum in those taluks of the district in which the red soils predominate, where the prices recorded are probably for the yellow variety only, and basing a commutation rate for yellow cholum on them, the rate for the white description being similarly based on the price returns of those taluks in which the black soils predominate. The question of the necessity or otherwise of fixing separate grain values for white and yellow cholum is also suggested for consideration in view of the remark of the Collector of Anantapur, that the comparatively larger outturn per acre of the yellow variety probably makes up for any difference that arises from the higher prices of the white grain. As regards paddy, the staple grain in the wet lands, Government observes that the effect of basing the commutation rate on the prices of five taluks only instead of on those of the two districts combined, is to raise the rate from Rs. 129 per garce, as originally proposed, to Rs. 139, and it desires that the effect of applying the former rate in lieu of the latter and retaining the proposed grain values and cultivation expenses should be worked out and stated for its information.

2. The possibility of obtaining a fair commutation rate in the manner suggested by Government has been very carefully considered by the Commissioner in consultation with Mr. Cox, but it has been found impossible to say in any but the three taluks referred to below that the price quotations represent approximately the price of white cholum only or the price of yellow cholum only and not of both white and yellow. The three taluks in question are those of Kúdligi, Huvinahadgalli and Harpanahalli. Mr. Cox's inquiries made locally show that these taluks are essentially yellow cholum taluks and that little, if any, white cholum is grown in them even in the black soils. That the prices of the 20 years on which the commutation rate is fixed represent for these taluks the price of yellow cholum is rendered exceedingly probable by the above fact, by the fact that the ruling prices for cholum in these taluks are lower than those generally prevailing in the rest of the district and by the further fact that during the past two years during which period alone the prices of white and yellow cholum have been reported separately, the quotations for each of these taluks throughout the twenty-four months are for yellow cholum only, except in the first four months of the period when the price of white cholum was also reported in the Kúdligi taluk.

3. The subjoined statement which gives the prices prevailing in each taluk of the two districts during the 20 years' period shows that the average price of the grain quoted in these three taluks is Rs. 145 as shown in the margin, an average very much lower than that of any taluk dealt with in the present proposals, and lower than that of any other taluk in the two districts with the exception of Madakasíra, in which taluk the area under cholum is only 2,925 acres or 7 per cent.* of the cultivated area of the taluk, and where consequently it can hardly be considered a staple crop:—

	Rs.
Kúdligi	152
Huvinahadgalli	147
Harpanahalli	136
Average ...	145

* *Vide* statement in paragraph 40 of Mr. Cox's first report in Board's Proceedings, dated 14th March 1888, No. 134.

Faslí.	Adóni.	Alúr.	Bellary.	Gooty.	Tadpatri.	Average of five taluks.	Kúdligi.	Huvinahadgalli.	Ráyadrug.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1270	150	153	183	184	181	171	156	155	185
1271	144	135	158	161	137	151	148	140	161
1272	184	196	223	197	210	202	* Not reported.		
1277	169	190	193	215	218	197	175	155	218
1278	154	143	153	159	164	155	113	109	131
1279	180	169	175	178	157	172	141	132	156
1280	190	186	180	178	154	178	169	137	166
1281	226	223	204	189	166	202	133	147	157
1282	194	192	197	136	163	181	131	145	152
1283	182	177	186	171	186	181	160	165	150
1284	167	170	170	153	174	167	149	133	130
1285	189	205	203	189	182	194	203	193	191
1289	244	302	231	241	221	248	210	197	199
1290	155	161	136	143	138	147	118	104	119
1291	158	150	147	144	143	148	129	131	132
1292	139	142	123	136	144	139	113	105	112
1293	134	137	131	136	144	136	117	115	111
1294	201	204	195	212	209	204	179	188	161
1295	179	185	183	182	191	184	184	198	169
1296	172	173	157	162	173	167	162	144	136
Average ..	175	180	177	174	174	176	152	147	155

Faslí.	Harpanahalli.	Hospet.	Dharmavaram.	Hindupur.	Madakasíra.	Penukonda.	Anantapur.	Average of 10 Taluks.
	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1270	129	155	166	163	147	171	178	161
1271	120	152	153	163	143	161	164	151
1272				Not reported.				
1277	132	190	245	268	243	231	248	211
1278	82	138	154	166	151	157	144	135
1279	110	169	107	136	134	103	128	132
1280	120	171	151	144	136	150	141	149
1281	118	172	101	120	107	133	149	134
1282	136	174	131	116	111	125	157	135
1283	140	187	146	140	125	146	156	152
1284	112	167	129	126	111	142	124	132
1285	194	193	162	158	159	166	145	176
1289	196	227	192	183	193	188	192	198
1290	105	145	133	136	133	135	129	126
1291	135	160	137	133	139	139	133	134
1292	114	144	131	116	112	119	143	121
1293	122	145	127	108	102	116	143	121
1294	191	211	167	170	164	182	201	183
1295	198	194	172	167	159	172	179	179
1296	137	156	167	150	119	143	149	144
Average ..	136	171	152	151	141	152	157	151

4. It does not seem probable judging from the quotations of the past two years that the price list of any taluk during the 20 years taken as the commutation period represents the prices of white cholum only. As white cholum, however, has almost invariably ruled higher than yellow, there would of course be no unfairness to the ryots in taking as the commutation rate for white cholum the average prices prevailing in the taluks where the white grain is most extensively grown and sold. If this were done, however, it would be necessary to determine what soils grow the white grain and to adopt a special outturn or grain valuation for such soils.

This would be a matter of some difficulty, for, the results of Mr. Cox's inquiries go to show that the white grain grown in the Bellary district and in the Gooty taluk is cultivated only on the better qualities of the black regur soils and not on the black soils generally. Both difficulties are avoided if yellow cholum is taken as the staple grain of the district and applied to the black and red soils indiscriminately. There is no doubt of the capability of both descriptions of soil to grow the yellow grain, there is no difficulty in assessing a grain valuation in yellow cholum on the black lands and as will be shown below the modifications which the Deputy Commissioner would recommend in his grain valuations if yellow cholum and not white cholum or white and yellow mixed is taken as the staple, will give even with the reduced commutation rate now proposed the same rates as previously recommended. The only possible objection to the adoption for the rich black soils of a commutation rate based on the price of yellow cholum, viz., that such a course would be unduly favoring such lands, will disappear if Government is satisfied that the rates proposed for these lands are already sufficiently high and should not be further enhanced.

The adoption for the commutation rate of the average prices of cholum prevailing in the Kúdligi, Huvinahadgalli and Harpanahalli taluks would give a commutation rate after deducting 15 per cent. for merchants' profits of Rs. 123 as compared with Rs. 150 the commutation rate previously proposed by Mr. Cox.

5. The reduction in the commutation rate has of necessity involved a reduction in those items of the cultivation expenses which are defrayed by payments in grain. The table of cultivation expenses modified to suit the reduced commutation rate, but otherwise left unaltered, is given in paragraph 13 of Mr. Cox's letter read above. The expenditure is reduced by 5 annas 8 pies in the highest class of soil and by 1 anna 11 pies in the lowest. Mr. Cox refers to the opinion of the Commissioner in paragraph 23 of Board's Proceedings, dated 27th February, No. 50, that the cultivation expenses given in the scheme were "exaggerated" and suggests that for the reasons given in both his schemes for Cuddapah and Bellary they need not be viewed in such a suspicious light, and that as compared with ryot's quotations and those of the tahsildar's they are rather lenient than otherwise. The Commissioner is still of opinion that the charges of cultivation are taken at a somewhat high figure, but the objection which the Commissioner took in the last scheme was to the adoption of very considerably higher cultivation expenses than in other districts coupled with a very much lower outturn as the result of the high cultivation expenses. The increase which Mr. Cox now proposes in his grain valuation takes away much of the ground for the Commissioner's objection.

6. *Grain valuation.*—The reasons for the increased grain valuations which Mr. Cox now proposes are given in paragraphs 5—8 of his letter. He explains that the grain valuations he originally proposed were for the superior white cholum, the outturn of which is admittedly less than that of yellow cholum, and he justifies the outturn which he now adopts by reference to the result of numerous experiments made to test the yield of this grain in the Coimbatore district, a district which in the character of its soil and that of its rainfall very much resembles the Bellary district, and by comparison with the results he adopted in the settlements made by him in the adjoining taluk of Pattikonda and the adjoining district of Cuddapah, as the results of experiment and inquiry as well as with those which he originally proposed for the Bellary district. The Commissioner considers that the valuations proposed may be accepted as fair for yellow cholum or the ordinary description of white cholum grown in Nellore, Coimbatore and in several other districts. The white cholum, grown in certain taluks of the Bellary and Anantapur districts, is shown by its price * to be

* The prices of white cholum as compared with yellow during the past two years are shown below for seven districts. The price of white cholum ranges from 9·67 below that of yellow in Nellore to 27·40 per cent. above it in Bellary.

Nellore	9·67	per cent. lower.
Cuddapah	9·09	
Kurnool	10·76	
Coimbatore	6·03	
Salem	11·03	per cent. higher.
Bellary	27·40	
Anantapur	7·40	
Five taluks of the scheme	22·80	

clearly an exceptional grain, but the Settlement Department has no reliable information whatever in regard to its yield as compared with yellow cholum, and if yellow cholum is taken as the staple there is no advantage in discussing the question. The outturn adopted for III-1 soils, viz., 340 Madras measures, may be considered somewhat high; but the cultivation expenses which yield it are placed also at a high figure, and the area falling under the rate derived from it, Rs. 2-8-0 per acre, is only 3,421 acres of the very best soil in the two districts, out of 1,358,511 the total dry area dealt with in the scheme.

7. *Money rates for dry.*—These are given by Mr. Cox in paragraph 15 of his letter and, as stated above, they do not differ from those proposed in Board's Proceedings, dated 27th February, No. 50, the modifications made in the cultivation expenses consequent on the reduction in the commutation rate, and the increased outturn adopted for each class of soils consequent on yellow cholum being taken as the staple grain having counteracted the reduction in the commutation rate. The Commissioner is of opinion that the rates are very suitable. Attention has already been drawn to the fact that the highest rate of Rs. 2-8-0 per acre applies to only 3,121 acres.

8. The results of applying to the wet lands a commutation rate of 120 per garce (the average of the two districts of Bellary and Anantapur combined) in lieu of a commutation rate of Rs. 139, based on the average of the five taluks to which the scheme relates, are shown by Mr. Cox in paragraph 19 of his letter. If the cultivation expenses already given in the report are left untouched, the change will result in a reduction of Rs. 15,554, or 15·4 per cent. in the wet assessments of the five taluks. If, on the other hand, a reduction is made in the cultivation expenses in cases where charges are defrayed in grain in consequence of the reduced commutation rate, the reduction in the existing assessment will be Rs. 11,742, or 11·6 per cent. The proposals already before Government in connection with the settlement of the five taluks involve an increase of Rs. 420 only or 0·4 per cent. on the existing assessment.

9. The Commissioner thinks that good reasons are given by Mr. Cox in paragraph 21 for deprecating the adoption of a single wet commutation rate for the two districts. To do so would be to unduly favor the wet lands in the five taluks to which the scheme relates and to unduly raise the assessment on the remaining taluks of the two districts where prices of paddy rule considerably lower. It will not be possible to apply a single commutation rate for dry grains to all the taluks in the two districts, inasmuch as it will be impossible to make cholum the sole staple dry grain in the southern taluks of Anantapur, and there does not therefore seem to be any special object in applying to the whole district a single wet commutation rate.

(True Copies and Extract.)

(Signed) J. LAKSHMIKANTA RAO,
Ag. Secretary.

To the Secretary to Government, Revenue Department.
" Deputy Commissioner, No. 1 Party.

ORDER—dated 12th September 1890, No. 729, Revenue.

Miscellaneous.

The above papers relate to the settlement of the Bellary and Anantapur districts. The proposals dealt with in the order of October 1888 were based upon the classification of the Alúr, Adóni and Hospet taluks of Bellary and of the Gooty and Penukonda taluks of Anantapur, but the results were to be applied to all the fifteen taluks of the two districts. This, the Government considered to be unsafe, because portions of the districts differ so widely in their local conditions that it would be impracticable to include them in the same settlement scheme. Moreover, these proposals involved an increase, as compared with the former revenue, of 12·3 per cent. in the case of dry lands, of 13·2 per cent. in the case of wet, and of 12·5 per cent. on the whole cultivated area. The Government said: "These districts are the poorest and most backward in the Presidency, the most sterile and the most subject to drought: the ryots pay the present revenue

with difficulty: they have as yet far from fully recovered from the famine, and to impose upon them largely increased burthens will certainly check, if not entirely arrest, their progress." On these and other grounds the scheme was rejected, and the Settlement Department ordered to submit revised proposals for the five taluks of Adóni, Alúr, Bellary, Gooty and Tadpatri on the results already available, while the settlement of the remaining ten taluks was to be postponed until further information was forthcoming.

2. Notwithstanding these orders, the then Commissioner, Mr. Wilson, submitted in the following March a scheme, which again embraced the whole of the two districts, although founded upon the classification results of only seven taluks. It was found that the method of arriving at nearly every factor in the calculation of these revised rates was open to serious objection, and the order of July 1889, in which the scheme was disposed of, said: "Mr. Wilson has neither complied with the instructions of Government nor shown adequate reasons for departing from them: his proposals appear for the most part to rest upon arbitrary assumptions." The matter was accordingly remitted to the Board with directions to submit, as soon as possible, a separate scheme for the taluks of Adóni, Alúr, Bellary, Gooty and Tadpatri, as already ordered in October 1888.

3. In his Proceedings of 27th February 1890, Mr. Clogstoun, the present Commissioner, submits a revised scheme for these five taluks: in all of them classification has now been completed, and the proposals are accordingly based upon the actual results. On considering this scheme, the Government found that several points required to be elucidated, and an official memorandum was sent to the Board in June: the information asked for in this reference is embodied in the Proceedings of 12th July and the Government will accordingly proceed to pass orders upon Mr. Clogstoun's proposals.

4. As noted above, the original scheme would have raised the total revenue by 12·5 per cent. Mr. Wilson's proposals, on the other hand, contemplated a sacrifice of upwards of a lakh and half of rupees as compared with the present revenue of the two districts. The present scheme provides for an increase of Rs. 1,07,578 or of 11·9 per cent. on the total revenue, the increase in area by survey amounting to 40,140 acres, or 4·2 per cent. of the cultivated area, as formerly registered. The table in paragraph 2 of the Board's Proceedings of February shows how this increase is distributed. The revenue from wet lands remains practically the same, and nearly the whole of the additional demand thus falls upon the dry area. The increase of assessment on dry lands is especially noticeable in the Bellary, Gooty and Tadpatri taluks, amounting to 13·08, 16·63, and 26·66 per cent., respectively. These percentages are admitted to be unduly high, and the Commissioner proposes to reduce them to 6, 10 and 15 per cent., respectively, when introducing the settlement. Mr. Clogstoun adds: "This course seems preferable to any modification of the proposed rates, which, owing to a lenient grain valuation and an exaggerated allowance for cultivation expenses, are themselves so low as to be justifiable even with a considerably lower commutation rate." This question will be dealt with later on, when the various processes, by which the financial results are obtained, have been reviewed.

5. *Grouping*—(i) *Dry.*—The Deputy Commissioner, Mr. Cox, has adhered to the two groups for dry lands, as originally proposed by him in 1888, but, in accordance with the orders of Government on that scheme, has inserted a two-anna rate in the second group. It is, however, observed that this rate has been applied to a comparatively small extent of land. The whole of Adóni, Alúr and Bellary are placed in the first group, while in Gooty only 17 villages and in Tadpatri only 3 villages come under the second group. The statement, given at paragraph 26 of the Board's Proceedings of February, shows that, under the new settlement, much land, formerly assessed at 2 annas, has been placed in a higher taram, and it appears probable that Mr. Cox has not been sufficiently lenient in his classification of the worst sorts of land. It must be remembered that the peculiar characteristics of the Bellary and Anantapur districts demand that the poorer lands should be treated with special leniency, and the Commissioner should bear this fact in mind when introducing the settlement.

(ii) *Wet.*—For wet lands five groups are proposed, of which the first contains those lands only which are irrigated by the Tungabhadra channels: the remaining sources of irrigation are distributed among the four lower groups. The Government

agrees with the Commissioner that the above grouping seems suitable and observes that great care will be necessary in finally apportioning the lands to their respective groups.

6. *Standard grains*—(*a*) *Dry lands.*—In the two previous orders on this settlement, cholum was accepted as the standard grain for the taluks now under consideration, but the Commissioner was requested to ascertain whether the prices quoted were for the yellow or the white variety, and in the memorandum of June last, Mr. Clogstoun was further asked whether separate grain outturns and commutation rates could not be fixed for the two species. On the first point no reliable information is forthcoming. The white and yellow grains have only been registered separately since March 1888, and the Commissioner states that he has found it impossible to discover whether the prices recorded in any of the five taluks, included in the present scheme, represent one variety only or a combination of the two. Local inquiry has, however, shown that white cholum is only raised on the better qualities of the black regar soils and not on the black soils generally as was at first supposed. The yellow grain, on the other hand, can be grown on the black and red soils indifferently. The latter is admitted to be the less valuable grain in Bellary, though its outturn is larger, and the Commissioner proposes to adopt it as the standard for dry lands. Mr. Clogstoun explains that, while it would be possible to fix separate outturns and commutation rates for the white and the yellow grains, it would be a matter of considerable difficulty to apply to the various lands the rates so obtained; and states that the only objection to adopting yellow cholum, as the standard grain, is that the growers of the white variety will be more leniently assessed. His Excellency the Governor in Council is, however, satisfied that the money rates obtained by so doing are sufficiently high and accordingly resolves to accept yellow cholum as the standard grain for dry lands.

(*b*) *Wet lands.*—In reviewing Mr. Wilson's proposals, it was questioned whether paddy could be taken as the only standard crop for wet lands, seeing that 40 per cent. of the irrigated area in Anantapur was shown to be under ragi cultivation, and information was called for regarding the outturns of ragi and paddy, respectively, and their prices. Mr. Cox reports that, on personal inquiry, he has ascertained that ragi must be a less paying crop than paddy, and that the former is only grown on lands with poor irrigation, where the flow of water is insufficient for the latter. Moreover, he declares that ragi is not always grown as a wet crop, so that the whole area under it should not have been entered in the accounts as irrigated. Mr. Cox accordingly argues that ragi cannot be taken as a normal wet crop, and Mr. Clogstoun, agreeing with him, considers that paddy should be accepted as the standard: in this conclusion the Government concurs.

7. *Grain outturns.*—The next point for consideration is the determination of outturns for the grains selected as the standard. The use of the terms "grain values" and "grain valuation" to express these outturns should be discontinued, as they tend to suggest money values and are therefore misleading. In the order on Mr. Wilson's scheme, the maxima proposed for both cholum and paddy were considered fair, but the minima were declared to be too high. Mr. Cox has since consulted Mr. Sabhapati Mudaliar, whom the Commissioner describes as a farmer of large experience, and this gentleman was of opinion that, as a rule, 300 measures in cholum and 1,200 in paddy should be taken as the maxima for the best soils and 60 and 320 measures, respectively, as the minima in the poorest lands. Accordingly, in the scheme embodied in Board's Proceedings of February last, Mr. Cox adopted the above figures, with the exception of the minimum for dry soils, which he raised to 80 measures, on the ground that Mr. Sabhapati Mudaliar's estimate would leave little or nothing as net value after deducting the cultivation expenses. Subsequently, however, it was proposed to take yellow cholum as the standard grain for dry lands, and, as the outturn of this species is admittedly larger than that of the white variety, Mr. Cox again went into the matter. Mr. Sabhapati Mudaliar was a second time consulted and explained that his former quotations were for the better sort of white cholum and that the outturn of the yellow grain would be higher. The table of outturns has, therefore, been revised, and the scale now ranges from 340 measures to 90. The outturns adopted for the better soils correspond with those taken by Mr. Cox in his original report, but the figures for the lower taram have been slightly raised: this Mr. Cox justifies by reference to certain kyles or experiments made with cholum in the Coimbatore district, where the red soils and other natural conditions are said to be very similar to

those of Bellary. The Commissioner considers that the revised outturns are fair and observes that the money rate of Rs. 2-8-0, which is calculated on the maximum yield, has been applied to a very small proportion of the dry lands coming under settlement. Mr. Wilson's maximum was 360 measures, and, as noted above, the Government saw no reason to doubt its fairness: the same figure was adopted in the neighbouring taluks of Rámallakót and Pattikonda, while in Cuddapah the maximum was identical with the one now proposed. The minimum is somewhat high, but even on the worst soils in Coimbatore the outturns obtained by experiment were above 100 measures, and there seems, therefore, to be no objection to taking 90 measures as the bottom figure of the scale. For wet lands the minimum (320 Madras measures) corresponds to that taken in Cuddapah and Koilkuntla, but is higher than that adopted in parts of Kurnool (300 Madras measures). His Excellency the Governor in Council considers that the above outturns are fair, and the scales for wet and dry lands, as revised by the Board's later Proceedings of July, are accepted.

8. *Commutation rates.*—In accordance with the order of August 1889, read above, the commutation rates are based upon the average prices prevailing in the five taluks, now under settlement, and the period on which the average is struck comprises the twenty non-famine years ending with fasli 1296. A deduction of 15 per cent. is made for merchants' profits, and the resultant rates are Rs. 150 per garce for cholum and Rs. 139 for paddy.

(*a*) *Rate for cholum.*—The uncertainty, which has been already noticed in paragraph 6 *supra*, as to whether the quotations for cholum represent the white or the yellow grain, renders it difficult to arrive at a fair commutation rate. In the scheme submitted in February last, the rate of Rs. 150 per garce was adopted, but this was obtained from figures, which undoubtedly represent to some extent the prices of white and yellow cholum combined. For the five taluks under settlement, it has been found impossible to separate the quotations for the two grains, and, in his letter, embodied in the Board's Proceedings of July, Mr. Cox proposes to adopt a commutation rate, based on the average prices prevailing in the three taluks of Kúdligi, Huvinahadgalli and Harpanahalli, which are said to be essentially yellow cholum taluks. This course gives a rate of Rs. 123 per garce, on which the revised calculations are accordingly made, and the results are accepted by the Commissioner as satisfactory. The expedient of adopting prices ruling in taluks, alien to those under settlement, does not, however, commend itself to His Excellency the Governor in Council. It is a novelty in settlement methods, and, while it cannot be justified in the present instance, its adoption would [illegible] inconvenient precedent for future schemes. The rate of Rs. 150 per garce, [illegible]s based on the prices prevailing in the tract under settlement, is admited to be [illegible]igh, because the quotations include a species of grain superior to that adopted as the standard. The relative value of the two grains is not accurately known. His Excellency in Council, therefore, considers that the better course would be to make a deduction of, say, 10 per cent, on the combined price of the two grains as an allowance for the inclusion of the white variety. This gives a commutation rate of Rs. 135, which will accordingly be adopted.

(*b*) *Rate for paddy.*—The rate taken in the original scheme was Rs. 129 per garce and the effect of basing the calculations on the prices prevailing in the area under consideration, instead of upon those of the two districts combined, was to raise this rate to Rs. 139. Under the orders contained in G.O., No. 2564, dated 31st October 1867, it has been usual in previous schemes to adopt a commutation rate based upon the average prices of the *district* under settlement and not of the *taluk*, and in the official memorandum of June the Commissioner was requested to report what the result of reverting to the original rate of Rs. 129 would be. A revised scale has accordingly been worked out, which shows that the reduction of the commutation rate lowers the money rates by one rupee all through, except in the lowest tarams. This result is obtained by also lowering the cultivation expenses, several items of which are affected by the change of commutation rate. The Government is unable to understand Mr. Cox's objection to the revised rates: he declares that they are most irregular, and an examination of the scale shows that this is the case, but the fault clearly lies in the imperfect adjustment of the cultivation expenses and not in the reduction of the commutation rate. The financial result of introducing these rates,

however, would be to reduce the wet revenue by Rs. 11,742 or by 11·6 per cent., and His Excellency the Governor in Council considers that good reasons have been adduced for the retention of the commutation rate at Rs. 139 and of the money rates therefrom derived. The order of 1867 cannot be held applicable to the present case which is exceptional, and the prices ruling in the five taluks under consideration which have been treated in one scheme for special reasons ought to be taken as the basis of the rates.

9. *Cultivation expenses.*—In the order on Mr. Wilson's scheme, the deduction to be allowed for vicissitudes of season was fixed at 25 per cent., with the exception of lands under the Tungabhadra channels, for which 20 per cent. only was to be allowed, and the cultivation expenses is the only factor in the determination of the money rates, which now remains to be considered. In his Proceedings of February 1890, the Commissioner declared that the expenses calculated by Mr. Cox were somewhat too high, especially for the poorer lands, but deprecated any reduction, on the ground that the resultant money rates would thereby be enhanced. In the opinion of His Excellency in Council, the Deputy Commissioner has shown good cause for adopting a higher scale of cultivation expenses than those taken for neighbouring taluks, but, in his later report, Mr. Cox has reduced his figures for dry lands in order to meet the proposed reduction in the commutation rate. This rate has now been fixed at Rs. 135, and the Government considers that the increase in the scale of grain outturns justifies the retention of the scale of cultivation expenses proposed in the Proceedings of February 1890. The scale of expenses for wet lands is also accepted.

10. *Money rates.*—The money rates obtained by the scheme, as modified by the foregoing remarks, are shown in the following tables. It will be seen that the rates are identical with those proposed by the Commissioner in his Proceedings of February last, though the factors, on which the dry rates are calculated, have been revised.

(i) *Table of dry rates.*—

Outturn.	Value at Rs. 135 per garce.	Deduct one-fourth for vicissitudes of season &c.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Rate proposed.
M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
340	14 5 6	3 9 4		5 2 0	5 10 2	2 13 1	2 8 0
280	11 13 0	2 15 3		4 12 0	4 1 9	2 0 10	2 0 0
240	10 2 0	2 8 6		4 6 0	3 3 6	1 9 9	1 8 0
200	8 7 0	2 1 9		4 2 0	2 3 3	1 1 7	1 0 0
175	7 6 1	1 13 6		3 12 0	1 12 7	0 14 3	0 12 0
150	6 5 3	1 9 4		3 8 0	1 3 11	0 9 11	0 8 0
125	5 4 4	1 5 1	3 15 3	3 2 0	0 13 3	0 6 7	0 6 0
105	4 6 10	1 1 8	3 5 2	2 12 0	0 9 2	0 4 7	0 4 0
90	3 12 9	0 15 2	2 13 7	2 8 0	0 5 7	0 2 9	0 2 0

(ii) *Table of wet rates.*—

Wet—Paddy—Tungabhadra Channels.

Outturn.	Value at Rs. 139 per garce.	Deduct one-fifth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	Rate proposed.
1	2	3	4	5	6	7	8
M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1200	52 2 0	10 6 10	41 11 2	19 6 0	22 5 2	11 2 7	11 0 0
1100	47 12 6	9 5 11	38 3 7	18 6 0	19 13 7	9 14 9	10 0 0
1010	43 13 11	8 12 5	35 1 6	17 4 0	17 13 6	8 14 9	9 0 0
925	40 2 11	8 0 7	32 2 4	16 4 0	15 14 4	7 15 2	8 0 0
840	36 7 10	7 4 9	29 3 1	15 4 0	13 15 1	6 15 6	7 0 0
760	33 0 2	6 9 8	26 6 6	14 4 0	12 2 6	6 1 3	6 0 0
680	29 8 7	5 13 6	23 10 1	13 4 0	10 6 1	5 3 0	5 0 0
600	26 1 0	5 3 5	20 13 7	12 4 0	8 9 7	4 4 9	4 0 0

79

Wet—Paddy—Other sources than Tunghabadra channels.

Outturn.	Value at Rs. 139 per garce.	Deduct one-fourth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	* Rate proposed.
1	2	3	4	5	6	7	8
M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P
1150	49 15 3	12 7 10	37 7 5	19 2 0	18 5 5	9 2 8	9 0 0
1050	45 9 9	11 6 5	34 3 4	18 2 0	16 1 4	8 0 8	8 0 0
960	41 11 2	10 6 10	31 4 4	17 0 0	14 4 4	7 2 2	7 0 0
870	37 12 8	9 7 2	28 5 6	16 0 0	12 5 6	6 2 9	6 0 0
780	33 14 1	8 7 8	25 6 5	15 0 0	10 6 5	5 3 2	5 0 0
690	29 15 7	7 7 11	22 7 8	14 0 0	8 7 8	4 3 10	4 0 0
600	26 1 0	6 8 3	19 8 9	13 0 0	6 8 9	3 4 4	3 0 0
525	22 12 11	5 11 3	17 1 8	11 12 0	5 5 8	2 10 10	2 8 0
450	19 8 9	4 14 2	14 10 7	10 8 0	4 - 7	2 1 3	2 0 0
380	16 8 1	4 2 0	12 6 1	9 4 0	3 2 1	1 9 0	1 8 0
320	13 14 5	3 7 7	10 6 10	8 0 0	2 6 10	1 3 5	1 0 0

11. The introduction of these rates into the taluks of Adóni, Alúr, Bellary, Gooty and Tadpatri is now sanctioned, but the Commissioner is directed, when introducing the settlement, to adhere strictly to the provisions detailed in paragraph 23 of his Proceedings of February. The total increase in dry assessment must be reduced to 6 per cent. in Bellary, to 10 per cent. in Gooty, and to 15 per cent. in Tadpatri, and care must be taken to adjust the proportionate reduction so as to afford relief in those cases where it is most needed. The reduction of the assessment on waste lands in Alúr should be carried out during settlement, as suggested by Mr. Cox in paragraph 77 of his original report.

12. The Board's proposals regarding water-rate to be hereafter levied on dry lands are approved and sanctioned. In the five taluks, now reported on, the nirbhatta cess should be abandoned: the question, as it affects Hospet, will be dealt with when the settlement report for that taluk is received.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.
„ the Commissioners of Land Revenue.

Exd. A. D. Xavier.

70 Copies.

Govt. of {1890} Madras.

REVENUE.

Issued

Read.

G.O., 12th September 1890, No. 729.

SEPTEMBER.

Settlement of the taluks of Adoni, Alur, Bellary, Gooty and Tadpatri.

Passing orders on the revised proposals of the Board of Revenue for the —.

Appendix A. Cons.

Govt Land

S. No 29
12-9-90

1
Rev. 220/90

Judl. 583/89

Appendix A. for wet land

Items	1. As per Villagers's opinion				2. As per Tahsildar's opinion			
	Actual Cost	No of years during which they last	Area Cultivable each year	Average Cost for acre per annum	Actual Cost	No of years during which they last	Area Cultivable each year	Average Cost for acre per annum
	2	3	4	5	6	7	8	9
			Adoni					
1 Cost of Ploughing Cattle per pair	30 " "	4	4	1 14 "	30 " "	4	4	1 14 "
Implements								
2 Plough				" 8 "	" 8 "	1	4	" 2 "
Guntaka or levelling instrument					" 8 "	1	4	" 2 "
Gorru for turning up the soil before								
Gantaka or weeding instrument								
Goddali or Axe								
Kodavali or Sickle					" 8 "	1	4	" 2 "
Kurichigi or weeding hand								
Kadimanu or Yoke instrument					" 4 "	1	4	" 1 "
Chabakolu or whip					" 2 "	1	4	" " 6
Paggalu or Ropes					" 2 "	1	4	" " 6
Varlu or Leather Stripes				" 12 6				
Jadigabilla or Drill								
Nagalu or Pole								
Mammoties					" 8 "	1	4	" 2 "
Medi or handle for guiding								
Karru or Ploughshare								
Pickaxe					" 8 "	1	4	" 2 "
Cost of Repairing implements								
Carriage					" " "	"	"	" " "
Baskets					" 2 "	1	4	" " 6
Total implements				" 12 6				" 12 6
Seed	8 " "	1	4	2 " "	8 " "	1	4	2 " "
Manure	24 " "	1	4	6 " "	24 " "	1	4	6 " "
Wages	22 14 "	2	8	13 14 "	55 8 "	2	8	13 14 "
Fodder in ploughing season								
Total for the Taluq				24 8 6				24 8 6
	24 " "				24 " "	15	5	1 " "

28

Alter Schlegel

| | | |

Aller Valley

Ballaxy Valley

60	0	0	5		2		6	0	0	60	0	0	5		2		6	0	0
										1	0	0	5		2	0	1	7¼	
										1	0	0	5		2	0	1	7¼	
										0	8	0	5		2	0	0	9½	
										0	8	0	5		2	0	0	9½	
										0	0	0	0		0	0	0	0	
										0	8	0	5		2	0	0	9½	
							1	1	0										
										1	2	0	5		2	0	1	9½	
										4	0	0	5		2	0	6	5	
										2	0	0	5		2	0	3	2½	
							1	1	0								1	1	0
4	0	0	1		2		2	0	0	4	0	0	1		2		2	0	0
62	12	0	2		4		31	6	0	62	12	0	2		4		31	6	0
10	0	0	1		2		5	0	0	10	0	0	1		2		5	0	0
							45	7	0								45	7	0
													1						

18

Aller Valley

Ballaxy Valley

60	0	0	5		2		6	0	0	60	0	0	5		2		6	0	0
										1	0	0	5		2	0	1	7¼	
										1	0	0	5		2	0	1	7¼	
										0	8	0	5		2	0	0	9½	
										0	8	0	5		2	0	0	9½	
										0	0	0	0		0	0	0	0	
										0	8	0	5		2	0	0	9½	
							1	1	0										
										1	2	0	5		2	0	1	9½	
										4	0	0	5		2	0	6	5	
										2	0	0	5		2	0	3	2½	
							1	1	0								1	1	0
4	0	0	1		2		2	0	0	4	0	0	1		2		2	0	0
62	12	0	2		4		31	6	0	62	12	0	2		4		31	6	0
10	0	0	1		2		5	0	0	10	0	0	1		2		5	0	0
							45	7	0								45	7	0
													1						

18

Goaty Valley

20	"	"	8	1	2	8	"	20	"	"	1	2		10	"	"			
"	4	"	1	1	"	4	"												
1	"	"	4	1	"	4	"												
"	4	"	1	1	"	4	"												
"	4	"	1	1	"	4	"												
"	4	"	1	1	"	4	"												
					1	4	"												
2	8	"	1	1	2	8	"	3	"	"	1	1		3	"	"			
8	"	"	1	1	8	"	"	10	"	"	1	1		10	"	"			
17	"	"	2	2	17	"	"	11	5	4	2	2		11	5	4			
					31	4	"							34	5	4			

Counties of Valley
Tadpatri Taluq

25	8	8	4	2	3	3	1	32	"	"	4	2	4	"	"
								"	"	"	"	"	"	"	"
								1	"	"	1	1	1	"	"
					1	12	11								
								"	8	11	1	1	"	8	11
								"	4	"	1	1	"	4	"
					1	12	11						1	12	11
3	5	4	1	1	3	5	4	3	8	"	1	1	3	8	"
11	"	"	1	1	11	"	"	11	"	"	1	1	11	"	"
23	11	4	2	2	23	11	4	23	12	"	2	2	23	12	"
11	4	"	1	1	11	4	"	11	4	"	1	1	11	8	"
54	8	8			54	2	8						55	8	11

By Commissions of Revolt

14/11/27 II

Appendix B for

Dry Lands.

Go729 1.
12-9-70

Engo. 583/89

L
Rec 220/19

1 Compensation RO

Appendix A. for Dry-land.

Items	I. As per Villager's opinion				II. As per Talukdar's opinion			
	Actual Cost	No. of years during which they last	Area cultivable Each year	Average Cost for one per Annum	Actual Cost	No. of Years during which they last	Area cultivable Each year	Average Cost for one per Annum
Actuals Worked								
Cost of Ploughing Cattle per pair	80	10	16	8	80	10	16	8
Implements								
Plough					2	1	16	2
Guntaka or levelling instrument					2 8	2	16	1 3
Gorru for turning up the soil before sowing					2	2	16	1
Kantalu or weeding instrument					1	2	16	6½
Goddali or axe					4	4	16	1
Kodavali or Sickle					8	4	16	1½
Kurichigi or weeding hand instrument				6	2	4	16	½
Kadimanu or Yoke					8	4	16	1½
Chalakolu or whip					2 6	1	16	2
Poggalu or Ropes					4	1	16	3
Varlu or Leather strips					2	1	16	1½
Jadigabilla or Drill					1 8	6	16	3
Sagalu or pole								
Billalu for fastening ropes								
Gaddali or Pickaxe								
Cost of Repairing implements								
Carriage								
Total implements	4 sheers at 1 annum each			6				6
Seed	4	1	1	4	4	1	1	4
Manure	128 Cartloads at 2 annas each							
Wages	20	1	32	1 4	20	1	32	1 4
Fodder in ploughing season	22 8	1	16	1 6 6	22 8	1	16	1 6 6
Total for the Taluk				3 12 6				3 12 6

| | | |

Bellary Taluq.

| | | |

Goods Value																	
150	.	.	10	150	1	8	.	100	.	.	10	100.	1	.	.		
								5	10	.	4	12	"	1	10		
								10	6	.	4	12	"	3	5		
								9	.	.	4	12	.	3	.		
					.	8	3										

Sadsbatti Taluq

331	6	.	10	30	1	1	10	600	.	.	10	30	2	.	.
13	14	6	1	30	.	7	5	15	.	.	1	30	.	8	.
.	.	.	.	.	.	7	5	.	.	.	.	.	.	8	.
13	2	.	1	30	.	7	.	15	.	.	1	30	.	8	.
146	2	3	1	30	4	13	11	150	.	.	1	30	5	.	.
80	2	6	2	60	2	10	9	82	8	.	2	60	2	12	.
132	5	6	1	30	4	6	7	135	.	.	1	30	4	8	.
.	.	.	.	.	13	15	6	-	-	-	.	.	15	4	.

Dy Commissioner of Revenue

PROCEEDINGS OF THE BOARD OF REVENUE

(Revenue Settlement, Land Records and Agriculture).

Mr. Clogstoun.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 24th October 1888, No. 591.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 8th August 1889, No. 393.

Read—also the following letter from J. H. M. COX, Esq., Deputy Commissioner of Revenue Settlement, Party No. I, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Bellary, 28th October 1889, No. 1009-A :—

With reference to Board's Proceedings of the 8th August, No. 393, Press, calling upon me to submit, at a very early date, a revised scheme for the settlement of the Adóni, Alúr, Bellary, Gooty and Tadpatri taluks, in accordance with the instructions of Government, I have the honor to report below the modifications which I think might, with regard to the expressed opinions of Government as contained in G.Os., No. 731, dated 23rd October 1888, and No. 591, dated 15th July 1889, be made in my original proposals for the settlement of the said tract. I am sorry it has been impossible for many reasons to submit it sooner.

2. I will take up the several points which require reconsidering in the order in which they come in my original report.

3. *Standard crops.*—Government approve of cholum alone being taken as the standard crop in dry for the five taluks now being treated of, but ask whether the prices quoted are for "white" or "yellow"; and before adopting paddy throughout for wet they desire that enquiry should be made as to whether irrigated ragi, which is to some extent grown in Gooty and Tadpatri, "is on the whole a less paying crop than paddy."

4. On enquiry I learn that only since June 1888 have the prices of "white" and "yellow" cholum been registered separately, and so it may be considered that the quotations hitherto given are the average price of both, or it may be in some cases that of the chief grain produced.

5. I paid a visit to the Gooty and Tadpatri taluks to make a personal investigation regarding the outturn and cultivation expenses of ragi in wet. The result was to show that it must be a less paying crop than paddy, but it was universally admitted that ragi is only grown on wet lands on high level where water does not flow freely; also in seasons when there is a scarcity of water. This crop cannot therefore I think be considered a normal wet one, and as allowances are made in our classification for lands less favorably situated as to flow, this will I think be sufficient to meet the case; while the ryots can, if they like, when they know what the new wet rates will be, ask for lands to be transferred to dry in localities where the supply of water is precarious and where it does not seem desirable to retain such lands as wet.

6. One result of my enquiries in the above two taluks was to show me that we had acted too hastily in entering all the area cultivated with ragi under wet. This was done with reference to a remark entered on the crop statement received from the Collector of Anantapur, which said that "ragi was not grown in that district as a dry crop except perhaps on the Mysore frontier." I have found it necessary to ask all the Tahsildars to furnish me with statements showing the actual areas cultivated

with this grain in wet and dry. Their preparation must necessarily take some time, as they can only be compiled by going into the fieldwar details of each village; and so, for the purposes of the present report, I have had those particulars made up for Gooty and Tadpatri from the entries in our classification registers, the one based on the revenue accounts of fasli 1295, and the other on those of fasli 1296. The result gives the following figures which does not represent the total area cultivated with ragi, as there are some fields in which it is grown as a mixed crop and the extent under each is not given:—

Taluks.	AREA CULTIVATED WITH RAGI.			
	Dry.	Wet.	Total.	Percentage of column 3 to 4.
1	2	3	4	5
	ACS.	ACS.	ACS.	
Gooty	970	608	1,578	38
Tadpatri	1,763	696	2,459	28
Total ..	2,733	1,304	4,037	32

7. From the above figures it will be seen that in Gooty the proportion of wet is about two-fifths and in Tadpatri two-sevenths. Allowing these proportions on the figures in the crop statement shown in my report, which are those for fasli 1295, the percentages of area under ragi in wet will be 7½ in Gooty and 15 in Tadpatri; while on the average cultivation of five years, as given in Mr. Wilson's report, they will be 8 and 14 respectively. These are not so high I think as to make it unfair for us to ignore ragi altogether and take paddy as our standard wet crop, particularly in consideration of what I have said in the concluding portion of paragraph 5.

8. *Grain values.*—The maximum grain values proposed by Mr. Wilson (viz., 360 measures in cholum and 1,200 measures in paddy) have been accepted by Government as fair, but his minima (140 and 600 measures respectively) were considered too high, and the minima adopted in wet in the neighbouring tracts of Pattikonda and Cuddapah (viz., 300 and 320 measures) were deemed sufficient.

9. In accordance with the instructions contained in Board's Proceedings of the 30th August, Mis. [illegible] I give in the subjoined statement the talukwar particulars of outturn as quoted by the ryots and Tahsildars. This information was obtained by me before my original report was sent in as I thought that, perhaps, the figures might help me in coming to some definite conclusions in making my proposals, but I refrained from referring to them both on account of their conflicting nature and because, as stated in the said report, it had been ruled by Government that [illegible] values should in future be fixed with reference to those adopted in adjoining districts already settled:—

Taluks.	CHOLUM.						PADDY.					
	Villagers' quotations.			Tahsildars' quotations.			Villagers' quotations.			Tahsildars' quotations.		
	Good.	Middling.	Bad.	Good.	Middling.	Bad.	Good.	Middling.	Bad.	Good.	Middling.	Bad.
1	2	3	4	5	6	7	8	9	10	11	12	13
On black soils.												
Adóni	256	192	128	256	192	128	1,408	1,152	896	1,408	1,152	896
Alúr	150	75	40	150	75	40	1,350	900	450	1,350	900	450
Bellary ..	800	400	200	800	400	200	1,750	1,250	900	1,750	1,250	900
Gooty	250	200	120	250	200	100	1,400	1,200	960	1,600	1,200	960
Tadpatri ..	240	120	60	300	150	100	1,110	800	490	1,130	815	490
Total ..	1,696	987	548	1,756	1,017	568	7,018	5,302	3,696	7,238	5,317	3,696
Averages ..	339	197	110	351	203	114	1,404	1,060	739	1,448	1,063	739

Taluks.	CHOLUM.						PADDY.					
	Villagers' quotations.			Tahsildar' quotations.			Villagers' quotations.			Tahsildars' quotations.		
	Good.	Middling.	Bad.	Good.	Middling.	Bad.	Good.	Middling.	Bad.	Good.	Middling.	Bad.
1	2	3	4	5		7	8	9	10	11	12	13
On red soils.												
Adóni	384	192	96	384	256	128	1,728	1,408	1,088	1,728	1,408	1,088
Alúr	60	30	20	60	30	20	..	..	..	..	..	..
Bellary	400	200	100	400	200	100	1,350	1,050	700	1,350	1,050	700
Gooty	200	150	100	250	125	80	1,200	960	800	1,200	960	800
Tadpatri ..	448	96	58	400	100	70	..	..	..	..	..	..
Total ..	1,492	668	374	1,494	711	398	4,278	3,418	2,588	4,278	3,418	2,588
Averages ..	298	134	75	299	142	80	1,426	1,139	863	1,426	1,139	863

10. As directed in the above Board's Proceedings, I have since consulted Mr. Sabhapati Mudaliar who has given it as his opinion that, as a rule, 300 measures in cholum and 1,200 in paddy should be taken as the maxima for the best soils and 60 and 320 respectively as the minima in the poorest lands. With reference to the above data, I propose adopting the following figures, fixing 80 measures as my lowest in dry, as anything below that would really leave little or nothing after deduction of cultivation expenses. As the lands under the Tungabhadra channels are certainly superior to those under other sources in the tract dealt with, I have fixed a somewhat lower outturn for the latter.

