

Report on the Settlement
of the Land Revenue
of the Madras Presidency

1852-53



REPORTS
ON THE SETTLEMENT
OF
THE LAND REVENUE
OF
THE PROVINCES
UNDER
THE MADRAS PRESIDENCY,

FOR FUSLY $\frac{1262}{1852-53}$.

MADRAS:
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செப்பருவதற்காக எடுத்த
கொள்ளப்பட்ட நாள் 2196
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Revenue Board Office,
Fort Saint George, 17th August, 1854.

No. 370.

FROM W. H. BAYLEY, ESQUIRE,
Secretary to the Board of Revenue.

TO SIR H. C. MONTGOMERY, BART.,
Chief, Secretary to Government.

SIR,

Revenue Department.

I am directed by the Board of Revenue to submit the following report on the settlement of the Land Revenue for Fusly ¹⁸⁵³⁻⁵⁴ 1262, in conformity with the instructions conveyed in Extract Minutes of Consultation, dated 11th March 1854. It comprises the 16 Districts, including Madras, under the supervision of the Board of Revenue; the 5 Districts composing the Northern Circars will be reported on separately by the Commissioner.

Forms of settlement accounts.

C. O. 13th June 1853, Supp.
p. 127.

2. With the view of simplifying the accounts, which are forwarded by Collectors with the report on the Annual Settlement, and of introducing uniformity in their preparation, as far as practicable, the Board last year addressed Collectors on the subject, forwarding for their guidance Forms, according to which the particulars of the Settlement were to be submitted. Partly from the late period of the year, when the new Forms were circulated, and partly from misapprehension as to their requirements, they have been but imperfectly observed for the Fusly under report. The defects will be noticed to Collectors in separate communications. The information required by some of the Forms is new in some