Dry—Cholum.

CLASSIFICATION OF SOILS.						1st Group.	2nd Group.
III.	IV.	V.	VI.	VII.	VIII.		
1	2	3	4	5	6	7	8
1	..	..	..	..	..	300	260
2	1	..	1	..	..	260	220
3	2	..	2	1	..	220	180
4	3	1	3	2	1	180	150
5	4	2	4	3	2	150	125
..	5	3	5	4	3	125	110
..	..	4	..	5	4	110	95
..	..	5	..	..	5	95	80

Wet—Paddy.

CLASSIFICATION OF SOILS.						Tungabhadra channels or 1st group.	OTHER SOURCES.			
III.	IV.	V.	VI.	VII.	VIII.		2nd Group.	3rd Group.	4th Group.	5th Group.
1	2	3	4	5	6	7	8	9	10	11
..	1	..	..	..	..	1,200	1,150	1,050	960	870
1	2	..	..	..	..	1,100	1,050	960	870	780
2	3	..	..	1	..	1,010	960	870	780	690
3	4	1	1	2	1	925	870	780	690	600
4	5	2	2	3	2	840	780	690	600	525
5	..	3	3	4	3	760	690	600	525	450
..	..	4	4	5	4	680	600	525	450	380
..	..	5	5	..	5	600	525	450	380	320

11. *Commutation rates.*—As the Government in their order of the 26th August, No. 5478, have directed that the commutation rates to be adopted for the five taluks now reported on should be based on the prices ruling in those taluks, I give below the details of these prices for the last twenty non-famine years with averages of the same:—

Fasli.	Adoni. Paddy. 1st sort.	Adoni. Paddy. 2nd sort.	Adoni. Paddy. Average.	Adoni. Cholum.	Alur. Cholum.	Bellary. Paddy. 1st sort.	Bellary. Paddy. 2nd sort.	Bellary. Paddy. Average.	Bellary. Cholum.	Gooty. Paddy. 1st sort.	Gooty. Paddy. 2nd sort.	Gooty. Paddy. Average.	Gooty. Cholum.	Tadpatri. Paddy. 1st sort.	Tadpatri. Paddy. 2nd sort.	Tadpatri. Paddy. Average.	Tadpatri. Cholum.	Average of five taluks. Paddy. 1st sort.	Average of five taluks. Paddy. 2nd sort.	Average of five taluks. Paddy. Average.	Average of five taluks. Cholum.
1	2	3	4	6	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1270	153	150	151½	150	158	159	155	157	183	164	143	148½	184	158	146	152	181	156	148½	152	171½
1271	153	152	152½	144	136	158	149	153½	158	137	126	131½	161	165	154	159½	157	153	145½	149½	151
1273	168	153	160½	184	196	172	167	169½	223	159	146	152½	197	168	166	167	210	166½	156½	161½	202
1277	226	202	214	169	190	200	190	195	193	226	201	213½	213	215	207	211	218	217½	200	208½	197
1278	203	184	193½	154	143	200	193	196½	153	181	168	174½	159	178	171	174½	164	191½	179	185½	154½
1279	190	176	182½	180	169	187	169	178	175	168	147	157½	178	183	177	180	157	175	161	168	171
1280	164	143	153½	190	186	160	146	153	180	151	137	144	178	147	153	150	154	153	141	147	172
1281	166	135	150½	226	223	165	149	157	204	158	142	150	180	154	138	146	166	160	144	152	201
1282	198	157	177½	194	192	147	146	146½	197	153	136	144½	156	161	141	151	163	158½	141	149½	180½
1283	184	128	156	182	177	158	149	153½	186	156	143	149½	171	162	144	153	163	164	141	152½	180
1284	173	128	150½	167	170	137	129	133	170	130	119	124½	163	140	130	135	174	167	130	148½	166
1285	159	143	151	189	205	167	147	157	203	138	130	134	189	162	139	150½	182	167	139	153	193½
1289	197	163	180	244	302	175	156	165½	231	212	138	175	241	168	157	162½	221	185	157	171	247
1290	193	161	177	155	161	153	147	150	136	176	159	167½	143	165	154	159½	138	165	152	158½	146½
1291	183	153	168	158	150	164	158	161	147	185	164	174½	144	178	157	167½	143	171½	156½	163½	145½
1292	188	143	165½	139	142	152	145	148½	133	183	164	173½	136	179	164	171½	144	175½	158	166½	144½
1293	185	143	164	134	137	137	132	134½	131	172	156	164	136	164	147	155½	144	164	144	154	138
1294	199	163	181	201	204	168	161	164½	195	194	182	188	212	173	173	173	209	188	169	179	136
1295	175	140	157½	178	185	165	156	160½	183	182	172	177	182	200	185	192½	191	180	164	172	204
1296	176	139	157½	172	173	164	152	158	157	161	142	151½	162	181	168	174½	173	170½	150½	160½	183½
Total ..	3,633	3,067	3,350	3,610	3,698	3,288	3,096	3,192	3,538	3,366	3,052	3,209	3,486	3,399	3,131	3,265	3,475	3,421½	3,086½	3,254	3,621½
Averages ..	182	153	168	176	180	164	155	159	177	168	152	160	174	170	156	163	174	171	154	163	176

12. Deducting 15 per cent. for merchants' profits, &c., will make the rate for cholum Rs. 150 and for paddy Rs. 130 per garce, the former being higher than the rate resulting from the average for the whole district (Rs. 137, *vide* paragraph 6 of Mr. Wilson's report), while the latter is exactly the same as the district average.

13. *Allowances for vicissitudes of season.*—As directed by Government the deductions under this head will be calculated at the rate of one-fifth for lands under the Tungabhadra channels, where the irrigation is more reliable, and one-fourth for all other sources in wet and one-fourth for all dry.

14. *Cultivation expenses.*—The Government accepted Mr. Wilson's maximum cultivation expenses both for dry and wet, but they remarked that in calculating the average expenses adopted in the various settlements of the adjoining districts of Cuddapah and Kurnool, the figures of Koilkuntla should not have been taken separately, as that taluk was included in the Cuddapah Main Division report. If this item is excluded, the averages will be Rs. 4-15-4 in dry and Rs. 17-5-4 in wet.

15. Before going further into this subject, I should like to say that it seems hardly fair to assert that the scale of expenses adopted by me in paragraph 63 of my report was "purely arbitrary" as stated by Mr. Wilson. After showing, for the sake of comparison, the figures adopted for different descriptions of soil in the adjoining districts, I explained that "as a rule our expenses run higher here except in the poorest soils in wet (and I ought perhaps to have added also in dry) owing to the somewhat higher price of wood for agricultural implements, there being less forest about here; but chiefly on account of more animal manure being used in the absence of leaf manure, which is rather scarce in this neighbourhood."

16. Under this head I also give below, as directed in Board's Proceedings, No. 3371, already referred to, the particulars of cultivation expenses as quoted by the ryots and Tahsildars of the several taluks now treated of. The details of the data which make up these figures and which the Board have also called for are given in appendix A:—

Dry—Cholum.

Items.	Adóni.	Alúr.	Bellary.	Gooty.	Tadpatri.	Total.	Averages.
1	2	3	4	5	6	7	8
As per villagers' quotations.							
1. Ploughing cattle ..	Rs. A. P. 0 8 0	Rs. A. P. 0 6 7	Rs. A. P. 1 5 4	Rs. A. P. 1 8 0	Rs. A. P. 1 1 10	Rs. A. P. 4 13 9	Rs. A. P. 0 15 7
2. Agricultural implements	0 6 0	2 3 8	0 9 8	0 8 3	0 7 5	4 3 0	0 13 5
3. Seed	0 4 0	0 2 10	0 1 0	0 3 0	0 7 0	1 1 10	0 3 7
4. Manure	..	..	1 4 0	1 8 0	4 13 11	7 9 11	2 8 8
5. Labor	1 4 0	2 12 8	4 13 0	2 0 0	2 10 9	13 8 5	2 11 3
6. Fodder in ploughing season	1 6 6	1 1 9	2 0 0	0 12 0	4 6 7	9 10 10	1 14 11
Total ..	3 12 6	6 11 6	10 1 0	6 7 3	13 15 6	40 15 9	8 3 2
As per Tahsildars' quotations.							
1. Ploughing cattle ..	0 8 0	0 6 7	1 5 4	1 0 0	2 0 0	5 3 11	1 0 9
2. Agricultural implements	0 6 0	2 3 8	0 9 8	0 8 3	0 8 0	4 3 7	0 13 6
3. Seed	0 4 0	0 2 10	0 1 0	0 3 0	0 8 0	1 2 10	0 3 9
4. Manure	..	..	1 4 0	0 12 0	5 0 0	7 0 0	2 5 4
5. Labor	1 4 0	2 12 8	4 13 0	2 8 0	2 12 0	14 1 8	2 13 2
6. Fodder in ploughing season	1 6 6	1 1 9	2 0 0	0 8 0	4 8 0	9 8 3	1 14 5
Total ..	3 12 6	6 11 6	10 1 0	5 7 3	15 4 0	41 4 3	8 4 1

Wet—Paddy.

Items.	Adóni.	Alúr.	Bellary.	Gooty.	Tadpatri.	Total.	Averages.
1	2	3	4	5	6	7	8
As per villagers' quotations.							
1. Ploughing cattle ..	Rs. A. P. 1 14 0	Rs. A. P. 1 4 0	Rs. A. P. 6 0 0	Rs. A. P. 2 8 0	Rs. A. P. 3 3 1	Rs. A. P. 14 13 1	Rs. A. P. 2 15 5
2. Agricultural implements	0 12 6	0 7 0	1 1 0	1 4 0	1 12 11	5 5 5	1 1 1
3. Seed	2 0 0	2 0 0	2 0 0	2 8 0	3 5 4	11 13 4	2 5 10
4. Manure	6 0 0	5 0 0	5 0 0	8 0 0	11 0 0	35 0 0	7 0 0
5. Labor	13 14 0	23 2 0	31 6 0	17 0 0	23 11 4	109 1 4	21 13 0
6. Fodder in ploughing season	..	5 10 0	..	..	11 4 0	16 14 0	8 7 0
Total ..	24 8 6	37 7 0	45 7 0	31 4 0	54 4 8	192 15 2	38 9 5
As per Tahsildars' quotations.							
1. Ploughing cattle ..	1 14 0	1 4 0	6 0 0	10 0 0	4 0 0	23 2 0	4 10 0
2. Agricultural implements	0 12 6	0 7 0	1 1 0	..	1 12 11	4 1 5	1 0 4
3. Seed	2 0 0	2 0 0	2 0 0	3 0 0	3 8 0	12 8 0	2 8 0
4. Manure	6 0 0	5 0 0	5 0 0	10 0 0	11 0 0	37 0 0	7 6 5
5. Labor	13 14 0	23 2 0	31 6 0	11 5 4	23 12 0	103 7 4	20 11 1
6. Fodder in ploughing season	..	5 10 0	..	..	11 8 0	17 2 0	8 9 0
Total ..	24 8 6	37 7 0	45 7 0	34 5 4	55 8 11	197 4 9	39 7 4

17. The above quotations are even more conflicting than those of outturn given in the statement entered in paragraph 9; and it is difficult to see how they can help us. On consulting Mr. Sabhapathi Mudaliar on this subject, he told me he thought the maximum charges that I had proposed—Rs. 19-6-0 in wet and Rs. 5-2-0 in dry—might be considered quite fair, but he thought that the minima should be Rs. 8 an acre in wet and Rs. 2-8-0 in dry. With reference to this, I have now modified my figures as follows, adopting my former maxima and Mr. Sabhapathi's minima. The expenses on the lands under sources other than the Tungabhadra channels are proportionately greater, taking into consideration the outturn, as the channel lands, being enriched by the silt from the river, require less trouble to work up:—

Dry.

Classification of soils.						Cultivation expenses.	
III.	IV.	V.	VI.	VII.	VIII.	1st Group.	2nd Group.
						Rs. A. P.	Rs. A. P.
1	..	..	..	..	..	5 2 0	4 12 0
2	1	..	1	..	..	4 12 0	4 6 0
3	2	..	2	1	..	4 6 0	4 2 0
4	3	1	3	2	1	4 2 0	3 12 0
5	4	2	4	3	2	3 12 0	3 8 0
..	5	3	5	4	3	3 8 0	3 2 0
..	..	4	..	5	4	3 2 0	2 12 0
..	..	5	..	..	5	2 12 0	2 8 0

Wet.

Classification of soils.						Cultivation expenses.				
III.	IV.	V.	VI.	VII.	VIII.	Tungabhadra channels. or 1st Group.	Other sources. 2nd Group.	3rd Group.	4th Group.	5th Group.
						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
..	1	..	..	..	..	19 6 0	19 2 0	18 2 0	17 0 0	16 0 0
1	2	..	..	..	..	18 6 0	18 2 0	17 0 0	16 0 0	15 0 0
2	3	..	..	1	..	17 4 0	17 0 0	16 0 0	15 0 0	14 0 0
3	4	1	1	2	1	16 4 0	16 0 0	15 0 0	14 0 0	13 0 0
4	5	2	2	3	2	15 4 0	15 0 0	14 0 0	13 0 0	11 12 0
5	..	3	3	4	3	14 4 0	14 0 0	13 0 0	11 12 0	10 8 0
..	..	4	4	5	4	13 4 0	13 0 0	11 12 0	10 8 0	9 4 0
..	..	5	5	..	5	12 4 0	11 12 0	10 8 0	9 4 0	8 0 0

18. *Money-rates.*—The subjoined statement shows the rates resulting from the adoption of the figures proposed in the preceding paragraphs. The dry rates come out the same as those proposed by Mr. Wilson, providing for a 2 annas rate in the poorer 2nd group villages. In wet I think that my rates for the Tungabhadra channel lands follow a better sequence than those proposed by Mr. Wilson, who fixed only seven rates, whereas our classification table requires eight for each group of villages. My wet rates for other sources too seem fair, ranging from Rs. 9 down to Re. 1:—

Dry—Cholum.

Outturn.	Value at Rs. 150 per garce.	Deduct one-fourth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	Rate proposed.
M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
300	14 1 0	3 8 3	10 8 9	5 2 0	5 6 9	2 11 4	2 5 0
260	12 3 0	3 0 9	9 2 3	4 12 0	4 6 3	2 3 1	2 0 0
220	10 5 0	2 9 3	7 11 9	4 6 0	3 5 9	1 10 10	1 8 0
180	8 7 0	2 1 9	6 5 3	4 2 0	2 3 3	1 1 7	1 0 0
150	7 0 6	1 12 1	5 4 5	3 12 0	1 8 5	0 12 2	0 12 0
125	5 13 9	1 7 5	4 6 4	3 8 0	0 14 4	0 7 2	0 8 0
110	5 2 6	1 4 8	3 13 10	3 2 0	0 11 10	0 5 11	0 6 0
95	4 7 3	1 1 10	3 6 5	2 12 0	0 9 5	0 4 8	0 4 0
80	3 12 0	0 15 0	2 13 0	2 8 0	0 5 0	0 2 6	0 2 0

Wet—Paddy—Tungabhadra Channels.

Outturn.	Value at Rs. 139 per garce.	Deduct one-fifth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	Rate proposed.
1	2	3	4	5	6	7	8
M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1200	52 2 0	10 6 10	41 11 2	19 6 0	22 5 2	11 2 7	11 0 0
1100	47 12 6	9 8 11	38 3 7	18 6 0	19 13 7	9 14 9	10 0 0
1010	43 13 11	8 12 5	35 1 6	17 4 0	17 13 6	8 14 9	9 0 0
925	40 2 11	8 0 7	32 2 4	16 4 0	15 14 4	7 15 2	8 0 0
840	36 7 10	7 4 9	29 3 1	15 4 0	13 15 1	6 15 6	7 0 0
760	33 0 2	6 9 8	26 6 6	14 4 0	12 2 6	6 1 3	6 0 0
680	29 8 7	5 14 6	23 10 1	13 4 0	10 6 1	5 3 0	5 0 0
600	26 1 0	5 3 5	20 13 7	12 4 0	8 9 7	4 4 9	4 0 0

Wet—Paddy—Other sources than Tungabhadra channels.

Outturn.	Value at Rs. 139 per garce.	Deduct one-fourth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	Rate proposed.
1	2	3	4	5	6	7	8
M. M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1150	49 15 3	12 7 10	37 7 5	19 2 0	18 5 5	9 2 8	9 0 0
1050	45 9 9	11 6 5	34 3 4	18 2 0	16 1 4	8 0 8	8 0 0
960	41 11 2	10 6 10	31 4 4	17 0 0	14 4 4	7 2 2	7 0 0
870	37 12 8	9 7 2	28 5 6	16 0 0	12 5 6	6 2 9	6 0 0
780	33 14 1	8 7 8	25 6 5	15 0 0	10 6 5	5 3 2	5 0 0
690	29 15 7	7 7 11	22 7 8	14 0 0	8 7 8	4 3 10	4 0 0
600	26 1 0	6 8 3	19 8 9	13 0 0	6 8 9	3 4 4	3 0 0
525	22 12 11	5 11 3	17 1 8	11 12 0	5 5 8	2 10 10	2 8 0
450	19 8 9	4 14 2	14 10 7	10 8 0	4 2 7	2 1 3	2 0 0
380	16 8 1	4 2 0	12 6 1	9 4 0	3 2 1	1 9 0	1 8 0
320	13 14 6	3 7 7	10 6 10	8 0 0	2 6 10	1 3 5	1 0 0

19. Apportioned to the different soils, the rates will stand as follows; the number in dry being 9 and in wet 13, the total merged being 18.

Dry.

Classification on soils.						1st Group.	2nd Group.
III.	IV.	V.	VI.	VII.	VIII.		
						Rs. A. P.	Rs. A. P.
1	..	..	..	..	..	2 8 0	2 0 0
2	1	..	1	..	..	2 0 0	1 8 0
3	2	..	2	1	..	1 8 0	1 0 0
4	3	1	3	2	1	1 0 0	0 12 0
5	4	2	4	3	2	0 12 0	0 8 0
..	5	3	5	4	3	0 8 0	0 6 0
..	..	4	..	5	4	0 6 0	0 4 0
..	..	5	..	..	5	0 4 0	0 2 0

Wet.

Classification of soils.						Tungabhadra channels or 1st Group.	Other sources.			
III.	IV.	V.	VI.	VII.	VIII.		2nd Group.	3rd Group.	4th Group.	5th Group.
						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
..	1	..	..	..	..	11 0 0	9 0 0	8 0 0	7 0 0	6 0 0
1	2	..	..	..	..	10 0 0	8 0 0	7 0 0	6 0 0	5 0 0
2	3	..	..	1	..	9 0 0	7 0 0	6 0 0	5 0 0	4 0 0
3	4	1	..	2	1	8 0 0	6 0 0	5 0 0	4 0 0	3 0 0
4	5	2	1	3	2	7 0 0	5 0 0	4 0 0	3 0 0	2 8 0
5	..	3	2	4	3	6 0 0	4 0 0	3 0 0	2 8 0	2 0 0
..	..	4	3	5	4	5 0 0	3 0 0	2 8 0	2 0 0	1 8 0
..	..	5	4	..	5	4 0 0	2 8 0	2 0 0	1 8 0	1 0 0

20. Though my highest rate in wet (Rs. 11) is below that proposed by Mr. Wilson, who thought that the existing highest rate (Rs. 12) should be continued, it will be seen from the detailed statement given in the next paragraph that while there is a decrease of Rs. 548 in the Bellary taluk on 1,314 acres coming under this rate, there is an increase in Adóni of Rs. 89 on 207 acres, making a net decrease of only Rs. 459 on 1,521 acres. Similarly on the next rate (Rs. 10) there will be a net decrease of Rs. 376 on 568 acres, while on all the lower rates for the Tungabhadra channel lands there is an increase, giving as a net result on all these lands an increase of only Rs. 17, *i.e.*, Rs. 702 increase in Adóni *minus* Rs. 685 decrease in Bellary.

21. *Financial results.*—It now only remains for me to remark on the financial results which the adoption of the above rates give. The details and groupwar particulars are shown in the following statements:—

WET TRANSFERRED TO DRY.

Class and sort.	Rate per acre.	As per Revenue accounts.		As per Settlement.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
Dry.							
Adóni Taluk, 1st Group.							
III. 1	2 8 0	82	192	84	209	+ 2	+ 17
III. 2	2 0 0	3,641	6,716	3,634	7,267	+ 93	+ 551
III. 3	1 8 0	24,350	30,389	25,153	37,730	+ 803	+ 7,341
III. 4	1 0 0	51,194	46,066	52,909	52,909	+ 1,715	+ 6,843
III. 5	0 12 0	6,501	4,330	6,965	6,223	+ 464	+ 893
IV. 1	2 0 0	3,226	6,842	3,289	6,578	+ 63	+ 264
IV. 2	1 8 0	6,769	10,378	6,988	10,483	+ 219	+ 105
IV. 3	1 0 0	13,020	12,732	13,640	13,640	+ 620	+ 908
IV. 4	0 12 0	7,830	6,639	8,308	8,308	+ 478	+ 692
IV. 5	0 8 0	2,198	1,026	2,430	1,215	+ 232	+ 189
V. 1	0 12 0	462	711	472	472	+ 10	+ 239
V. 2	0 8 0	179	153	199	149	+ 20	+ 4
V. 3	0 6 0	200	119	200	100		+ 19
V. 4	0 4 0	21	8	26	10	+ 5	+ 3
VI. 3	1 8 0	67	18	69	15	+ 2	+ 3
VII. 1	1 8 0	1	1	1	1		
VII. 2	1 0 0	1,908	3,331	2,016	3,024	+ 108	+ 307
VII. 3	0 12 0	3,880	4,648	4,067	4,067	+ 187	+ 581
VII. 4	0 8 0	8,098	6,366	8,510	6,382	+ 414	+ 16
VII. 5	0 6 0	8,449	4,049	8,949	4,475	+ 500	+ 426
VIII. 1	1 0 0	2,494	889	2,660	998	+ 166	+ 109
VIII. 2	0 12 0	2,280	3,194	2,364	2,364	+ 84	- 830
VIII. 3	0 8 0	4,911	4,452	5,112	3,834	+ 201	+ 618
VIII. 4	0 6 0	7,470	4,228	7,819	3,909	+ 349	+ 319
VIII. 5	0 4 0	7,388	3,136	7,836	2,939	+ 448	+ 196
Total ..	..	168,014	1,59,846	175,254	1,74,615	+ 7,240	+ 14,669
Average rates and percentages ..	..	..	0 16 3	..	0 15 11	+ 4·31	+ 917
Ahir Taluk, 1st Group.							
III. 1	2 8 0	1,337	2,862	1,330	3,326	- 7	+ 464
III. 2	2 0 0	20,774	39,360	21,428	42,856	+ 654	+ 3,496
III. 3	1 8 0	49,463	69,821	51,263	76,895	+ 1,800	+ 7,074
III. 4	1 0 0	47,622	48,148	49,621	49,621	+ 1,999	+ 1,473
III. 5	0 12 0	3,657	2,725	3,873	2,905	+ 216	+ 180

Class and sort.	Rate per acre.	DRY. As per Revenue accounts. Extent.	Assessment.	As per Settlement. Extent.	Assessment.	Difference. Extent.	Assessment.	WET TRANSFERRED TO DRY. As per Revenue accounts. Extent.	Assessment.	As per Settlement. Extent.	Assessment.	Difference. Extent.	Assessment.
Alur Taluk, 1st Group—cont.													
IV. 1	Rs. A. P. 2 0 0	Acs. 1,583	Rs. 3,037	Acs. 1,645	Rs. 3,290	Acs. + 62	Rs. + 253	Acs. ..	Rs. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..
2	1 8 0	4,722	6,986	4,868	7,302	+ 146	+ 316	2	5	1	2	— 1	— 3
3	1 0 0	9,674	9,602	9,976	9,976	+ 302	+ 234	1	1	1	1	.. ..	.. ..
4	0 12 0	5,622	3,719	5,890	4,417	+ 268	+ 698	4	13	1	1	.. ..	.. ..
5	0 8 0	2,000	606	2,080	1,040	+ 80	+ 434	5	16	11	5	.. ..	.. ..
V. 1	1 0 0	217	275	213	213	— 4	— 62	..	..	..	4	.. ..	.. ..
2	0 12 0	463	353	459	345	— 4	— 8	..	..	..	..	.. ..	.. ..
3	0 8 0	657	311	684	342	+ 27	+ 31	..	..	..	..	.. ..	.. ..
4	0 6 0	89	63	87	33	— 2	— 30	..	..	..	..	.. ..	.. ..
5	0 4 0	7	2	7	2	.. ..	.. ..	..	..	..	..	.. ..	.. ..
VI. 1	2 0 0	21	47	20	41	— 1	— 6	..	..	..	..	.. ..	.. ..
VII. 1	1 8 0	87	221	90	135	+ 3	— 86	..	..	..	..	.. ..	.. ..
2	1 0 0	634	720	695	695	+ 61	— 25	..	1	..	..	.. ..	— 1
3	0 12 0	1,792	1,157	1,897	1,423	+ 105	+ 266	..	..	..	..	.. ..	.. ..
4	0 8 0	3,954	1,635	4,187	2,093	+ 233	+ 458	..	..	..	..	.. ..	.. ..
5	0 6 0	786	241	791	296	+ 5	+ 55	..	..	..	..	.. ..	.. ..
VIII. 1	1 0 0	285	323	298	298	+ 13	— 25	..	..	..	..	.. ..	.. ..
2	0 12 0	1,092	903	1,175	881	+ 83	— 24	4	15	5	4	+ 1	— 11
3	0 8 0	1,479	886	1,530	765	+ 51	— 121	..	2	..	..	.. ..	.. ..
4	0 6 0	3,701	1,390	3,869	1,451	+ 168	+ 61	1	4	4	1	+ 3	— 3
5	0 4 0	2,316	727	2,457	614	+ 141	— 113	..	..	..	..	.. ..	.. ..
Total ..	..	164,034	1,96,122	170,433	2,11,255	+ 6,399	+ 15,133	17	57	27	17	+ 10	— 40
Average rates and percentages	..	..	1 3 2	..	1 3 9	+ 3·90	+ 7·71	..	3 5 8	..	0 10 1	+ 58·82	— 70·18
Bellary Taluk, 1st Group.													
III. 1	2 8 0	2	1	8	9	..	+ 8	..	..	..	..	.. ..	.. ..
2	2 0 0	420	594	424	847	+ 4	+ 253	..	..	..	..	.. ..	.. ..
3	1 8 0	27,663	38,742	29,144	43,716	+ 1,481	+ 4,974	..	..	..	..	.. ..	.. ..
4	1 0 0	52,557	79,911	56,721	86,721	+ 4,164	+ 6,810	1	1	1	1	.. ..	.. ..
5	0 12 0	33,533	23,185	35,575	26,681	+ 2,042	+ 3,576	..	..	..	..	.. ..	.. ..
IV. 1	2 0 0	165	253	179	359	+ 14	+ 106	..	..	..	..	.. ..	.. ..
2	1 8 0	1,558	1,903	1,721	2,581	+ 163	+ 678	10	26	11	16	+ 1	— 10
3	1 0 0	13,421	11,738	14,008	14,008	+ 587	+ 2,270	105	278	118	118	+ 13	— 160
4	0 12 0	20,891	12,641	21,938	16,454	+ 1,047	+ 3,813	46	97	52	39	+ 6	— 58
5	0 8 0	8,333	3,798	9,017	4,508	+ 684	+ 710	5	9	9	4	+ 4	— 5

Class and sort.	Rate per acre.	DRY. As per Revenue accounts. Extent.	Assessment.	As per Settlement. Extent.	Assessment.	Difference. Extent.	Assessment.	WET TRANSFERRED TO DRY. As per Revenue accounts Extent.	Assessment.	As per Settlement. Extent.	Assessment.	Difference. Extent.	Assessment.
Bellary Taluk, 1st Group—cont.													
V. 1	Rs. A. P. 1 0 0	Acs. 380	Rs. 441	Acs. 372	Rs. 373	Acs. — 8	Rs. — 68	Acs. ..	Rs. ..	Acs. ..	Rs. ..	Acs. ..	Rs. ..
2	0 12 0	342	303	343	258	+ 1	— 45	1	3	1	1	.. ..	— 2
3	0 8 0	965	471	983	491	+ 18	+ 20	1	1	1	1	.. ..	.. ..
4	0 6 0	617	229	644	241	+ 27	+ 12	..	..	..	..	.. ..	.. ..
5	0 4 0	380	139	430	108	+ 50	— 31	..	..	..	..	.. ..	.. ..
VI. 1	2 0 0	32	64	33	66	+ 1	+ 2	..	..	..	..	.. ..	.. ..
2	1 8 0	142	180	150	225	+ 8	+ 45	4	6	9	13	+ 5	+ 7
3	1 0 0	90	101	104	103	+ 14	+ 2	..	..	..	..	.. ..	.. ..
4	0 12 0	34	33	40	30	+ 6	— 3	..	..	..	..	.. ..	.. ..
VII. 1	1 8 0	92	127	94	141	+ 2	+ 14	..	..	..	..	.. ..	.. ..
2	1 0 0	595	609	622	623	+ 27	+ 14	2	3	3	3	+ 1	.. ..
3	0 12 0	5,046	3,179	5,255	3,941	+ 209	+ 762	14	38	19	15	+ 5	— 23
4	0 8 0	9,058	3,908	9,367	4,683	+ 309	+ 775	12	19	15	7	+ 3	— 12
5	0 6 0	6,367	2,346	6,764	2,536	+ 397	+ 190	7	10	7	2	.. ..	— 8
VIII. 1	1 0 0	338	367	345	345	+ 7	— 22	..	..	..	..	.. ..	.. ..
2	0 12 0	1,694	1,276	1,729	1,297	+ 35	+ 21	..	..	..	..	.. ..	.. ..
3	0 8 0	5,529	2,527	5,698	2,849	+ 169	+ 322	..	..	..	..	.. ..	.. ..
4	0 6 0	9,203	3,191	9,856	3,696	+ 563	+ 505	..	..	..	..	.. ..	.. ..
5	0 4 0	7,179	1,900	7,628	1,907	+ 449	+ 7	5	6	5	1	.. ..	— 5
Total ..	..	236,717	1,94,077	249,187	2,19,797	+ 12,470	25,720	213	497	251	221	+ 38	— 276
Average rates and percentages	..	..	0 13 1	..	0 14 1	+ 5·27	+ 13·25	..	2 5 4	..	0 14 1	+ 17·84	— 55·53
Gooty Taluk, 1st Group.													
III. 1	2 8 0	124	226	126	315	+ 2	+ 89	..	..	..	..	.. ..	.. ..
2	2 0 0	2,094	3,286	2,112	4,224	+ 18	+ 938	..	..	..	..	.. ..	.. ..
3	1 8 0	24,967	30,601	25,348	38,022	+ 381	+ 7,421	..	..	..	..	.. ..	.. ..
4	1 0 0	40,256	33,150	41,289	41,289	+ 1,033	+ 2,139	..	..	..	..	.. ..	.. ..
5	0 12 0	8,207	5,643	8,574	6,431	+ 367	+ 888	..	..	..	..	.. ..	.. ..
IV. 1	2 0 0	55	115	59	118	+ 4	+ 3	..	..	..	..	.. ..	.. ..
2	1 8 0	2,226	2,996	2,292	3,438	+ 66	+ 442	1	2	1	1	.. ..	— 1
3	1 0 0	7,683	6,060	7,911	7,911	+ 228	+ 1,851	35	114	38	38	+ 3	— 76
4	0 12 0	11,422	6,278	11,712	8,784	+ 290	+ 2,506	20	51	23	18	+ 3	— 33
5	0 8 0	3,366	1,108	3,565	1,782	+ 199	+ 674	12	35	19	9	+ 7	— 26

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Class and sort.	Rate per acre.	Dry.						Wet transferred to dry.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
						Gooty Taluk, 1st Group—cont.							
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
V. 1	1 0 0	264	362	272	272	+ 8	− 90	1	3	1	1	..	− 2
2	0 12 0	797	640	861	645	+ 64	+ 5	13	39	21	16	+ 8	+ 23
3	0 8 0	1,827	864	1,952	976	+ 125	+ 112	2	3	3	1	+ 1	− 2
4	0 6 0	1,330	385	1,500	562	+ 170	+ 177	5	7	9	3	+ 4	+ 4
5	0 4 0	252	54	266	60	+ 14	+ 12	3	9	3	1	..	− 8
VI. 2	1 8 0	59	93	65	98	+ 6	+ 5	..	..	..	..	..	..
VII. 1	1 8 0	192	214	190	286	− 2	+ 72	26	78	36	54	+ 10	− 24
2	1 0 0	2,029	1,886	2,102	2,102	+ 73	+ 216	39	113	49	49	+ 10	− 64
3	0 12 0	3,757	2,574	3,937	2,952	+ 180	+ 378	20	48	22	16	+ 2	− 32
4	0 8 0	6,743	2,547	7,034	3,516	+ 291	+ 969	1	1	1	1	..	..
5	0 6 0	5,513	1,461	5,992	2,247	+ 479	+ 786	..	..	..	..	..	..
VIII. 1	1 0 0	683	839	705	705	+ 22	− 134	..	..	..	..	..	..
2	0 12 0	3,143	2,516	3,336	2,502	+ 193	− 14	7	16	8	6	+ 1	− 10
3	0 8 0	11,109	5,433	11,637	5,820	+ 528	+ 387	8	22	14	7	+ 6	− 15
4	0 6 0	20,518	6,951	21,691	8,124	+ 1,173	+ 1,183	6	16	9	3	+ 3	− 13
5	0 4 0	23,788	5,605	25,916	6,479	+ 2,128	+ 974	5	15	12	3	+ 7	− 12
Total ..	..	182,404	1,27,647	190,444	1,49,678	+ 8,040	+ 22,029	204	572	269	227	+ 65	− 345
Average rates and percentages	..	..	0 11 2	..	0 12 7	+ 4·41	+ 17·26	..	2 12 10	..	0 13 5	+ 31·86	− 60·31
						Gooty Taluk, 2nd Group.							
III. 2	1 8 0	1	1	1	1	..	..	..	..	..	..	..	..
3	1 0 0	4	1	4	4	..	+ 3	..	..	..	..	..	..
4	0 12 0	453	143	355	297	− 58	+ 154	..	..	..	..	..	..
5	0 8 0	170	68	155	77	− 15	+ 9	..	..	..	..	..	..
IV. 1	1 8 0	7	1	8	7	− 2	+ 6	..	..	..	..	..	..
2	1 0 0	237	209	242	242	+ 5	+ 33	5	15	6	6	+ 1	− 9
3	0 12 0	233	125	247	186	+ 14	+ 61	10	32	13	9	+ 3	− 23
4	0 8 0	435	194	447	224	+ 12	+ 30	2	5	3	1	+ 1	− 4
5	0 6 0	501	93	608	228	+ 107	+ 135	2	6	2	1	..	− 5
V. 3	0 6 0	10	2	16	6	+ 6	+ 4	..	..	..	..	..	..
4	0 4 0	50	5	37	9	− 13	+ 4	..	..	..	..	..	..
5	0 2 0	64	8	65	8	+ 1	..	..	..	..	..	..	..
VI. 2	1 0 0	26	6	32	32	+ 6	+ 26	..	..	..	..	..	..
VII. 2	0 12 0	208	170	254	191	+ 46	+ 21	..	..	..	..	..	..
3	0 8 0	282	153	323	162	+ 41	+ 9	2	5	2	2	..	..
4	0 6 0	1,278	385	1,361	510	+ 83	+ 125	..	..	..	..	..	..
5	0 4 0	1,744	400	1,846	461	+ 102	+ 61	2	2	5	2	+ 3	+ 3

Class and sort.	Rate per acre.	Dry.						Wet transferred to dry.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
						Gooty Taluk, 2nd Group—cont.							
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
VIII. 1	0 12 0	32	30	42	32	+ 10	+ 2	..	..	..	..	..	..
2	0 8 0	212	155	263	131	+ 51	− 24	..	..	..	..	..	..
3	0 6 0	308	94	333	124	+ 25	+ 30	1	1	1	1	..	..
4	0 4 0	3,238	744	3,470	868	+ 232	+ 124	1	2	2	1	+ 1	− 1
5	0 2 0	11,344	1,870	12,674	1,584	+ 1,330	− 286	16	21	23	3	+ 7	− 18
Total ..	..	20,837	4,857	22,820	5,384	+ 1,983	+ 527	41	89	57	26	+ 16	− 63
Average rates and percentages	..	..	0 3 9	..	0 3 9	+ 9·52	+ 5 26	..	1 14 11	..	0 7 4	+ 34·04	− 70·79
Total, 1st and 2nd group.	..	203,241	1,32,504	213,264	1,55,060	+ 10,023	+ 22,556	245	661	326	253	+ 81	− 408
Average rates and percentages	..	..	0 10 5	..	0 11 8	+ 4·93	+ 17·2	..	2 11 2	..	0 12 5	+ 33·06	− 61·72
						Tadpatri Taluk, 1st Group.							
III. 1	2 8 0	1,558	4,507	1,831	4,578	− 27	+ 71	..	..	..	..	..	..
2	2 0 0	7,714	13,494	7,782	15,564	+ 68	+ 2,070	..	..	..	..	..	..
3	1 8 0	19,735	23,486	19,904	29,856	+ 169	+ 6,370	9	26	7	11	− 2	+ 15
4	1 0 0	32,022	24,242	31,936	31,936	− 86	+ 7,694	1	3	1	1	..	+ 2
5	0 12 0	18,362	9,608	18,536	13,902	+ 174	+ 4,294	1	2	1	1	..	+ 1
IV. 1	2 0 0	920	2,006	921	1,842	+ 1	− 164	..	..	..	..	..	..
2	1 8 0	3,751	5,051	3,831	5,746	+ 80	+ 695	2	9	4	6	+ 2	+ 3
3	1 0 0	7,077	5,568	7,064	7,064	− 13	+ 1,496	5	15	9	9	+ 4	+ 6
4	0 12 0	10,987	5,686	11,255	8,441	+ 268	+ 2,755	6	14	7	5	+ 1	+ 9
5	0 8 0	9,059	3,223	9,481	4,740	+ 422	+ 1,517	23	50	30	15	+ 7	+ 35
V. 1	1 0 0	31	37	33	33	+ 2	− 4	..	..	..	..	..	..
2	0 12 0	399	294	381	285	− 18	− 9	..	..	..	..	..	..
3	0 8 0	457	179	440	220	− 17	+ 41	..	..	..	..	..	..
4	0 6 0	1,307	423	1,347	505	+ 40	+ 82	..	..	..	..	..	..
5	0 4 0	935	283	1,084	271	+ 149	+ 12	..	..	..	..	..	..
VII. 1	1 8 0	596	1,077	656	984	+ 60	+ 93	..	..	..	..	..	..
2	1 0 0	1,513	1,479	1,570	1,570	+ 52	+ 91	..	..	..	..	..	..
3	0 12 0	4,517	2,818	4,662	3,497	+ 145	+ 679	..	..	..	..	..	..
4	0 8 0	10,698	4,136	11,101	5,550	+ 403	+ 1,414	3	8	3	1	..	− 7
5	0 6 0	10,592	3,087	11,090	4,159	+ 498	+ 1,072	1	2	1	1	..	− 1

Class and sort.	Rate per acre.	DRY. As per Revenue accounts. Extent.	DRY. As per Revenue accounts. Assessment.	DRY. As per Settlement. Extent.	DRY. As per Settlement. Assessment.	DRY. Difference. Extent.	DRY. Difference. Assessment.	WET TRANSFERRED TO DRY. As per Revenue accounts. Extent.	WET TRANSFERRED TO DRY. As per Revenue accounts. Assessment.	WET TRANSFERRED TO DRY. As per Settlement. Extent.	WET TRANSFERRED TO DRY. As per Settlement. Assessment.	WET TRANSFERRED TO DRY. Difference. Extent.	WET TRANSFERRED TO DRY. Difference. Assessment.
					Tadpatri Taluk, 1st Group—cont.								
	Rs. A. P.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
VIII. 1	1 0 0	87	100	86	86	— 1	— 14	..	..	..	..	..	..
VIII. 2	0 12 0	46	27	50	37	+ 4	+ 10	..	..	..	..	..	..
VIII. 3	0 8 0	267	166	267	133	..	— 33	..	..	..	..	..	..
VIII. 4	0 6 0	502	197	539	202	+ 37	+ 5	..	..	..	..	..	..
VIII. 5	0 4 0	5,157	1,260	5,479	1,369	+ 322	+ 109	..	..	..	..	..	..
Special rates	..	46	20	60	31	+ 14	+ 11	..	..	..	..	..	..
Total ..	..	148,640	1,12,454	151,386	1,42,601	+ 2,746	+ 30,147	51	129	63	50	+ 12	— 79
Average rates and percentages	..	..	0 12 3	..	0 15 1	+ 1·86	+ 26·81	..	2 8 6	..	0 12 8	+ 23·53	— 61·24
					Tadpatri Taluk, 2nd Group.								
III. 2	1 8 0	30	38	27	40	— 3	+ 2	..	..	..	..	..	..
III. 3	1 0 0	41	47	41	41	..	— 6	..	..	..	..	..	..
III. 4	0 12 0	161	43	146	109	— 15	+ 66	..	..	..	..	..	..
III. 5	0 8 0	302	46	237	118	— 65	+ 73	..	..	..	..	..	..
IV. 1	1 8 0	73	84	78	117	+ 5	+ 33	..	..	..	..	..	..
IV. 2	1 0 0	126	99	124	124	— 2	+ 25	..	..	..	..	..	..
IV. 3	0 12 0	89	50	70	52	— 19	+ 2	..	..	..	..	..	..
IV. 4	0 8 0	37	8	38	19	+ 1	+ 11	..	..	..	..	..	..
IV. 5	0 6 0	7	8	8	3	+ 1	— 5	..	..	..	..	..	..
V. 3	0 6 0	48	11	44	17	— 4	+ 6	..	..	..	..	..	..
VII. 2	0 12 0	73	48	70	53	— 3	+ 5	..	..	..	..	..	..
VII. 3	0 8 0	305	110	313	166	+ 28	+ 56	1	1	1	1	..	..
VII. 4	0 6 0	744	230	737	276	— 7	+ 46	5	15	5	2	— 1	— 13
VII. 5	0 4 0	161	37	142	35	— 19	— 1	..	..	..	..	..	..
VIII. 3	0 6 0	19	7	20	7	+ 1	..	..	..	..	..	..	..
VIII. 4	0 4 0	1,388	265	1,357	339	— 31	+ 84	..	..	..	..	..	..
VIII. 5	0 2 0	1,730	272	1,676	210	— 54	— 62	..	..	..	..	..	..
Total ..	..	5,534	1,593	5,149	1,726	— 186	+ 333	6	16	6	3	..	— 13
Average rates and percentages	..	..	0 4 2	..	0 5 4	— 3·49	+ 23·91	..	2 10 8	..	0 8 0	..	— 81·25
Total, 1st and 2nd group	..	153,974	1,13,847	156,534	1,41,327	+ 2,560	+ 30,480	57	145	69	53	+ 12	— 92
Average rates and percentages	..	..	0 11 10	..	0 14 9	+ 1·66	+ 26·77	..	2 8 8	..	0 12 3	+ 21·5	— 63·45

Class and sort.	Rate per acre.	WET, 1ST GROUP. Under direct flow. As per Revenue accounts. Area.	Assessment.	As per Settlement. Area.	Assessment.	Difference. Area.	Assessment.	Under baling. As per Revenue accounts. Area.	Assessment.	As per Settlement. Area.	Assessment.	Difference. Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Adóni Taluk.								
	Rs A. P.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
III. 1	10 0 0	24	242	25	253	+ 1	+ 11	..	..	..	..	..	..
III. 2	9 0 0	75	550	80	718	+ 5	+ 168	7	47	6	53	— 1	+ 6
III. 3	8 0 0	66	339	70	562	+ 4	+ 223	..	..	..	..	..	..
III. 4	7 0 0	13	75	15	107	+ 2	+ 32	6	16	7	41	+ 1	+ 25
III. 5	6 0 0	22	103	29	174	+ 7	+ 71	..	..	..	..	..	..
IV. 1	1 0 0	194	2,184	207	2,273	+ 13	+ 89	6	41	6	65	..	+ 24
IV. 2	10 0 0	15	159	17	166	+ 2	+ 7	9	70	10	90	+ 1	+ 20
IV. 3	9 0 0	5	41	6	50	+ 1	+ 9	28	199	30	238	+ 2	+ 39
IV. 4	8 0 0	37	230	40	322	+ 3	+ 92	10	37	11	76	+ 1	+ 39
VII. 2	8 0 0	..	..	..	..	..	..	12	36	14	100	+ 2	+ 64
VII. 3	7 0 0	..	..	..	..	..	..	7	23	10	57	+ 3	+ 34
.....	..	..	..	..	..	..	..	..	..	..	..	..	..
.....	..	..	..	..	..	..	..	..	..	..	..	..	..
.....	..	..	..	..	..	..	..	..	..	..	..	..	..
.....	..	..	..	..	..	..	..	..	..	..	..	..	..
.....	..	..	..	..	..	..	..	..	..	..	..	..	..
.....	..	..	..	..	..	..	..	..	..	..	..	..	..
.....	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	451	3,923	489	4,625	+ 38	+ 702	85	469	94	720	+ 9	+ 251
Average rates and percentages	..	..	8 11 2	..	9 7 4	+ 8·43	+ 17·89	..	5 8 3	..	7 10 7	+ 10·59	+ 53·62

Wet, 1st Group.

Bellary Taluk.

Class and sort.	Rate per Acre.	Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
III. 1	10 0 0	212	2,539	222	2,216	+ 10	− 323	57	324	60	547	+ 3	+ 223
III. 2	9 0 0	16	128	16	147	..	+ 19	1	1	1	1	..	..
III. 4	7 0 0	..	..	..	..	..	..	15	38	18	106	+ 3	+ 68
IV. 1	11 0 0	1,256	15,004	1,314	14,456	+ 58	− 548	41	389	42	418	+ 1	+ 29
IV. 2	10 0 0	287	3,115	304	3,044	+ 17	− 71	46	453	49	444	+ 3	− 9
IV. 3	9 0 0	55	382	68	610	+ 13	+ 228	38	182	40	321	+ 2	+ 139
IV. 4	8 0 0	2	16	3	26	+ 1	+ 10	63	227	71	500	+ 8	+ 273
V. 4	5 0 0	..	..	..	..	..	..	4	4	4	14	..	+ 10
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	1,828	21,184	1,927	20,499	+ 99	− 685	265	1,618	285	2,351	+ 20	+ 733
Average rates and percentages ..	..	..	11 9 5	..	10 10 2	+ 5·41	− 3·23	..	6 1 8	..	8 4 0	+ 7·55	+ 45·30

Wet, 2nd Group.

Gooty Taluk.

Class and sort.	Rate per acre.	Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
VII. 1	7 0 0	81	743	85	595	+ 4	− 148	..	..	..	..	..	..
VII. 2	6 0 0	85	611	88	528	+ 3	− 83	..	..	..	..	..	..
VII. 3	5 0 0	15	68	15	75	..	+ 17	..	..	..	..	..	..
VIII. 1	6 0 0	20	152	20	120	..	− 32	..	..	..	..	..	..
VIII. 3	4 0 0	53	171	55	220	+ 2	+ 49	..	..	..	..	..	..
VIII. 4	3 0 0	3	7	4	12	+ 1	+ 5	..	..	..	..	..	..
....	..	..	..	..	..	..	..

Class and sort.	Rate per acre.	WET, 3RD GROUP.											
		Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Adóni Taluk.							
		Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
III. 3	.. ..	5 0 0	241	1,249	258	1,292	+ 17	+ 43	5	22	5	21	..	− 1
4	.. ..	4 0 0	165	693	177	707	+ 12	+ 14	..	..	..	..	..	..
5	.. ..	3 0 0	64	205	61	182	− 3	− 23	..	..	..	..	..	..
IV. 1	.. ..	8 0 0	124	1,234	126	1,010	+ 2	− 224	8	70	9	61	+ 1	− 9
2	.. ..	7 0 0	61	418	63	375	+ 2	− 43	71	359	76	457	+ 5	+ 98
3	.. ..	6 0 0	..	..	..	..	..	..	10	47	11	54	+ 1	+ 7
4	.. ..	5 0 0	48	297	52	259	+ 4	− 38	..	..	..	..	..	..
5	.. ..	4 0 0	12	24	15	61	+ 3	+ 37	..	..	..	..	..	..
V. 1	.. ..	5 0 0	..	..	..	..	..	..	6	41	8	29	+ 2	− 12
VII. 2	.. ..	5 0 0	..	..	..	..	..	..	5	15	6	26	+ 1	+ 11
3	.. ..	4 0 0	47	193	46	185	− 1	− 8	..	..	..	..	..	..
4	.. ..	3 0 0	18	65	19	56	+ 1	− 9	..	..	..	..	..	..
VIII. 1	.. ..	5 0 0	1	2	1	3	..	+ 1	..	..	..	..	..	..
2	.. ..	4 0 0	3	19	4	17	+ 1	− 2	..	..	..	..	..	..
3	.. ..	3 0 0	6	18	7	21	+ 1	+ 3	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	780	4,417	819	4,168	+ 39	− 249	105	554	115	648	+ 10	+ 94
Average rates and percentages	..	..	..	5 10 7	..	5 1 5	+ 5·0	− 5·97	..	5 4 5	..	5 10 2	+ 0·10	+ 16·97
						Bellary Taluk.							
IV. 3	.. ..	6 0 0	..	..	..	..	..	..	16	24	16	81	..	+ 57
V. 2	.. ..	4 0 0	..	..	..	..	..	..	14	27	14	41	..	+ 14
3	.. ..	3 0 0	..	..	..	..	..	..	1	3	1	2	..	+ 1
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	31	54	31	124	..	+ 70
Average rates and percentages	..	..	..	..	..	..	..	..	..	1 11 10	..	4 0 0	..	+ 129·63

Class and sort.	Rate per acre.	WET, 3RD GROUP.											
		Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Gooty Taluk.							
		Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
IV. 1	.. ..	8 0 0	74	675	74	592	..	− 83	..	..	..	..	..	..
2	.. ..	7 0 0	139	1,115	144	1,008	+ 5	− 107	..	..	..	..	..	..
3	.. ..	6 0 0	114	723	118	708	+ 4	− 15	..	..	..	..	..	..
4	.. ..	5 0 0	5	17	7	35	+ 2	− 18	..	..	..	..	..	..
5	.. ..	4 0 0	20	86	25	100	+ 5	− 14	..	..	..	..	..	..
V. 1	.. ..	5 0 0	29	196	29	145	..	− 51	..	..	..	..	..	..
2	.. ..	4 0 0	55	328	58	232	+ 3	− 96	..	..	..	..	..	..
3	.. ..	3 0 0	32	171	35	105	+ 3	− 66	..	..	..	..	..	..
VII. 1	.. ..	6 0 0	134	984	138	828	+ 4	− 156	..	..	..	..	..	..
2	.. ..	5 0 0	145	796	154	770	+ 11	− 26	..	..	..	..	..	..
3	.. ..	4 0 0	173	862	180	720	+ 7	− 142	..	..	..	..	..	..
4	.. ..	3 0 0	11	45	16	48	+ 5	+ 3	..	..	..	..	..	..
VIII. 1	.. ..	5 0 0	67	421	70	350	+ 3	− 71	..	..	..	..	..	..
2	.. ..	4 0 0	18	96	19	76	+ 1	− 20	..	..	..	..	..	..
3	.. ..	3 0 0	49	178	53	159	+ 4	− 19	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
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....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	1,065	6,693	1,120	5,876	+ 55	− 817	..	..	..	..	..	..
Average rates and percentages ..	..	..	..	6 4 7	..	5 3 11	+ 5·16	− 12·21	..	..	..	..	..	..

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WET, 3RD GROUP.

Tadpatri Taluk.

Class and sort.	Rate per Acre.	Under direct flow. As per Revenue accounts. Area.	Under direct flow. As per Revenue accounts. Assessment.	Under direct flow. As per Settlement. Area.	Under direct flow. As per Settlement. Assessment.	Under direct flow. Difference. Area.	Under direct flow. Difference. Assessment.	Under baling. As per Revenue accounts. Area.	Under baling. As per Revenue accounts. Assessment.	Under baling. As per Settlement. Area.	Under baling. As per Settlement. Assessment.	Under baling. Difference. Area.	Under baling. Difference. Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
III. 1	7 0 0	125	1,265	126	883	+ 1	− 382	1	4	1	2	..	− 2
III. 2	6 0 0	316	1,946	317	1,903	+ 1	− 43	..	..	..	..	..	..
III. 3	5 0 0	374	1,868	381	1,906	+ 7	+ 38	..	..	..	..	..	..
III. 4	4 0 0	154	557	163	652	+ 9	+ 95	2	9	3	10	+ 1	+ 1
III. 5	3 0 0	159	458	154	462	− 5	+ 4	..	..	..	..	..	..
IV. 1	8 0 0	326	3,130	322	2,573	− 4	+ 557	..	..	..	..	..	..
IV. 2	7 0 0	384	2,681	392	2,744	+ 8	+ 63	3	10	4	22	+ 1	+ 12
IV. 3	6 0 0	608	2,944	615	3,690	+ 7	+ 746	7	19	8	38	+ 1	+ 19
IV. 4	5 0 0	518	1,889	538	2,691	+ 20	+ 802	42	97	44	176	+ 2	+ 79
IV. 5	4 0 0	332	953	368	1,472	+ 36	+ 519	11	17	12	37	+ 1	+ 20
V. 1	5 0 0	16	56	18	88	+ 2	+ 32	..	..	..	..	..	..
V. 2	4 0 0	15	48	18	72	+ 3	+ 24	..	..	..	..	..	..
V. 3	3 0 0	64	230	63	191	− 1	+ 39	..	..	..	..	..	..
V. 4	2 8 0	83	277	91	228	+ 8	+ 49	..	..	..	..	..	..
V. 5	2 0 0	110	200	117	233	+ 7	+ 33	..	..	..	..	..	..
VII. 2	5 0 0	2	11	2	10	..	+ 1	..	..	..	..	..	..
VII. 3	4 0 0	11	66	13	62	+ 2	− 14	10	32	11	35	+ 1	+ 3
VII. 4	3 0 0	11	56	11	35	..	− 21	1	3	1	2	..	− 1
VII. 5	2 8 0	3	7	3	7	..	..	..	..	..	..	..	..
VIII. 2	4 0 0	1	1	1	1	..	..	..	..	..	..	..	..
VIII. 5	2 0 0	2	7	3	6	+ 1	− 1	..	..	..	..	..	..
Total ..	..	3,614	18,650	3,716	19,899	+ 102	+ 1,249	77	191	84	322	+ 7	+ 131
Average rates and percentages	..	..	5 2 7	..	5 5 8	+ 2·82	+ 6·70	..	2 7 8	..	3 13 4	+ 9·9	+ 68·59

WET, 4TH GROUP.

Adóni Taluk.

Class and sort.	Rate per acre.	Under direct flow. As per Revenue accounts. Area.	Under direct flow. As per Revenue accounts. Assessment.	Under direct flow. As per Settlement. Area.	Under direct flow. As per Settlement. Assessment.	Under direct flow. Difference. Area.	Under direct flow. Difference. Assessment.	Under baling. As per Revenue accounts. Area.	Under baling. As per Revenue accounts. Assessment.	Under baling. As per Settlement. Area.	Under baling. As per Settlement. Assessment.	Under baling. Difference. Area.	Under baling. Difference. Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
IV. 2	6 0 0	67	475	72	430	+ 5	− 45	4	15	4	20	..	+ 5
IV. 3	5 0 0	113	665	122	610	+ 9	− 55	..	..	..	..	..	..
IV. 4	4 0 0	87	422	93	372	+ 6	− 50	..	..	..	..	..	..
IV. 5	3 0 0	24	57	28	83	+ 4	+ 26	..	..	..	..	..	..
V. 1	4 0 0	10	66	10	43	..	+ 23	3	13	3	8	− 5	− 5
V. 2	3 0 0	8	37	7	20	− 1	+ 17	..	..	..	..	..	..
V. 3	2 8 0	62	156	66	168	+ 4	+ 12	..	..	..	..	..	..
VII. 2	4 0 0	7	36	9	35	+ 2	+ 1	..	..	..	..	..	..
VII. 3	3 0 0	2	11	2	6	..	− 5	..	..	..	..	..	..
VIII. 2	3 0 0	13	53	17	50	+ 4	− 3	..	..	..	..	..	..
VIII. 3	2 8 0	2	8	2	6	..	− 2	..	..	..	..	..	..
.....	.....	..	..	..	..	..	..	..	..	..	..	..	..
.....	.....	..	..	..	..	..	..	..	..	..	..	..	..
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.....	.....	..	..	..	..	..	..	..	..	..	..	..	..
.....	.....	..	..	..	..	..	..	..	..	..	..	..	..
.....	.....	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	395	1,986	428	1,823	+ 33	− 163	7	28	7	28	...	..
Average rates and percentages	..	..	5 0 6	..	4 4 2	+8·35	− 8·21	..	7 0 0	..	7 0 0	..	..

Alúr Taluk.

IV. 2	6 0 0	5	27	5	30	..	+ 3	..	..	..	..	..	..
IV. 3	5 0 0	179	1,039	192	960	+ 13	+ 79	..	..	..	..	..	..
IV. 4	4 0 0	40	201	41	164	+ 1	+ 37	..	..	..	..	..	..
VII. 2	4 0 0	32	161	34	136	+ 2	+ 25	..	..	..	..	..	..
VII. 3	3 0 0	3	11	3	9	..	+ 2	..	..	..	..	..	..
VII. 4	2 8 0	18	82	26	65	+ 8	+ 17	..	..	..	..	..	..
VIII. 1	4 0 0	23	93	23	92	..	+ 1	..	..	..	..	..	..
VIII. 2	3 0 0	14	55	17	51	+ 3	+ 4	..	..	..	..	..	..
Total ..	..	314	1,669	341	1,507	+ 27	− 162	..	..	..	..	..	..
Average rates and percentages	..	..	5 5 1	..	4 6 9	+8·60	− 9·71	..	..	..	..	..	..

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WET, 4TH GROUP.

Class and sort.	Rate per Acre.	Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Bellary Taluk.							
		Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
III. 2	.. ..	5 0 0	216	1,266	223	1,115	+ 7	— 151	..	..	..	..	..	..
3	.. ..	4 0 0	231	841	232	928	+ 1	+ 87	..	..	..	..	..	..
4	.. ..	3 0 0	344	1,029	368	1,104	+ 24	+ 75	..	..	..	..	..	..
5	.. ..	2 8 0	9	14	9	23	..	+ 9	..	..	..	..	..	..
IV. 2	.. ..	6 0 0	19	92	17	102	— 2	+ 10	..	..	..	..	..	..
3	.. ..	5 0 0	26	137	32	158	+ 6	+ 21	..	..	..	..	..	..
4	.. ..	4 0 0	56	165	62	250	+ 6	+ 85	..	..	..	..	..	..
VII. 3	.. ..	3 0 0	23	90	26	78	+ 3	— 12	..	..	..	..	..	..
4	.. ..	2 8 0	24	68	30	74	+ 6	+ 6	..	..	..	..	..	..
5	.. ..	2 0 0	2	5	4	8	+ 2	+ 3	..	..	..	..	..	..
VIII. 3	.. ..	2 8 0	8	17	9	23	+ 1	+ 6	..	..	..	..	..	..
Total	..	..	959	3,724	1,012	3,863	+ 54	+ 139	..	..	..	..	..	..
Average rates and percentages	..	..	..	3 14 2	..	3 13 1	+ 5·64	+ 3·73	..	..	..	..	..	..
						Gooty Taluk.							
III. 1	.. ..	6 0 0	108	752	110	660	+ 2	— 92	..	..	..	..	..	..
2	.. ..	5 0 0	141	745	145	725	+ 4	— 20	..	..	..	..	..	..
3	.. ..	4 0 0	47	165	47	188	..	+ 23	..	..	..	..	..	..
4	.. ..	3 0 0	31	89	30	90	— 1	+ 31	..	..	..	..	..	..
5	.. ..	2 8 0	9	17	12	30	+ 3	+ 13	..	..	..	..	..	..
IV. 1	.. ..	7 0 0	144	1,384	142	994	— 2	— 390	..	..	..	..	..	..
2	.. ..	6 0 0	325	2,063	339	2,034	+ 14	— 29	..	..	..	..	..	..
3	.. ..	5 0 0	638	3,059	665	3,325	+ 27	+ 266	6	20	7	28	+ 1	8
4	.. ..	4 0 0	765	2,823	851	3,404	+ 86	+ 581	4	11	4	12	+ +	1
5	.. ..	3 0 0	313	832	337	1,011	+ 24	+ 179	..	..	..	..	..	..
V. 1	.. ..	6 0 0	36	172	42	168	+ 6	— 4	..	..	..	..	..	..
2	.. ..	5 0 0	225	836	239	717	+ 14	— 119	..	..	..	..	..	..
3	.. ..	2 8 0	111	450	133	333	+ 22	— 117	..	..	..	..	..	..
4	.. ..	2 0 0	103	224	124	248	+ 21	+ 25	..	..	..	..	..	..
5	.. ..	1 8 0	5	8	6	9	+ 1	+ 1	..	..	..	..	..	..
VIII. 1	.. ..	5 0 0	93	646	100	500	+ 7	— 146	..	..	..	..	..	..
2	.. ..	4 0 0	249	1,204	275	1,109	+ 26	— 104	..	..	..	..	..	..
3	.. ..	3 0 0	348	1,288	394	1,182	+ 46	— 106	16	61	20	40	+ 4	— 21
4	.. ..	2 8 0	270	629	325	813	+ 55	+ 184	..	..	..	..	..	..
5	.. ..	2 0 0	9	17	19	38	+ 10	+ 21	..	..	..	..	..	..

WET, 4TH GROUP.

Class and sort.	Rate per Acre.	Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Gooty Taluk—cont.							
		Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
VIII. 1	.. ..	4 0 0	139	754	146	584	+ 7	— 170	..	..	..	..	..	..
2	.. ..	3 0 0	30	89	32	96	+ 2	+ 7	..	..	..	..	..	..
3	.. ..	2 8 0	59	246	75	183	+ 16	— 58	1	1	1	2	..	+ 1
4	.. ..	2 0 0	61	180	76	152	+ 15	— 28	2	3	1	1	— 1	— 2
5	.. ..	1 8 0	29	77	43	65	+ 14	— 12	2	3	3	2	+ 1	— 1
Special rates	.. ..	..	47	141	51	163	+ 4	+ 22	..	..	..	..	..	..
Total	..	..	4,335	18,879	4,758	18,817	+423	— 62	31	99	36	85	+ 5	— 14
Average rates and percentages	.. ..	..	..	4 5 9	..	3 15 1	+ 9·76	— 0·33	..	3 3 1	..	2 5 9	+ 16·13	— 14·14
						Tadipatri Taluk.							
III. 1	.. ..	6 0 0	22	145	19	175	— 3	— 30	..	..	..	..	..	..
2	.. ..	5 0 0	40	310	41	204	+ 1	— 106	..	..	..	..	..	..
3	.. ..	4 0 0	11	31	13	54	+ 2	+ 23	..	..	..	..	..	..
4	.. ..	3 0 0	67	216	68	205	+ 1	+ 11	..	..	..	..	..	..
5	.. ..	2 8 0	2	5	3	7	+ 1	+ 2	..	..	..	..	..	..
IV. 1	.. ..	7 0 0	226	2,059	221	1,546	— 5	— 513	..	..	..	..	..	..
2	.. ..	6 0 0	150	1,208	153	916	+ 3	— 292	1	1	1	3	..	2
3	.. ..	5 0 0	377	1,789	392	1,966	+ 16	+ 177	7	22	8	35	+ 1	+ 13
4	.. ..	4 0 0	357	1,366	383	1,533	+ 26	+ 167	1	3	1	2	..	+ 1
5	.. ..	3 0 0	121	331	130	389	+ 9	+ 58	..	..	..	..	..	..
V. 1	.. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	.. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
3	.. ..	2 8 0	27	80	29	71	+ 2	+ 9	..	..	..	..	..	..
4	.. ..	2 0 0	9	19	11	22	+ 2	+ 3	..	..	..	..	..	..
5	.. ..	1 8 0	2	6	2	4	..	+ 2	..	..	..	..	..	..
VII. 1	.. ..	5 0 0	74	480	79	395	+ 5	+ 85	..	..	..	..	..	..
2	.. ..	4 0 0	77	213	85	339	+ 8	+ 26	..	..	..	..	..	..
3	.. ..	3 0 0	83	254	99	297	+ 16	+ 43	..	..	..	..	..	..
4	.. ..	2 8 0	9	43	10	25	+ 1	+ 18	..	..	..	..	..	..
5	.. ..	2 0 0	4	19	4	8	..	+ 11	..	..	..	..	..	..
VIII. 2	.. ..	3 0 0	..	..	..	..	..	..	..	..	..	..	..	..
5	.. ..	1 8 0	5	22	6	9	+ 1	+ 13	..	..	..	..	..	..
Special rates	.. ..	..	72	209	82	347	+ 10	+ 138	..	..	..	..	..	..
Total	..	..	1,735	8,905	1,831	8,462	+ 96	— 453	9	26	10	40	+ 1	+ 14
Average rates and percentages	.. ..	..	..	5 2 1	..	4 9 4	+ 5·53	— 5·81	..	2 14 3	..	4 0 0	+ 11·99	+ 53·85

WET, 5TH GROUP.

Class and sort.	Rate per acre.	Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessments.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Adóni Taluk.							
		Rs. A. P.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.
III. 2		4 0 0	1	4	2	11	+ 1	+ 7	..	..	..	..	..	..
3		3 0 0	3	18	3	11	..	+ 7	..	..	..	..	..	..
4		2 8 0	28	82	28	70	..	+ 12	..	..	..	..	..	+ 3
IV. 1		6 0 0	1	4	1	4	..	..	4	19	4	22	..	+ 1
2		5 0 0	39	181	50	249	+ 11	+ 68	3	15	4	16	+ 1	+ 1
3		4 0 0	32	140	34	137	+ 12	+ 3	5	18	5	16	..	— 2
4		3 0 0	18	65	24	71	+ 6	+ 6	..	..	..	..	..	..
5		2 8 0	7	23	9	23	+ 2	..	..	..	..	..	..	..
V. 1		3 0 0	2	4	2	7	..	+ 3	..	..	..	..	..	..
2		2 8 0	2	7	2	7	..	..	..	..	..	..	..	..
3		2 0 0	2	5	3	5	+ 1	..	..	..	..	..	..	..
4		1 8 0	1	4	1	1	..	— 3	..	..	..	..	..	..
VII. 2		3 0 0	35	140	43	128	+ 8	+ 12	..	..	..	..	..	..
3		2 8 0	8	24	9	23	+ 1	+ 1	..	..	..	..	..	..
4		2 0 0	29	84	30	60	+ 1	— 24	..	..	..	..	..	..
VIII. 1		3 0 0	1	2	1	2	..	..	..	..	..	..	..	..
2		2 8 0	1	3	1	2	..	— 1	..	..	..	..	..	..
3		2 0 0	1	4	2	4	+ 1	..	..	..	..	..	..	..
4		1 8 0	18	61	31	46	+ 13	— 15	..	..	..	..	..	..
Total ..		..	229	855	276	861	+ 47	+ 6	12	52	13	54	+ 1	+ 2
Average rates and percentages		..	..	3 11 9	..	3 1 11	+ 20·52	+ 0·70	..	4 5 4	..	4 0 0	+ 8·33	+ 3·85
						Alúr Taluk.							
IV. 2		5 0 0	3	18	4	20	+ 1	+ 2	..	..	..	..	..	..
3		4 0 0	19	77	20	80	+ 1	+ 3	..	..	..	..	..	..
4		3 0 0	11	49	14	42	+ 3	— 7	..	..	..	..	..	..
VII. 1		4 0 0	..	..	..	..	..	..	..	..	..	..	..	..
2		3 0 0	6	15	5	15	— 1	..	..	..	..	..	..	..
4		2 0 0	1	2	1	2	..	..	..	..	..	..	..	..
VIII. 5		1 0 0	3	7	4	4	+ 1	— 3	..	..	..	..	..	..
....		..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..		..	43	168	48	163	+ 5	— 5	..	..	..	..	..	..
Average rates and percentages		..	..	3 14 6	..	3 6 4	+ 11·63	— 2·98	..	..	..	..	..	..

WET, 5TH GROUP.

Class and sort.	Rate per acre.	Under direct flow.						Under baling.					
		As per Revenue accounts.		As per Settlement.		Difference.		As per Revenue accounts.		As per Settlement.		Difference.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						Bellary Taluk.							
	Rs. A. P.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.	ACS.	Rs.
IV. 2	5 0 0	41	240	42	210	+ 1	— 30	..	..	..	..	..	..
3	4 0 0	28	130	25	103	— 3	— 27	10	29	10	31	..	+ 2
4	3 0 0	34	107	30	93	— 4	— 14	16	19	12	24	— 4	+ 5
5	2 8 0	8	10	9	23	+ 1	— 13	..	..	..	..	..	..
VII. 1	4 0 0	20	84	21	84	+ 1	..	..	..	..	..	..	..
2	3 0 0	43	181	46	138	+ 3	— 43	..	..	..	..	..	..
3	2 8 0	23	51	24	60	+ 1	+ 9	..	..	..	..	..	..
4	2 0 0	18	49	18	36	..	— 13	..	..	..	..	..	..
VIII. 2	2 8 0	4	10	4	10	..	..	..	..	..	..	..	..
3	2 0 0	17	17	19	38	+ 2	+ 21	..	..	..	..	..	..
4	1 8 0	10	14	11	15	+ 1	+ 1	..	..	..	..	..	..
Total ..	..	246	893	249	810	+ 3	— 83	26	48	22	55	— 4	+ 7
Average rates and percentages	..	..	3 10 1	..	3 4 1	+ 1·22	— 10·25	..	1 13 6	..	2 8 0	— 18·18	+ 14·58
						Gooty Taluk.							
IV. 2	5 0 0	30	138	34	170	+ 4	+ 32	..	..	..	..	..	..
3	4 0 0	140	526	147	688	+ 7	+ 62	..	..	..	..	..	..
4	3 0 0	84	235	92	276	+ 8	+ 41	..	..	..	..	..	..
5	2 8 0	107	279	126	315	+ 19	+ 36	..	..	..	..	..	+ 1
V. 1	3 0 0	100	397	101	303	+ 1	— 94	..	..	..	..	..	— 3
2	2 8 0	59	159	62	155	+ 3	— 4	4	8	5	7	+ 1	..
3	2 0 0	..	..	..	..	..	..	2	6	3	3	— 1	..
4	1 8 0	2	3	2	3	..	..	..	..	..	..	..	..
VII. 1	4 0 0	7	28	11	44	+ 4	— 16	..	..	..	..	..	..
2	3 0 0	59	273	60	180	+ 1	— 93	..	..	..	..	..	..
3	2 8 0	111	336	132	330	+ 21	— 6	..	..	..	..	..	..
4	2 0 0	92	215	111	222	+ 19	— 7	..	..	..	..	..	..
5	1 8 0	14	27	16	24	+ 2	— 3	..	..	..	..	..	..
VIII. 1	3 0 0	7	20	6	18	— 1	— 2	..	..	..	..	..	..
2	2 8 0	77	280	84	211	+ 7	— 69	..	..	..	..	..	..
3	2 0 0	50	140	60	120	+ 10	— 20	..	..	..	..	..	..
4	1 8 0	23	69	35	53	+ 12	— 16	..	..	..	..	..	..
5	1 0 0	24	60	39	39	+ 15	— 21	..	..	3	..	+ 3	+ 2
Special rates.	.. ..	16	46	14	45	— 2	— 1	..	..	..	..	..	..

Class and sort.	Rate per Acre.	WET, 5TH GROUP. Under direct flow. As per Revenue accounts. Area.	Assessment.	As per Settlement. Area.	Assessment.	Difference. Area.	Assessment.	Under baling. As per Revenue accounts. Area.	Assessment.	As per Settlement. Area.	Assessment.	Difference. Area.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Gooty Taluk—cont.													
....	Rs. A. P. ..	ACS. ..	RS. ..	ACS. ..	RS. ..	ACS. ..	RS. ..	ACS. ..	RS. ..	ACS. ..	RS. ..	ACS. ..	RS. ..
Total ..	..	1,002	3,231	1,132	3,096	+ 130	— 135	6	14	11	12	+ 5	— 2
Average rates and percentages	..	..	3 3 6	..	2 11 6	+ 13·39	— 4·22	..	2 5 4	..	1 1 5	+ 8·33	— 14·29
Tadpatri Taluk.													
III. 2	4 0 0	13	38	12	48	— 1	+ 10	..	..	..	..	..	..
4	2 8 0	20	30	13	47	— 1	+ 17	..	..	..	..	..	..
5	5 0 0	43	183	49	247	+ 6	+ 64	16	79	14	55	— 2	— 24
IV. 3	4 0 0	23	87	31	122	+ 8	+ 35	..	..	..	..	..	..
4	3 0 0	30	75	36	109	+ 6	+ 34	..	..	..	..	..	..
5	2 8 0	25	53	30	76	+ 5	+ 23	..	..	..	..	..	..
VII. 1	4 0 0	1	5	1	5	..	..	..	..	..	..	..	..
2	3 0 0	32	183	32	96	..	..	..	..	..	..	..	..
3	2 8 0	2	7	3	8	+ 1	+ 1	4	9	4	6	..	— 3
4	2 0 0	24	87	34	67	+ 10	+ 20	..	..	..	..	..	..
5	1 8 0	2	4	2	4	..	..	..	..	..	..	..	..
VIII. 1	3 0 0	1	3	1	2	..	— 1	..	..	..	..	..	..
5	1 0 0	4	10	5	5	+ 1	— 5	..	..	..	..	..	..
....	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	220	765	255	836	+ 35	+ 71	20	88	18	61	— 2	— 27
Average rates and percentages	..	..	3 7 5	..	3 8 8	+ 15·91	+ 9·28	..	4 6 5	..	3 6 3	— 10	— 30·68

Taluks.	Dry or wet.	Grouping.	As per Revenue. Extent.	Assessment.	Averages.	As per Settlement. Extent.	Assessment.	Averages.	Difference. Extent.	Assessment.	Percentages. Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
Adóni	Dry	1st group	ACS. 168,288	RS. 1,60,861	RS. A. P. 0 15 4	ACS. 175,587	RS. 1,74,946	RS. A. P. 0 15 11	+ 7,299	+ 14,085	+ 4·34	+ 8·76
	Wet	Tungabudra channels or 1st group	536	4,392	8 3 2	583	5,345	9 2 8	+ 47	+ 953	+ 8·77	+ 21·69
		3rd do.	885	4,971	5 9 10	934	4,816	5 2 6	+ 49	— 155	+ 5·54	— 3·12
		4th do.	402	2,014	5 0 4	435	1,851	4 4 1	+ 33	— 163	+ 8·48	— 8·81
		5th do.	241	907	3 12 0	289	915	3 2 8	+ 48	+ 8	+ 19·42	+ 0·88
		Total, wet ..	2,064	12,284	5 15 3	2,241	12,927	5 12 4	+ 177	+ 643	+ 8·58	+ 5·24
		Total, dry and wet ..	170,352	1,73,145	..	177,828	1,87,873	..	+ 7,476	+ 14,728	+ 4·39	+ 8·51
Alúr	Dry	1st group	164,051	1,96,179	1 3 2	170,460	2,11,272	1 3 10	+ 6,409	+ 15,093	+ 3·91	+ 7·69
	Wet	4th do.	314	1,669	5 5 1	341	1,507	4 6 9	+ 27	— 162	+ 8·60	— 9·71
		5th do.	43	168	3 14 6	48	163	3 6 4	+ 5	— 5	+ 11 63	— 2·98
		Total, wet ..	357	1,837	5 2 4	389	1,670	4 4 8	+ 32	— 167	+ 8·96	— 9·9
		Total, dry and wet ..	164,408	1,98,016	..	170,849	2,12,942	..	+ 6,441	+ 14,926	+ 3·92	+ 7·54
Bellary	Dry	1st group	236,930	1,94,574	0 13 2	249,438	2,20,018	0 14 1	+ 12,508	+ 25,444	+ 5·28	+ 13·08
	Wet	Tungabudra channels or 1st group	2,093	22,802	10 14 1	2,212	22,850	10 5 3	+ 119	+ 48	+ 5·69	+ 0·21
		3rd do.	31	54	1 11 10	31	124	4 0 0	..	+ 70	..	+ 129·63
		4th do.	958	3,724	3 14 2	1,012	3,863	3 13 1	+ 54	+ 139	+ 5 64	+ 3·73
		5th do.	272	941	3 7 5	271	865	3 3 1	— 1	— 76	— 0·37	— 8·8
		Total, wet ..	3,354	27,521	8 3 3	3,526	27,702	7 13 9	+ 172	+ 181	+ 5·13	+ 0·65
		Total, dry and wet ..	240,284	2,22,095	..	252,964	2,47,720	..	+ 12,680	+ 25,625	+ 5·28	+ 11·54
Gooty	Dry	1st group	182,608	1,28,219	0 11 3	1,90,713	149,903	0 12 7	+ 8,105	+ 21,684	+ 4·44	+ 16·91
		2nd do.	20,878	4,946	0 3 9	22,877	5,410	0 3 9	+ 1,999	+ 464	+ 9·57	+ 9·36
		Total, dry ..	203,486	1,33,165	0 10 6	2,13,590	155,313	0 11 8	+ 10,104	+ 22,148	+ 4·97	+ 16·63
	Wet	2nd group	257	1,742	6 12 5	267	1,550	5 12 11	+ 10	— 192	+ 3·89	— 11·2
		3rd do.	1,065	6,693	6 4 7	1,120	5,876	5 3 11	+ 55	— 817	+ 5·16	— 12·21
		4th do.	4,366	18,978	4 5 7	4,794	18,902	3 15 1	+ 428	— 76	+ 9·80	— 0·40
		5th do.	1,008	3,245	3 3 6	1,143	3,108	2 11 6	+ 135	— 137	+ 13 39	— 4·21
		Total, wet ..	6,696	30,658	4 9 3	7,324	29,436	4 0 4	+ 628	— 1,222	+ 9·37	— 3·9
		Total, dry and wet ..	210,182	1,63,823	..	220,914	1,84,749	..	+ 10,732	+ 20,926	+ 5·11	+ 12·77

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Taluks.	Dry or wet.	Grouping.	As per Settlement.			Differences.		Percentages.	
			Extent.	Assessment.	Averages.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	10	11	12	13
			Acs.	Rs.	Rs. A. P.	Acs.	Rs.	Acs.	Rs.
Tadpatri ..	Dry ..	1st group	151,449	1,12,683	0 12 1	+1 2,754	+30,008	+1 1·85	++ 26·70
		2nd do.	5,154	1,729	0 5 4	186	320	3·48	22·71
		Total, dry ..	156,603	1,44,380	0 14 9	+ 2,572	+ 30,388	+ 1·67	26·66
	Wet ..	3rd group	3,800	20,221	5 5 2	109	-1 1,380	+1 2·95	+ 7·32
		4th do.	1,841	8,492	4 9 10	+++ 97	439	6·56	4·90
		5th do.	273	897	3 4 7	33	44	13·75	5·16
		Total, wet ..	5,914	29,610	5 0 1	+ 239	+ 985	+ 4·21	3·44
		Total, dry and wet ..	162,517	1,73,990	..	+ 2,811	+ 31,373	+ 1·76	22·0
Tadpatri ..	Dry ..	1st group	149,691	1,12,683	0 12 1				
		2nd do.	5,340	1,409	0 4 3				
		Total, dry ..	154,031	1,13,992	0 11 10				
	Wet ..	3rd group	3,601	18,941	5 1 8				
		4th do.	1,744	8,931	5 1 11				
		5th do.	240	853	3 8 10				
		Total, wet ..	5,675	28,625	5 0 8				
		Total, dry and wet ..	159,706	1,42,617	..				

22. When criticising the financial results arrived at in my original report, the Government, in their Order No. 731 of the 23rd October 1888, observed that the greatest increases were on the poorer taluks and on the very poorest lands, as well as on "the lower classes of wet land, *i.e.*, the land served by inferior sources." With reference to what is there said, I would observe that, whatever the data may be upon which the calculations are made which give the rates that are arrived at, this cannot affect the incidence resulting from the application of those rates to the different descriptions of soils according to our classification. This classification of soils, according to the rules and methods of the Settlement Department, is based upon certain recognized principles which determine the relative values of soils, a matter not at all taken into account when the old assessment was fixed. Numerous examples can any day be produced showing that the fixing of the old rates must have been done in a most haphazard way without any reference to the nature of the soil. Hence it is not at all uncommon to find individual fields paying higher or lower rates than adjoining ones of exactly the same value, and the same thing is found in individual villages. From the table given in the above Government Order, it will be seen that the greatest percentage of increase in the Adóni taluk is on the Rs. 1-8-0 rate; in Alúr on the As. 8 rate, next to which comes the Rs. 2-8-0 rate; in Hospet on the Rs. 2-8-0 rate and then As. 12; in Gooty on the Rs. 2-8-0 rate, after which come As. 4 and Rs. 2; and in Penukonda the highest increase is on the best lands in that taluk coming under Rs. 1-8-0 and then the two poorest, viz., As. 6 and As. 4.

23. When the old lowest rate was only 2 annas, it cannot be thought extraordinary if the introduction of a minimum 4-anna rate, according to the rules hitherto in force, should result in giving increases of from 25 to 50 or even more per cent. This was nothing to the individual increases met with in the sub-divisional taluks of Cuddapah, where the old rates of 7 pies and 4 pies per acre, which existed in Ráyachóti and Kadiri in dry, were raised to 4 annas: and 4 annas 8 pies and 7 annas in wet, met with in Ráyachóti and Madanapalle, were raised to Rs. 2 and perhaps more.

24. Speaking of differences between our assessment and the former demand, I should like to instance especially the case of certain villages in the Tenali division of the Répalle taluk, Kistna district, the scheme for which was drawn up by Mr. Wilson and the settlement introduced by myself. Here the increases were in some cases 100 per cent. and even more, which of course caused a great sensation among the ryots, but there was no question about the lands having been hitherto far too lowly assessed, and as far as I know there were little or no relinquishments after introduction of settlement although the ryots threatened to throw up the land wholesale if the assessment were not reduced.

25. If the principles of settlement are to be carried out on the classification of soils as laid down in our rules, it is impossible for us to be influenced by the incidence of the old assessment in which there are so many anomalies which our settlement is, I believe, intended to rectify. Our only safe rule I think is to be guided by totals and average rates. The latter as resulting from my proposals I give in the following statement:—

Taluks.	Dry.			Wet.				
	1st group.	2nd group.	Total.	Tungabhadra channels or 1st group.	Other sources.			Total.
					2nd group.	3rd group.	4th group.	5th group.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Adóni	0 15 11	..	0 15 11	9 2 8	..	5 2 6	4 4 1	3 2 8	5 12 4
Alúr	1 3 10	..	1 3 10	..	..	..	4 6 9	3 6 4	4 4 8
Bellary ..	0 14 1	..	0 14 1	10 5 3	..	..	3 13 1	3 3 1	7 13 9
Gooty	0 12 7	0 3 9	0 11 8	..	5 12 11	*4 0 0	3 15 1	2 11 6	4 0 4
Tadpatri ..	0 15 1	0 5 4	0 14 9	..	..	5 3 11	5 5 2	4 9 10	3 4 7	5 0 1

* These are Doruvu well lands with one rupee taken off for lift.

26. First with reference to the dry, I believe that the averages for Adóni, Alúr, and Gooty, * which were approved by the Collectors of Bellary and Anantapur upon their reviews of my original report, may be considered fair. I might draw attention to the fact that the average settlement rate for the first group villages in Pattikonda which adjoins Alúr was Rs. 1-4-3. Bellary is rather higher than I should like to see it, and I think that 13 annas would be fairer. This can be borne in mind when passing the villages at the time of the introduction of settlement. When thus reduced, the increase in assessment will be about 6 per cent. as against an increase in area of 5¼. Tadpatri borders the taluks of Jammalamadugu and Pulivendla in the Cuddapah district, our first and second group in the former being equal to the second and third groups in the latter as explained in paragraph 56 of my original report.

* There is a slight reduction of one pie here as compared with my original report consequent on the introduction of the 2 annas rate in the second group villages.

27. Though there is a great increase in the proposed settlement in the Tadpatri taluk, the average rates of Annas 15-1 and Annas 5-4 compare very favorably with those for the second and third group villages in Jammalamadugu and Pulivendla, where the averages were Rs. 1-7-8 and Annas 11-9; and Rs. 1-1-10 and Annas 11 respectively. It will be remembered that special reference was made in my report on Pulivendla regarding the great increase in the villages transferred to that taluk from Tadpatri owing to their former assessment being unduly low, and this applies to other parts of the latter taluk; hence the large percentage of increase met with in my proposed assessment. In Mr. Pelly's report he speaks of Tadpatri and Yadiki (which latter now forms part of the former taluk) as containing good, fine soil.

28. In wet it will be seen that, bearing out what is said at the end of the last paragraph, our average rates in Tadpatri are higher than those in the other taluks. There is a large increase on the lands under Tungabhadra channels in the Adóni taluk, but the average is much lower than that of the lands under similar channels in Bellary, and I do not think the rate is unduly high. The lands coming under the third group in the Bellary taluk are those irrigated from Doruvu wells on the banks of the Tungabhadra river which have hitherto been paying only Rs. 1-12-0 per acre, whereas in Adóni such lands were formerly paying on an average Rs. 5-4-5 an acre. This is one of the anomalies which our settlement must set right, and so the great increase here is quite fair. The percentage of decrease in the second and third group in Gooty appears rather high, but the average rates are, I think, fair. The decrease in other cases is generally small and may be considered admissible in a tract which fares badly in the matter of tank filling rain as this does.

29. Placing the lands under the Pennér and Chitrávati river channels in the Tadpatri taluk in the fourth group gives a decrease, with the reduced rates now proposed, of Rs. 1,709. On the other hand, the result of the application of the lower fourth group rates to the Pennér channel lands in Gooty gives an increase of Rs. 693 as against Rs. 2,978 proposed in my former report (paragraph 51). The lower rates will, I think, be fairer in the Gooty taluk, but the decrease on these river channel lands in Tadpatri is hardly justifiable. Raising them to the third group gives an increase on the Pennér irrigated lands of Rs. 962 on 2,218 acres and Rs. 333 on 1,056 acres watered from the Chitrávati. I believe there is no question about the lands in the Tadpatri taluk being more valuable than those in Gooty, for, among other things, they lie more in the vicinity of the line of railway, and as it will be seen from the marginal statement that our third group rates here are lower than the second group rates adopted in Cuddapah, I think there would be no real objection to placing the river channel lands in Tadpatri higher than in Gooty, while they will be lower than those in Cuddapah.

Cuddapah main division—second group rates.	Bellary and Anantapur—third group rates.
RS. A. P.	RS. A. P.
9 0 0	8 0 0
8 0 0	7 0 0
7 0 0	6 0 0
6 0 0	5 0 0
5 0 0	4 0 0
4 8 0	3 0 0
4 0 0	...
3 8 0	2 8 0
3 0 0	2 0 0
2 0 0	...

80. *Grouping.*—I propose, therefore, placing the above river channels in the Tadpatri taluk in the third group, and instead of putting the whole of the dry lands in the first group as proposed by

Colonel Stuart (*vide* paragraph 49 of my original report), I have reduced three villages situated in among the hills and adjoining the Anantapur taluk to the second group. According to these proposals, the dry and wet grouping will stand as follows:—

Groups.	Dry.	Wet.		
	Villages.	Tanks.	Channels.	Wells.
First group	88	..	..	..
Second do.	3	..	..	..
Third do.	..	1	33	..
Fourth do.	..	9	56	..
Fifth do.	..	3	22	5
Total ..	91	13	111	5

31. As already mentioned in paragraph 76 of my original report, slight modifications, both in dry and wet, will, as usual, be made when going into appeals at the time of introduction of settlement wherever there seems to be any good reason for making such. This will of course tend somewhat to reduce the average rates now shown; and, as also stated, it will be easier then to adjust the classification of the lands under the poorer sources should this be found necessary.

32. I give below the areas coming under each money rate both in occupation and waste according to the present modified scheme:—

Dry.

Rate per acre.	Occupied.		Unoccupied.		Total.		Percentages.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Occupied area.	Unoccupied area.
			Adoni Taluk.					
RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	ACS.
2 8 0	84	209 0 0	1	3 0 0	85	212 0 0	0·5	..
2 0 0	6,944	13,887 0 0	627	1,255 0 0	7,571	15,142 0 0	3·95	0·57
1 8 0	34,203	51,305 0 0	5,027	7,540 0 0	39,230	58,845 0 0	19·48	4·55
1 0 0	73,592	73,592 0 0	23,072	23,072 0 0	96,664	96,664 0 0	41·91	20·86
0 12 0	29,173	21,878 0 0	24,412	18,309 0 0	53,584	40,188 0 0	16·61	22·07
0 8 0	19,436	9,718 0 0	21,826	10,913 0 0	41,263	20,632 0 0	11·07	19·74
0 6 0	10,531	3,950 0 0	25,632	9,612 0 0	36,163	13,561 0 0	6·0	23·17
0 4 0	1,624	407 0 0	9,993	2,498 0 0	11,617	2,904 0 0	0·93	9·04
Totals ..	175,587	1,74,946 0 0	110,590	73,202 0 0	286,177	2,48,148 0 0	100·0	100·0
Average rates.	..	0 15 11	..	0 10 7	..	0 13 10	..	..
			Alur Taluk.					
2 8 0	1,330	3,326 0 0	38	97 0 0	1,368	3,423 0 0	0·78	0·6
2 0 0	23,093	46,187 0 0	6,300	12,599 0 0	29,393	58,786 0 0	13·55	9·67
1 8 0	56,222	84,334 0 0	22,214	33,322 0 0	78,436	1,17,656 0 0	32·98	34·10
1 0 0	60,804	60,804 0 0	22,781	22,781 0 0	83,584	83,584 0 0	35·67	34·97
0 12 0	13,304	9,979 0 0	7,727	5,795 0 0	21,032	15,775 0 0	7·81	11·86
0 8 0	8,492	4,245 0 0	2,244	1,122 0 0	10,736	5,367 0 0	4·98	3·45
0 6 0	4,751	1,781 0 0	1,370	514 0 0	6,121	2,295 0 0	2·79	2·10
0 4 0	2,464	616 0 0	2,471	617 0 0	4,935	1,233 0 0	1·44	3·79
Totals ..	170,460	2,11,272 0 0	65,145	76,847 0 0	235,605	2,88,119 0 0	100·0	100·0
Average rates.	..	1 3 10	..	1 2 10	..	1 3 7	..	..
			Bellary Taluk.					
2 8 0	3	9 0 0	..	..	3	9 0 0	..	..
2 0 0	636	1,272 0 0	12	24 0 0	648	1,296 0 0	0·26	0·1
1 8 0	31,129	46,692 0 0	5,283	7,925 0 0	36,412	54,617 0 0	12·48	5·40
1 0 0	102,294	1,02,295 0 0	23,943	23,943 0 0	126,237	1,26,238 0 0	41·0	24·47
0 12 0	64,952	48,716 0 0	27,273	20,455 0 0	92,225	69,171 0 0	26·4	27·87
0 8 0	25,090	12,543 0 0	14,684	7,342 0 0	39,774	19,885 0 0	10·6	15·1
0 6 0	17,271	6,475 0 0	15,015	5,630 0 0	32,286	12,105 0 0	6·93	15·35
0 4 0	8,063	2,016 0 0	11,635	2,909 0 0	19,698	4,925 0 0	3·23	11·89
Totals ..	249,438	2,20,018 0 0	97,845	68,228 0 0	347,283	2,88,246 0 0	100·0	100·0
Average rates.	..	0 14 1	..	0 11 2	..	0 13 3	..	..

DRY.

Rate per acre.	Occupied.		Unoccupied.		Total.		Percentages.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Occupied area.	Unoccupied area.
				Gooty Taluk.				
Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Acs.
2 8 0	126	315 0 0	1	2 0 0	127	317 0 0	0·6	..
2 0 0	2,171	4,342 0 0	162	324 0 0	2,333	4,665 0 0	1·2	0·17
1 8 0	27,938	41,907 0 0	2,432	3,648 0 0	30,370	45,555 0 0	13 8	2·48
1 0 0	52,651	52,651 0 0	9,900	9,900 0 0	62,551	62,551 0 0	24·65	10·13
0 12 0	29,447	22,087 0 0	10,044	7,532 0 0	39,491	29,619 0 0	13·78	19·28
0 8 0	25,416	12,707 0 0	10,393	5,197 0 0	35,809	17,904 0 0	11·90	10·63
0 6 0	31,527	11,821 0 0	17,215	6,455 0 0	48,742	18,276 0 0	14·76	17·62
0 4 0	31,552	7,888 0 0	31,012	7,754 0 0	62,564	15,643 0 0	14·77	31·74
0 2 0	12,762	1,595 0 0	16,568	2,070 0 0	29,330	3,665 0 0	5·98	16·95
Totals ..	213,590	1,55,313 0 0	97,727	42,882 0 0	311,317	1,98,195 0 0	100·0	100·0
Average rates..	..	0 11 8	..	0 7 0	..	0 10 2	..	..
				Tadpatri Taluk.				
2 8 0	1,831	4,578 0 0	7	18 0 0	1,838	4,596 0 0	1·17	0·3
2 0 0	8,703	17,406 0 0	29	58 0 0	8,732	17,464 0 0	5·56	0·13
1 8 0	24,507	36,760 0 0	292	438 0 0	24,799	37,198 0 0	15·64	1·36
1 0 0	40,864	40,864 0 0	936	936 0 0	41,800	41,800 0 0	26·9	4·35
0 12 0	35,178	26,382 0 0	3,452	2,589 0 0	38,630	28,971 0 0	22·47	16·04
0 8 0	21,931	10,963 0 0	5,854	2,927 0 0	27,785	13,890 0 0	14·0	27·19
0 6 0	13,791	5,172 0 0	5,531	2,075 0 0	19,322	7,247 0 0	8·81	25·69
0 4 0	8,062	2,014 0 0	4,778	1,195 0 0	12,840	3,209 0 0	5·15	22·19
0 2 0	1,676	210 0 0	650	81 0 0	2,326	291 0 0	1·7	3·2
Special rates ..	60	31 0 0	.	..	60	31 0 0	0·4	..
Totals ..	156,603	1,44,380 0 0	21,529	10,317 0 0	178,132	1,54,697 0 0	100·0	100·0
Average rates.	..	0 14 9	..	0 7 5	..	0 13 10	..	..

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Wet.

Rate per acre.	Under baling.						Under direct flow.						Total.						Percentages.	
	Occupied.		Unoccupied.				Occupied.		Unoccupied.				Occupied.		Unoccupied.				Occupied area.	Unoccupied area.
	Extent.	Assessment.	Extent.	Assessment.			Extent.	Assessment.	Extent.	Assessment.			Extent.	Assessment.	Extent.	Assessment.				
														Adóni Taluk.						
Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.			Acs.	Rs. A. P.	Acs.	Rs. A. P.			Acs.	Rs. A. P.	Acs.	Rs. A. P.			Acs.	Acs.
11 0 0	6	71 0 0	1	10 0 0			207	2,273 0 0	2	27 0 0			213	2,344 0 0	3	37 0 0			9·51	0·41
10 0 0	10	100 0 0	6	64 0 0			42	419 0 0	2	18 0 0			52	519 0 0	8	82 0 0			2·32	1·11
9 0 0	36	327 0 0	42	382 0 0			86	768 0 0	17	138 0 0			122	1,096 0 0	59	540 0 0			5·44	8·16
8 0 0	34	271 0 0	13	101 0 0			236	1,894 0 0	21	166 0 0			270	2,165 0 0	34	267 0 0			12·5	4·70
7 0 0	93	648 0 0	5	31 0 0			68	482 0 0	4	25 0 0			161	1,130 0 0	9	56 0 0			7·18	1·25
6 0 0	19	115 0 0	4	25 0 0			102	608 0 0	8	47 0 0			121	723 0 0	12	72 0 0			5·40	1·66
5 0 0	23	115 0 0	6	27 0 0			483	2,413 0 0	68	342 0 0			506	2,528 0 0	73	369 0 0			22·58	10·10
4 0 0	8	32 0 0	..	..			390	1,568 0 0	182	730 0 0			398	1,600 0 0	182	730 0 0			17·76	25·18
3 0 0	..	..	..	..			214	637 0 0	290	870 0 0			214	637 0 0	301	903 0 0			9·55	41·63
2 8 0	..	..	..	..			117	299 0 0	33	83 0 0			117	299 0 0	33	83 0 0			5·22	4·66
2 0 0	..	..	..	..			35	69 0 0	6	11 0 0			35	69 0 0	6	11 0 0			1·56	0·83
1 8 0	..	..	..	..			32	47 0 0	3	6 0 0			32	47 0 0	3	6 0 0			1·43	0·41
Total ..	229	1,679 0 0	87	673 0 0			2,012	11,477 0 0	636	2,482 0 0			2,241	13,156 0 0	723	3,155 0 0			100·0	100·0
Deduct one rupee for baling ..	..	229 0 0	..	87 0 0			..	..	..	..			..	229 0 0	..	87 0 0			..	..
Remainder ..	229	1,450 0 0	87	586 0 0			2,012	11,477 0 0	636	2,482 0 0			2,241	12,927 0 0	723	3,068 0 0			..	..
Average rates ..	..	6 5 4	..	6 11 9			..	5 11 3	..	3 14 5			..	5 12 4	..	4 3 11			..	..
														Alúr Taluk.						
Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.			Acs.	Rs. A. P.	Acs.	Rs. A. P.			Acs.	Rs. A. P.	Acs.	Rs. A. P.			Acs.	Acs.
6 0 0	..	..	..	..			6	30 0 0	8	48 0 0			6	30 0 0	8	48 0 0			1·29	13·79
5 0 0	..	..	..	..			196	980 0 0	21	105 0 0			196	980 0 0	21	105 0 0			50·39	36·21
4 0 0	..	..	..	..			118	472 0 0	21	84 0 0			118	472 0 0	21	84 0 0			30·33	30·21
3 0 0	..	..	..	..			39	117 0 0	..	..			39	117 0 0	..	..			10·2	..
2 8 0	..	..	..	..			26	65 0 0	..	..			26	65 0 0	..	..			6·68	..
2 0 0	..	..	..	..			1	2 0 0	..	..			1	2 0 0	..	..			0·26	..
1 8 0	..	..	..	..			..	..	8	12 0 0			..	..	8	12 0 0			..	13·79
1 0 0	..	..	..	..			..	4 0 0	..	..			..	4 0 0	..	..			1·3	..
Total ..	389	1,670 0 0	68	249 0 0			389	1,670 0 0	68	249 0 0			389	1,670 0 0	68	249 0 0			100·0	100·0
Average rates ..	..	4 4 8	..	4 4 8			..	4 4 8	..	4 4 8			..	4 4 8	..	4 4 8			..	..

Wet.

Rate per acre.	Under direct flow.				Under baling.				Total.				Percentages.	
	Occupied.		Unoccupied.		Occupied.		Unoccupied.		Occupied.		Unoccupied.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Occupied area.	Unoccupied area.
						Bellary Taluk.								
Rs. A. A.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Acs.
11 0 0	1,314	14,456 0 0	5	55 0 0	42	459 0 0	1	11 0 0	1,356	14,915 0 0	6	66 0 0	38·46	2·33
10 0 0	627	6,260 0 0	4	40 0 0	109	1,100 0 0	3	30 0 0	636	6,360 0 0	7	70 0 0	18·4	2·72
9 0 0	84	757 0 0	4	36 0 0	41	362 0 0	..	..	125	1,119 0 0	4	36 0 0	3·54	1·56
8 0 0	3	26 0 0	4	32 0 0	71	571 0 0	2	16 0 0	74	597 0 0	6	48 0 0	2·10	2·34
7 0 0	..	..	1	7 0 0	18	124 0 0	..	..	18	124 0 0	1	7 0 0	0·51	0·39
6 0 0	17	102 0 0	1	6 0 0	16	99 0 0	2	12 0 0	33	201 0 0	3	18 0 0	0·94	1·16
5 0 0	297	1,483 0 0	15	75 0 0	4	18 0 0	2	10 0 0	301	1,501 0 0	17	85 0 0	8·54	6·61
4 0 0	340	1,365 0 0	47	188 0 0	24	96 0 0	2	8 0 0	364	1,461 0 0	49	196 0 0	10·32	19·7
3 0 0	469	1,413 0 0	103	309 0 0	13	39 0 0	..	..	483	1,452 0 0	103	309 0 0	13·67	40·8
2 8 0	85	213 0 0	36	90 0 0	..	..	..	..	85	213 0 0	36	90 0 0	2·41	14·1
2 0 0	41	82 0 0	24	48 0 0	..	..	..	..	41	82 0 0	24	48 0 0	1·16	9·34
1 8 0	11	15 0 0	1	2 0 0	..	..	..	..	11	15 0 0	1	2 0 0	0·31	0·39
Total ..	3,188	25,172 0 0	245	888 0 0	338	2,868 0 0	12	87 0 0	3,526	28,040 0 0	257	975 0 0	100·0	100·0
Deduct one rupee for baling	..	..	..	..	..	338 0 0	..	12 0 0	..	338 0 0	..	12 0 0	..	..
Remainder ..	3,188	25,172 0 0	245	888 0 0	338	2,530 0 0	12	75 0 0	3,526	27,702 0 0	257	963 0 0	..	..
Average rates ..	..	7 14 4	..	3 10 0	..	7 7 9	..	6 4 0	..	7 13 9	..	3 11 11	..	..
						Gooty Taluk.								
8 0 0	74	592 0 0	..	..	..	..	..	..	74	592 0 0	..	..	1·1	..
7 0 0	371	2,597 0 0	23	161 0 0	..	..	..	..	371	2,597 0 0	23	161 0 0	5·7	1·4
6 0 0	813	4,878 0 0	55	330 0 0	..	..	..	..	813	4,878 0 0	55	330 0 0	11·10	2·49
5 0 0	1,219	6,095 0 0	131	655 0 0	7	35 0 0	..	..	1,226	6,130 0 0	131	655 0 0	16·74	5·93
4 0 0	1,836	7,344 0 0	397	1,588 0 0	24	76 0 0	..	..	1,860	7,440 0 0	397	1,588 0 0	25·67	17·98
3 0 0	1,419	4,257 0 0	561	1,683 0 0	..	..	..	..	1,419	4,257 0 0	561	1,683 0 0	19·10	25·42
2 8 0	949	2,375 0 0	474	1,185 0 0	6	15 0 0	..	..	955	2,390 0 0	474	1,185 0 0	13·4	21·47
2 0 0	390	780 0 0	346	692 0 0	4	8 0 0	1	2 0 0	394	788 0 0	347	694 0 0	5·38	15·71
1 8 0	102	154 0 0	202	303 0 0	6	10 0 0	..	..	108	164 0 0	202	303 0 0	1·47	9·15
1 0 0	39	39 0 0	18	18 0 0	..	..	..	..	39	39 0 0	18	18 0 0	0·53	0·81
Special rates ..	65	208 0 0	..	..	..	..	..	..	65	208 0 0	..	..	0·89	..
Total ..	7,277	29,339 0 0	2,207	6,615 0 0	47	144 0 0	1	2 0 0	7,324	29,483 0 0	2,208	6,617 0 0	100·0	100·0
Deduct one rupee for baling	..	..	..	..	..	47 0 0	..	1 0 0	..	47 0 0	..	1 0 0	..	..
Remainder ..	7,277	29,339 0 0	2,207	6,615 0 0	47	97 0 0	1	1 0 0	7,324	29,436 0 0	2,208	6,616 0 0	..	..
Average rates ..	..	4 0 6	..	2 15 11	..	2 1 0	..	1 0 0	..	4 0 4	..	2 15 11	..	..

Wet.

Rate per acre.	Under direct flow.				Under baling.				Total.				Percentages.	
	Occupied.		Unoccupied.		Occupied.		Unoccupied.		Occupied.		Unoccupied.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Occupied area	Unoccupied area
						Tadpatri Taluk.								
Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Rs. A. P.	Acs.	Acs.
8 0 0	332	2,573 0 0	15	120 0 0	..	..	..	..	322	2,573 0 0	15	120 0 0	5·44	1·96
7 0 0	739	5,173 0 0	9	66 0 0	5	29 0 0	..	..	744	5,202 0 0	9	66 0 0	12·58	1·18
6 0 0	1,104	6,624 0 0	22	126 0 0	9	50 0 0	1	2 0 0	1,113	6,674 0 0	23	128 0 0	18·82	3·1
5 0 0	1,489	4,461 0 0	114	567 0 0	78	381 0 0	5	30 0 0	1,567	7,839 0 0	119	597 0 0	26·70	15·56
4 0 0	1,100	4,399 0 0	170	679 0 0	15	62 0 0	10	39 0 0	1,115	4,461 0 0	180	718 0 0	18·65	23·53
3 0 0	594	1,786 0 0	185	556 0 0	1	3 0 0	2	6 0 0	595	1,789 0 0	187	562 0 0	10·6	24·44
2 8 0	188	469 0 0	115	294 0 0	4	10 0 0	..	..	192	479 0 0	115	294 0 0	3·25	15·3
2 0 0	169	336 0 0	114	227 0 0	..	..	..	..	169	336 0 0	114	227 0 0	2·86	14·90
1 8 0	10	17 0 0	2	3 0 0	..	..	..	..	10	17 0 0	2	3 0 0	·17	·26
1 0 0	5	5 0 0	1	1 0 0	..	..	..	..	5	5 0 0	1	1 0 0	·2	·13
Special rates	82	347 0 0	..	..	..	..	..	..	82	347 0 0	..	..	1·39	..
Total ..	5,802	29,187 0 0	747	2,639 0 0	112	535 0 0	18	77 0 0	5,914	29,722 0 0	765	2,716 0 0	100·0	100·0
Deduct one rupee for baling	..	..	..	..	..	112 0 0	..	18 0 0	..	112 0 0	..	18 0 0	..	..
Remainder ..	5,802	29,187 0 0	747	2,639 0 0	112	423 0 0	18	59 0 0	5,914	29,610 0 0	765	2,698 0 0	..	..
Average rates ..	..	5 0 6	..	3 8 6	..	3 12 0	..	3 4 6	..	5 0 1	..	3 8 5	..	..

33. Before closing I would again, as requested in paragraph 69 of my former report, beg that the orders of Government may be obtained with reference to the water-rates to be levied hereafter on dry lands irrigated from the different sources according to our grouping. The Tungabhadra channels will naturally come under the higher rates laid down in Board's Standing Order, No. 5.

34. *Nirubhatta and Bijavari (water-rate).*—Now that the matter of the special charge for water-rate under the name of "Nirubhatta" and "Bijavari," which has hitherto been the subject of a separate correspondence, has been disposed of in G.O. of the 17th August, No. 714, Revenue, it may be as well to let the subject find a place in this Settlement scheme. As directed this charge will "continue to be levied for the present in the Government villages and permanently in the Inam villages, those who pay it being exempted from the voluntary cess" of one anna in the rupee to be collected, to go towards the special improvements to be made to the Tungabhadra channel works. This cess will not be entered in the Settlement or Land Revenue pattas, the proceeds being separately credited to the Irrigation Cess Fund as directed in the Government Order above referred to.

READ—also the following letter from the Deputy Commissioner of Revenue Settlement, Party No. I, to the Secretary to the Commissioner of Revenue Settlement, dated Bellary, 9th January 1890, No. 14:—

In forwarding herewith a copy of the letter I have received from the Collector of Anantapur expressing his views upon my proposals for the settlement of the Gooty and Tadpatri taluks, I beg to offer the following remarks thereon.

Para. 4 of Mr. Underwood's letter.

2. The percentage of the different kinds of soils met with in the said two taluks as compared with Alúr and Adóni are as follows:—

—	Alúr.	Adóni.	Gooty.	Tadpatri.
Classes III, IV, V	90	64	46	73
Do. VI, VII, VIII	10	36	54	27
Total ..	100	100	100	100

Comparing this with the average rates I have proposed for each taluk, I do not think the latter can be considered at all unfair. A good deal of what Mr. Underwood calls mixed soil in Tadpatri is really a light-colored regar soil of very good quality. I have already shown in paragraph 27 of my report, to which he refers, that our rates in Tadpatri are much lower than those in Jammalamadugu and Pulivendla. I have also in the said report expressed my views as to the unfairness of comparing our results too closely with the old assessment if it is at all intended that our settlement is to do away with the anomalies hitherto existing.

3. I do not think there is any other point calling for particular notice from me.

ENCLOSURE.

From W. G. UNDERWOOD, Esq., Collector of Anantapur, to the Deputy Commissioner, Revenue Settlement, No. I Party, dated Gooty, 26th December 1889, No. C.

In returning herewith your letter No. 1009, dated 28th October 1889, to the Secretary to the Commissioner of Revenue Settlement and Land Records and Agriculture, I have the honor to inform you that, on consulting the Deputy Collector, Gooty, and the Tahsildars of Gooty and Tadpatri, I ascertain that the prices of cholum hitherto quoted are for the yellow kind. This seems to have been done as it was the cheaper and more plentiful grain. The comparatively larger outturn per acre of the yellow variety probably makes up for any difference that arises from the higher prices of the white grain.

2. Ragi is not grown in the taluks under report. It is only grown when there is an insufficiency of water for paddy which undoubtedly is the more profitable crop. Ragi is best adapted for well cultivation. I am not certain that it is not grown as a dry crop in Hindupur and I shall make inquiries.

3. As regards the expenses of paddy cultivation, both the tahsildars explain that the figures reported by them are for two crops. By apportioning them equally between the two crops the figures for the Gooty taluk very nearly approximate with what has been arrived at by you. The Gooty Tahsildar's quotation of expenses for cholum cultivation also corresponds with your figures; the value of fodder for ploughing cattle in the case of both wet and dry lands and that of manure for the latter as per quotations of the tahsildar and the villagers for the Tadpatri taluk are too high, and if they be left out of account the figures for this taluk will equally approximate with those arrived at by you. The straw which is generally the chief fodder for the ploughing cattle is grown by the owner and it is difficult to give it a money value. The manure for dry lands is also of little value and consists for the most part of the sweepings of his cattle shed.

4. On looking to the financial results of the present scheme the marked increase of assessment in the case of dry lands in the taluks of Gooty and Tadpatri attracts immediate notice. In Tadpatri there is an increase of more than a fourth of its present assessment against an increase of only 1·67 of its extent, while the proportion under these two items in Alúr which bears some resemblance to, and is by far superior to, Tadpatri is only 7·69 and 3·91 respectively. Alúr is comprised entirely of black-cotton soil, but Tadpatri contains large areas of red and mixed soils. The taluks of Gooty and Adóni, which are of somewhat like nature, also show similar variations in the assessment of their dry lands. The percentages of superior and inferior classes of lands in these two taluks are as follows:—

	Adóni percentage.	Gooty. percentage.
Total of classes III, IV and V	64	46
Total of classes VI, VII and VIII	36	54

Vide page 11 of your report embodied in Board's Proceedings, No. 591, dated 24th October 1889 (Revenue Settlement, Land Records and Agriculture); shortly the variation is explained by the abolition of the large number of rates in the old assessment. The increase all occurs in the rates up to Rs. 2, after which there is a falling off. This remark applies to Gooty and Tadpatri. It is also noted that very little land falls under the two-anna rate. Unless there was false classification under the old or new settlement it is impossible that there could be such inequalities The average dry assessment in each of the five taluks now under consideration according to the old and the proposed new assessment is as follows:—

Taluks.	Average assessment according to revenue accounts.	Average assessment according to settlement.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
Alúr	1 3 2	1 3 10	+ 0 0 6
Adóni	0 15 4	0 15 11	+ 0 0 7
Bellary	0 13 2	0 14 1	+ 0 0 11
Tadpatri	0 11 10	0 14 9	+ 0 2 11
Gooty	0 10 6	0 11 8	+ 0 1 2

The average rates, as they now stand, indicate with reasonable accuracy the relative importance of the soils in each of the five taluks now under consideration. The slight increase in Alúr and Adóni, the richest of the group, is quite natural and is open to no objection. The enhanced assessments in Gooty and Tadpatri is out of all proportion to the results in the other taluks. If the old assessment contained any anomalies it should have affected all the taluks alike unless we are to suppose that one taluk fared worse than the other. The large increase of assessment in these two taluks will press very heavily upon the ryots. It was originally urged upon me that Tadpatri was similar in its conditions to Jammalamadugu, and that the proposed rates are no higher than those fixed for the latter taluk. I don't know how far this may be true, but I think, if the large increase is to be imposed, it should be done gradually by increments extending over five years at least. If the inferior classes of lands in these taluks are more favorably dealt with, the proposed high percentage of increase would probably reduce itself to a moderately fair percentage as is the case in the other taluks of the group now reported upon.

5. As regards other points, I generally concur with you in your conclusions.

calculated that the reduction would give the ryots a share of the produce of their fields, amounting to one-half of the gross produce in lieu of the one-third share of the gross which the assessment of 1807 was calculated to leave them.

6. The land revenue demand of the districts from the completion of the survey assessment by Colonel Monro in 1806-7 down to the year 1855 when a further large reduction of the assessment was ordered by Government is shown in the annexed statement in which figures are given for each taluk. Against the figures showing the land revenue demand for each year are also shown the prices per garce of paddy and cholum, two of the staple crops of the district. The demand includes that for Miscellaneous items of land revenue such as inam quit-rent, &c., it having been found impossible to obtain figures showing the ryotwari demand only. The figures in columns 2 to 18 inclusive are given in thousands of rupees.

																						Price per garce.		Remarks.
	—	Bellary.	Hospet.	Kudligi.	Huvinhadagalli.	Harpanahalli.	Kayadrug.	Alur.	Adoni.	Dharmavaram.	Penukonda.	Hindupur.	Madakasira.	Gooty.	Yadahi.	Tadpatri.	Anantapur.	Total.	Paddy.	Cholum.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Ryotwari.	Fasli 1210 ..	76	66	102	99	102	..	68	125	96	104	89	45	109	..	129	150	15,46	Rs. 90	Rs. 50	Season very unfavorable.
	,, 1211 ..	111	69	123	119	121	130	79	131	131	126	100	65	128	98	144	164	18,39	80	80	
	,, 1212 ..	115	73	101	99	101	159	98	162	140	108	93	68	142	150	150	170	18,68	140	140	Scarcity almost amounting to famine.
	,, 1213 ..	112	82	121	123	119	173	83	171	137	119	95	66	153	116	167	186	20,23	190	200	Season reported to be the best the district had ever seen.
	,, 1214 ..	142	108	156	140	147	201	128	207	148	128	106	83	181	121	165	186	23,47	200	210	An extremely favorable year.
	,, 1215 ..	150	112	174	150	164	217	155	226	165	137	111	86	202	116	173	191	25,29	146	173	Season exceedingly adverse owing to failure of the periodical rains.
	,, 1216 ..	146	100	158	147	165	172	139	208	131	109	99	62	162	115	165	165	22,43	151	213	
	,, 1217 ..	144	101	155	152	171	164	111	189	121	116	100	50	143	129	174	152	21,62	198	239	
	,, 1218 ..	157	116	196	167	179	..	110	221	160	133	112	77	168		185	186	24,63	104	108	
	Total ..	11,53	827	12,86	11,96	12,69	..	971	16,40	12,19	10,85	905	692	13,88	..	14,52	15,60	190,20	..	..	
	Average ..	128	92	143	133	141	..	108	182	135	121	101	66	154	..	161	172	21,13	..	..	
The triennial lease.	Fasli 1219 ..	150	99	142	153	166	123	120	218	127	127	94	56	167	121	179	162	22,04	81	101	Season unfavorable.
	,, 1220 ..	167	93	149	159	168	174	137	218	144	135	100	66	174	125	182	171	23,62	106	106	
	,, 1221 ..	181	96	153	161	169	190	150	226	155	126	94	74	178	133	183	165	24,34	95	127	
	Total ..	498	288	444	473	503	487	407	662	426	388	288	196	619	379	544	498	70,00	..	..	
	Average ..	166	96	148	158	168	162	136	221	142	129	96	65	173	126	181	166	23,33	..	..	
The decennial lease.	Fasli 1222 ..	166	90	149	145	129	184	141	217	145	117	88	74	157	117	165	154	22,38	121	170	Season more than usually favorable.
	,, 1223 ..	166	97	167	153	147	186	141	218	147	134	104	82	166	122	174	167	23,71	126	168	Season and harvest extremely favorable.
	,, 1224 ..	166	99	169	145	153	185	140	217	150	135	104	81	171	126	177	168	23,86	118	162	
	,, 1225 ..	163	104	173	156	158	197	140	219	152	136	104	84	177	125	179	171	24,28	109	123	
	,, 1226 ..	166	106	166	161	151	183	138	210	144	135	102	82	166	125	179	161	23,65	101	120	Rainfall small, harvest scanty. At the end of the year less than half the villages remained on the renting system.
	,, 1227 ..	161	104	164	149	162	164	131	200	150	133	95	79	150	124	179	174	22,99	115	118	
	,, 1228 ..	163	103	163	150	144	137	127	189	146	129	87	76	134	122	180	158	22,07	113	166	
	,, 1229 ..	164	102	161	149	148	161	130	200	161	126	89	80	140	124	181	163	22,69	117	172	
	,, 1230 ..	159	92	145	136	130	129	116	177	135	114	81	82	124	112	167	142	20,41	109	142	
	,, 1231 ..	162	95	145	135	129	137	125	187	136	116	80	79	131	113	170	146	20,85	118	139	A reduction in the assessments of 25 per cent. in dry and wet lands and 33 per cent. in garden lands sanctioned this year.
	Total ..	16,36	992	16,02	14,69	14,41	16,33	13,29	20,34	14,55	12,74	934	799	15,16	12,10	17,51	16,04	226,79	..	..	
	Average ..	164	99	160	147	144	163	133	203	146	127	93	80	152	121	175	161	22,68	..	..	

		Bellary.	Hospet.	Kudligi.	Huvinahadgalli.	Harpanahalli.	Rayadrug.	Alúr.	Adóni.	Dharmavaram.	Penukonda.	Hindupur.	Madakasira.	Gooty.	Yadaki.	Tadpatri.	Anantapur.	Total.	Price per garce. Paddy.	Price per garce. Cholum.	Remarks.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Ryotwari.	Fasli 1232 ..	167	96	146	137	127	139	133	200	143	126	91	81	136	106	151	147	21,26	Rs. 123	Rs. 121	Full benefit of reduction of assessment allowed to ryots in this fasli for first time. Season unusually favorable.
	,, 1233 ..	124	81	115	109	109	111	88	160	124	107	81	78	102	98	143	124	17,54	113	151	Season unusually bad. North-east monsoon almost entirely failed. Fall in revenue due to that and to relieving ryots of waste saddled on them by Mr. Thackeray and Mr. Campbell.
	,, 1234 ..	165	88	129	111	110	124	126	178	139	126	95	92	118	98	141	129	19,69	144	197	Early rains failed. Inam tafrik imposed.
	,, 1235 ..	164	88	163	115	113	128	127	183	152	127	99	101	124	100	142	142	20,68	100	142	
	,, 1236 ..	166	86	147	114	107	130	132	183	143	123	93	86	126	100	144	139	20,19	91	114	Season very unfavorable. Mr. Robertson hardly able to make up his mind whether decrease in cultivation was to be attributed to over-assessment or to falling prices.
	Average of five years.	157	88	140	117	113	127	121	181	140	122	92	88	121	100	144	136	19,87	..	..	
	Fasli 1237 ..	144	77	122	99	97	81	122	173	104	93	66	68	93	101	139	118	16,97	97	106	Season very unfavorable.
	,, 1238 ..	165	88	144	107	101	119	136	175	136	122	82	99	122	103	143	136	19,78	99	93	Rainfall abundant and seasonable.
	,, 1239 ..	139	84	121	95	91	112	83	161	115	103	79	90	92	95	132	132	17,18	92	90	Bad year.
	,, 1240 ..	149	79	133	95	92	112	108	165	121	126	83	82	112	98	141	141	18,37	81	79	Season extremely favorable.
	,, 1241 ..	153	75	118	90	89	100	125	167	113	109	75	79	124	94	138	130	17,79	73	71	Season moderately favorable.
	,, 1242 ..	130	73	103	68	68	66	108	160	91	74	57	64	98	83	119	111	14,63	110	139	September and October rains failed entirely. Season described as "beyond all comparison" worse than any that has ever been known.
	,, 1243 ..	160	88	136	97	95	95	139	177	121	116	87	78	132	92	139	129	18,81	136	188	An unusually good season.
	,, 1244 ..	161	86	127	96	96	73	154	184	110	106	83	83	124	92	121	123	18,19	108	151	
	,, 1245 ..	174	94	126	94	96	88	162	189	129	125	92	71	137	96	133	132	19,38	90	100	
	,, 1246 ..	177	93	127	88	95	93	167	190	113	95	75	65	138	94	136	124	18,70	102	98	
	,, 1247 ..	182	95	142	100	104	108	170	182	130	134	91	84	143	96	138	131	20,30	100	95	
	,, 1248 ..	141	95	124	89	96	95	66	144	106	100	74	62	118	96	115	121	16,42	112	150	Almost a year of famine.
	,, 1249 ..	185	100	151	105	101	119	174	199	126	124	85	69	146	102	141	133	20,60	105	132	
	,, 1250 ..	193	102	132	102	106	125	194	199	121	108	80	67	151	100	142	129	20,61	90	92	Three good years.
	,, 1251 ..	196	103	141	103	106	135	203	203	137	133	92	101	156	102	142	138	21,91	82	69	
	,, 1252 ..	190	104	147	106	105	132	204	193	145	130	90	81	153	103	142	139	21,61	72	63	Two unfavorable years.
	,, 1253 ..	193	104	154	103	102	130	194	190	134	120	89	100	150	101	141	132	21,37	68	62	

		Bellary.	Hospet.	Kudligi.	Huvinahadgalli.	Harpanahalli.	Rayadrug.	Alúr.	Adóni.	Dharmavaram.	Ponukonda.	Hindupur.	Madakasira.	Gooty.	Yadaki.	Tadpatri.	Anantapur.	Total.	Price per garce. Paddy.	Price per garce. Cholum.	Remarks.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Ryotwari—*cont.*	Fasli 1254 ..	191	102	130	96	97	115	193	185	120	119	73	78	132	99	140	117	19,87	Rs. 67	Rs. 61	Two unfavorable years.
	,, 1255 ..	175	96	125	90	89	110	176	166	110	89	67	68	131	98	139	118	18,37	101	108	
	,, 1256 ..	195	104	145	100	99	122	199	196	137	122	74	82	150	102	140	132	20,99	100	105	
	,, 1257 ..	195	101	143	99	98	119	194	197	128	128	81	91	147	102	144	117	20,85	101	110	
	,, 1258 ..	193	101	143	99	99	122	185	191	125	103	75	82	141	101	141	130	20,31	95	101	
	,, 1259 ..	188	105	153	101	96	122	159	178	148	128	83	97	147	102	140	144	20,91	84	86	
	,, 1260 ..	192	101	141	99	97	121	170	180	142	126	93	109	149	101	139	124	20,84	78	97	
	,, 1261 ..	191	92	142	98	95	119	172	175	141	128	93	95	147	95	131	111	20,25	75	95	
	,, 1262 ..	194	94	140	96	96	118	181	179	154	129	89	106	153	100	135	121	20,85	72	92	
	,, 1263 ..	95	94	119	91	91	81	50	119	117	100	69	76	103	95	136	106	15,42	103	160	A year of exceptional drought.
	,, 1264 ..	157	96	128	98	92	91	152	163	111	111	82	85	117	95	137	98	18,13	116	163	
	,, 1265 ..	172	90	129	97	92	89	162	152	120	122	85	99	113	87	126	96	18,31	111	158	

7. The reduction of assessment of 25 per cent. in dry and wet lands and 33 per cent. in garden lands, which was made general throughout the district by the order of Government in 1820, had been applied in certain areas in the two preceding years, but the full effect of the remissions was not felt till about the year 1823, owing to the practice which prevailed in the districts up to that date of practically compelling the ryots, when the remission was granted to them, to take up an additional area of waste land bearing an assessment equivalent to the amount of the remission. The Land Revenue demand in 1823 was Rs. 17,54,000. The season was an unusually bad one.

It had been Colonel Munro's opinion that the great loss to the revenue consequent on the large reduction of the assessments would in no long time be recouped by the increased area of waste that would be brought under cultivation. Instead, however, of a rise, the revenue down to the year 1836, that is to say, for thirteen years after the year in which complete effect had been given to the large remissions sanctioned by Government, showed a serious downward tendency as will appear from the marginal statement which gives the average demand in each taluk for the three years ending fasli 1236 (1826-27), fasli 1233 being omitted owing to its having been an exceptionally bad season, with the average demand of each taluk during the succeeding period ending with fasli 1246 (1836-37), the figures of fasli 1242 (1832-33) being omitted for a similar reason. The decrease, it will be seen, was general throughout the district with the exception of the Alúr taluk, which shows an increased demand during the later period. Opinions were divided as to the cause of this serious agricultural depression. On one side it was attributed to over-assessment and on the other side it was held that, though over-assessment might exist in certain cases, yet that the general average assessment of the district was very low, and that the decrease in cultivation must be attributed to the falling prices of grain. That this latter was a potent element in the case seems clear from a consideration of the price lists, for while the average prices of paddy and cholum in the twelve years ending fasli 1234 (1824-25) were Rs. 117 and Rs. 148, respectively, per garce, the prices of the twelve years ending fasli 1246 (1836-37) had fallen to Rs. 98 per garce for paddy and Rs. 114 for cholum, or if the year 1243 (1823-24), when the prices were abnormally high, be omitted, to Rs. 95 per garce for paddy and Rs. 108 per garce for cholum.

Taluks.	Average demand of 3 years ending fasli 1236 (1826-27).	Average demand of period, 1237 (1827-28) to 1246 (1836-37) inclusive, omitting fasli 1242 (1832-33).
	In thousands of Rupees.	
Bellary	165	158
Hospet	87	85
Kudligi	146	128
Hadgalli	113	96
Harpanahalli	110	95
Rayadrug	127	97
Alúr	128	133
Adoni	181	176
Dharmavaram	145	118
Penukonda	125	111
Hindupur	96	80
Madakasira	93	79
Gooty	123	119
Yadaki*	99	96
Tadpatri	142	136
Anantapur	137	129

* Now divided between Gooty and Tadpatri taluks.

8. In fasli 1247 (1837-38) the land revenue demand rose from Rs. 18,70,000 in the previous year to Rs. 20,30,000 and though there was a heavy fall in the succeeding year, which is described as almost a year of famine, it fell below 20 lakhs only in two years of the succeeding fourteen years till fasli 1263, having been over 21 lakhs in three years of the series. Fasli 1263 (1853-54) was a year of exceptional drought and the revenue demand fell to Rs. 15,42,000. It rose, however, in the succeeding year, to Rs. 18,13,000 and the average demand of the three years ending fasli 1266 (1856-57) was Rs. 18,58,000. In fasli 1267 (1857-58) a reduction in the higher rates of assessment, which had been advocated for many years by the District officers, was sanctioned by Government and the reduction was given effect to by the Collector Mr. Pelly in faslis 1267 (1857-58) and 1268 (1858-59). The following were the reductions sanctioned :—

For dry lands.

	RS.	A.	P.
All lands assessed at and above Rs. 4 per acre to be reduced to ...	3	0	0
" at or above Rs. 3 and under Rs. 4 to be reduced to	2	8	0
" " " 2¼ " " 3 " ...	2	4	0
" " " 2¼ " " 2½ " ...	2	0	0

Rates from Rs. 2¼ downwards to Re. 1 were to be reduced at the Collector's discretion, but the reduction it was ordered was not to exceed 12½ per cent., which in application it was considered would be about 20 per cent. or more in the higher of the rates and 5 or 6 per cent. in the lower. The new rates between Rs. 2 and Re. 1 were to descend by gradations of 2 annas, so as to avoid great differences between the proportion of reduction in the several rates. Rates below Re. 1 were to be combined and amalgamated into seven rates descending from 14 annas by a decrease of 2 annas between each rate to a rate of 2 annas, which was to be the lowest rate and to which rate all old rates below 2 annas were to be reduced.

For irrigated land.

	RS.	A.	P.
All rates above Rs. 16 per acre to be reduced to	12	0	0
" from Rs. 15 to Rs. 16 "	11	8	0
" " " 14 to " 15 "	11	0	0
" " " 13 to " 14 "	10	8	0
" " " 12 to " 13 "	10	0	0

Rates from Rs. 6 to Rs. 12 were to be reduced in proportions to be determined by the Collector, but on the whole the rate of reduction on these lands was not to exceed 12½ per cent.

Rates below Rs. 6 were to be combined and amalgamated into 21 rates ranging from Rs. 6 to Re. 1 by gradations of 4 annas between each rate. No reduction was to be made in rates of Rs. 6 and under, and all rates below Re. 1 per acre were to be raised to Re. 1.

All double-crop lands were to be in future registered in the accounts as single-crop lands, the single-crop assessment being taken to be two-thirds of the double-crop assessment and an additional assessment of half the single-crop rate being charged in future when a second crop was grown.

The actual effect of the reduction on lands in occupation in fasli 1266 (1856-57) and on the waste is shown below :—

Dry or Wet.	Items.	Occupation.						Waste.			
		Extent.	Assessment.		Difference.	Average assessment, column 4.	Average assessment, column 5.	Extent.	Assessment.		
			Previous to Mr. Pelly's revision.	As fixed by Mr. Pelly.					Previous to Mr. Pelly's revision.	As fixed by Mr. Pelly.	Difference.
1	2	3	4	5	6	7	8	9	10	11	12
		ACS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	ACS.	RS.	RS.	RS.
Dry	Lands formerly assessed at Rs. 2½ and upwards	46,776	1,25,385	98,214	— 27,171	2 10 11	2 1 7	64,666	1,83,347	1,29,441	— 53,906
	Lands formerly assessed at and above Re. 1 and below Rs. 2½	282,401	4,24,227	3,73,564	— 50,663	1 8 0	1 5 2	288,260	4,27,515	3,54,899	— 72,616
	Lands formerly assessed below Re. 1 ..	1,143,447	4,52,091	4,53,052	+ 961	0 6 4	0 6 4	2,902,751	8,04,058	8,09,203	+ 5,145
	Total, Dry ..	1,472,624	10,01,703	9,24,830	— 76,873	0 10 11	0 10 1	3,255,678	14,14,920	12,93,543	— 1,21,377
Wet	Lands formerly assessed at Rs. 12 and upwards	7,662	1,19,185	83,448	— 35,737	15 8 11	10 4 3	2,189	37,507	25,829	— 11,678
	Lands formerly assessed at and above Rs. 6 and below Rs. 12	30,389	2,44,329	2,12,860	— 31,469	8 0 8	7 0 1	14,721	1,16,117	96,236	— 19,881
	Lands formerly assessed at Rs. 6 and under.	98,340	3,15,848	3,15,452	— 396	3 3 5	3 3 4	55,578	1,64,014	1,64,269	+ 255
	Total, Wet ..	136,391	6,79,362	6,11,760	— 67,602	4 15 8	4 7 9	72,488	3,17,638	2,86,334	— 31,304
	Total, Dry and Wet ..	1,609,015	16,81,065	15,36,590	— 1,44,475	..	..	3,328,166	17,32,558	15,79,877	— 1,52,681

The reduction in the occupied dry lands it will be seen amounted to Rs. 76,873, or 7·6 per cent., and that on occupied wet lands to Rs. 67, 602, or 9·9 per cent.

The reduction in dry waste lands amounted to Rs. 1,21,377, or 8·6 per cent., and that on the irrigated waste (72,488 acres) to Rs. 31,304, or 9·9 per cent.

Although the whole reduction in occupied land was Rs. 1,44,475, the Collector estimated that the immediate relief to the ryots would not much exceed half that sum, a portion of the reduction being already enjoyed in the form of remissions under different heads such as cowle remissions, where highly assessed lands were given at favorable rates for two or three years, the full assessment being reached in the third or fourth year.

9. The total land revenue demand for each year from fasli 1266 (1856-57) to fasli 1298 (1888-89) inclusive is shown below, particulars of the price per garce of paddy and cholum in each year being shown also. The statement also shows the extent of the occupied area in each year. Similar information for earlier years would have been misleading, as it was the practice generally, in these earlier years, to permit ryots to hold large areas of land on which assessment was only levied if the land was cultivated. The practice throughout the period fasli 1266 to date has been to charge for all land in the occupation of a ryot, remissions on dry land being granted only in very exceptional seasons, and in wet lands only where the crop has been lost or the land left waste owing to excess or deficiency of water.

Fasli.	Total holdings. Extent.	Total holdings. Assessment.	Waste remitted. Extent.	Waste remitted. Assessment.	Remaining cultivation. Extent.	Remaining cultivation. Assessment.	Additional assessment or water charge.	Second-crop assessment.	Rice per garce. Taddy.	Rice per garce. Cholum.
1	2	3	6	6	6	7	8	9	15	16
	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Rs.	Rs.	Rs.	Rs.
1266	1,773,970	24,20,476	17,944	1,66,874	1,695,946	23,13,902	1,71,591	1,00,055	98	148
1267	1,907,773	23,64,611	63,920	1,31,834	1,847,853	21,72,777	1,08,844	61,209	108	145
1268	1,856,447	18,31,101	27,056	33,170	1,829,391	17,97,931	11,349	1,85,126	153	178
1269	2,009,013	19,36,735	62,022	94,281	1,946,991	18,36,472	17,454	1,67,112	141	175
1270	2,138,925	19,64,175	19,271	42,311	2,119,655	19,20,864	26,243	1,69,962	152	159
1271	2,292,302	20,09,116	15,811	42,197	2,276,745	19,66,919	28,740	1,44,752	147	148
1272	2,408,038	20,87,959	11,713	18,335	2,396,725	20,69,624	41,221	1,97,426	156	184
1273	2,436,889	21,25,264	18,324	74,921	2,418,565	20,50,342	34,007	1,48,706	228	241
1274	2,403,709	20,94,296	6,044	16,755	2,397,665	20,82,541	41,785	1,24,164	254	329
1275	2,436,812	20,72,906	122,538	1,47,490	2,308,274	19,25,425	51,137	1,02,164	244	379
1276	2,375,886	20,72,800	196,972	86,023	2,189,614	19,96,277	47,238	94,347	332	445
1277	2,437,733	20,78,802	102,342	1,34,288	2,335,391	19,44,514	32,212	85,008	195	197
1278	2,467,862	20,70,240	12,510	62,650	2,455,352	20,17,590	38,963	1,01,488	173	173
1279	2,436,001	20,53,482	7,017	29,465	2,429,984	20,24,037	43,688	1,05,980	169	146
1280	2,125,579	20,88,648	6,887	30,026	2,518,692	20,58,622	53,617	1,18,166	144	145
1281	2,158,259	20,14,050	11,389	50,889	2,146,870	19,63,161	48,934	97,987	139	149
1282	2,559,492	20,45,191	6,991	26,657	2,524,501	20,18,534	61,259	1,08,068	147	162
1283	2,512,936	20,58,570	8,194	36,700	2,508,762	20,21,870	51,827	91,968	144	179
1284	2,608,231	20,96,734	901	204	2,607,249	20,95,030	71,234	1,53,893	135	281
1285	2,564,324	20,74,810	26,076	91,226	2,537,218	20,18,415	39,217	76,663	281	325
1286	2,490,342	20,47,881	1,114,070	10,29,466	1,376,272	19,09,443	16,732	67,236	325	231
1287	2,505,608	20,64,625	204,402	74,192	2,301,206	20,43,040	44,014	1,03,670	231	212
1288	2,464,656	20,32,459	2,674	9,369	2,461,982	20,43,040	67,441	1,21,716	148	133
1289	2,205,253	18,34,740	4,576	20,369	2,200,677	18,19,377	61,275	83,601	154	144
1290	2,143,820	18,08,753	8,884	40,384	2,130,936	17,68,345	44,526	91,361	150	140
1291	2,044,459	17,37,182	22,577	94,795	2,011,882	16,62,306	30,306	72,044	141	127
1292	2,057,800	17,39,764	17,220	82,096	2,040,580	16,77,668	33,888	73,117	166	126
1293	2,075,113	17,64,189	12,112	66,289	2,063,001	16,94,103	47,509	88,608	164	139
1294	2,067,186	17,58,231	267,091	2,84,128	1,800,095	14,74,975	21,037	63,391	151	178
1295	2,212,487	18,47,143	12,877	61,203	2,214,710	17,65,940	41,317	94,059	151	132
1296	2,242,897	18,79,217	11,884	60,319	2,271,013	18,24,878	50,036	83,032	140	119
1297	2,336,916	19,07,045	12,353	67,463	2,324,563	18,49,590	40,813	92,455	151	
1298	2,318,213	19,18,028	9,651	40,363	2,338,562	19,07,465				

* Includes figures of Pattikonda taluk transferred to Karnool in fasli 1268.

The great and rapid increase in the revenue between fasli 1267 (1857-58) and the great famine was doubtless due in part to the reduction made by Mr. Pelly in the assessments as just described. There can, however, be but little doubt that it was in the main the result of the improved price of agricultural produce. In only 6 years of the 20 years ending with fasli 1285 (1855-56) did the price of paddy fall below Rs. 140 per garce, while cholum fell below Rs. 140 per garce in only two years.

The great famine which wasted the districts in faslis 1286 (1876-77) and 1287 (1877-78) and which swept away 20 per cent. of the population and a very large proportion of the cattle gave a terrible check to the progress of the districts, and it has unfortunately since suffered from two seasons of excessive drought. The area of cultivated land, however, is again extending enormously every year, and is now very little below the area brought under cultivation before the famine at a time when the population of the district was very much larger.

10. Two statements are annexed showing the area in occupation yearly for each taluk from fasli 1265 (1855-56) to fasli 1298 (1888-89), dry and wet being shown separately. It will be seen that in the period between fasli 1269 (1859-60), the first year after the completion of Mr. Pelly's reductions of assessment and fasli 1285 (1885-86), the year immediately preceding the famine, the dry land in occupation increased from 1,888,000 acres in the two districts to 2,448,000 acres, or by 29·7 per cent., the assessment increasing from Rs. 12,52,000 to Rs. 15,16,000, or by 21 per cent.

The effect of the famine in reducing the area in occupation did not fully show itself till fasli 1291 (1881-82) owing to the practice observed in the district in the years immediately following the famine of refusing to accept resignations of land on which arrears of revenue were due. Taking fasli 1291 (1881-82), therefore, as a starting point, it will be seen that the area in occupation in dry lands is again increasing by great strides. The statements do not, however, show the full increase owing to the fact that the area of land cultivated without patta and which is for technical reasons excluded from the head "in occupation" is not given in the statements. The area so cultivated yearly has in recent years greatly increased. If this area be added to the area shown in the statement as in occupation in fasli 1298, the comparison for each taluk will be as shown below. The comparison is not quite correct, because an extent of 12,129 acres was held without patta in fasli 1285 which has not been included in column 2 as particulars of the distribution of this area among the different taluks are not available:—

Taluks.	1285 (1855-56). Area of land in occupation (held on patta).	1285 (1855-56). Add lands taken up without pattas.	1285 (1855-56). Total.	1298 (1888-89). Area of land in occupation held on patta.	1298 (1888-89). Add lands taken up without pattas.	1298 (1888-89). Total.	Difference, columns 2 and 7.
1	2	3	4	5	6	7	8
	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.
Bellary	287,391			257,935	10,856	268,791	— 18,600
Hospet	86,444			83,267	1,221	84,488	— 1,956
Kúdligi	140,659			133,333	8,710	142,043	+ 1,384
Huvinhadgalli	201,496			190,890	1,709	192,599	— 8,897
Harpanahali	150,437			159,443	382	159,825	+ 9,388
Káyadrug	186,175			194,770	17,542	212,312	+ 26,137
Alúr	193,277			182,376	2,304	184,680	— 8,597
Adóni	232,586	12,129	..	195,673	10,508	206,181	— 26,405
Dharmavaram	227,330			169,514	45,731	215,245	— 12,085
Penukonda	101,198			90,519	6,626	97,145	— 4,053
Hindupur	79,174			75,939	1,856	77,795	— 1,379
Madakasira	81,494			76,706	4,738	81,444	— 50
Gooty	241,958			225,998	10,157	236,155	— 5,803
Tadpatri	166,302			160,497	3,149	163,646	— 2,656
Anantapur	187,403			151,353	30,561	181,914	— 5,489
Total ..	2,563,324	12,129	2,575,453	2,348,213	156,050	2,504,263	— 59,061

The area under wet cultivation in fasli 1269 (1859-60) was 151,000 acres, but this area included about 40,000 or 45,000 acres of garden land which in fasli 1281

(1871-72) were transferred to the head of dry land. The occupation of fasli 1285 (1875-76), the year before the famine, shows, therefore, an actual increase of wet cultivation amounting to about 10,000 acres. The area in occupation in fasli 1298 (1888-89), was 114,000 acres, showing a decrease of 1,000 acres only as compared with the year before the famine.

It seems probable that nearly all land suitable for permanent wet cultivation is already in occupation and that no additional revenue from waste wet lands is obtainable save in years of exceptionaliy favorable rainfall.

11. The land revenue of the Bellary and Anantapur districts in fasli 1216 (1806-7) was, as has already been stated, Rs. 22,43,000, and the area of cultivated land in occupation in that year amounted to 1,406,888 acres. The area in occupation in fasli 1284 (1874-75) when the occupied area was at its maximum was 2,608,231 acres, but the assessment raised by Government from this enormously enhanced area was only Rs. 25,85,565 and exceeded the land revenue of fasli 1216 (1806-7) by only Rs. 3,42,565, and that of fasli 1215 (1805-6) by Rs. 57,000 only.

The two districts, especially the portion which is dealt with in Mr. Cox's proposals which are now under consideration, contain some of the best lands in the Presidency, but a vast extent of the area comprises red sandy and stony soils on which in average years the yield is poor. The assessment of the district is very light, but with a generally poor soil and an exceedingly precarious rainfall a light assessment is a necessity.

12. The Commissioner will now proceed to deal with the proposals for the settlement of the portion of the district dealt with by Mr. Cox. The proposals as directed by Government relate to the five taluks, Alúr, Adóni, Bellary, Gooty and Tadpatri, the three former belonging to the Bellary district and the two latter to the Anantapur district. Two separate schemes will be submitted for the remaining taluks of the two districts, one which is now under preparation, for the remaining taluks of the Bellary district and the other for the remaining taluks of the Anantapur district as directed by Government.

13. Mr. Cox's original report dealt with proposals for the settlement of the two districts of Bellary and Anantapur as a whole, based upon the results of the classification of the taluks of Alúr, Adóni and Hospet in the former district and of the taluks of Gooty and Penukonda in the Anantapur district. In his present letter he deals with the five taluks named in the preceding paragraph on the results of actual classification completed in all of them. His selection of standard crops, his mode of calculating the commutation rate and the allowance for vicissitudes of season, and the provision of a money rate of 2 annas per acre for the lowest class of soils are in accordance with the orders of Government. These different processes together with the questions of grouping of villages, calculation of cultivation expenses, resulting money rates, &c., will be dealt with below.

14. *Grouping.*—Mr. Cox proposes two groups for the dry lands in the five taluks. The taluks of Adóni, Alúr, Bellary, 126 out of 143 villages in the Gooty taluk and all but three villages in the Tadpatri taluk are placed in the first group. The second group which comprises villages situated among hills and difficult of access is formed of seventeen villages of the Gooty taluk and the three villages referred to of the Tadpatri taluk.

In wet the lands irrigated by channels from the Tungabhadra river are placed in the first group, while the other sources of irrigation are distributed among four additional groups as under:—

Second group.—Rain-fed tanks containing a supply of eight months and upwards.

Third group.—Minor river channels and spring channels of the same capacity as the river channels; also rain-fed tanks containing more than five and under eight months' supply.

Fourth group.—Spring head and other channels furnishing a good supply of water but requiring much labor in clearing, and rain-fed tanks supplying water for more than three and up to five months.

Fifth group.—All minor sources.

In the first group of dry lands, the rates range from Rs. 2-8-0 to 4 annas per acre and in the second group from Rs. 2 to 2 annas. In wet the rates in the first group which comprises the Tungabhadra lands range from Rs. 11 to Rs. 4; those in the second group from Rs. 9 to Rs. 2-8-0; those in the third group from Rs. 8 to Rs. 2; those in the fourth from Rs. 7 to Rs. 1-8-0; and those in the fifth from Rs. 6 to Re. 1.

The grouping as described seems suitable, and great care will be taken when introducing the new settlement that no source of irrigation is placed in an unduly high group.

In paragraph 29 of his letter, dated 28th October 1889, No. 1009-A, Mr. Cox suggests the propriety of placing the Pennér and Chitrávati river channels in the Tadpatri taluk in a higher group than the Pennér river channels in the Gooty taluk. The Commissioner does not consider that the reasons advanced are sufficient to justify the proposed change in the Tadpatri grouping and would reject the suggestion.

15. *Standard crops.*—For the five taluks now being dealt with, cholum has, in accordance with the sanction of Government * been taken as the standard crop in dry lands. For wet lands Mr. Cox proposes to take paddy as the standard crop. The only other crop which occupies any large area of the wet lands is ragi, which in the taluks of Gooty and Tadpatri occupies, Mr. Cox states, about 8·7 and 14·6 per cent., respectively, on an average of five years. This area, however, is hardly sufficient to justify ragi being taken as a standard crop, and the effect of taking it as a standard crop would be to reduce the assessment on a large area of plentifully irrigated land which invariably grows rice, an undoubtedly better paying crop than ragi on land well supplied with irrigation. The land cultivated with ragi is, as pointed out by Mr. Cox, the high lying land where water does not flow freely, and on these lands which are easily ascertainable on inspection, the money rate table admits of rates being imposed which will be suitable whether a crop of ragi or a crop of rice is grown, the value of a crop of ragi on these high lying lands being probably equal to a crop of rice that could be secured, the water obtainable being sufficient for ragi, but insufficient to mature a really good crop of rice. It is considered therefore that due allowance being made for these high lying lands, paddy may be accepted as the standard crop for wet in these five taluks.

* G.O., 15th July 1889, No. 591, Revenue.

16. *Grain values.*—Mr. Cox has adopted the maximum grain valuation of 1,200 measures for paddy which was proposed by Mr. Wilson and was accepted by Government as fair, but in deference to the advice of Mr. Sabapathi Mudaliar, whom he was recommended by the Board of Revenue to consult, he has reduced the maximum grain valuation of cholum from 360 measures per acre, which when proposed by Mr. Wilson Government considered reasonable, to 300 measures per acre. The minimum yield adopted for paddy, 320 measures, accords with the estimate of Mr. Sabapathi Mudaliar, and is the amount which Mr. Cox orginally proposed. The minimum yield adopted for cholum, 80 measures, is the same as originally proposed by Mr. Cox. It is 20 measures higher than the valuation proposed by Mr. Sabapathi Mudali, but on lands valued at this rate and which will be assessed at only 2 annas per acre, the large sum of Rs. 2-8-0, a sum only 5 annas less than the whole valuation of the grain crop (after making the necessary deduction for vicissitudes of season), is allowed for cultivation expenses, and while it is absolutely certain that on an enormous extent of the poorest land nothing near this sum is spent on the cultivation of an acre, it is equally certain that on an average of years the expenditure provided for if incurred would give at least the estimated yield.

The grain valuation is lenient and may be accepted.

17. *Commutation rate.*—The commutation rate has in accordance with the orders of Government, dated 26th August 1889, Mis. No. 5478, been based on the prices of paddy and cholum selling in the five taluks during the last twenty non-famine years.

In paragraph 9 of G.O., dated 15th July 1889, No. 591, Revenue, Government remarks that it is not clear whether the figures giving the price of cholum in the price

list from which the commutation rate is calculated represent the price of "white" or "yellow" cholum, or the average of both combined. Mr. Cox in reply states* that "only since June 1888 have the prices of white and yellow cholum been registered separately, and so it may be considered that the quotations hitherto given are the average price of both, or it may be in some cases that of the chief grain produced."

* Paragraph 4 of his letter printed at the head of these proceedings.

Mr. Underwood, the Collector of Anantapur, in his letter printed at the head of these proceedings states (paragraph 1) that on consulting the Deputy Collector, Gooty, and the Tahsildars of Gooty and Tadpatri, he has ascertained that the prices of cholum hitherto quoted are for the yellow kind and that this seems to have been done as it was the cheaper and more plentiful grain. He adds: "the comparatively larger outturn per acre of the yellow variety probably makes up for any difference that arises from the higher prices of the white grain." From inquiries made by the Commissioner there is reason to believe that the prices of the Alúr taluk represent those of white cholum, while those for the Adóni taluk and for the Bellary taluk were sometimes for white cholum and sometimes for yellow. The Commissioner regrets that the information on this point is so incomplete. The price lists submitted to the Board of Revenue show quotations for white and yellow cholum separately only since March 1888; the price of white cholum during this period has averaged 22·9 per cent. higher than that of yellow cholum, and the lands which produce yellow cholum, which may be taken to be the red lands generally, would be injuriously affected by the application to them of a commutation rate based on the selling price of white cholum, unless, to counterbalance this excess in the commutation rate, the grain values imposed on the red soils were fixed at a proportionately reduced rate. The Commissioner considers that the grain values fixed by the Deputy Commissioner on the red sandy soils, the only red soils needing consideration (class VIII)—are as a fact fixed so low as fully to meet this requirement. The grain values in question are shown below. They are in application, it will be remembered, further reduced by 25 per cent. to meet vicissitudes of seasons:—

Class.	Sort.	Grain valuation per acre.	
		1st group.	2nd group.
		M.M.	M M.
VIII	1	180	150
	2	150	125
	3	125	110
	4	110	95
	5	95	80

18. *Cultivation expenses.*—In his first report on the proposed settlement of the Bellary and Anantapur districts submitted to Government with Board's Proceedings, dated 14th March 1888, No. 134, Mr. Cox, referring to the orders of Government* which decided that the process of working out the cultivation expenses for each district separately should in future be dispensed with, and that the cultivation expenses should be fixed with reference to those adopted in the neighbouring settled districts, submitted a table of the cultivation expenses he proposed to adopt for the different Bellary and Anantapur soils based on those allowed in the neighbouring taluk of Pattikonda in Kurnool and in the adjoining district of Cuddapah. The cultivation expenses proposed to be allowed were considerably in excess of those allotted in the neighbouring districts, but Mr. Cox observed that "as a rule expenses ran higher in Bellary and Anantapur owing to the somewhat higher price of wood for agricultural implements, but chiefly on account of more animal manure being used in the absence of leaf manure, which is

* No. 944, dated 6th September 1882.

rather scarce." The maximum charges for wet and dry were Rs. 19-6-0 and Rs. 5-2-0 and the minimum charges Rs. 6-4-0 and Rs. 2-0-4, respectively. In his present proposals he has, after consultation with Mr. Sabapathi Mudaliar, a farmer of large experience in Bellary, raised his minima rates to Rs. 8 an acre for wet and Rs. 2-8-0 for dry. The Board considers that both these rates are considerably in excess of the expenditure actually incurred on the poorest soils. As, however, the resulting money rates applied to Mr. Cox's classification of the lands in these taluks give a large increase of revenue, it seems undesirable to modify the proposed allowances for cultivation in a direction which would involve a further enhancement of the rates. The Board accordingly recommends that Mr. Cox's proposals under this head be accepted.

19. *Allowance for vicissitudes of season, &c.*—As directed by Government, Mr. Cox has allowed a deduction from the grain values given in paragraph 20, of 20 per cent. for lands under the Tungabhadra channels where the irrigation is more reliable, and 25 per cent. for lands under all other sources of irrigation and on all dry lands to compensate for vicissitudes of season.

20. *Money-rates.*—In paragraph 18 of his last report, Mr. Cox shows the money-rates resulting from the adoption of the grain values, commutation rates, &c., described above. The maximum and minimum rates in dry are Rs. 2-8-0 and Annas 2, and in wet Rs. 11 and Re. 1. The two highest wet rates of Rs. 11 and Rs 10 obtain only in the first group, which comprises lands under the Tungabhadra channels. In the second group the highest possible wet rate is Rs. 9, but the actual highest rate in the second group is Rs. 8, there being in this group none of the "best black loam" land which alone is assessed at Rs. 9. The highest wet rate under the existing assessment is Rs. 12, but this rate, it is believed, is assessed on a very limited area. On dry the highest rate at present is Rs. 3, and it is assessed on about 2,200 acres* in the five taluks under consideration, the greater part of which is believed to be in occupation. Mr. Cox, however, in paragraph 66 of his first report gave satisfactory reasons for limiting his highest rate to Rs. 2-8-0.

	Acs.
* Adóni	90
Alúr	706
Gooty	15
Tadpatri	1,394
Total ...	2,205

21. *Financial results.*—The financial results of the application of Mr. Cox's rates are shown on pages 27 and 28 of his report for each group, dry and wet, in each taluk. The general result is an increase in the dry assessment of the five taluks of Rs. 1,07,158 in dry and Rs. 420 in wet as shown in the abstract given in paragraph 2 *supra*.

The following statement compares the results under each money taram as per Revenue and Settlement accounts.

Wet or Dry.	Taluks.	Rate per acre.	Ballary. Extent.	Ballary. Assessment. As per Revenue.	Ballary. Assessment. As per Settlement.	Ballary. Percentage.	Gooty. Extent.	Gooty. Assessment. As per Revenue.	Gooty. Assessment. As per Settlement.	Gooty. Percentage.	Adóni. Extent.	Adóni. Assessment. As per Revenue.	Adóni. Assessment. As per Settlement.	Adóni. Percentage.	Alúr. Extent.	Alúr. Assessment. As per Revenue.	Alúr. Assessment. As per Settlement.	Alúr. Percentage.	Tadpatri. Extent.	Tadpatri. Assessment. As per Revenue.	Tadpatri. Assessment. As per Settlement.	Tadpatri. Percentage.
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Dry.	I	2 8 0																							
	II	2 0 0																							
	III	1 0 0																							
	IV	0 12 0																							
	VI	0 8 0																							
	VII	0 6 0																							
	VIII	0 4 0																							
	IX	0 2 0																							
	Special rates																								
	Total, Dry ..		175,857	1,94,674	2,20,018	13	213,500	1,33,165	1,53,813	17	1,60,851	12,284	12,927	8	1,74,546	1,87,673	1,84,749	9	7,324	27,821	27,502	1	3,626	29,610	27
Wet.	I	11 0 0																							
	II	10 0 0																							
	III	9 0 0																							
	IV	8 0 0																							
	V	7 0 0																							
	VI	6 0 0																							
	VII	5 0 0																							
	VIII	4 0 0																							
	IX	3 0 0																							
	X	2 8 0																							
	XI	2 0 0																							
	XII	1 8 0																							
	XIII	1 0 0																							
	Special rates																								
	Total, Wet ..		2,241	15,793	6,431	693	213	38	116	1,647	1,218	1,439	170	21	14	11	..	..	..	..	27,821	27,502	16	3,626	31,129	10
	Total, Dry and Wet ..		177,823	1,10,467	2,26,449	20	213,713	1,33,203	1,53,929	16	1,61,064	12,284	12,927	8	1,74,560	1,87,684	1,84,765	9	7,324	55,178	55,004	1	7,252	60,739	22

22. The average wet and dry rates for each group and each taluk are given in paragraph 25 of Mr. Cox's last report. In the Adóni and Alúr taluks the new rates result in an increase of 9 per cent. and 8 per cent., respectively, in dry, with an increase of 5 per cent. in wet in Adóni and a decrease of 10 per cent. in Alúr. The increase in these taluks is moderate, and as the practice of reducing assessments at the introduction of settlement in individual cases where the rates involve excessive increase will result in reducing the total increase to an extent which may be considerable, it is recommended that the increase be accepted. As regards the remaining taluks the rates on wet lands result in the Bellary taluk, in a trifling increase of Rs. 181 made up of a decrease of Rs. 76 in the lowest irrigation group and an increase of Rs. 257 in three higher groups; in a decrease of Rs. 1,222 distributed on all the groups in the Gooty taluk, and in an increase of Rs. 985 in Tadpatri made up of an increase of Rs. 1,380 or 7·32 per cent. on the good channel lands, a decrease of Rs. 439 on the fourth group lands and a small increase of Rs. 44 in the lowest group of wet lands where, however, the average rate is only Rs. 3-4-7 per acre. These rates it is considered may be accepted subject to reduction on the high lying lands where ragi is usually grown as recommended in paragraph 15.

23. The percentage of increase on the dry lands of these taluks is, however, somewhat unduly high, and the Commissioner would recommend that the increase on these taluks be reduced to a sum not exceeding say 6 per cent. in Bellary as recommended by Mr. Cox in paragraph 26 of his last report and not exceeding 10 per cent. in Gooty and 15 per cent. in Tadpatri. With the knowledge that the Government is willing to limit the increase in these taluks to a particular sum, it will be a simple matter for the Deputy Commissioner in introducing the settlement, when it will be necessary to spend some months in each taluk, to decide in what particular villages the reduction should be made, and whether it could best be made, by placing the village a group lower, or by reducing the classification of particular classes of land. The Commissioner would visit each taluk before the settlement was finally introduced and satisfy himself as to the propriety of the proposed modifications which would be clearly reported to Government when the introduction was completed.

This course seems preferable to any modification of the proposed rates which owing to a lenient grain valuation and an exaggerated allowance for cultivation expenses are themselves already so low as to be justifiable even with a considerable lower commutation rate.

24. Mr. Goodrich, the Collector of Bellary, has expressed no opinion on the present proposals as regards the Bellary taluk, but he approved of the assessment of the Adóni and Alúr taluks as proposed in Mr. Cox's first report which was slightly higher than that now proposed.

25. In his letter of the 26th December last to the Deputy Commissioner printed at the head of these Proceedings, Mr. Underwood, the Collector of Anantapur, takes exception to the large increased assessment proposed for the Gooty and Tadpatri taluks. He compares the percentage increase in the proposed assessment over the existing assessment in these taluks with that proposed for Alúr and Adóni and argues that the increased percentage in the former should not be greater than the increased percentage in the latter, unless the classification was false under the old or new settlement. He also notes that very little land falls under the 2-anna rate.

Mr. Cox, in reply to the Collector, contrasts the percentages of black cotton soil in Gooty and Tadpatri, a soil which admittedly can bear a higher assessment than the red soils, with the percentages of the similar black soils in Alúr and Adóni, and urges that the average ratios of the different taluks justify the average rates imposed. The percentages of black soil in each of the four taluks and the average rate of assessment proposed for the dry lands of each taluk are shown in the margin. The black lands of Tadpatri are of good quality and there is a smaller percentage of waste land * in the taluk than in any

Taluks.	Percentage of black soil.	Average rate per acre for taluk.
		Rs. A. P.
Adoni	64	0 15 11
Alúr	90	1 3 10
Gooty	46	0 11 8
Tadpatri	73	0 14 9

* A total of only 17,645 acres at the end of last fasli (1298).

of the remaining four taluks under consideration. The Commissioner sees no reason to doubt the correctness of the proposed assessment, though the policy of imposing so large an increase in any portion of the Bellary and Anantapur districts may be open to question. As regards Mr. Underwood's remark that very little land has been classed in the 2-anna rate, Mr. Cox's reply is that the area of poor land is limited, and that the rates proposed for Tadpatri are much lower than those in Pulivendla and Jammalamadugu, two neighbouring taluks in the Cuddapah district.

26. The area of land in the two taluks, Gooty and Tadpatri, assessed at 2 annas and 4 annas per acre under the existing and under Mr. Cox's proposed classification, is shown below:—

Taluks.	At 2 annas per acre.		At 4 annas per acre.	
	As now existing.	As proposed by Mr. Cox.	As now existing.	As proposed by Mr. Cox.
Gooty	122,451	29,330	8,058	62,564
Tadpatri	26,529	2,326	11,677	12,840
Total ..	148,980	31,656	19,735	75,404

There is, it will be seen, a very large diminution in Mr. Cox's proposed settlement in the area under these low rates, though the area is even now considerable. The present Commissioner will be unable to offer any opinion on the correctness of Mr. Cox's classification until he visits the taluks when the settlement is being introduced, but the classification has been carried out under very experienced officers and the Commissioner has no reason to doubt that it is correct. Of the 75,404 acres, which, as shown above, Mr. Cox proposes to assess at 4 annas per acre, 39,614 were in occupation in fasli 1295 and bore an average assessment of 3 annas 6 pies per acre. Any reduction in block of this area to the 2-anna rate would result not only in a decrease of the proposed assessment but in a decrease of the existing assessment which is uncalled for.

27. *Available waste.*—In paragraph 32 of his last report Mr. Cox gives the area and assessment of the available waste in dry lands in the five taluks according to the accounts of fasli 1295. The area thus shown has, however, been largely reduced by subsequent occupation, and the waste area in dry stands approximately as under according to the accounts of fasli 1298:—

	Area of waste.	Assessment.
	Acs.	Rs.
Adóni	73,611	48,710
Alúr	44,093	51,901
Bellary	68,063	47,502
Gooty	70,695	30,929
Tadpatri	17,645	8,455
Total ...	274,137	1,87,497

In paragraph 77 of his first report Mr. Cox proposes that the assessment on the waste in the Alúr taluk should be reduced to an average of fourteen annas. This reduction, which is certainly advisable, would reduce the assessment of the waste in Alúr from Rs. 51,901, as shown above, to Rs. 38,581, and the total assessment on the dry waste of the five taluks to Rs. 1,74,177. The further reductions recommended in paragraph above would have the effect of further considerably reducing the assessment of the waste, and the probable assessment on the whole available dry waste in the five taluks, if these proposals are accepted, may probably be taken as not exceeding Rs. 1,50,000.

The area of wet waste according to the accounts of fasli 1298 is approximately as under—

	Acs.
Adóni	266
Alúr	40
Bellary	27
Gooty	1,885
Tadpatri	640
Total ...	2,858

with an assessment of between Rs. 8,000 and Rs. 9,000.

28. *Water-rate hereafter to be levied on dry lands.*—In accordance with the recommendations made in paragraph 69 of Mr. Cox's report and paragraph 33 of his report now under review, the Board would propose that of the two water-rates provided by Board's Standing Order No. 4 (revised), the lower should be imposed on the two lowest groups, the 4th and 5th, and the higher on the 1st, 2nd and 3rd groups.

29. *Nirbhatta cess.*—In the five taluks now reported on, the nirbhatta cess referred to in G.O., dated 17th August 1889, No. 714, is collected only in two villages, one in Adóni and the other in Tadpatri, and the average collections during the past five years amounted to only Rs. 20-7-0 and Rs. 41-6-5 respectively. It is understood, however, that the collections amount to a large sum in the Hospet taluk. The question of permanently continuing the cess in Government villages will therefore be deferred for consideration until proposals for the settlement of the remaining taluks of the Bellary district are ready.

30. Large increases in settlement in individual cases will, as usual, be imposed gradually by annual increments extending over four years when the increase is 25 per cent. and within 50, and over eight years when it is 50 per cent. and upwards.

(A true Extract.)

Secretary.

To the Secretary to Government, Revenue Department
" Deputy Commissioner, No. I Party.
" Collectors of Bellary and Anantapur.
Copy to Officers in charge of other Parties.

Appendix to paragraph 10 of the Resolution.

Statement showing the area and assessment of wet lands in each taluk of the Bellary and Anantapur Districts for a series of years.

—	Bellary District.																	
	Bellary.		Hospet.		Kádligi.		Havinhadgalli.		Harpanahalli.		Rayadrug.		Alúr.		Adóni.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
Fasli 1265	4	49	6	69	11	81	3	20	2	17	11	67	1	1	5	35	43	338
,, 1266	4	45	7	71	11	86	3	20	3	17	10	63	1	2	5	36	44	343
,, 1267	4	38	7	46	11	80	4	21	3	18	11	64	1	2	4	19	45	275
,, 1268	4	39	7	47	12	61	4	15	3	14	11	42	1	2	4	20	46	230
,, 1269	5	30	7	47	12	60	3	12	3	14	11	42	1	2	4	20	46	227
,, 1270	5	31	11	76	9	35	3	11	3	13	11	42	1	2	4	20	47	230
,, 1271	5	31	12	79	9	36	3	11	3	14	12	43	1	2	4	20	49	236
,, 1272	5	31	12	80	10	38	3	12	4	15	12	44	1	2	4	20	51	242
,, 1273	5	31	11	79	10	38	3	11	4	15	12	44	1	2	4	21	50	241
,, 1274	5	30	11	78	10	35	3	11	4	14	13	39	1	2	4	18	51	227
,, 1275	5	30	12	78	10	36	3	11	4	14	13	41	1	2	5	18	53	228
,, 1276	5	30	12	79	10	36	3	10	4	15	14	42	1	2	5	19	54	231
,, 1277	5	30	12	79	10	36	3	10	4	15	13	41	1	2	5	19	53	230
,, 1278	5	30	11	78	10	33	3	10	4	14	13	39	1	2	4	18	51	222
,, 1279	5	30	11	76	10	33	3	10	4	14	13	39	1	2	4	18	51	222
,, 1280	5	30	11	76	10	33	3	10	4	14	13	39	1	2	5	18	52	222
,, 1281	4	27	10	75	6	27	2	8	3	14	8	33	1	2	3	15	37	201
,, 1282	4	27	10	76	6	27	2	8	3	14	8	34	1	2	3	15	38	204
,, 1283	4	26	10	75	6	27	2	8	3	14	8	33	1	2	3	15	37	203
,, 1284	4	26	10	75	6	27	2	9	3	14	9	36	1	2	3	15	38	207
,, 1285	4	26	10	75	6	26	2	9	3	14	9	34	1	2	3	15	38	205
,, 1286	4	26	10	74	6	26	2	9	3	13	9	34	1	2	3	15	38	201
,, 1287	4	26	10	74	6	26	2	10	3	14	9	35	1	2	3	15	38	208
,, 1288	4	26	11	76	6	26	2	10	3	14	9	35	1	2	3	15	39	209
,, 1289	4	26	10	75	6	26	2	9	3	14	9	34	1	2	3	16	38	206
,, 1290	4	25	10	74	6	25	2	9	3	13	9	33	1	2	2	14	35	199
,, 1291	4	25	10	74	6	25	2	9	3	13	9	33	1	2	2	13	34	196
,, 1292	3	25	10	74	5	25	2	9	3	13	9	34	1	2	2	13	35	198
,, 1293	3	25	10	74	5	25	2	9	3	13	9	34	1	2	2	13	35	196
,, 1294	4	26	10	74	5	26	2	9	3	13	9	33	1	2	2	13	35	198
,, 1295	4	26	10	74	6	26	2	9	3	13	9	35	1	2	2	14	36	200
,, 1296	4	26	10	74	6	26	2	9	3	13	9	35	1	2	2	14	36	200
,, 1297	4	26	10	74	6	26	2	9	3	13	9	34	1	2	2	14	36	199
,, 1298	4	25	10	75	6	26	2	9	3	13	9	35	1	2	2	14	36	201

N.B.—The figures represent thousands.

Statement showing the area and assessment of wet lands in each taluk of the Bellary and Anantapur Districts for a series of years—*cont.*

—	Anantapur District.																Grand, Total of the two districts.	
	Dharmavaram.		Penukonda.		Hindupur.		Madakasira.		Gooty.		Tadpatri.		Anantapur.		Total.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
Fasli 1265	16	119	19	123	13	79	14	82	4	34	15	102	14	97	95	636	138	974
,, 1266	16	108	19	118	14	78	14	78	5	34	14	97	14	97	96	610	149	953
,, 1267	16	110	19	121	12	76	13	71	6	32	15	105	15	79	96	594	141	869
,, 1268	17	74	21	91	14	64	16	69	6	27	14	60	16	67	104	452	150	682
,, 1269	17	73	20	88	14	63	16	68	7	29	15	62	16	68	105	452	151	679
,, 1270	16	71	17	74	20	87	14	65	9	40	12	51	17	72	105	460	152	690
,, 1271	17	71	17	75	19	85	16	68	9	39	12	51	17	73	107	462	156	698
,, 1272	17	74	18	76	20	88	16	70	9	40	12	51	17	74	109	472	160	714
,, 1273	17	73	16	74	19	84	16	69	9	40	12	51	17	76	106	467	156	708
,, 1274	18	63	17	68	20	85	16	67	10	39	12	40	18	69	111	421	162	648
,, 1275	18	63	17	68	20	83	16	67	10	38	12	40	19	69	112	418	165	646
,, 1276	18	65	17	68	20	83	16	67	10	39	13	41	18	66	112	419	166	650
,, 1277	18	58	17	64	19	81	16	63	10	37	13	41	18	67	111	401	164	631
,, 1278	18	60	17	66	19	80	16	66	9	36	12	40	18	66	109	404	160	626
,, 1279	18	60	17	66	19	80	16	66	9	36	12	40	18	66	109	402	160	624
,, 1280	18	60	17	66	19	81	16	65	9	36	12	40	18	66	109	404	161	626
,, 1281	11	52	13	60	17	76	13	61	7	32	6	29	11	47	78	356	115	557
,, 1282	11	52	13	60	17	76	13	61	7	32	6	30	11	47	78	358	115	562
,, 1283	11	51	13	60	17	76	13	60	7	33	6	30	11	48	79	358	116	561
,, 1284	12	52	13	61	17	77	14	62	7	33	6	30	12	50	81	365	119	572
,, 1285	11	51	13	60	16	74	13	61	7	32	6	30	11	49	77	357	115	562
,, 1286	11	51	13	60	16	73	13	60	7	32	6	30	11	48	77	354	115	555
,, 1287	12	53	13	61	17	75	13	61	7	33	6	30	12	50	80	363	118	571
,, 1288	12	52	13	61	17	77	13	61	7	33	6	29	12	50	80	363	119	572
,, 1289	11	51	13	59	16	75	13	58	7	32	6	28	11	49	77	352	115	558
,, 1290	11	51	12	58	16	73	12	56	7	31	6	28	11	48	75	344	110	543
,, 1291	11	49	12	57	16	72	12	54	7	31	6	28	11	48	75	339	109	535
,, 1292	11	50	12	57	16	72	12	54	7	31	6	28	11	47	75	339	110	534
,, 1293	11	50	12	58	16	74	12	55	7	31	6	28	11	47	75	343	110	538
,, 1294	11	49	12	58	16	73	12	54	7	31	6	29	11	46	75	340	110	535
,, 1295	11	50	12	58	16	73	12	55	7	31	6	29	11	47	75	343	111	543
,, 1296	11	50	13	60	17	75	12	56	7	32	6	29	11	46	76	348	112	548
,, 1297	11	50	13	60	17	76	12	56	7	32	6	29	11	47	77	350	113	549
,, 1298	11	50	13	60	17	76	13	58	7	31	6	29	11	47	78	351	114	552

N.B.—The figures represent thousands.

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Statement showing the area and assessment of dry lands in each taluk of the Bellary and Anantapur districts for a series of years.

—	Bellary District.																	
	Bellary.		Hospet.		Kudligi.		Huvinhadgalli.		Harpanahalli.		Rayadrug.		Alúr.		Adóni.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Fasli 1275	153	171	26	21	78	64	108	91	100	82	77	44	117	214	131	168	800	845
1276	154	177	36	20	86	67	114	96	107	88	80	42	137	269	133	168	844	917
1277	180	151	40	18	87	69	121	102	114	94	93	57	154	203	154	136	943	820
1278	206	174	41	19	93	47	133	82	119	76	98	42	169	225	171	157	1,028	820
1279	216	183	47	21	101	51	146	87	130	80	110	51	181	241	192	179	1,119	893
1280	231	195	65	30	97	48	165	100	111	68	116	50	184	245	193	178	1,162	914
1281	231	199	69	32	103	50	171	102	114	69	129	52	178	232	199	183	1,200	919
1282	213	211	73	36	109	53	174	105	119	73	146	60	185	247	204	188	1,270	970
1283	203	200	69	31	110	53	183	107	121	74	150	65	195	258	213	197	1,304	1,006
1284	222	208	71	32	113	56	186	108	123	75	151	67	199	264	218	202	1,333	1,031
1285	219	213	72	32	115	56	187	109	126	76	165	66	198	247	219	203	1,336	1,021
1286	219	214	69	32	116	56	188	109	128	77	151	65	200	266	221	206	1,330	1,042
1287	219	214	69	32	116	56	187	110	130	77	152	64	202	267	218	204	1,329	1,044
1288	219	215	66	31	113	55	186	109	131	77	141	65	199	271	217	202	1,331	1,053
1289	221	215	66	30	110	54	186	109	133	77	138	64	195	268	218	204	1,326	1,027
1290	220	216	66	30	112	55	187	109	133	77	142	66	202	268	220	206	1,338	1,046
1291	218	213	69	31	115	55	187	110	135	77	138	66	199	265	216	201	1,347	1,018
1292	221	214	68	31	117	56	190	112	137	78	138	66	198	263	218	204	1,359	1,037
1293	221	214	68	31	120	57	194	113	141	81	142	68	199	269	217	203	1,367	1,053
1294	224	224	72	33	122	63	196	116	146	82	161	80	194	289	232	215	1,451	1,073
1295	224	224	72	33	122	63	196	115	146	82	160	81	193	287	232	212	1,442	1,070
1296	231	231	72	34	123	64	200	118	147	82	157	81	193	286	230	205	1,427	1,061
1297	228	231	72	34	123	64	199	118	149	82	158	81	195	289	223	206	1,450	1,063
1298	219	219	72	34	123	63	196	116	149	82	158	81	196	290	223	2·5	1,424	1,058
1299	220	219	72	34	123	64	197	114	147	81	158	82	202	296	223	2·5	1,423	881
1300	219	218	72	34	123	64	197	115	146	81	158	82	199	294	166	153	1,324	863
1301	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1302	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1303	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1304	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1305	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1306	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1307	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1308	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1309	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1310	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1311	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1312	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1313	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1314	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1315	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1316	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1317	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1318	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1319	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1320	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1321	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1322	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1323	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1324	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1325	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1326	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1327	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1328	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1329	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1330	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1331	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1332	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1333	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1334	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1335	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1336	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1337	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1338	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1339	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1340	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1341	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1342	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1343	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1344	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1345	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1346	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1347	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1348	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1349	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1350	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1351	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1352	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1353	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1354	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1355	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1356	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1357	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863
1358	222	218	72	34	123	64	197	115	146	81	158	82	199	294	159	152	1,154	863

N. B.—The figures represent thousands.

Statement showing the area and assessment of dry lands in each taluk of the Bellary and Anantapur districts for a series of years—*cont.*

—	Anantapur District.																Grand Total of the two districts.	
	Dharmavaram.		Penukonda.		Hindupúr.		Madakasira.		Gooty.		Tadpatri.		Anantapur.		Total.			
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	ACS.	RS.	ACS	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Fasli 1265	116	24	41	14	28	15	46	20	117	101	162	164	74	21	584	359	1,384	1,204
,, 1266	133	27	49	15	30	17	47	21	121	105	159	160	90	25	699	370	1,473	1,287
,, 1267	138	30	54	19	34	20	53	25	140	126	168	167	108	27	695	414	1,638	1,234
,, 1268	142	30	58	16	36	15	47	17	154	100	169	124	109	28	715	330	1,743	1,150
,, 1269	151	33	61	18	41	17	55	20	170	114	177	128	114	29	769	359	1,888	1,252
,, 1270	172	37	63	17	50	21	60	21	203	127	141	102	137	35	825	360	1,987	1,274
,, 1271	213	46	79	21	60	23	67	24	212	131	144	103	162	41	937	389	2,137	1,308
,, 1272	227	48	82	21	65	24	67	24	222	137	147	105	169	42	979	401	2,249	1,371
,, 1273	220	47	84	22	66	25	68	25	223	143	150	106	165	43	976	411	2,280	1,417
,, 1274	224	48	87	23	68	26	72	26	230	148	152	107	164	42	997	420	2,330	1,451
,, 1275	191	41	81	21	67	25	73	26	230	148	150	107	144	37	936	405	2,270	1,426
,, 1276	175	37	79	21	63	24	65	23	226	147	149	106	123	32	880	390	2,210	1,432
,, 1277	208	44	92	24	67	25	72	25	216	144	151	106	140	36	946	404	2,275	1,448
,, 1278	233	49	79	21	69	25	68	24	219	145	151	106	157	40	976	410	2,307	1,443
,, 1279	196	41	95	24	67	24	70	24	215	143	152	106	156	40	951	402	2,277	1,429
,, 1280	235	49	103	26	71	26	71	25	216	143	152	106	159	40	1,007	415	2,365	1,461
,, 1281	232	55	92	26	67	26	72	26	214	141	158	116	161	48	996	438	2,343	1,456
,, 1282	236	56	92	26	66	26	73	26	225	146	159	116	178	52	1,029	448	2,418	1,485
,, 1283	219	52	89	26	64	25	75	27	231	149	159	116	167	49	1,004	444	2,401	1,497
,, 1284	233	55	91	26	64	25	78	28	236	150	160	117	178	51	1,040	452	2,491	1,525
,, 1285	216	51	88	25	63	25	68	28	235	149	160	117	176	51	1,006	446	2,448	1,516
,, 1286	180	45	83	24	61	25	76	27	233	149	159	116	150	46	942	432	2,369	1,493
,, 1287	192	46	83	24	58	24	76	27	231	148	159	116	160	48	959	433	2,389	1,496
,, 1288	189	46	75	22	56	23	70	25	220	145	158	116	154	46	922	423	2,346	1,479
,, 1289	193	47	63	20	52	21	61	22	189	127	153	114	158	47	869	398	2,092	1,279
,, 1290	196	47	71	22	53	22	54	20	188	128	152	113	166	49	880	401	2,034	1,264
,, 1291	163	40	70	21	51	21	52	19	180	124	150	113	149	45	815	383	1,925	1,222
,, 1292	186	45	73	21	50	21	53	20	180	124	147	112	149	45	838	3·8	1,949	1,227
,, 1293	192	46	78	23	55	22	54	20	192	129	150	112	158	47	879	399	1,966	1,225
,, 1294	152	38	71	21	49	20	52	19	193	129	150	113	134	41	801	381	1,957	1,243
,, 1295	189	46	79	23	53	22	54	20	203	133	152	113	163	48	893	405	2,121	1,306
,, 1296	196	47	88	25	58	23	60	22	210	136	154	114	150	45	916	412	2,171	1,332
,, 1297	198	47	88	25	60	24	63	23	219	141	155	114	168	49	951	423	2,225	1,357
,, 1298	158	39	78	23	59	24	64	23	219	143	155	114	140	42	873	408	2,235	1,395

N. B.—The figures represent thousands.

Revenue Deputation

729 & 2201.

1890.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Printed March th.
GOVERNMENT OF MADRAS
13 MAR 90
SECRETARIAT DEPARTMENT

Proceedings, 27th February 1890, *No.* 50.

Read & Issued

Submitting for the orders of Government, Mr. Cox's revised proposals for the settlement of the Adóni, Alúr and Bellary taluks of the Bellary district and the Gooty and Tadpatri taluks of the Anantapur district.

PROCEEDINGS OF THE BOARD OF REVENUE
(Revenue Settlement, Land Records and Agriculture).

Alr Clerton

Read—the following official memorandum from the Secretary to Government, Revenue Department, dated Ootacamund, 9th June 1890, No. 79:—

With reference to the scheme for the resettlement of five taluks of the Bellary and Anantapur districts contained in Board's Proceedings, dated 27th February last, No. 50, the undersigned is directed to inquire whether any difficulty is likely to be experienced in fixing a separate commutation rate for white and yellow cholum, with the view of framing a separate scale of rates to be applied to the black and red soils, respectively, which appears to be the proper course to adopt.

2. It is stated in the Proceedings above quoted that the prices of the two varieties have not been recorded separately prior to March 1888, and they are not reported even now in the Board's price returns for the district of Anantapur; the price of white cholum in Bellary has, however, averaged 22·9 per cent. higher than that of yellow cholum during the period for which prices have been recorded separately. This difference of price is so considerable that a commutation rate based on the price of white cholum alone could not fairly be applied to the red soils on which the yellow variety is generally grown. Further, there is considerable doubt as to what the prices on which the proposed commutation rate is based represent. The Collector of Anantapur states that the prices quoted for Gooty and Tadpatri are for the yellow description, but it is difficult to believe that this statement can be correct seeing that in the statement given on page 4 of the Board's Proceedings, the average price of cholum is entered as Rs. 174 per garce for these taluks, whereas for Alúr, where the quotations are believed to be for the white description, the average price is only Rs. 180 a garce and for Bellary and Adóni, where quotations are sometimes for one kind and sometimes for the other, the averages are only Rs. 177 and Rs. 168, respectively. Considering that the prices of grain rule much lower in Anantapur than in Bellary, the Collector's statement seems to be obviously incorrect. The matter, which is one of the greatest importance in connection with the settlement, demands further investigation. The expedient of counterbalancing the effects of an excessive commutation rate by "lenient grain valuation and an exaggerated allowance for cultivation expenses" (paragraph 23 of the Board's Proceedings) is not one which commends itself to Government, and an endeavour must be made to arrive at more equitable rates of assessment than those which result from using the prices hitherto recorded, and in the recording of which there is reason to believe some serious error has been committed.

Quotations for week ending 17th May—

		Seers per rupee.
Bellary.	White	24·62
	Yellow	28·97
Anantapur		34·51

3. It is suggested, for the consideration of the Board, that, seeing that reliable statistics are not available, it might be possible to deduce a fairer rate than that proposed by taking the average prices of cholum in those taluks of the district in which the red soils predominate, where the prices recorded are probably for the yellow variety only, and basing a commutation rate for yellow cholum on them, the rate for the white description being similarly based on the price returns of those taluks in which the black soils predominate. This will have the effect of reducing the rate for yellow cholum materially, the average price of cholum of both varieties for the two districts taken together having amounted to only Rs. 159 per garce—*vide* paragraph 58 of Mr. Cox's original scheme.

4. This plan moreover will be more in conformity with the order of Government, dated 31st October 1867, No. 2564, directing that in dealing with portions of a district the commutation rate should be deduced from price lists for the whole district and not for the taluks under settlement only.

5. It should also be considered whether, with reference to the statement of the Collector of Anantapur marginally noted there is any necessity for fixing separate grain outturn for white and yellow cholum.

"The comparatively larger outturn per acre of the yellow variety probably makes up for any difference that arises from the higher prices of the white grain."

6. As regards paddy, it is observed that the effect of basing the commutation rate on the prices of five taluks only instead of those of the two districts combined is to raise the rate from Rs. 129 per garce as originally proposed to Rs. 139. The effect of applying the former rate (which was computed in accordance with the method prescribed by the order of 1867) in lieu of the latter, and retaining the proposed grain values and cultivation expenses should be worked out and stated for the information of Government.

7. The report now called for should be submitted with the least possible delay.

READ—the following letter from J. H. M. COX, Esq, Deputy Commissioner of Revenue Settlement, Party No. I, to the Secretary to the Commissioner of Revenue Settlement, Land Records and Agriculture, dated Bellary, 7th July 1890, No. 506:—

With reference to the Government official memorandum of the 9th ultimo, No. 79, and the instructions I received from the Commissioner, I have the honor to inform you that I lost no time in going round and obtaining the different information required from the Tahsildars and villagers of the Adóni, Alúr, Bellary, Gooty and Tádpatri taluks, the result of which I now give below.

2. I learnt that the grain of the white cholum grown in Adóni, Alúr, Bellary, Hospet, Ráyadrug and Gooty is heavier and harder than the white cholum produced in the other taluks of both the Bellary and Anantapur districts. As it affords more solid nourishment, it is more highly esteemed and commands a higher price, while the inferior kind of white cholum, which is also the same as that produced in the Cuddapah and Kurnool districts, does not differ very materially from the yellow variety. On the other hand the outturn of the superior kind of white cholum is admitted to be less than that of the yellow and inferior white.

3. The finer variety of white cholum is grown, they say, on only the best kinds of clay regar, while yellow is mostly confined to the red soils and the poorer description of mixed regar. The former is sown in alternate years with cotton and might almost be considered an exceptional crop so that it would not perhaps be amiss if we omitted it altogether from our calculations, giving the ryot the benefit of any greater profit that may result therefrom.

4. I was not aware, at the time of drawing up my report, of this decided difference between the two descriptions of white and yellow cholum in Bellary, for there was nothing particular to call attention to the fact, as I had not the differences of the prices of the two kinds before me, and I took for granted that, as in Cuddapah, where there was also white and yellow cholum, they might fairly be taken together in Bellary too. The lower quotations in some of the taluk prices seemed only to indicate that their distance from large markets made the grain cheaper there. Accordingly in my original report I based my proposals in accordance with the instructions then in force and fixed my grain values with reference to those of adjoining districts already settled as far as they were considered applicable to the country treated of.

5. In G.O., of the 26th August 1889, No. 5478, it was directed that the commutation rates to be adopted for the five taluks now reported on should be based on the prices ruling in those taluks. This resulted in the new rate being considerably higher than that originally taken upon the average of the two districts. Consequently it became necessary to go once more into other details, and as explained in my revised report after consultation with Mr. Sabapathy, I reduced my highest grain value for cholum from 340 to 300 measures, while he considered my maximum quotation for cultivation expenses as fair but advised that the minimum should be raised to Rs. 2-8-0 per acre. Mr. Sabapathy now informs me that he meant these quotations to be for the better description of white cholum, though he did not speak of any special kind of grain at the time, and he gives the outturn for yellow as higher. This agrees with what the villagers also say.

6. On the strength of what I have said above, therefore, the grain values in my revised report must be considered as applicable to white cholum, and if we take yellow as our standard crop, it will be necessary, for the reasons already given, to fix a higher figure for them. The following statement will show how I propose to do this:—

CLASSIFICATION OF SOILS.						WHITE CHOLUM.		YELLOW CHOLUM.	
III.	IV.	V.	VI.	VII.	VIII.	1st Group.	2nd Group.	1st Group.	2nd Group.
						M. M.	M. M.	M. M.	M. M.
1	..	..	..	..	..	300	260	340	280
2	1	..	1	..	..	260	220	280	240
3	2	..	2	1	..	220	180	240	200
4	3	1	3	2	1	180	150	200	175
5	4	2	4	3	2	150	125	175	150
..	5	3	5	4	3	125	110	150	125
..	..	4	..	5	4	110	95	125	105
..	..	5	..	..	5	95	80	105	90

7. In order to show that my proposed figures for yellow cholum are not unfair, I give below the values adopted for this grain in the red soils of Coimbatore, a district in many respects similar to Bellary as to rainfall, &c. The outturn resulting from kyles made in that district is also given. Those made in Cuddapah were so limited that I refrain from taking them into account:—

CLASSIFICATION OF SOILS.		COIMBATORE.								As now proposed for Bellary.
		Good.		Middling.		Bad.		Total.		Grain values adopted.
Class.	Sort.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn.	Number of kyles.	Average outturn	Number of kyles.	Average outturn.	
			M. M.		M. M.		M. M.		M. M.	M. M.
7	1	15	385	25	276	89	156	129	206	225	240
	2	..	..	6	249	45	124	51	139	200	200
	3	..	..	1	240	..	..	1	240	175	175
	4	..	..	..	..	..	..	..	..	150	150
	5	..	..	..	..	..	..	..	..	125	125
8	1	1	312	20	249	75	124	96	152	200	200
	2	..	..	5	234	46	116	51	127	175	175
	3	..	..	..	..	8	109	8	109	150	150
	4	..	..	..	..	..	..	..	..	125	125
	5	..	..	..	..	..	..	..	..	100	105
	Lowest in 2nd group ..										90

8. Comparing my proposed grain values with those adopted in Coimbatore as shown above, it will be seen that besides fixing a higher outturn for the best black soils, I have raised the next two and last two figures in the scale. My reason for doing so is that the higher figures represent better the proportion of larger outturn of yellow over white cholum based upon the differences in those soils where the Coimbatore figures have been adopted. My highest rates compare very fairly with the grain values adopted in Cuddapah and Pattikonda as shown below, and I might draw attention to the fact that whilst the highest rate that I now propose is the same as that I took in my original scheme, Mr. Wilson raised it to 360 and his quotation was accepted by Government as fair:—

SOILS.		PATTIKONDA.		CUDDAPAH.		BELLARY.	
Class.	Sort.	1st Group.	2nd Group.	2nd Group.	3rd Group.	1st Group.	2nd Group.
		M. M.	M. M.	M. M.	M. M.	M. M.	M. M.
III	1	360	320	340	280	340	280
IV	1	280	240	..	..	280	240
V	1	200	180	..	..	200	175

Considering that we are now going to let the ryots have the benefit of the better description of cholum, I do not think we are dealing at all hardly with them in taking these figures for the best soils which also grow cotton, a decidedly more profitable crop.

9. *Commutation rates.*—The suggestion made by Government in paragraph 3 of the Memorandum to take the average price of cholum in those taluks of the district in which the red soils predominate with a view to arriving at a fairer rate for yellow cholum, will not, I think, give us anything approaching to the truth, for while the price in Tadpatri rules high, it is admitted not only by the ryots of that taluk, but

also by those of Gooty that the superior description of white cholum is not grown there. Again in Hospet where the percentage of red soil is very large the quotations are evidently those for the better grain which is said to be grown there.

10. The three western taluks of Kúdligi, Huvinahadgalli and Harpanahalli are essentially yellow cholum taluks, and this is borne out by the quotations of prices for the last two years, the period for which the figures have been sent in to the Board for the two descriptions of grain separately. Except for the first four months when white cholum is also sown in Kúdligi, the quotations of prices from these taluks are entirely for yellow, so that I think we shall be quite safe if we take the figures there as representing that grain. The subjoined statement gives the selling prices in each of these taluks during the twenty non-famine years which were taken in my scheme:—

—	Kúdligi.	Huvina-hadgalli.	Harpana-halli.
	RS.	RS.	RS.
Fasli 1270	156	155	129
,, 1271	148	140	120
,, 1272	Figures not available.		
,, 1277	175	155	132
,, 1278	113	109	82
,, 1279	141	132	110
,, 1280	169	137	129
,, 1281	143	147	118
,, 1282	131	145	136
,, 1283	160	165	140
,, 1284	149	134	112
,, 1285	204	193	194
,, 1289	210	197	196
,, 1290	118	104	105
,, 1291	129	131	135
,, 1292	113	105	114
,, 1293	117	115	122
,, 1294	179	188	191
,, 1295	184	198	178
,, 1296	152	144	147
Average ..	152	147	136

The average comes to Rs. 145 per garce, which after deduction of 15 per cent. for merchants' profits will give us a commutation rate of Rs. 123.

11. *Cultivation expenses.*—The information which I tried to get from the ryots regarding the difference in the cultivation expenses between white and yellow cholum was as conflicting as that which I originally obtained and quoted in the statements given in paragraph 16 of my revised report, some giving higher figures for yellow, but generally they were admitted to be somewhat less.

12. I have already explained in my former reports my reasons for adopting the higher cultivation expenses which I took, and for the sake of reference I give below the particulars of how these figures were apportioned with reference to those adopted in Cuddapah, higher figures being taken here for "agricultural implements" and "manure" (*vide* paragraph 63 of my original report), while certain other items which would be affected by the difference of commutation rate adopted in the two districts were adjusted accordingly:—

Classification of soils.						Value of bullocks.	Value of agricultural implements.	Wages of permanent servants.	Cost of seed.	Price of labor.	Value of manure.	Value of grain for bullocks during the ploughing season.	Total.
III.	IV.	V.	VI.	VII.	VIII.								
1						2	3	4	5	6	7	8	9
						RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	..	..	..	..	..	0 11 1	0 8 6	1 6 5	0 2 3	1 3 1	0 10 8	0 7 3	3 9 7
2	1	..	1	..	..	0 10 10	0 8 6	1 4 5	0 2 3	1 1 10	0 10 0	0 5 3	3 12 0
3	2	..	2	1	..	0 10 10	0 8 9	1 2 5	0 2 3	2 0 15	0 8 8	0 4 6	4 6 0
4	3	1	3	2	1	0 10 10	0 8 9	1 0 5	0 2 3	2 0 13	0 8 8	0 4 2	4 2 0
5	4	2	4	3	2	0 10 10	0 8 9	0 14 5	0 2 3	4 0 12	0 8 8	0 4 2	3 11 0
..	5	3	5	4	3	0 10 10	0 8 9	0 12 5	0 2 3	4 0 11	0 8 8	0 2 10	3 8 0
..	..	4	..	5	4	0 10 10	0 8 9	0 11 5	0 2 3	3 0 9	0 8 8	0 2 6	3 2 0
..	..	5	..	..	5	0 10 8	0 9 1	0 10 5	0 2 3	3 0 7	0 6 8	0 1 10	3 12 0
Lowest in 2nd group villages.						0 10 8	0 9 1	0 8 3	0 2 3	2 0 6	0 6 8	..	2 8 0

13. The only change I now propose is the further alterations required in some of the above figures which would be affected by the lower commutation rate (Rs. 123) now proposed to be adopted in taking yellow instead of the Rs. 150 that was fixed for white cholum. From what I can gather, I do not think that there is any real necessity for modifying any of the other items. The altered figures will stand as follows:—

Classification of soils.						Cost of bullocks.	Value of agricultural implements.	Wages of permanent servants.	Cost of seed.	Price of labor.	Value of manure.	Grain for bullocks during ploughing season.	Total.
III.	IV.	V.	VI.	VII.	VIII.								
1						2	3	4	5	6	7	8	9
						RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	..	..	..	..	..	0 11 1	0 8 6	1 2 4	0 1 11	1 3 10	0 10 8	0 6 0	4 12 4
2	1	..	1	..	..	0 10 10	0 8 6	1 0 9	0 2 7	1 1 10	0 10 0	0 4 4	4 6 10
3	2	..	2	1	..	0 10 10	0 8 9	0 15 1	0 2 7	0 15 10	0 8 8	0 3 7	4 1 4
4	3	1	3	2	1	0 10 10	0 8 9	0 13 6	0 2 8	0 13 10	0 8 8	0 3 5	3 13 8
5	4	2	4	3	2	0 10 10	0 8 9	0 11 10	0 2 8	0 11 10	0 8 0	0 2 4	3 8 3
..	5	3	5	4	3	0 10 10	0 8 9	0 10 2	0 3 0	0 9 10	0 8 0	0 2 1	3 4 8
..	..	4	..	5	5	0 10 10	0 8 9	0 8 8	0 3 0	0 7 10	0 6 8	0 1 6	2 15 3
..	..	5	..	..	4	0 10 8	0 9 1	0 6 9	0 3 5	0 5 10	0 6 0	..	2 9 9
Lowest in 2nd group villages.						0 10 8	0 9 1	0 5 1	0 3 5	0 4 0	0 5 10	..	2 6 1

The result is of course to make my new cultivation expenses somewhat less than those hitherto proposed for white. This will agree with what the villagers generally admit —*vide* paragraph 11.

14. Comparing my cultivation expenses with those adopted in Coimbatore and generally in other districts, may have induced the Board to think that they were "exaggerated" (paragraph 23 of Board's Proceedings of 27th February, No. 50), but I venture to suggest that, for the reasons given in both my schemes for Cuddapah and Bellary, they need not be viewed in such a suspicious light and certainly compared with ryots' quotations and those of the Tahsildars they are rather lenient than otherwise.

15. *Money rates.*—The next statement shows the money rates resulting from the adoption of the several new figures I have now proposed and it will be seen that they quite justify us in taking the rates already arrived at in my last report, a scale which commends itself in many ways as being fair and giving a very desirable gradation:—

Out-turn.	Value at Rs. 123 per garce.	Deduct one-fourth for vicissitudes of season, &c.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Rate proposed.
M. M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
340	13 1 1	3 4 3	9 12 10	4 12 4	5 0 6	2 8 3	2 8 0
280	10 12 2	2 11 0	8 1 2	4 6 10	3 10 4	1 13 2	2 0 0
240	9 3 7	2 4 11	6 14 8	4 1 4	2 13 4	1 6 8	1 8 0
200	7 11 0	1 14 9	5 12 3	3 13 8	1 14 7	0 15 3	1 0 0
175	6 11 7	1 10 11	5 0 8	3 8 3	1 8 5	0 12 2	0 12 0
150	5 12 3	1 7 1	4 5 2	3 4 8	1 0 6	0 8 3	0 8 0
125	4 12 10	1 3 2	3 9 8	2 15 3	0 10 5	0 5 3	0 6 0
105	4 0 7	1 0 2	3 0 5	2 9 9	0 6 8	0 3 4	0 4 0
90	3 7 4	0 13 10	2 9 6	2 6 1	0 3 5	0 1 9	0 2 0

16. After all that I have said above, I do not think that paragraph 5 of the Government memorandum calls for any special remarks.

17. As desired in paragraph 6 of the memorandum, I give below the rates resulting for wet by the adoption of the lower commutation rate of Rs. 129 (the average of the two districts of Bellary and Anantapur combined) retaining the hitherto proposed grain values and cultivation expenses.

Outturn.	Value at Rs. 129 per garce.	Deduction for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Rate obtained.
M. M.	Rs. A. P.	Rs. A. P. At one-fifth.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
The Tungabhadra channels or 1st group sources.							
1,200	48 6 0	9 10 10	38 11 2	19 6 0	19 5 2	9 12 7	9 8 0
1,100	44 5 6	8 13 11	35 7 7	18 0 0	17 7 7	8 9 9	8 8 0
1,010	40 11 5	8 2 3	32 9 2	17 4 0	15 5 2	7 12 7	7 8 0
925	37 4 7	7 7 4	29 13 3	16 4 0	13 9 3	6 12 7	6 8 0
840	33 13 10	6 12 4	27 1 6	15 4 0	11 13 6	5 14 9	5 8 0
760	30 10 2	6 2 0	24 8 2	14 4 0	10 4 2	5 2 1	5 0 0
680	27 6 7	5 7 8	21 14 11	13 4 0	8 10 11	4 5 5	4 0 0
600	24 3 0	4 13 5	19 5 7	12 4 0	7 1 7	3 8 9	3 8 0
Other sources or 2nd, 3rd, 4th and 5th groups.							
1,150	46 5 9	At one-fourth. 11 9 5	34 12 4	12 2 0	15 15 4	7 13 2	7 8 0
1,050	42 5 3	10 9 4	31 11 11	18 2 0	13 9 11	6 12 11	6 8 0
960	38 11 2	9 10 9	29 0 5	17 0 0	12 0 5	6 0 2	6 0 0
870	35 1 2	8 12 3	26 4 11	16 0 0	10 4 11	5 2 5	5 0 0
780	31 7 1	7 13 9	23 9 4	15 0 0	8 9 4	4 4 8	4 0 0
690	27 13 1	6 15 3	20 13 10	14 0 0	6 13 10	3 6 11	3 8 0
600	24 3. 0	6 0 9	18 2 3	12 0 0	6 2 3	3 1 1	3 0 0
525	21 2 8	5 4 8	15 14 0	11 12 0	4 2 0	2 1 0	2 0 0
450	18 2 3	4 8 7	13 9 8	10 8 0	3 1 8	1 8 10	1 8 0
380	15 5 1	3 13 3	11 7 10	9 6 0	2 1 10	1 0 11	1 0 0
320	12 14 5	3 3 7	9 10 10	8 0 0	1 10 10	0 13 5	0 12 0

18. When adopting, however, a lower commutation rate, it would be fair to adjust the cultivation expenses in the manner in which I have altered those for dry as indicated in paragraphs 12 and 13, retaining the items of "agricultural implements" and "manure" and modifying the other items which would be affected by the difference in commutation rates.

The subjoined statements show how these changes have been arrived at and the rates resulting from them :—

DETAILS of cultivation expenses proposed in revised scheme where the commutation rate was taken at Rs. 129.

CLASSIFICATION OF SOILS.						Value of bullocks.	Value of agricultural implements.	Value of permanent servants.	Cost of seed.	Price of labor.	Value of manure.	Total.
III.	IV.	V.	VI.	VII.	VIII.							
1						2	3	4	5	6	7	8
The Tungabhadra channels or 1st group.												
..	1	..	..	..	..	Rs. A. P. 3 0 0	Rs. A. P. 1 0 0	Rs. A. P. 5 1 11	Rs. A. P. 1 0 6	Rs. A. P. 6 0 0	Rs. A. P. 2 12 0	Rs. A. P. 18 14 5
1	2	..	..	..	..	3 0 0	1 0 0	4 14 2	1 0 6	5 12 0	2 4 0	17 14 8
2	3	..	..	1	..	3 0 0	1 0 0	4 8 7	1 0 6	5 4 0	2 0 0	16 13 1
3	4	1	1	2	1	3 0 0	1 0 0	4 3 1	1 0 6	4 12 0	1 14 0	15 13 7
4	5	2	2	3	2	3 0 0	1 0 0	3 11 8	1 0 6	4 6 0	1 12 0	14 14 2
5	..	3	3	4	3	3 0 0	1 0 0	3 4 2	1 0 6	4 0 0	1 10 0	13 14 8
..	..	4	4	5	4	3 0 0	1 0 0	2 12 9	1 0 6	3 10 0	1 8 0	12 15 3
..	..	5	5	..	5	3 0 0	1 0 0	2 5 11	1 0 6	3 4 0	1 6 0	12 0 5
Other sources or 2nd, 3rd, 4th and 5th groups.												
..	1	..	..	..	..	3 0 0	1 0 0	5 0 1	1 0 6	5 14 0	2 12 0	18 10 7
1	2	..	..	..	..	3 0 0	1 0 0	4 12 4	1 0 6	5 10 0	2 4 0	17 10 10
2	3	..	..	1	..	3 0 0	1 0 0	4 6 9	1 0 6	5 2 0	2 0 0	16 9 3
3	4	1	1	2	1	3 0 0	1 0 0	4 1 2	1 0 6	4 10 0	1 14 0	15 9 8
4	5	2	2	3	2	3 0 0	1 0 0	3 9 9	1 0 6	4 4 0	1 12 0	14 10 3
5	...	3	3	4	3	3 0 0	1 0 0	3 2 5	1 0 6	3 14 0	1 10 0	13 10 11
..	..	4	4	5	4	3 0 0	1 0 0	2 10 11	1 0 6	3 8 0	1 8 0	12 11 5
..	..	5	5	..	5	3 0 0	1 0 0	2 1 8	1 0 6	3 0 0	1 6 0	11 8 2
Lowest in 3rd group		..	..	..	..	3 0 0	1 0 0	1 8 5	1 0 6	2 8 0	1 4 0	10 4 11
Do. in 4th do.		..	..	..	..	3 0 0	1 0 0	1 0 11	1 0 6	1 14 0	1 2 0	9 1 5
Do. in 5th do.		..	..	..	..	3 0 0	1 0 0	0 9 2	1 0 6	1 4 4	1 0 0	7 14 0

DETAILS of cultivation expenses modified with reference to the reduced commutation rate of Rs. 129.

CLASSIFICATION OF SOILS.						Value of bullocks.	Value of agricultural implements.	Wages of permanent servants.	Cost of seed.	Price of labor.	Value of manure.	Total.
III.	IV.	V.	VI.	VII.	VIII.							
1						2	3	4	5	6	7	8
The Tungabhadra channels or 1st group.												
..	1	..	..	..	..	Rs. A. P. 3 0 0	Rs. A. P. 1 0 0	Rs. A. P. 5 1 11	Rs. A. P. 1 0 6	Rs. A. P. 6 0 0	Rs. A. P. 2 12 0	Rs. A. P. 18 14 5
1	2	..	..	..	..	3 0 0	1 0 0	4 14 2	1 0 6	5 12 0	2 4 0	17 14 8
2	3	..	..	1	..	3 0 0	1 0 0	4 8 7	1 0 6	5 4 0	2 0 0	16 13 1
3	4	1	1	2	1	3 0 0	1 0 0	4 3 1	1 0 6	4 12 0	1 14 0	15 13 7
4	5	2	2	3	2	3 0 0	1 0 0	3 11 8	1 0 6	4 6 0	1 12 0	14 14 2
5	..	3	3	4	3	3 0 0	1 0 0	3 4 2	1 0 6	4 0 0	1 10 0	13 14 8
..	..	4	4	5	4	3 0 0	1 0 0	2 12 9	1 0 6	3 10 0	1 8 0	12 15 3
..	..	5	5	..	5	3 0 0	1 0 0	2 5 11	1 0 6	3 4 0	1 6 0	12 0 5
Other sources or 2nd, 3rd, 4th and 5th groups.												
..	1	..	..	..	..	3 0 0	1 0 0	5 0 1	1 0 6	5 14 0	2 12 0	18 10 7
1	2	..	..	..	..	3 0 0	1 0 0	4 12 4	1 0 6	5 10 0	2 4 0	17 10 10
2	3	..	..	1	..	3 0 0	1 0 0	4 6 9	1 0 6	5 2 0	2 0 0	16 9 3
3	4	1	1	2	1	3 0 0	1 0 0	4 1 2	1 0 6	4 10 0	1 14 0	15 9 8
4	5	2	2	3	2	3 0 0	1 0 0	3 9 9	1 0 6	4 4 0	1 12 0	14 10 3
5	...	3	3	4	3	3 0 0	1 0 0	3 2 5	1 0 6	3 14 0	1 10 0	13 10 11
..	..	4	4	5	4	3 0 0	1 0 0	2 10 11	1 0 6	3 8 0	1 8 0	12 11 5
..	..	5	5	..	5	3 0 0	1 0 0	2 1 8	1 0 6	3 0 0	1 6 0	11 8 2
Lowest in 3rd group		..	..	..	..	3 0 0	1 0 0	1 8 5	1 0 6	2 8 0	1 4 0	10 4 11
Do. in 4th do.		..	..	..	..	3 0 0	1 0 0	1 0 11	1 0 6	1 14 0	1 2 0	9 1 5
Do. in 5th do.		..	..	..	..	3 0 0	1 0 0	0 9 2	1 0 6	1 4 4	1 0 0	7 14 0

MONEY rates resulting from figures based on the reduced commutation rate.

Outturn.	Value at Rs. 129 per garce.	Deduction for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net.	Half net.	Rate obtained.
M. M.	Rs. A. P.	Rs. A. P. At one-fifth.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
The Tungabhadra channels or 1st group.							
1,200	48 6 0	9 10 10	38 11 2	18 14 5	19 12 9	9 14 4	10 0 0
1,100	44 5 6	8 13 11	35 7 7	17 14 8	17 8 11	8 12 6	9 0 0
1,010	40 11 5	8 2 3	32 9 2	16 13 1	15 12 1	7 14 0	8 0 0
925	37 4 7	7 7 4	29 13 3	15 13 7	13 15 8	6 15 10	7 0 0
840	33 13 10	6 12 4	27 1 6	14 14 2	12 3 4	6 1 8	6 0 0
760	30 10 2	6 2 0	24 8 2	13 14 8	10 9 6	5 4 9	5 0 0
680	27 6 7	5 7 8	21 14 11	12 15 3	8 15 8	4 7 10	4 8 0
600	24 3 0	4 13 5	19 5 7	12 0 5	7 5 2	3 10 7	3 8 0
Other sources or 2nd, 3rd, 4th and 5th groups.							
1,150	46 5 9	At one-fourth. 11 9 5	34 12 4	18 10 7	16 1 9	8 0 10	8 0 0
1,050	42 5 3	10 9 4	31 11 11	17 10 10	14 1 1	7 0 6	7 0 0
960	38 11 2	9 10 9	29 0 5	16 9 3	12 7 2	6 3 7	6 0 0
870	35 1 2	8 12 3	26 4 11	15 9 8	10 11 3	5 5 7	5 0 0
780	31 7 1	7 13 9	23 9 4	14 10 3	8 15 1	4 7 6	4 8 0
690	27 13 1	6 15 3	20 13 10	13 10 11	7 2 11	3 9 5	3 8 0
600	24 3 0	6 0 9	18 2 3	12 11 5	5 6 10	2 11 5	2 8 0
525	21 2 8	5 4 8	15 14 0	11 8 2	4 5 10	2 2 11	2 0 0
450	18 2 3	4 8 7	13 9 8	10 4 11	3 4 9	1 10 4	1 8 0
380	15 5 1	3 13 3	11 7 10	9 1 5	2 6 5	1 3 2	1 4 0
320	12 14 5	3 3 7	9 10 10	7 14 0	1 12 10	0 14 5	1 0 0

19. The financial results of the application of the two sets of rates arrived at in the last two paragraphs are given in the following statement, in which are also shown the figures according to my last report. The application of both the new sets of rates exhibits a needless sacrifice of revenue, besides which the rates themselves are most irregular, falling in the case of the sources other than the Tungabhadra channels, in the first set down as low as 12 annas an acre, while in the second they go from Rs. 4-8-0 to 3-8-0 and then 2-8-0, after which comes Rs. 2, 1-8-0, 1-4-0 and 1, the last but one being a rate no where existing hitherto in wet :—

Taluks.	Grouping.	Extent.				Assessment. Amount.	
		As per revenue accounts.	As per survey.	Difference.	Percentage	As per revenue accounts.	As per my revised report.
1	2	3	4	5	6	7	8
Adóni	Tungabhadra channels .. .	acs. 536	acs. 561	acs. + 47	+ 8 77	Rs. 4,392	Rs. 5,345
	Others	1,528	1,668	+ 139	+ 9 7	7,892	7,542
	Total ..	2,064	2,241	+ 177	+ 8 58	12,284	12,887
Alúr	Other sources ..	357	389	+ 32	+ 8 96	1,937	1,670
Bellary ..	Tungabhadra channels	2,093	2,212	+ 119	+ 5 69	22,802	22,670
	Other sources ..	1,261	1,316	+ 55	+ 4 3	4,719	4,853
	Total ..	3,354	3,526	+ 172	+ 5 13	27,521	27,523
Gooty	Other sources ..	6,696	7,334	+ 638	+ 9 37	20,019	23,456
Tadpatri	Do. ..	5,675	5,914	+ 239	+ 4 21	29,635	29,610
Total	Wet	18,146	19,394	+ 1,248	+ 6 7	1,00,925	1,01,345

Taluks.	Grouping.	Assessment—cont. Amount—cont.		Difference.			Percentage.		
		As per scale ordered to be worked out by Government with a commutation rate of Rs. 129 retaining cultivation expenses.	As per scale obtained by altering the cultivation expenses with reference to the reduced commutation rate.	Amount—columns 7 and 8.	Amount—columns 7 and 9.	Amount—columns 7 and 10	Columns 7 and 11	Columns 7 and 12	Columns 7 and 13
		9	10	11	12	13	14	15	16
Adóni ..	Tungabhadra channels ..	Rs. 4,494	Rs. 4,876	Rs. + 653	Rs. + 102	Rs. + 464	+ 21 69	+ 2 3	+ 13 5
	Others	6,382	6,711	— 310	— 1,510	— 1,181	— 3 9	— 19 1	— 15
Alúr ..	Total ..	10,876	11,587	+ 643	— 1,408	— 717	+ 5 24	— 11 5	— 6
	Other sources ..	1,338	1,475	— 137	— 499	— 362	— 9 9	— 27 1	— 20
Bellary ..	Tungabhadra channels ..	19,821	20,919	+ 44	— 3,981	— 1,883	+ 0 21	— 13	— 8 3
	Other sources ..	4,077	4,228	+ 133	— 642	— 491	+ 3 8	— 13 7	— 10
Gooty ..	Total ..	23,898	25,147	+ 181	— 3,623	— 2,374	+ 0 64	— 13 1	— 9
Tadpatri ..	Other sources ..	24,580	25,266	— 1,221	— 6,076	— 3,352	— 3 59	— 19 6	— 17
	Do. ..	24,679	25,728	+ 583	— 3,946	— 2,027	+ 3 44	— 13 8	— 10
Total ..	Wet	85,371	89,183	+ 420	— 15,556	— 11,742	+ 0 6	— 15 4	— 11 6

20. In paragraph 5 of G.O., No. 731, of the 23rd October 1888, it was recognised that as among other things prices ruled lower in Anantapur than in Bellary, it would be advisable to have a separate scheme prepared for the former district. On the strength of this I would again strongly urge the advisability of not adopting one commutation rate based upon the average of the prices of the two districts combined. In dealing with them separately we should hardly be departing from the principle laid down in G.O., of the 31st October 1867, No. 2564, for the two districts have been for some time past quite separate.

21. In paragraph 9 of my letter of the 1st March 1888, No. 247 (embodied in Board's Proceedings of the 24th October 1888, No. 591), I observed "that low prices rule only in the southern taluks of Anantapur, while Gooty and Tadpatri do not differ materially from Bellary," and I thought that putting the said southern taluks in a lower group with lower rates might be considered sufficient to rectify this difference. The 20 years' average prices for paddy in Gooty and Tadpatri are Rs. 160 and Rs 163, respectively, as against Rs. 164 for the whole of the Bellary district and Rs. 163, the average of the five taluks of which we are now treating. As the average for the whole of the Anantapur district gives only Rs. 140, it follows that if the higher prices ruling in Gooty and Tadpatri are excluded, the average for the remaining taluks will come out much lower. If, therefore, we take the average rate of the two districts, viz., Rs. 151, upon which the commutation rate of Rs. 129 is fixed, we shall be dealing harshly with the poorer tract, while we might be considered to be needlessly favoring the taluks which really command a higher price. The higher prices ruling in Gooty and Tadpatri would quite warrant those two taluks being separated from their proper district and treated with Bellary which they more closely resemble. We have a precedent to go upon for acting thus, since the Koilkuntla taluk of Kurnool was included in the settlement scheme for the adjoining Cuddapah taluks which it resembled and with which it was formerly associated. Taking all the above circumstances into account, I hope that Government will be able to see their way to sanction the higher commutation rate of Rs. 139 (*i.e.*, Rs. 163 or Rs. 164 *minus* 15 per cent.) for the tract under report, for I think that the rates arrived at from its adoption and the financial results therein may be considered very fair.

RESOLUTION—dated 12th July 1890, No. 207.

In its order read above Government suggests that in view of the difficulty of obtaining reliable statistics in each taluk of the prices of white and yellow cholum, it might be possible to deduce a fairer commutation rate than that proposed in Board's Proceedings, dated 27th February, No. 50, by taking the average prices of cholum in those taluks of the district in which the red soils predominate, where the prices recorded are probably for the yellow variety only, and basing a commutation rate for yellow cholum on them, the rate for the white description being similarly based on the price returns of those taluks in which the black soils predominate. The question of the necessity or otherwise of fixing separate grain values for white and yellow cholum is also suggested for consideration in view of the remark of the Collector of Anantapur, that the comparatively larger outturn per acre of the yellow variety probably makes up for any difference that arises from the higher prices of the white grain. As regards paddy, the staple grain in the wet lands, Government observes that the effect of basing the commutation rate on the prices of five taluks only instead of on those of the two districts combined, is to raise the rate from Rs. 129 per garce, as originally proposed, to Rs. 139, and it desires that the effect of applying the former rate in lieu of the latter and retaining the proposed grain values and cultivation expenses should be worked out and stated for its information.

2. The possibility of obtaining a fair commutation rate in the manner suggested by Government has been very carefully considered by the Commissioner in consultation with Mr. Cox, but it has been found impossible to say in any but the three taluks referred to below that the price quotations represent approximately the price of white cholum only or the price of yellow cholum only and not of both white and yellow. The three taluks in question are those of Kúdligi, Huvinahadgalli and Harpanahalli. Mr. Cox's inquiries made locally show that these taluks are essentially yellow cholum taluks and that little, if any, white cholum is grown in them even in the black soils. That the prices of the 20 years on which the commutation rate is fixed represent for these taluks the price of yellow cholum is rendered exceedingly probable by the above fact, by the fact that the ruling prices for cholum in these taluks are lower than those generally prevailing in the rest of the district and by the further fact that during the past two years during which period alone the prices of white and yellow cholum have been reported separately, the quotations for each of these taluks throughout the twenty-four months are for yellow cholum only, except in the first four months of the period when the price of white cholum was also reported in the Kúdligi taluk.

3. The subjoined statement which gives the prices prevailing in each taluk of the two districts during the 20 years' period shows that the average price of the grain quoted in these three taluks is Rs. 145 as shown in the margin, an average very much lower than that of any taluk dealt with in the present proposals, and lower than that of any other taluk in the two districts with the exception of Madakasira, in which taluk the area under cholum is only 2,925 acres or 7 per cent.* of the cultivated area of the taluk, and where consequently it can hardly be considered a staple crop:—

	Rs.
Kúdligi	152
Huvinahadgalli	147
Harpanahalli	136
Average ...	145

* *Vide* statement in paragraph 40 of Mr. Cox's first report in Board's Proceedings, dated 14th March 1888, No. 134.

Faslis.	Adóni.	Alúr.	Bellary.	Gooty.	Tadpatri.	Average of five taluks	Kúdligi	Huvinahadgalli	Rayadrug
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1270	150	158	183	184	191	171	156	140	181
1271	144	135	158	161	157	151	149		
1272	184	196	223	197	210	202	Not reported		
1277	169	190	198	215	218	198	175	169	
1278	154	143	153	159	164	135	158	142	
1279	180	169	175	176	167	173	143	132	
1280	190	186	180	178	156	178	169	167	
1281	226	223	204	193	166	202	159	133	
1282	194	192	197	186	163	186	161	131	
1283	182	177	185	171	164	176	161	149	
1284	167	170	170	153	174	167	149	135	
1285	189	205	203	189	162	190	194	201	
1289	244	302	231	241	221	248	218	197	
1290	155	161	133	143	138	146	119	104	
1291	158	159	147	148	163	155	129	131	
1292	139	142	133	156	166	147	153	126	
1293	136	137	131	136	166	141	117	146	
1294	201	206	155	213	209	208	129	139	
1295	178	185	181	182	194	184	134	146	
1296	172	173	157	162	173	167	133	147	
Average ..	175	180	177	176	176	176	152	147	

Faslis.	Harpanahalli.	Hospet.	Dharmavaram.	Hindupur.	Madakasira.	Penukonda.	Anantapur.	Average of 12 Taluks.
	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1270	129	155	164	163	167	151	129	151
1271	120	132	153	163	163	161	146	151
1272				Not reported				
1277	132	160	248	248	243	231	146	182
1278	82	138	154	166	151	137	129	142
1279	110	169	197	126	138	153	141	149
1280	120	171	151	144	136	160	149	158
1281	118	172	161	150	167	153	137	153
1282	136	174	111	116	111	125	116	122
1283	140	187	144	149	125	146	150	139
1284	112	167	129	116	111	142	145	136
1285	194	193	192	158	159	164	192	176
1289	196	227	192	163	193	169	179	181
1290	165	145	153	136	133	155	153	151
1291	135	159	137	128	129	139	143	137
1292	114	144	131	116	132	136	151	129
1293	124	145	127	109	115	142	129	140
1294	191	211	197	179	166	172	166	
1295	198	176	172	157	139	163		151
1296	137	165	152	165	149		152	
Average ..	134	171	161	151	141	152	142	

4. It does not seem probable judging from the quotations of the past two years that the price list of any taluk during the 20 years taken as the commutation period represents the prices of white cholum only. As white cholum, however, has almost invariably ruled higher than yellow, there would of course be no unfairness to the ryots in taking as the commutation rate for white cholum the average prices prevailing in the taluks where the white grain is most extensively grown and sold. If this were done, however, it would be necessary to determine what soils grow the white grain and to adopt a special outturn or grain valuation for such soils.

This would be a matter of some difficulty, for, the results of Mr. Cox's inquiries go to show that the white grain grown in the Bellary district and in the Gooty taluk is cultivated only on the better qualities of the black regur soils and not on the black soils generally. Both difficulties are avoided if yellow cholum is taken as the staple grain of the district and applied to the black and red soils indiscriminately. There is no doubt of the capability of both descriptions of soil to grow the yellow grain, there is no difficulty in assessing a grain valuation in yellow cholum on the black lands and as will be shown below the modifications which the Deputy Commissioner would recommend in his grain valuations if yellow cholum and not white cholum or white and yellow mixed is taken as the staple, will give even with the reduced commutation rate now proposed the same rates as previously recommended. The only possible objection to the adoption for the rich black soils of a commutation rate based on the price of yellow cholum, viz., that such a course would be unduly favoring such lands, will disappear if Government is satisfied that the rates proposed for these lands are already sufficiently high and should not be further enhanced.

The adoption for the commutation rate of the average prices of cholum prevailing in the Kúdligi, Huvinahadgalli and Harpanahalli taluks would give a commutation rate after deducting 15 per cent. for merchants' profits of Rs. 123 as compared with Rs. 150 the commutation rate previously proposed by Mr. Cox.

5. The reduction in the commutation rate has of necessity involved a reduction in those items of the cultivation expenses which are defrayed by payments in grain. The table of cultivation expenses modified to suit the reduced commutation rate, but otherwise left unaltered, is given in paragraph 13 of Mr. Cox's letter read above. The expenditure is reduced by 5 annas 8 pies in the highest class of soil and by 1 anna 11 pies in the lowest. Mr. Cox refers to the opinion of the Commissioner in paragraph 23 of Board's Proceedings, dated 27th February, No. 50, that the cultivation expenses given in the scheme were "exaggerated" and suggests that for the reasons given in both his schemes for Cuddapah and Bellary they need not be viewed in such a suspicious light, and that as compared with ryot's quotations and those of the tahsildar's they are rather lenient than otherwise. The Commissioner is still of opinion that the charges of cultivation are taken at a somewhat high figure, but the objection which the Commissioner took in the last scheme was to the adoption of very considerably higher cultivation expenses than in other districts coupled with a very much lower outturn as the result of the high cultivation expenses. The increase which Mr. Cox now proposes in his grain valuation takes away much of the ground for the Commissioner's objection.

6. *Grain valuation.*—The reasons for the increased grain valuations which Mr. Cox now proposes are given in paragraphs 5—8 of his letter. He explains that the grain valuations he originally proposed were for the superior white cholum, the outturn of which is admittedly less than that of yellow cholum, and he justifies the outturn which he now adopts by reference to the result of numerous experiments made to test the yield of this grain in the Coimbatore district, a district which in the character of its soil and that of its rainfall very much resembles the Bellary district, and by comparison with the results he adopted in the settlements made by him in the adjoining taluk of Pattikonda and the adjoining district of Cuddapah, as the results of experiment and inquiry as well as with those which he originally proposed for the Bellary district. The Commissioner considers that the valuations proposed may be accepted as fair for yellow cholum or the ordinary description of white cholum grown in Nellore, Coimbatore and in several other districts. The white cholum, grown in certain taluks of the Bellary and Anantapur districts, is shown by its price * to be

* The prices of white cholum as compared with yellow during the past two years are shown below for seven districts. The price of white cholum ranges from 9·67 below that of yellow in Nellore to 27·40 per cent. above it in Bellary.

Nellore	9·67	per cent. lower.
Cuddapah	9·09	
Kurnool	10·76	
Coimbatore	6·03	
Salem	11·03	per cent. higher.
Bellary	27·40	
Anantapur	7·40	
Five taluks of the scheme	22·80	

clearly an exceptional grain, but the Settlement Department has no reliable information whatever in regard to its yield as compared with yellow cholum, and if yellow cholum is taken as the staple there is no advantage in discussing the question. The outturn adopted for III-1 soils, viz., 340 Madras measures, may be considered somewhat high; but the cultivation expenses which yield it are placed also at a high figure, and the area falling under the rate derived from it, Rs. 2-8-0 per acre, is only 3,421 acres of the very best soil in the two districts, out of 1,358,511 the total dry area dealt with in the scheme.

7. *Money rates for dry.*—These are given by Mr. Cox in paragraph 15 of his letter and, as stated above, they do not differ from those proposed in Board's Proceedings, dated 27th February, No. 50, the modifications made in the cultivation expenses consequent on the reduction in the commutation rate, and the increased outturn adopted for each class of soils consequent on yellow cholum being taken as the staple grain having counteracted the reduction in the commutation rate. The Commissioner is of opinion that the rates are very suitable. Attention has already been drawn to the fact that the highest rate of Rs. 2-8-0 per acre applies to only 3,421 acres.

8. The results of applying to the wet lands a commutation rate of 129 per garce (the average of the two districts of Bellary and Anantapur combined) in lieu of a commutation rate of Rs. 139, based on the average of the five taluks to which the scheme relates, are shown by Mr. Cox in paragraph 19 of his letter. If the cultivation expenses already given in the report are left untouched, the change will result in a reduction of Rs. 15,554, or 15·4 per cent. in the wet assessments of the five taluks. If, on the other hand, a reduction is made in the cultivation expenses in cases where charges are defrayed in grain in consequence of the reduced commutation rate, the reduction in the existing assessment will be Rs. 11,742, or 11·6 per cent. The proposals already before Government in connection with the settlement of the five taluks involve an increase of Rs. 420 only or 0·4 per cent. on the existing assessment.

9. The Commissioner thinks that good reasons are given by Mr. Cox in paragraph 21 for deprecating the adoption of a single wet commutation rate for the two districts. To do so would be to unduly favor the wet lands in the five taluks to which the scheme relates and to unduly raise the assessment on the remaining taluks of the two districts where prices of paddy rule considerably lower. It will not be possible to apply a single commutation rate for dry grains to all the taluks in the two districts, inasmuch as it will be impossible to make cholum the sole staple dry grain in the southern taluks of Anantapur, and there does not therefore seem to be any special object in applying to the whole district a single wet commutation rate.

(True Copies and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.
" Deputy Commissioner, No. I Party.

Ed. W. H. French.

REVENUE DEPARTMENT.

1890.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Ro S 278.

Printed July th.

24 JUN 90

Proceedings, 12*th July* 1890, No. 207.

Read 24/7

Submitting further information called for by Government in connection with the settlement scheme for five taluks of Bellary and Anantapur districts.

REVENUE DEPARTMENT.

161

Current No. 2201/90.

...ed of Revenue (R.S, LR, & Agric)

Dated 27 Feb 1890.
received on March 19.

...R ORDERS.

The current contains revised proposals for the settlement of the Adoni, Alur, and Bellary talugs of the Bellary Dt; and of the Gooty and Tadpatri talugs of the Anantapur District.

In G.O. no. 731. dated 23 Oct. 88. Mr. Cox's scheme for the settlement of the Bellary and Anantapur Districts was rejected. One of the principal objections to this scheme was that it involved an increase of assessment of 12.3 per cent in the case of dry lands and of 13.2 per cent for wet, or of 12.5 p.c. on the total revenue. It was stated in this order that "these districts are the poorest and most backward in the presidency, the most sterile and the most subje

to drought. The ryots pay the present income with difficulty: they have as yet far from fully recovered from the famine, and to impose upon them largely increased burthens will certainly check, if not entirely arrest, their progress."

Another objection was that the proposals were to be applied to all the 15 talugs of the Bellary and Cuddapah Districts though worked out for 5 only, and the same settlement to be imposed upon areas differing widely in their conditions. A further objection was that claims were admitted at the standard rates for dry lands, while the southern talugs of Cuddapah are a grain rather than a dry land growing country. It was also declared that the average wet rates was too high.

The scheme was accordingly rejected and the Board was directed to draw up at once a scheme for the five talugs of Adoni, Alur, Bellary, Gooty and Tadpatri on the results already available, the settlement of the remaining ten talugs being postponed until further information was forthcoming. It was further stated that the division of the scheme was to adapt it to the 5 talugs named should not take more than 2 months and that the rates would then be introduced before the end of 1888, wherever classification had been finished —

In March 1887. the Commissioner, Mr Wilson submitted a revised scheme drawn up by himself, and this was in its turn rejected The order (No. 591. dated 15 July 87) said — "Mr Wilson has written

written completed with the instructions of Govt was shown any adequate reasons for departing from them: his proposals appear to rest, for the most part, upon arbitrary assumptions."

These proposals dealt with the whole of the Bellary & Kurnool Districts, and were based on the data accumulated for 4 talugs in Bellary - viz. Adoni, Alur, Bellary and Hospet - and three in Kurnool - viz. Gooty Tadpatri and Pamulcondu. The scheme was stigmatized by the Hon. Mr. Stokes as being "as arbitrary and unfair" as the scheme which it replaced, and it was accordingly remitted to the Board with instruction to submit a separate scheme

for the 5 talugs of Adoni, Alur, Bellary, Gooty and Tadpatri, as already ordered in G.O. 731. d/. 23. Oct. 88.

In accordance with the above instructions Mr. Cox has drawn up a revised scheme for the above five talugs, based on the results of a tactical classification completed in 1.4 Hours, and this is now submitted for the orders of Govt. The Commissioner, Mr. Closeburn, supports nearly all of Mr. Cox's recommendations.

As noted above the first scheme would have raised the revenue by 12.5 per cent. Mr. Wilson's proposals on the other hand contemplated a sacrifice of upwards of a lakh and a half, or reduction of over 7 p.c.

on the

"on the revenue of the 7 talugs
"of which details were given -
"The present revenue gives
"an increase of Rs 1,07,578
"or of 11.9 per cent of the total
"revenue, the increase in
"area by survey being 40,11 acres
"or 4.2 per cent of the cultivated
"area formerly registered -
"The table in para. 2 of the
"Settlement Report, as here shewn
"The total increase
"on wet lands is practically
"nil, and nearly the whole
"additional demand
"of the increase falls upon
"dry lands - It must be
"remembered that a
"considerable increase of
"area has to be set off against
"the increase of assessment
"(please see margin)
"but even Mr Cox admits
"that the average dry rate
"in Bellary (14 as 1 pie)
"is higher than
"he likes to see it (para. 26)
"and he proposes to rectify
"it when passing the villages
"at the time of introducing
"the settlement. Mr Closeburn
"remarks (para. 23) "the percentage
"of increase on the dry lands
"of these talugs is somewhat
"undoubtedly high,
"& the Commissioner would recommend
"that the increase be reduced
"to a sum not exceeding say
"6 per cent in Bellary, as recommended
"by Mr Cox, and not exceeding
"10 per cent in Gooty and
"15 p.c. in Tadpatri: with the
"knowledge that the Govt is
"willing to limit the increase
"in these talugs to a particular
"sum, it would be a simple
"matter for the Dt Commr when
"introducing the settlement xx
"x to decide in what particular
"villages the reduction shld be
"made & whether it shld best
"be made by placing the
villages"

* p. 38.

	Wet (increase or decrease in assessment)		Dry	Increase in value	ditto in assessment rupees
Adoni	+5.24	per cent	Adoni	7299 ✓ 4.34 p.c. ✓	14,06. ✓ 8.76 per ✓
Alur	-9.9	"	Alur	6409 ✓ 3.91 p.c. ✓	15093 ✓ 7.69 p.c. ✓
Bellary	+0.66	"	Bellary	12,508 ✓ 5.28 p.c. ✓	25444 ✓ 13.08 p.c. ✓
Gooty	-3.99	"	Gooty	10,104 ✓ 4.97 p.c. ✓	22,148 ✓ 16.63 p.c. ✓
Tadpatri	+3.44	"	Tadpatri	2572 ✓ 1.67 p.c. ✓	30,388 ✓ 26.66 p.c. ✓
Total	+0.4	"	Total	38,892 ✓ 4.2 p.c. ✓	1,07,158 ✓ 13.4 ✓

(* Bellary, Gooty, and Tadpatri - Mr Closeburn recommends the increase in Adoni and Alur - The figures for these two talugs are the same as those worked out in Mr Cox's original report, which were acknowledged then to be fair - see the Hon. Mr Stokes' note under G.O. 731 -)

"village a group lower, or by"
adopting the classification of"
particular classes of land."
The Com^n would visit each"
taluq before the settlement"
was finally introduced and"
satisfy himself as to the"
prosperity of the proposed ~~situation~~"
modifications Sh: Wld be clearly"
reported to Gov^t when the intro-"
duction was completed. This"
course seems preferable to"
any modification of the proposed"
rates Sh: owing to a lenient"
first valuation and an"
exaggerated allowance for"
cultiv^n expenses are themselves"
already so low as to be justifiable"
even with a considerable (viz)"
lower commutation rate."

The above question
will be dealt with later
on, when the processes by
which the financial results

are obtained have been
discussed. These processes
are taken in detail below.

Grouping

Mr. Cox has adhered to
his two groups for dry
lands originally proposed,
but in accordance with
the orders of Gov^t (G.O.) 31, para 6
has inserted a 2. annas
rate in the second group.
Very few villages are however
placed in the second group
so that the 2. annas rate
has been applied to comparatively
small extent of land.
The Taluks of Adoni, Alur, and
Bellary are placed in the
first group: in Gooty 17 villages
and in Tadpatri 3 villages
come under the second group.
The statement on page 56. of
the Current shows the
extent

extent of land in Sooty & Tadpatri assessed at 2.an. and 4.an. per acre under the existing & under Mr. Cox's proposed classification. Mr. Clogstoun states that he is unable to express the accuracy of Mr. Cox's classification until he has visited the district, but as the work has been done by experienced officers, he sees no reason to doubt that it is correct. When the settlement is introduced effects against increase will of course be made and it will open to the Com.r & Dt. Com.r to revise the original grouping. He therefore submitted that the new grouping may be approved, and the Com.r [illegible] that the peculiar characteristics of Bellary and Anantapur require that the poorer lands should be leniently dealt with. It seems probable that much more land should come under the 2.an. rate than that proposed by Mr. Cox, but the necessary alterations can be made when the settlement is introduced.

For wet lands five groups are proposed. The first contains only lands irrigated by the Tungabadra channels, lands under other sources being distributed among the remaining four groups. This grouping is accepted by Mr. Clogstoun and may if it is thought be approved. As pointed out by Mr Sutton in a previous note, this

Grouping

growing must be left to the officer entrusted with the duty of carrying out the settlement in connection with the district officers -

Standard Grains.

In the two previous orders on their settlement chokum were accepted as the standard dry crop for the Bellary Dt and in the talluqs of Gooty and Tadpatri, but the question was asked whether the prices quoted were for the "yellow" or "White" variety. The information in this point is incomplete as the two sorts have only been registered separately since 1898 - Mr. Cox thinks that the prices given are the average for both grains or in some cases those of the chief grain produced - Mr. Closeburn discusses the question in para. 17. page. 52. of the current. Mr. Underwood states that the prices quoted are for 'yellow' chokum in Gooty & Tadpatri, 'yellow' being the cheaper & more plentiful kind - Mr. Closeburn thinks that for Adoni & Bellary the prices represent the 'White' grain, while for Adoni & Bellary the figures are given sometimes for one sort & sometimes for the other. Since March 1898 the price of White chokum has averaged 22.9 per cent higher than that of 'yellow', so that the lands growing the latter kind will be injuriously affected by a commutation rate based on the selling price of the former. The Commissioner considers that

that the grain values assigned to the red sandy soils, which he says are the chief 'yellow' cholam producers, are so low that the increased value resulting from the price for 'White' being taken does not signify. Looking at the tables of rates on S.G. sht 15 of the Current, class VIII. (the red ferruginous - sandy.) does not seem to have suffered: Adoni, Aluru & Bellary are the only talukas affected, in which Tadpatri prices are said to be for "yellow" cholam: the increase & decrease of assessment as shown in the margin. These figures show that only in Bellary is there any increase on the old rates, and it may therefore be assumed that the of accident

Class VIII.

Taluk.	rate.	increase or decrease of assessment due to settlement rupees.
	R. a. p.	
Adoni		
1.	1-0-0	-830
2.	-12-	-618
3.	-8-	-319
4.	-6-	-196
5.	-4-	-45
	Total.	-2008
Aluru	R. a. p.	
1.	10.0	-25
2	-12-	-24
3	-8-	-121
4	-6-	+61
5	-4-	-113
	Total	-222
Bellary		
1	1-0-0	-22
2	-12-	+21
3	-8-	+322
4	-6-	+505
5	-4-	+7
	Total	+833

Class VIII

Godty.	R
1st group.	+ 2396
2nd "	- 1524
Tadpatri	
1st group.	+ 88
2nd "	+ 22

resident of "White" cholam being occasionally taken to represent lands on which the "yellow" variety is grown, has not resulted in these lands being over assessed. On the other hand there is a considerable increase under this class for lands of the 1st group in Godty, and a small increase in Tadpatri, as shown in the margin.

In Go. 551-, passed upon Mr. Wilson's proposals, it was questioned whether paddy could be taken as the standard crop for wet lands, seeing that 40 per cent. of the wet area in Anantapur was shown to be under ragi cultivation, and data were called for as to the outturn of ragi & paddy, and as to their respective prices.

W. Cox

Mr. Cox reports that on personal enquiry he has ascertained that wet ragi must be a less paying crop than paddy: he states that the former is only grown on lands with poor irrigation, and argues that it cannot therefore be taken as a normal wet one. On page 2 of the Comm a statement is given to show the respective areas under dry & wet ragi in Godly and Tadpatri: these figures give a percentage of wet ragi to total wet area of 5 in Godly and 14 in Tadpatri, and Mr. Cox accordingly thinks that ragi may be altogether ignored as a wet crop. The Com^n (page 51) supports this view and recommends that paddy may be accepted as the standard wet crop for these 5 taluqs. It is always open to a ryot to apply for the transfer of his land from wet to dry if he is dissatisfied at the rate charged, and Mr. Cox admits that too much of the area under ragi has been entered as wet. Ragi is usually a dry crop and is only grown on wet lands, where the flow is insufficient for the safety of a paddy crop. It is therefore submitted that paddy may be taken as the standard.

In many of the Anantapur Dt. [illegible] is grown only as a — [illegible] occasional [illegible]

Wet
Dry

Grain values

In the order on Mr. Wilson's scheme, the maximum grain values adopted were considered as fair, but the minima were declared to be too high. Mr. Cox has consulted Mr. Sabhapati Mudaliar, whom the Com^n

the Comr describes as a farmer of long experience, and the figures adopted are shown in the margin. The paddy values are the same as those taken by Mr Cox in his first scheme, while in cholum he has lowered his maximum by 40 MM, the minimum being the same - he has not adopted Mr S. Mudaliar's minimum, as he states that 60 MM. would leave little a cultivator after deducting cultivation expenses. This is true enough, for the figures adopted for these expenses are high. In any case however a minimum of 80 MM. seems fair. The Tahsildars' and villagers' quotations are in most cases well above it, but these are of so conflicting a nature as to be unreliable, though

Grain values.

	maximum.	minimum.
	M.M.	M.M.
Mr. Wilson.		
paddy.	1200.	600.
Cholum.	360.	140.
Mr. Sabhapati Mudaliar.		
paddy.	1200.	320
Cholum.	300.	60.
Mr. Cox.		
paddy.	1200.	320.
cholum.	300.	80.

Pattikonda. 60. MM.
Cuddapah } 80 —
mean div. }
For the sub div. Vayja
was taken — 80 MM.

night the latter may probably be accepted as fair evidence of a minimum yield - The minima in neighbouring districts are shown in the margin.

The wet minimum (320. MM) is the same as that taken for Cuddapah & Nellikuntla, though higher than that adopted in parts of Kurnool. (300 MM).

The Comr says that the Commissioners are hesitant & may be accepted, and points out, with regard to the dry minimum, that by Mr Cox's calculations the valuation of the gross outturn on the worst dry land is only R3.12.0 per acre, or R2.13.0 after deducting 1/4 for vicissitudes of season: from this R2-8-0 are deducted for cultivation expenses leaving only 5 as. as the net value, for which

a. 2.44

a 2-anna rate is charged -

The gradation of grain values between the maximum & minimum seems fair.

Commutation rate.

This has been calculated from the average prices for ~~of~~ 20 non-famine years ending with fasli 1296 in the taluqs now under settlement (vide G.O. 574) of dated 3rd Aug. 89). The rates come to ~~R~~ 150 per garce for cholum and ~~R~~ 139 for paddy, after deducting 15 per cent for merchants' profits. These (please see margin) rates are high; ~~though~~ paddy is the same as the average for the Bellary district, worked out by Mr. Wilson (p. 5 of G.O. 691) but cholum is considerably higher (Mr. W's rate was 1.87 for Bellary). It is probable that the distr...

Rates in neighbouring districts

Pattikonda: Cholum	rupees per garce. 125	(13½ p.c. deducted for merchants' profits)
Paddy	120	(10 p.c. p. do.)
Kurnool. Cholum	105	"
Paddy	110	— "
Pulivendla: cholum	139	(15 p.c. p. do.)
paddy	126	(10 —)
Cuddapah sub div^n: Sajja	130	(12 —)
paddy	126	(10 —)

(* The district rate has 15 times been above ~~R~~ 150 per garce since 1266- vide statement in p. 48 of C.)

[illegible]

wet

	Rate	Rent
Mr. Cox (1st scheme)	R. a. p. 19-6-0	R. a. p. 14-3-0
Mr. Wilson	17-10-3	8-0-0
Mr. Cox (now)	19-6-0	

Dry	max^m	min^m
Mr. Cox (1st scheme)	5-2-0	2-0-0
Mr. Wilson	4-13-3	3-16-0
Mr. Cox (now)	5-2-0	2-8-0

compare.	wet	
Pattikonda	16-4-1	3-10-0
Main Div^n Cuddapah	18-4-0	5-13-0
Sub div^n	16-4-0	8-0-0

	dry	
Pattikonda	4-9-10	1-1-0
Main Div^n	4-12-6	1-14-3
Sub Div^n	3-13-0	2-1-0

Cuddapah

that the cholum rate is too high*, but Mr. Cox has met this difficulty by very generous cultivation expenses as shown below -

Cultivation Expenses.

The Govt objected to Mr. Wilson's scale of cultiv^n expenses only on the ground that it was not sufficiently elastic and in its lowest terms too high. The rates (please see margin) ranged from ~~R~~ 17-10-3 to ~~R~~ 14-3-0 for wet lands, and from ~~R~~ 4-13-3 to ~~R~~ 3-10-0 for dry. Mr. Cox's table is based on his original proposals, but modified to meet the views of Mr. Sabhapathi Mudeliar whom he has consulted. The range from ~~R~~ 5-2-0 to ~~R~~ 2-8-0 in dry and from ~~R~~ 19-6-0 to -

to Rs 8-0-0 in wet. The Board doubt whether the minima are not too high, but it accepts the scale as the resulting money rates give a large increase of revenue and any deduction on the cultivation expenses would enhance the rates. Mr. Cosgrave gives a table of 'Talisildars' and others quotations but as he points out the figures are even more conflicting than the similar ones of the grain outturns. It is submitted that Mr Cox's scale may be accepted: it is only one process in the system of adjustment, and if the rates are shown to be fair, any alteration in this factor would have to be counterbalanced by the situation

May also point out here that Talisildars valuations in Ahmednagar District in Oct. 1876 & Rabi were not [illegible]

the attention of same Asses, and no advantage would be gained - the chief object of both Govt and the settlement dept in connection with this scheme appears to be to treat these districts as leniently as possible, and although it is pretty certain that a wet cultivating land of the poorest dry sort would spare nothing like so much as (on cultivating) Rs 2-8-0 per acre, still the assessment of 2 as. for such land has been practically approved of by Govt already, and the adoption of a high scale of cultiv. expenses seems to be the best way to arrive at the desired rates. Mr Cox deprecates his scale being called "arbitrary"

and reiterated his assertion that as a rule the expenses in these talukas are higher "owing to the somewhat higher" price of wood for agricultural " implements, there being less" forest about, but chiefly on " account of non animal " manure being used in the " absence of leaf manure, " which is rather scarce in the " neighbourhood" — He submitted that the item in the calculation of settlt rates must always be arrived at in an arbitrary manner: the money equivalents of the various components which form these 'expenses' are more or less based upon opinion, and the final figure if worked out from these can only approximate to what is the real cost of cultivation

unless it is fixed with reference to figures adopted in adjoining districts as ordered in G.O. 944. dt. 6. Sept: 82

cultivation - The enormous variations in the figures given by Talukdars & Ryots in the various talugs under settlement (see margin) show that the procedure laid down in the G.O. of 1882 - just quoted is the safest, though whether it brings out figures representing the charges actually incurred by the ryot seems doubtful -

Dry (Villagers quotations.)

Adoni	Bellary	Tadpatri
R 3-12-6	10-1-0	13-15-6

average of 5 talugs R 8-3-2-

Wet

Adoni	Bellary	Tadpatri.
R 24-8-6. (Ryots' figures)	45-7-0 (Talukdars' figures)	53-8-11.

average R 39-0-4

Vicissitudes of Season.

An allowance of 20 per cent for lands under the Tungabadra channels and of 25 per cent for other lands, wet or dry, has been made in accordance with the orders of Govt (para 7. of G.O. 591. dated 15 July 82 - on Mr Wilson's scheme) —

Money rates and Financial trends

Money rates & financial results

The rates which are worked out from the above data are compared in the accompanying table with the rates proposed in the two previous schemes. It will be seen that the dry rates are the same as those originally proposed by Mr. Cox with the exception of the 2 anna rate which has been added under the order of Govt: they are the same as Mr. Wilson's rates for Bellary. The highest wet rate Rs 11. & Rs 10 for annas are only charged for the Tungabadra channels: the scale of rates for other wet lands have been lower out one rupee lower all through than Mr. Cox's original scale. Mr Wilson's rates differed

* Statement 1. compares the money rates proposed in each of the 3 schemes.

Statement 2. compares financial results

Statement 3. shows the average money rates for wet and dry lands of the ~~five~~ talaqs now under settlement & of several neighbouring talukas.

1. Money rates.

1st Scheme		2nd Scheme		3rd Scheme	
		Bellary.			
Dry	wet	Dry	wet	Dry	wet Tungabadra
			Tungabadra	2-8-0	11-0-0
2-8	10 —	2-8	12 —	2-0-0	10-
2 —	9 —	2 —	10 — 8	1-8-0	9 —
1-8	8 —	1-8	9 —	1-0-0	8 -
1 —	7 —	1 —	7 — 8	- 12-0	7 -
-12	6 —	-12	6 —	- 8-0	6 -
- 8	5 —	- 8	5 —	- 6-0	6 -
- 6	4 —	- 6	4 - 8	- 4-0	4 —
- 4	3 — 8	- 4		- 2-0	
	8 —	- 2			
	2 — 8		Other wet		Other wet
	2 —		8 —		9 —
Present rates which were introduced in 1857-8.			7 —		8 —
dry -24-			6 —		7 —
from Rs 3 - to 2 as			4 - 8		6 —
wet 41			3 - 8		5 —
from Rs 12 - to Re 1.			3 —		4 —
			2 - 8		3 —
			1 - 8		2 - 8
			1 —		2 - 0
		Anantapur			1 - 8
		2 —	6 - 8		1 —
		1 - 8	5 - 8		
		1 —	4 - 8		
		-12	3 - 8		
		- 8	2 - 8		
		- 6	2 —		
		- 4	1 - 8		
		- 2	1 —		

2. Financial results.

1st Scheme			2nd Scheme		3rd Scheme	
Total			"The financial results of the Settlement would be a sacrifice of upwards of a lakh & a half of the revenue now received." G.O. 6-91 - 16th July 1892.		dry +13-4 ✓	
Dry					wet +0-4 ✓	
increase					Total +11·9 ✓	
acres	Rs				Dry acres Rs	
24,728	66,787				+38,892 +107,158 ✓	
5-15	12-30				+4·2 ✓ +13-4 ✓	
Wet					wet	
acres	Rs				+1248 ✓ +420 ✓	
2222	22,788				+6-9 ✓ +0-4 ✓	
7-91	12-23				Total	
Total					+40,140 ✓ +107,578 ✓	
acres	Rs				+4·2 ✓ +11·9 ✓	
87,150	89,575					
5-25	12-5-3					
Taluqs	Dry				Dry	
Adoni	7299	14,085	Adoni	-11792 -7-3	Adoni Rs	
	4-34	9			+14,085 ✓ +8·76 ✓	
Alur	6409	15093	Alur	-13320 -7-	Alur +15,093 ✓ +7-69 ✓	
	3-91	7-69			Bellary +25444 +13-08 ✓	
Gooty	10,104	22683	Bellary	acres Rs	Gooty +22148 ✓ +16-63 ✓	
	4. 97	17-78		+1246-0 -20268	Yadpatri +30388 ✓ +26-66 ✓	
Wet				+ 5- -10-4		
Adoni	177	1712	Gooty	-1501.8 -8	Wet	
	8-58	12-24		acres	Adoni +643 ✓ +5·24 ✓	
Alur	32	176	Yadpatri	+2572 -10925	increase almost entirely on the Tungabadra channels	
	8-97	10-67		+1-7 -9	Alur -167 ✓ -9·9 ✓	
Gooty	628	6374		Wet	Bellary +181 ✓ +·66 ✓	
	9-38	17-53	Adoni	-37 -·03	Gooty -1222 ✓ -3·99 ✓	
Total			Alur	+14 +·08	Yadpatri +986 ✓ +3·44 ✓	
Adoni	7476	15797	Bellary	acres Rs		
	4-39	8-8		+187 +487		
Alur	6441	15289		+5-4 +1-5		
	3-92	7-72	Gooty	-2484 -8		
Gooty	10732	29057		acres Rs		
	5-09	17-73	Yadpatri	+239 -4585		
				+4 -16		

Average Assessment per acre in Bellary & Anantapur Dist. Public Works

No	of Taluk	Rate per acre Dry Rs.	Wet Rs.
As proposed by Irr. Com. in their present scheme.	Adoni	0-15-11	5-12-4
	Bellary	0-14-1	7-13-9
	Alur	1-3-10	4-4-8
	Gooty	0-11-8	4-0-4
	Tadpatri	0-14-9	5-0-1
	Pulivendla	1-0-3	5-15-5
	Pattikonda	0-10-10	5-8-5
	Ramallakot	0-13-2	5-13-2
	Jammalamadugu	1-5-5	7-13-1
	Cumbum	0-14-0	6-15-3
	Markapur	0-9-1	4-11-5
	Raiyachoti	0-7-5	4-4-8
	Cenpole	1-10-0	
	Kandukur	1-7-3	5-7-3
	Nellore & Gudur	0-15-5	5-14-6
	Jammalamadugu		
	Proddatur		
	Cuddapah	1-5-5	7-12-7
	Koilkuntla		

differed materially, 2/3 but as nearly every step in the process by which they were arrived at was open to objection, it seems unnecessary to notice the divergence — Rd. Cox's classification of soils is the same as in his original scheme: the increase of dry assessment proposed in Adoni and Alur are therefore exactly the same as those in the original first report, as the new 2. annas rate is not applied in these talugs — In Gooty the 2. annas rate has been imposed upon 12674 acres and the increase in dry assessment has been reduced from ₹ 23,683. or 17.78 pc. to ₹ 22,148. or 16.63 pc. This, as already noted on p.7 of this note, the Comr. would reduce to

10 per cent

to per cent either by altering the grouping or by reclassifying when the settlement is introduced - In the same way he intends to reduce the large dry increases in Bellary and Tadpatri from 13.08. per cent and 26.66 p.c. respectively to 6 p.c. and 15 p.c. In both these taluqs the large proportion of the increase falls upon the better dry sorts of classes III and IV; so that with the modification hinted at by the Comm^r the rate may probably be introduced without fear.

The wet rates are moderate (x) and leave the total wet assessment practically the same as it was before - The only notable increases are under

(x) The Bellary average (Rs 7-13-9) is high as compared with the taluk that of neighbouring taluks but is less than the Rd poyncash average (Rs 8-3-3).

under the Tungabadra channels in Adoni and under group-3. in Bellary - The former is a rise of 21.69 per cent but against this an increase of 8.77 p.c. in area has to be set off. The latter is 129.43 per cent but applies only to 81 acres, which have evidently been greatly underassessed: the Rd average per acre is Rs 1-11-10 while the settlement imposes an average of Rs 4. In many cases the financial results show a falling off in revenue.

It is submitted that the above scheme though doubtless open to objection on a few minor points, is about as fair an one as could be devised - When the dry grouping & classification have been amended as the Comr suggests

suggests the increase of revenue will not be large, but it has been declared that Bellary and Anantapur are not in a position to carry heavier burthens in the way of taxation, and the present proposals seem perfectly equitable – The old settlement, which Mr Cox points out was often carried out in a very haphazard manner, was of course full of anomalies, and in a few individual cases the new rates may fall as a hardship on the holders to undue assessed ryots, but if the totals and averages show that the general tax payer is not overburthened, these solitary instances can easily be dealt with, and the necessary relief afforded by revising the assessment by increments –

The Board's proposals regarding water rate to be hereafter levied on dry lands may probably be accepted – No orders on the Nirbatta fees appear to be required –

The Board recommend that in calculating the assessment on available waste in lieu of Mr Cox's proposals at para V. of his original scheme, viz. to reduce the average of dry to 4 as. may be acted upon. This can be done when introducing the settlement. The Board estimate the total assessment on waste at not more than Rs 1,50,000 as against Rs 1,87,457 the figure obtained

obtained from Mr. Cox's
final report. The former
figure is probably the most
likely to be accurate.

Rec
28.4.50.

The Council proposals
for the division of the
* Bellary + Cuddapah
have widely been held
it is thought be accepted
only subject to a modification
of the Ry rates in Bellary
Sorty + Cuddapah so as
to reduce the percentage
of increase which comes
out too high in these
2 Districts.
The table of rates both
under cost + Ry. is given.
The application of it is
to come out with being not
a small increase of
only Rs 420, but in

This scheme is as rotten as its predecessor. It substitutes a mere reproduction of Mr. Cox's original scheme with a slightly increased * Eminent Service Valuation in the Cuddapah + Bellary + Sorty Cuddapah Town Taxes. It seems impossible to get a really good scheme

the case of Ry Town
comparison of the 1874-75
help of which comes in
the Sorty + Cuddapah
Districts. It is true
that the Exemption of
of the Rates is thereby a
little less highly classed
Soils, but the resulting
percentages 16·63 in
Sorty (the Division in which
being 4·93 per cent) and
26·66 in Cuddapah
Taluk in comparison being
only 6·67 per cent) cannot
be regarded as too high.
The case of Cuddapah Town
2 to 4 miles in Sorty
Cuddapah also appears to
decide. I cannot understand
where Mr Cox obtains for
his figures at p 26
of the Ry Report - they do
not in any way correspond

REVENUE DEPARTMENT.

No.

From

Dated 18..

FOR ORDERS.

with the details of the classification on page 12 to 13. But only 17 villages in Gooty & 3 in Tadpatry have been placed in the second group, which seems too harsh a proportion. Bellary proposes to limit the assessment only to 6 villages in Bellary taluq in addition to Gooty & 15 in Gooty & Tadpatry, and to those parts of the necessary reduction of the Jamabandi of the taluq & abolition of the Sist establishment either by altering the grouping of the villages or declassifying particular tracts of land. This seems to be the only way in which the desired result can be obtained for it is only by lowering the assessment of a large number of villages that a large amount of relief can be given to the Ryots. In the same way Bellary proposes to remove compulsorily the letting of the lands assigned at 2 to annas

The only other point which seems to call for notice

Settlement of the Adoni, Alur, and Bellary taluqs of the Bellary district, and of the Gooty & Tadpatri taluqs of Anantapur -

Mr. Hall 1881

The Hon. Mr. Garstin C.S.I.
The Hon. Mr. Stokes C.S.I.

There is also to be supplied and signed Mr. Copestake's letter of 30th ultimo - See Appx. 31 & 32 of the Prop.

with the details of the classification on page 12 to 13. But only 17 villages in Gooty & 3 in Tadpatry have been placed in the second group, which seems too harsh a proportion. Bellary proposes to limit the assessment only to 6 villages in Bellary taluq in addition to Gooty & 15 in Gooty & Tadpatry, and to those parts of the necessary reduction of the Jamabandi of the taluq & abolition of the Sist establishment either by altering the grouping of the villages or declassifying particular tracts of land. This seems to be the only way in which the desired result can be obtained for it is only by lowering

of the commutation rates which are undoubtedly high but they are fixed in accordance with the instructions of Govt and were accepted in G.O. 9. 26 Aug 1909 as 54 per cent. Further details will be furnished this month.

In Chingleput parts are common 23 per cent owing to a general reduction and on the consolidated allowance for cultivation expenses the proposed rates are already so low as to be justifiable even with a considerably lower commutation rate. This is true but owing that future revisions of assessment will be carried out solely with reference to changes in the commutation rate

Human headload transport about 150 lbs is probably about the limit

...

commutation affects only the Government share of the increase in gross value. Assuming that the cultivator's share remains constant and allowing for the standing crop and adding the value of grain values to the table given in the 2nd para of the letter from Ellis

These are the 2 weak points in the proposed scheme I consider - I agree with the Govt that it is better to reduce the commutation rate in order that in view to arriving at an appropriate assessment a certain percentage of reduction in the enhancement resulting from the 20 years lease, than to distribute the given reduction per acre on the expenses of cultivation.

Deltaic & factors in Kistnaville & Godavari where standing crop fairly constant or possibly the latter may be taken into consideration but it would be a fatal mistake to lower the rate in order to arrive at a standard

for division into Taluks.

If the result of the 3 factors taken together is not to justify the lowering of the commutation rate in order to direct a reduction of the settlement in the higher rates which will bring down the percentage of increase to the limits proposed by Government - i.e. adopting practically a Thomson's principle of settling upon commutation rates without entirely departing from the classification of soils.

However I think the settlement rates now proposed may be accepted

14/7/20

I don't at all understand what the Secretary means by Thomson's principle of settling upon commutation rates without entirely departing from the classification of soils. I don't see any reason to interfere at all with the proposed settlement for Alur & Adoni but the reduced commutation rate (in dry) is apparently to apply to Nos 5 taluks. This only in Govt Fasli 5 taluks in a few deserted Bellary that the proposals work out to an increase in wet land in dry.

It seems to me that any future enhancement of revenue got by the Expedient proposed by the Secretary would not be legitimate. His suggestion amounts to this - take a rate now lower than the truth & in order that you may compare it 30 years hence with the high rate now time rate in the interval. Thereby to a deliberate falsification of the settlement. Further I am not particularly anxious to make Bellary Govt & Tadpatri artificial facilities for enhancing

the fixing of the commutation rate has a very important bearing on the possibility of enhancement of revenue in the future and the effect of the practical method of calculating by this (commutation rates and consolidated allowance for cultivation expenses which is to take from obtaining a fair increase of revenue in the future. Commutation rates now adopted are really too high. It is a question for consideration whether, whether as regards wet or dry, whether at any rate is not desirable to reduce the rate now proposed by 1/3 or 1/4 so as to bring it down to 1/3 or 1/4 of the dry cultivation rates.

REVENUE DEPARTMENT.

No. 2201

Bellary Settlement Scheme

From

Dated 18

FOR ORDERS.

This scheme is circulated to enquire as to the Govt Orders.

I write separate to the Hon'ble Mr Stokes remarks regarding my suggestion that a lower commutation rate should be adopted. I have explained that I had the intention of recommending the adoption of a lower rate than the Settlement rate as an expedient for enhancing the income on the occasion of the next Settlement, which would, as the Hon'ble Member points out be a deliberate falsification of the Settlement

I don't think there is much difference of opinion between the Hon'ble Mr Stokes & myself. He admits the Director's remarks regarding the inadequacy of the present rate of commutation, but thinks that the reduction of the rate is not the best way of increasing the income. I think that the best way is to reduce the incidence of the Land Revenue assessment, and that the reduction of the commutation rate is the most direct way of doing this. The Hon'ble Mr Stokes thinks that the higher rate of commutation would encourage the ryots to keep down the number of cattle, but I think that the ryots will keep down the number of cattle to the number required for the cultivation of their holdings, whether the commutation rate is high or low. The Hon'ble Mr Stokes also thinks that a lower rate of commutation would encourage the ryots to keep more cattle than they require for the cultivation of their holdings. I don't think that the ryots will keep more cattle than they require for the cultivation of their holdings, whether the commutation rate is high or low. The Hon'ble Mr Stokes also thinks that a lower rate of commutation would encourage the ryots to keep more cattle than they require for the cultivation of their holdings. I don't think that the ryots will keep more cattle than they require for the cultivation of their holdings, whether the commutation rate is high or low.

FOR ORDERS.

The assessment in this miserable country I think that the best way is to leave it to the Director to reduce the incidence in Govt Taluqs of Bellary during the Settlement of 15 instead of 30 years. The amounts of income Collectors of Bellary & Anantapur.

Hon 2 June

The Hon'ble Mr Eliott CSI

The Hon'ble Mr Stokes CSI

I do not want to do anything of the kind. Hon

I do not think the Govt Orders would be right to adopt a lower commutation rate and leave the ryots at liberty instead of attaining the present rate & altering the classification & the grouping. The result will be the same at present and it is better to work on the Govt basis and fix the rate at Rs 5 per head of cattle. The Govt Orders are clear on the point and should be followed.

The proposed rate of Rs 5 per head of cattle is a very high rate & I do not think it is likely to be accepted.

As regards the Bellary case it is submitted that it should be dismissed as the Govt Orders are clear on the point and should be followed.

I do not think the 5 Taluqs now reported on

The amount is fixed at Rs 2000 per annum. The Collector's report will be submitted by the Director when received.

The question of the effects of the Hospet Canal & Sandur Taluq is under separate report to the Taluq is under settlement.

Hon 7/5

Hon 8/5

What I meant to imply, but perhaps did not state clearly is, that the commutation rate proposed is in excess of the true rate. The system seems clearly to admit this, his point not that any to commute from value tion & suggested allowances for cultivation expenses the table of rates is not too high.

I pointed out that if the commutation rate had acted as too high a future revision of those rates would be affected thereby, and that the method of calculating the effect of a high commutation rate by looking from 4 values and taking cultivation expenses (I was not satisfactory way of treating the difficulty. The commutation rate

& a factor, (1) cultivation expenses, (2) gross net values (as it usually must be called since values, &c.) & (3) commutation rates, &c. be amply evoked at & record & the fact that the result is that the capitalised value of high rents by the respective tenants & landlords under a 40 - 50 - & 60 yrs reduction of rent (according to the circumstances of the case) & the provable the people and the landlords (such reduction ground & the usually received) & the difficulty & doubt in the 3 values of Bolley - Taylor & Foley & Brodrick the amount of the actual depreciation of the value of Bolley's suggested factor, & the necessity which he seems to think there is for the commutation rate to be Bonafide a legislative fact, if it is simply & fairly done, & to take out of the assessment & the subsidy amount of 40 - 50 - 60 p.c. now & to be subtracted from the rent & to affect the next 30 years leases, if the rents are to remain upon the actual prices of the 20 years last passed - but with the tables taken into consideration and with the knowledge, which all people (tenants & landlords) have of the probability of rising prices & the fact that a precedent for taking Bolley's & Foley's & Brodrick's & Taylor's & Caird's & Caird's & Caird

FOR ORDERS.

Whether by awarding the Construction rate, the value of Grain being raised, and the Object of taking the prices of the 5 Districts having been duly attained, especially as a considerable increase over the District average.

In the Cases in which portions of Districts have been added separately, it has been the practice to adopt the District average, and it is a question whether a different course should be adopted after Legislative sanction.

I am inclined to think that the rate of the 26 May 69 was wrong & that the District average should be taken. If so, then this will involve an entirely new scheme but as the present scheme is admirably constructed, this does not much matter.

~~[illegible]~~

There is something in this. But the District average is real & drawn by the Yellow shadow prices in the Westmoreland Hatter case.

this scheme for Cumberland & Northampton. GO 7. Appeal 7 S 532. para 11 Bill Principles Common.

scheme for Oxfordshire GO 7. 23 July 78 1145

scheme for Hertford & Cambridge. GO dated 5 Feb 80 no 140. See especially remarks in para 5, as a proposal to depart from this principle.

scheme for Hereford Salop & Worc & Pembroke &c GO 7. 13 Oct 75 Appx Japan 23 of the Bill principle in this case the Bill says in accordance with the rules & GO of the Commutation Act and so the same principle & Practice as Lancs &c

The rules referred to in GO 1 Oct 67 23 Geo 3 para 5

Current No.

From

Dated 18

FOR ORDERS.

If a scheme is drawn up the average prices of the two districts may be adopted as the Commutation rate, a separate rate being ordered for the 3 Counties of Berks & the 2 Ridings of Lincolnshire & the average prices of each district.

Questions proposed for regarding the Commutation rate proposed for Cheshire or whether it is it accordingly desirable that the standard price represent, that is whether the prices are those of the white or yellow wheat or the average of both combined.

Revenue Department.

No. 79.

OFFICIAL MEMORANDUM.

With reference to the scheme for the re-settlement of four talukas of the Belgaum and Kaladgi Districts contained in Mr Pringle's letter dated 27 Feb last No 50 the undersigned is directed to request that any difficulty which may be experienced in fixing a separate commutation rate for white and yellow chillies under the rule of framing a separate scale of rates to apply to the Red soils respectively which appears to be the proper course to adopt in the Purchumsalee

2. It is stated, that the price of the two varieties

FOR ORDERS.

Belgaum Settlement Scheme.

Sagar, Sulcanna, Hangal Settlements

The Hon'ble Mr Easton C.S.I.

The Hon'ble Lt.-Col. Nuttall C.S.I.

This includes a copy of Mr Pringle's letter and the enclosure of which the chillies are actually to pay the rate. There should properly be two distinct rates, one applicable to the red soils on which yellow chillies is grown, and the other to the Black soils on which the white variety is generally sown. If the price of white chillies has formed the basis of the commutation rate to any considerable extent the result of the present revision will be that, (supposing a separate rate for white & yellow chillies is drawn up as it should be done) the assessment for the 25 villages which owned, will become the less only by a fall in prices during the interval between the standard adopted at the Settlement and the present

Let us know how to do after Consult tomorrow

WO Gibson

(or reduced?)

No.

OFFICIAL MEMORANDUM.

have not been received separately prior to March 1888, and they are not reported on here in the Board's abstract of prices returns for the District of Cuttack, the price of which shows a decrease of 12·9 per cent higher than that of Yellow chillies during the period for which prices have been received separately. This difference of prices is so considerable that a comparison can be based on the price of White chillies alone could not fairly be applied to the 20 years as a whole the Yellow variety is generally grown to a much greater extent in proportion to the White description, the average price is only Rs 1804 per maund and for White chillies, where production can be more accurately ascertained for the other the average is only Rs 177 to Rs 1805 respectively

ate is based upon. The Collector of Cuttack points out that the prices quoted for both varieties are for the Yellow description as the two differ so much that their returns cannot be correct being taken in the Settlement Report page 4 of the Board's Circular the average price of Chillies is stated as Rs 174 per maund for three Tahsils where Chillies are grown, whereas the statistics are based on the White description the average price is only Rs 1804 per maund and for Yellow and White, where production can be more accurately ascertained for the former and for the latter the average is only Rs 177 to Rs 1805 respectively

considering that the
price of grain the
best basis on which
to base the
[illegible] between the Districts [illegible]
seems the obvious &
correct. The latter
which is open to the
greatest importance
as [illegible] with the
Settlement, demands fur-
ther investigation; the
[illegible] of [illegible]
between the effects of an
excessive [illegible]
rate by "Commissioners"
[illegible] and on the
"Ground allowance by
Collectors of Districts"
(para 23 of the Bd's Proc.)
is not one which can
be easily [illegible] and
an endeavour must be
made to reconcile the
difficulty arising from the
different bases on which
prices have been [illegible] records.

Quotations per week
Ending 17 May

	Newspaper
Chit	24.62
Belong Gloss	28.97
Cumbayam	34.57

Revenue Department.

No.

OFFICIAL MEMORANDUM.

(Strong Test which shows [illegible] is exact annually)

3. It is suggested for the consideration of the Board that an effort should be made to reach a fuller comparison than that provided by taking the average price of [illegible] classes of the districts in which these soils predominate, when the prices recorded are posted for the Taluks [illegible] and having a consideration made for [illegible] Taluks shown for them, the rate for the whole district being struck based on the price returns for the Taluks in which the black soils predominate. We have the effect of [illegible] for yellow Taluks reducing the rate actually [illegible] the price of the [illegible] the average for the two

Observations

Revenue Department

No.

OFFICIAL MEMORANDUM.

6. As regards Patna it is
proposed that the Chaukidari
Tax may be assessed at the
rate of one pie per rupee
of the annual value of
holdings assessed to the
Road Cess, instead of at
the rate of one anna per
rupee as originally pro-
posed in the 1st para of the
letter from the Collector
of Patna dated the 1st
instant forwarding the
present proposals. The
Collector's estimate of
the number of Chaukidars
required for the Police
purposes of the District
is 1,000 men, and the
Commissioner of the Patna
Division has recommended
that the Chaukidari Tax
should be levied for the
benefit of the Police
Force only. The Lieut.
Governor is not prepared
to accept this recommen-
dation, and considers that
the Chaukidari Tax should
be levied for the benefit
of the Police Force and
the Village Watch alike.

7. The Report now called for
should be submitted with

The Hon'ble Mr. Bell

seen. A
Rev. 7/6.
7.6.
M.?

To The Bd. of Rev. (R.S. & Agriculture) 12/6/50

Ans 527/50

G.O. 12-9-90, no. 729

The Board
re. Bellary Settlement
scheme.

The Hon'ble Mr. Gaston C.S.I.
The Hon'ble Mr. Stokes C.S.

REVENUE DEPARTMENT.

7.39

Current No. 527 8/50

From the Board (R.S. L.R. and Agriculture)

Dated 12. July 1850.

FOR ORDERS.

For Dry Yellow cholam must apparently be taken as the standard grain, & the only question is as to what should be fixed as its commutation rate. The price not having been recorded (except during the last two years), the Comm^r proposes to take the price recorded as the price for cholam which was really the price for Yellow cholam in certain talukas outside the tract now (viz R 128) settled. Mr. Galton objects to this as a novelty in Settlement procedure, & proposes to take price recorded in the tract as the price the recorded prices of cholam (that is of uncertain proportions of white cholam & Yellow cholam) viz R150 & reduce it by a fair percentage till it is the price of Yellow cholam. I agree with Mr. Galton. The procedure recommended by the Comm^r would be a bad precedent. The reduction Mr. Galton proposes viz 15 PCt seems low fair. It makes the commutation rate R127½

The Comm^r of Rev. Sett^t replies in the Current to O.M. no. 729 dt. 9. June. 50 regarding the revised scheme of the Sett^t Comm^t of the Adoni, Alur & Bellary talukas of the Bellary district and of the Gooty & Tadpatri talukas of Anantapur.

Although the Hon'ble Mr. Stokes characterized this scheme as being "as rotten as its predecessors", both he and the Hon'ble Mr. Gaston were agreed, that provided the increase of dry assessment in the Bellary, Gooty and Tadpatri talukas were reduced, the proposed rates might be accepted. The method, in which these rates were obtained, was however declared to be open to criticism, and in the O.M.

above quoted, certain points were referred to the Comr for report. These were -

(i) Whether a separate Commutation rate could be fixed for White and for yellow chokum.

(ii) Whether the recorded prices of chokum were correct.

(iii) Whether a separate grain outturn should be fixed for White and for yellow chokum.

(iv) What would be the effect of taking the average price of rice for the two districts combined as the basis of the commutation rate for paddy?

These questions have been considered by Messrs Closeburn and Cox, and fresh calculations of rates have been made. The result is that precisely the same rates are worked out for dry lands as those sanctioned with the proc of Feb. last*, while for wet a new scale is produced.

FOR ORDERS.

Good cause is shown for not reducing the commutation rate for paddy.

In introducing the settlement the provisions of para 23 of the Comm's letter received on 27th Feb 90 No 50 must be strictly adhered to.

Dg
12/8

Leave, but inquire whether a reduction of 10% among the 153 & 135 will be enough for the dry commutation rate.

The Comr of Bd. should endeavour to give up the use of the expression grain values & grain valuation in his writing - as tending to suppress money values. The proper expression is grain obligations or rents & the like provision.

16/8/90 Dg

* Dry rates:

R. a. p.
2 - 8 - 0
2 - 0 - 0
1 - 8 - 0
1 - 0 - 0
12 - 0
8 - 0
6 - 0
4 - 0
2 - 0

Wet

Passed

(see next sheet)

REVENUE DEPARTMENT.

Current No. 241

From

Dated 18 .

Wet rates

FOR ORDERS.

Proposed in February.	now worked out
Tungabadra channels or 1st group.	
R. a. p.	R. a. p.
11 - 0 - 0	10 - 0 - 0
10 - 0 - 0	9 - 0 - 0
9 - 0 - 0	8 - 0 - 0
8 - 0 - 0	7 - 0 - 0
7 - 0 - 0	6 - 0 - 0
6 - 0 - 0	5 - 0 - 0
5 - 0 - 0	4 - 8 - 0
4 - 0 - 0	3 - 8 - 0
Other sources	
9 - 0 - 0	8 - 0 - 0
8 - 0 - 0	7 - 0 - 0
7 - 0 - 0	6 - 0 - 0
6 - 0 - 0	5 - 0 - 0
5 - 0 - 0	4 - 8 - 0
4 - 0 - 0	3 - 8 - 0
3 - 0 - 0	2 - 8 - 0
2 - 8 - 0	2 - 0 - 0
2 - 0 - 0	1 - 8 - 0
1 - 8 - 0	1 - 4 - 0
1 - 0 - 0	1 - 0 - 0

These wet rates provide the answer to Question (iv). The commutation rate for paddy adopted by Mr Cox in his last scheme was R139, and the Comr was asked by the Govt to reduce this to R129, the rate obtained by taking as the basis the average price of the two districts combined. Except in the lowest taram this reduction of the commd money rate lowers the grain rates one rupee all through, but this result is obtained by also lowering the cultivation expenses. Several of the items taken to make up these expenses are affected by the commd rate, e.g. wages of permanent servants cost of seed and @ grain for

@ this is only an item in the cultivation expenses of dry lands.

bullocks, and it is ten from only fair that when the com.n rate is lowered, the cultiv.n expenses should be cut down too. Mr. Cox points out that the new rates are most irregular, but it would seem that the fault of this lies in the imperfect adjustment of cultiv.n expenses and not in the reduction of the commutation rate. The financial results of introducing these rates would be to reduce the wet revenue by ₹ 11,742 or by 11.6 p.c, which Mr. Cox says is either a needless sacrifice of revenue.

The wet rates obtained with a comm.n rate of ₹ 129 and with the same cultiv.n expenses as before, are also worked out, and show a reduction in revenue of ₹ 15,554 or 15.4 p.c. but it is thought unnecessary to consider these, as the fact that the comm.n

FOR ORDERS.

REVENUE DEPARTMENT.

Current No. 243

From

Dated 18 .

FOR ORDERS.

Commutation rate affecting cultiv.n expenses was recognised by the Hon. Mr. Stokes in his note of June 2.nd

The scheme sent up in Feb.y provided for an increase of ₹ 420 or 0.4 p.c. in wet, and the rates were not objected to by Hon Members; but the Sec.y pointed out that under the orders contained in G.O. 2564. dy. 31. Oct-67. par. 5, it was customary to adopt a commutation rate based on the average prices of the district under settlement or part of the taluq. It is acknowledged that prices rule lower in the Sankeshwar taluq of Ainapur than in Belgaum, and for this reason amongst others a separate scheme was ordered

to be prepared for the former district, although Gooty & Tadpatri were included in the same scheme as Adoni Alur & Bellary. In par. 21. of his present letter Mr. Cox deprecates any alteration of the cost rates & it is submitted that his arguments are sound. The rates formerly proposed by Mr. Cox are fair, and any reduction of the Commr. rate by including the S. talugs of Anantapore, would, as pointed out, favor the better wet lands of Bellary, while acting harshly on the poorer lands: if the district comr. rate is taken for the present 5 talugs, the same rate have to be adopted in all these talugs of the two districts.×

It remains to consider questions (i) (ii) & (iii) all of which hinge on the difference between White and yellow cholum. Mr. Clogstoun states that he has found it impossible to discern whether the prices

FOR ORDERS.

(× Mr. Clogstoun points out that even if a single comr. rate for wet is adopted for both districts, a single dry comr. rate cannot be obtained, because cholum of is not the staple dry grain of S. Anantapore.

Rem.)

REVENUE DEPARTMENT.

Current No. 145

From

Dated 18 .

FOR ORDERS.

recorded in any talug represent White cholum only or yellow only, except in Kudligi, Hadagalli & Harpanahalli in the Bellary district. These last named talugs grow yellow cholum only, and the average price & per garce, taking the figures for the past 20 years, is Rx 145: deducting from this 18 p/c for merchants' profits, a commutation rate of Rx 123 is obtained, as compared with Rx 150, the rate previously adopted.

Mr Clogstoun states that local enquiry has shown that the White cholum is only grown on the better qualities of the black regur soils and not on the black soils generally. It would therefore be a matter of some difficulty to apportion

× please see pages 273 of current

money
the rates were separate comm^n rates adopted for White and for Yellow cholum. The Yellow is however acknowledged to be the poorer grain, though the out turn is large and it can be grown on both black and red soils. It is accordingly proposed to take Yellow cholum as the standard grain and to take as the comm^n rate Rs 123, which is taken from prices, known with a fair degree of certainty to be the prices of the Yellow grain alone. These prices are for talugs different from those now under settlement, so that they cannot be taken to accurately represent the prices obtaining in the latter: but looking at the table on p. 10. of the Current it will be seen that these five talugs (now under sett^t) give average prices above all the remaining talugs of both districts. Prices rule lower in the S. talugs of Anantapur

of Anantapur & in the western talugs of Bellary, but the above figures seem to show that the higher average prices for cholum in the talugs of the Scheme are partly the result of combining the gudatis for White & Yellow cholum. That a comm^n rate of Rs 150 is too high has already been pointed out, and it should be reduced. The Rs 123 rate is based on the figures of talugs where prices rule lower than in those under sett^t, and is therefore in all probability too low. This fact is got over by lowering the cultiv^n expenses & raising the grain out turns, as shown below.

As with the new wet rates the cultiv^n expen

have been cut down, by reducing the money equivalents of the items effected by the price of grain - thus wages of permanent labor for class III.(1) are reduced from R 1-6-5 to R 1-2-4, cost of seed from 2 as. 3. p. to 1. anna. 11. p, and grain for bullocks during the ploughing season from 7. as. 3. p. to 6. annas. The other classes are reduced in proportion. The figures now adopted are compared in the margin with those of Mr. Cox's former scheme. That some reduction is necessary has been already admitted by Hon. Members, and the proposed scale seems fair, though it is not quite clear how Mr. Cox makes his calculations.

The next step in the process is the determination of grain out turns. Mr. Cox states that the out turn of Cholam is greater than that of

FOR ORDERS.

Cultiv[a]tion Expenses

former scheme.	now worked out.
R. a. p.	R. a. p.
5-2-0	4-12-4
4-12-0	4-6-10
4-6-0	4-1-4
4-2-0	3-13-8
3-12-0	3-8-3
3-8-0	3-4-8
3-2-0	2-15-3
2-12-0	2-9-9
2-8-0	2-6-1

REVENUE DEPARTMENT.

Current No. 249

From

Dated 18 .

FOR ORDERS.

that of White cholum, and that Mr Sabapathi Mudeliar's maximum, Wh: he adopted in his former scheme, viz. 300. M.M, was intended to apply to the better sort of White cholum. Mr Cox accordingly goes back to his original maximum of * 340. M.M. for yellow cholum, and he gives a table of Kyles, conducted in Coimbatore, to show that this figure is not excessive: he also points out that in G.O. 591. dt. 15. July 87 on Mr. Wilson's scheme, a maximum of 360 MM. was accepted. The maxima in neighbouring talugs are shown in the margin.

G.O. 731. dt. 23. Oct. 88.

Pattikonda.	360. MM.
Ramalkota.	360. M.M.
Cuddapah.	340. M.M.

With these three revised factors, Mr. Cox

works: not identically the same rates as he proposed before, a result which, he says, affords justification for adopting them.

It seems clear that Mr Cox has started on his calculations, determined not to alter his money rates, and has adjusted with this end in view his three factors, grain outturns, cultivation expenses and Comm^n rate. The whole system of Settlement must of course be one of adjustment, but this Bellary transformation scheme has furnished numerous examples of most justifiable "fudging". It is however submitted that as the money rates obtained by the Collector settlement-methods are seemingly fair, these may now be accepted, and the Com^r directed, in introducing the settlement, to the total

FOR ORDERS.

Current No. 251

From

Dated 18 .

FOR ORDERS.

the total increase in dry assessment does not exceed 6 p.c. in Bellary
10 p.c. in Godty.
and 15 p.c. in Tadpatri.
The rates as applied to Adoni & Alur are admittedly fair.

Regarding wet rates it has been submitted above that the comm^n rate of Rs 13 may be retained and the rates, formerly proposed, accepted. As the Secretary has pointed out in his note of Aug: 6; the comm^n rate is important because it affects the next settlement: a rate of Rs 13 is if anything high, and it is improbable that the prices of future years will give a much higher average. The Hon. W. Stokes

has declared that it is undesirable to increase the revenue derived from these miserable districts, and as regards the effect on future settlements, a commutation rate of Rs 139 is safer than Rs 129. The divergence from the orders of 1867 does not seem to be very material, because these five talugs have been selected and for the purposes practically of settlement clubbed into a district, on account of the similarity in their natural conditions.

Rum
29.7.90.

Please see the notes for orders on the last scheme sent up C. No 2201. The weak point in the scheme was considered to be that the Commutation rate proposed for Chelum namely Rs 150 a garce was too high + that as it appeared to have been based

FOR ORDERS.

Rds Rec'd 27 Feb/90. 50

Current No. 253

From

Dated 18 .

FOR ORDERS.

to a great extent on the [illegible] Chelum [illegible] Chelumbay is [illegible] would be too highly assessed. The expediency of fixing a separate commutation rate for Chelum + [illegible] appears to be doubtful, as the two districts might, on [illegible] subject to a decision of this point at the Settlement by the Collector + Deputy Collector of the Talug. Should the Commissioner decide that Chelum + [illegible] should be kept separate, the Collector will be directed to submit proposals for the Chelum Talug, at which time the [illegible] Chelumbay [illegible] Chelum have not been

FOR ORDERS.

Settlement of 5 talugs of Bellary and Anantapore.

The Hon. W. Grose.
The Hon. W. Garstin. C.S.I.

Revenue Department.

No. 255

From

Dated 18 .

FOR ORDERS.

in settlement by Estimated
and I do not think it
can be justified. If the
Commissioners rate for London
are for the 5 tables on
the basis of the rates per
pupil there is Excess
of £150 a year &c.
Secondly it is urged
by Boston & Hallam
arbitrary reduction of
a certain percentage
say 10 or 15 per cent
as an allowance for the
Fact that in principal Towns
where very large Schools
exist the Cost of Existing Sites
will have no
connection with the Value
under present circ.
The table at the foot of
page 11 of the Commissioners'
Report that during the Past
2 yrs, for which period
the two kinds of Statistics
have been separately kept,
that of the Metropolis
has been 22.8 per cent
higher than that of the
Values in the 5 Districts
in question. On the price
actually

Rate of £150 as
probably represents the
Value of Values in our
a fair Charge after
duction of 22.8 per
cent under the Excess
15 per cent might be
taken at and the Co
struction rate would
then be £127½ per
pupil as compared with
£123 per pupil (or
the Settlement Basis)
Contrasted with, as was
originally, Towns not
having the same Table of
Rating Rates as before.
It has been the practice
standing of Arbitrators
the Construction rate per
£150 to £123 per pupil
the table as per 15 of
Cost Report (page 59 of
Census) shows that the
Rates proposed are actually
slightly higher than the
Old Rate so an addition
of £4 or 5 to the Con
struction Rate can have
no influence in the Table
of Rates whilst the Arbitrary
& arbitrary principle being
in a totally different Case
of Country with a number

FOR ORDERS.

Settlement of 5 Talukas of Bellary & Cuddapah Dists.

The Hon'ble Mr Grose

The Hon'ble Mr Garstin

C.S.I.

The Talukas to which this Order applies are subject to the provisions of Section 6 of Madras Act I of 1877 as amended by Act III of 1889, and the Settlement Officer should be directed in applying the rates of Section 6 to 5 per cent enhancement in cases of the present nature.

Considering the exceptional circumstances of the present case, I would have thought that the Collector's decision should be finally passed without reference to Government, but as the Board wish that the case should be submitted for orders, I suppose it must be so submitted.

The present case is to be settled on the rules of 31st October 1867 and the latest applicable to it.

The five Talukas of the 5 Talukas under settlement which have been treated in the scheme proposed reserve right to be taken as the basis of the rates.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again G.O. 731. dt. 23. Oct. 88.
" G.O. 591. dt. 15. July 89.
(Cir. G.O. 2201. and 5278./90)
(Read again G.O. 6478. dt. 22 Aug. 90)

Order dt. 21 Sept. 1890, no. 729.

The above papers relate to the settlement of the Bellary and Cuddapah districts. The proposals, dealt with in the order of October 88, were based upon the classification of the Adoni, Adoni & Hospet talukas of Bellary and of the Gooty & Penukonda talukas of Cuddapah, but the results were to be applied to all the fifteen talukas of the two districts. This the Govt considered to be unsafe, because portions of the districts differ so widely in their local conditions, that it would be impracticable to include them in the same settlement scheme. Moreover three Boards differed on minor

2

~~Assessment~~ of 12.3 per cent in the case of dry lands, of 13.2 per cent in the case of wet, and of 12.5 per cent on the whole cultivated area. The Govt said, — "these districts are the poorest and most backward in the Presidency, the most sterile and the most subject to drought: the right to pay the present revenue with difficulty: they have as yet far from fully recovered from the famines, and to impose upon them largely increased burthens will certainly check, if not entirely arrest, their progress." On these and other grounds the scheme was rejected, and the Settlement Department ordered to submit revised proposals for the five talugs of Adoni, Alur, Bellary, Gooty & Tadpatri, on the results already available, while the settlement of the remaining ten talugs was to be postponed until further information was forthcoming.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~Read~~ 2. Notwithstanding these orders, the then Commissioner W. Wilson, submitted in the following March a scheme, which again embraced the whole of the two districts, although ~~founded~~ founded upon the classification results of only seven talugs. It was found that the method of arriving at nearly every factor in the calculation of these revised rates was open to serious objection, and the order of July 85, in which the scheme was disposed of, said — "W. Wilson has neither complied "with the instructions of Govt, "nor shown adequate reasons "for departing from them: his "proposals appear for the most "part to rest upon arbitrary "assumptions." The matter was accordingly remitted to the Board with directions to submit, as soon as possible, a separate scheme for the

PROCEEDINGS OF THE MADRAS GOVERNMENT.

talugs of Alsoi, Alur, Bellary, Gooty & Tadpatri, as already ordered in Oct-88.

3. In his proc^s of Feb.27-90. Mr. Cloyston, the present Comm^r, submits a revised scheme for these five talugs = in all of them classification has now been completed, and the proposals are accordingly based upon the actual results. On considering this scheme, the Gov^t found that several points required to be elucidated, and an official memorandum was sent to the Board in June: the information asked for in this reference is embodied in the proceedings of July-12, and the Gov^t will accordingly proceed to pass orders upon Mr. Cloyston's proposals.

4. As noted above the original scheme would have raised the total revenue by 12.5 per cent. Mr. Wilson's proposals on the New Land contemplated a sacrifice of upwards of a lakh and half of rupees, ~~or a reduction~~ as compared with ~~of over 7 per cent on the income~~ the present income of ~~the seven talugs, for which~~ by two districts ~~details were given~~. The present scheme provides for an increase of Rs 1,07,578 or 11.9 p.c. on the total revenue, the increase in area by survey amounting to 40,140 acres, or 4.2 p.c. of the cultivated area as formerly registered. The table in para 2 of the B.P. of February shows how this increase is distributed. The income from wet lands remains practically the same, and nearly all the whole of the additional demand thus falls upon the dry area. The increase of assessment on dry lands is especially noticeable in the Bellary, Gooty and Tadpatri talugs amounting to 13.08, 6.62 and 26.66 per cent respectively. These percentages are admit

to be unduly high and the Commr proposes to reduce them to 6, 6 ¾ 5 per cent respectively, when introducing the settlement. Mr Closterm adds, "this course seems preferable to any modification of the proposed rates, which owing to a lenient grain valuation and an exaggerated allowance of cultivation expenses are themselves so low as to be justifiable even with a considerably lower commutation rate." This question will be dealt with later on, when the various processes, by which the financial results are obtained, have been reviewed.

5. Gromping. (1) Dry. The Dy Commr, Mr Cox, has adhered to the two groups for dry lands; as originally proposed by him in 1888; but in accordance with the orders of Govt on that scheme has inserted a two annas rate in the second group. It is however obvious that

this rate has been applied to a comparatively small extent of land. The whole of Adoni, Alur and Bellary are placed in the first group, while in Gooty only 17 villages and in Tadpatri only 3 villages come under the second group. The statement, given at par. 26. of the Bd Pro.s of 7th Dec., shows that under the new settlement much land, formerly assessed at 2 as, has been placed in a higher taram, and it appears probable that Mr Cox has not been sufficiently lenient in his classification of the worst sorts of land. It must be remembered, that the peculiar characteristics of the Bellary & Anantapur districts demand, that the poorer lands should be treated

to the special leniency, and
the Commr. should bear this
fact in mind when introducing
the settlement.

(ii) Wet. For wet
lands five groups are proposed
of which the first contains
those lands only which are
irrigated by the Tungabhadra
channels = the remaining
sources of irrigation are
distributed among the
four ~~additional~~ lower groups.
The Govt. agrees with the
Commr. that the above grouping
seems suitable, and
observes that great care
will be necessary in finally
apportioning the lands to
their respective groups.

6. Standard Grains. (a) dry lands
In the two previous orders
on this settlement, cholum
was accepted as the
standard

standard grain for the talugs
now under consideration, 2/27
but the Commr. was requested
to ascertain, whether the prices
quoted were for the yellow
or the white variety, and in
the memorandum of June
last Mr. Closterm was further
asked, whether separate
grain, cut towns and commutation
rates could not be fixed for
the two species. The information
on the first point is not
reliable information is
forthcoming. The white and
yellow ~~cholum~~ grains have only
been registered separately
since March 1888, and the
Commr. states, that he has
found it impossible to
discover, whether the prices
recorded in any of the five
talugs, ~~now~~ included in the
present scheme, represent

one variety only or a combination of the two. Local enquiry has however shown that White Dichrum is only raised on the better qualities of the black regur soils and not on the black soils generally as was at first supposed. The yellow grain, on the other hand, can be grown on the black & red soils indifferently. The latter is admitted to be the less valuable variety, as it does not possess grain, though it outturn is larger, and the Comm^r proposes to adopt it as the standard for dry lands. Mr. Clogstoun explains, that while it would be possible to fix separate outturns and commutation rates for the White & the yellow grains, it would be a matter

matter of considerable difficulty to apply the various rates to the various lands obtained; and states that the only objection to adopting yellow dichrum, as the standard grain, is that the growers of the White variety will be more heavily assessed. H.E. the Gov^r C. is however satisfied that the money rates obtained by so doing are sufficiently high, and accordingly resolves to accept yellow dichrum as the standard grain for dry lands.

(b). Wet lands.

In reviewing Mr. Wilson's proposals, it was questioned whether paddy could be taken only as the standard crop for wet lands, seeing that 40 per cent of the irrigated area in Guntakal was

shown to be under ragi cultivation, and information was called for regarding the outturns of ragi and paddy respectively, and their prices. Mr. Cox reports that on personal enquiry he has ascertained, that ragi must be a less paying crop than paddy, and that the former is only grown on lands with poor irrigation, where the flow of water is insufficient for the latter. Moreover he declares that ragi is not always grown as a wet crop, so that the whole area under it should not have been entered in the accounts as irrigated. Mr Cox accordingly argues that ragi can only be taken as a dry crop, and Mr. Closterm

W. Closterm, agreeing with him, considers that paddy should be accepted as the standard: in this conclusion the Govt concurs.

7. Grain outturns.

The next point of consideration is the determination of outturns for the grains selected as the standard. The use of the terms "Grain values" and "grain valuation" to express these outturns should be discontinued, as they tend to suggest money values and are therefore misleading. In the order on Mr Wilson's scheme the maxima proposed for both cholum and paddy were considered as fair, but the minima were declared to be too high. Mr. Cox has since consulted Dr. Satthasiva Mudali whom the Comm. describes as an farmer of large experience and this gentleman was

opinion that, as a rule, 300
measures in cholum and
1200 in paddy should be taken
as the maxima of the best soils,
and 60 & 320 measures respectively
as the minima in the poorest
lands. Accordingly in the
scheme embodied in BP. of
Feb. last, Mr. Cox adopted the
above figures, with the exception
of the minimum for dry soils,
which he raised to 80 measures,
on the ground that Mr. Sabha-
pati Mudeliar's estimate
would leave little or nothing
as net value after deducting
the cultivation expenses.
Subsequently however it
was proposed decided to take yellow
cholum as the standard
grain for dry lands, and
as the out turn of this species
is admittedly large than
that of the white variety,

Mr. Cox

Mr. Cox again went into the
matter. Mr. Sabhapati Mudeliar
was a second time consulted
and explained that his former
quotations were for the better
sort of White cholum and that
the out turns of the yellow grain
would be higher. The table of
out turns has therefore been
revised, and the scale now
ranges from 340 measures to
90. The out turns adopted for
the better soils correspond with
those taken by Mr. Cox in his
original report, but the figures
for the lower classes have been
slightly raised: this Mr. Cox
justifies by reference to certain
kyles, or experiments, made in
the Coimbatore district, where
the red soils and other natural
conditions are said to be very
similar to those of Bellary.
The Commr. considers that

the revised outturns are fair, and observes that the money rate of Rs 2-0-0, which is calculated on the maximum yield, has been applied to a very small proportion of the dry lands coming under settlement. Mr Wilson's maximum was 360 measures, and, as noted above, the Govt saw no reason to doubt its fairness. The same figure was adopted in the neighbouring taluks of Ramalkota & Patti Konda, while in Caddapah the maximum was identical with the one now proposed. The minimum is somewhat high, but even on the worst soils in Coimbatore the outturns obtained by experiment were above 100 measures, and there seems therefore to be no objection to taking 60 measures as the bottom figure of the scale.

For wet

For wet lands the minimum 320. MM) corresponds to that taken in Cuddapah & Kalkumba but is higher than that adopted in parts of Kurnool (300 MM). H.S. the Govt C consider that the above outturns are fair, and the scales for wet & dry lands, as revised by the Bd's proc^s of July, are accepted.

9. Commutation rates. In accordance with the order of Aug. 89, read above, the Commutation rates are based upon the average prices prevailing in the five taluks, now under settlement, and the period on which the average is struck, comprises twenty non-famine years ending with Fasli 1296. A deduction of 15 % is made for merchants' profits, and the resultant rates are

~~R 150~~ per garce for chollum and ~~R 139~~ for paddy -

(a). Rate for chollum.

The uncertainty, which has been already noticed in para. supra, as to whether the quotations of chollum represent the white or the yellow grain, renders it difficult to ~~determine~~ criticise upon a fair commutation rate - In the scheme submitted in Feb^y last the rate of R 150 per garce was adopted, but this was obtained from figures, which to some extent undoubtedly represent the prices of white & yellow chollum combined. For the five talugs under settlement, it has been found impossible to separate the quotations for the two grains, and in his letter embodied in the B.P. of July, Mr Cox proposes to adopt a commutation

commutation rate, based on the average prices prevailing in the three talugs of Kudligi, Huvin Hadgalli, and Harpanahalli; which are said to be essentially yellow chollum talugs. This course gives a rate of R 123 per garce, on which the revised calculations are accordingly made, and the results are accepted by the Commr as satisfactory. The expedient of adopting prices ruling in talugs, alien to those under settlement, does not however commend itself to H.E. the Gov^r in Council as a novelty in settlement methods, and while it cannot be justified in the present instance, its adoption would form an inconvenient precedent for future schemes. The rate of R 150 per garce, which is based on the prices prevailing in the

had under settlement, is admitted to be too high, because the quotations include a species of grain, superior to that adopted as the standard. The ~~great~~ relative value of the two grains is not accurately known, but for the short period, during which they have been recorded separately in Bellary, the price of White cholum has averaged 22.8 p.c. higher than that of yellow. H.B. in C. therefore considers that the better course would be to make a deduction of, say, 10 percent on the combined price of the two grains, as an allowance for the inclusion of the White variety. This gives a commutation rate of ₹135, which will accordingly be adopted.

61. Rate for paddy.

This seems hardly to be sufficient considering that during the time the prices have been separately recorded the price of white cholum has been 22.8 in Bellary higher than that of yellow. I have no strong opinion on the subject, but if 10 per cent is taken I think the passage marked above should be omitted

JG 4/9

It must be borne in mind that there is no Board Commissioner whose fixed rate

prices of White & yellow cholum were in the prices formerly recorded. assuming that only the quotations for White & only for yellow cholum a deduction of 10 per cent is fair.

CL 6/9

The rate taken in the Original scheme was ₹129 per garce, and the effect of basing the calculations on the prices prevailing in the area under consideration, instead of upon those of the two districts combined, was to raise this rate to ₹139. Under the orders contained in G.O. 2564 dt. 31. Oct. 07, it has been usual in previous schemes to adopt a Commr's rate, based upon the average prices of the district under settlement and not of the taluq, and in the O.M. of June the Commr was requested to report, the What the result of reverting to the Original rate of ₹129 would be. A revised scale has accordingly been worked out, which shows that the reduction of the Commr's rate lowers the mov

rates by one rupee all through; except in the lowest tarams. This result is obtained by also lowering the cultivation expenses, several items of which are affected by the change of Comm^n rate. The Gov^t is unable to understand Mr. Cox's objection to the revised rates: he declares that they are most irregular, and an examination of the scale shows that this is the case, but the fault clearly lies in the imperfect adjustment of the cultivation expenses, and not in the reduction of the Comm^n rate. The financial results of introducing these rates would be to reduce the net revenue by R 11,742 or by 11.6 p.c, and His Hon^r the Jud^l C considers that good reasons have been adduced for the

The Act I 1867 cannot be held applicable to the present case which is exceptional, & the principle ruling in the fixation of rates under consideration which have been treated in the scheme for special reasons appear to be taken as the basis of the rates,

, with the exception of lands under the Tungabadra channels, for which 20 p/o only was to be allowed,

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for the retention of the commutation rate at R 139 and of the money rates then provided.

9. The deduction to be allowed for vicissitudes of season was fixed at 25 p/o in the order on Mr. Wilson's scheme and the cultivation expenses are the only factor in the determination of the money rates, which now remain to be considered. In his proc^s of Feb. 50, the Comm^r declared that the cultiv^n expenses as fixed by Mr. Cox were somewhat high, especially for the poor lands, but deprecated any reduction, on the ground that the resultant money rates would thereby be enhanced. In the opinion of His Hon^r the Dep^y Comm^r has shewn good cause for adopting a higher

scale of cultiv: expenses
those taken for neighbouring
talugs, but in his letter of
Mr. Cosc has reduced his f
in order to meet the prop
reduction in the comm: 2
This ~~Govt~~ rate has not
been fixed at Rs 135, an
the Govt considers, that
increase in the scale of
grain outturns justif
of cultivation' for
the retention of the scale,
in the Proc: of Feb 1900
originally proposed. A
scale of expenses for w
lands is also accepted

10. Money rates

The money rates obtain
the scheme, as modifie
by the foregoing remarks
are shown in the follow
tables. It will be seen that
the rates are

(here enter
(i) table of dry rat
(ii) —— wet ra

identical with those
proposed by the Comm: in
his Proc: of Feb: last, though
the factors on which the dry
—— calculated have been

Value

Taluq

Soils

Cultivation

Rate

Wet—Paddy—Tungabhadra Channels.

Outturn.	Value at Rs. 139 per garce.	Deduct one-fifth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	Rate proposed.
1	2	3	4	5	6	7	8
M. M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1200	52 2 0	10 6 10	41 11 2	19 6 0	22 5 2	11 2 7	11 0 0
1100	47 12 6	9 8 11	38 3 7	18 6 0	19 13 7	9 14 9	10 0 0
1010	43 13 11	8 12 5	35 1 6	17 4 0	17 13 6	8 14 9	9 0 0
925	40 2 11	8 0 7	32 2 4	16 4 0	15 14 4	7 15 2	8 0 0
840	36 7 10	7 4 9	29 3 1	15 4 0	13 15 1	6 15 6	7 0 0
760	33 0 2	6 9 8	26 6 6	14 4 0	12 2 6	6 1 3	6 0 0
680	29 8 7	5 14 6	23 10 1	13 4 0	10 6 1	5 3 0	5 0 0
600	26 1 0	5 3 5	20 13 7	12 4 0	8 9 7	4 4 9	4 0 0

Wet—Paddy—Other sources than Tungabhadra channels.

Outturn.	Value at Rs. 139 per garce.	Deduct one-fourth for vicissitudes of season.	Remainder.	Deduct cultivation expenses.	Net value.	Half net.	Rate proposed.
1	2	3	4	5	6	7	8
M. M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1150	49 15 3	12 7 10	37 7 5	19 2 0	18 5 5	9 2 8	9 0 0
1050	45 9 9	11 6 5	34 3 4	18 2 0	16 1 4	8 0 8	8 0 0
960	41 11 2	10 6 10	31 4 4	17 0 0	14 4 4	7 2 2	7 0 0
870	37 12 8	9 7 2	28 5 6	16 0 0	12 5 6	6 2 9	6 0 0
780	33 14 1	8 7 8	25 6 5	15 0 0	10 6 5	5 3 2	5 0 0
690	29 15 7	7 7 11	22 7 8	14 0 0	8 7 8	4 3 10	4 0 0
600	26 1 0	6 8 3	19 8 9	13 0 0	6 8 9	3 4 4	3 0 0
525	22 12 11	5 11 3	17 1 8	11 12 0	5 5 8	2 10 10	2 8 0 0
450	19 8 9	4 14 2	14 10 7	10 8 0	4 2 7	2 1 3	2 0 0
380	16 8 1	4 2 0	12 6 1	9 4 0	3 2 1	1 9 0	1 8 0 0
320	13 14 5	3 7 7	10 6 10	8 0 0	2 6 10	1 3 5	1 0 0

Taluq

Soils

Cultivation

Rate

285

12

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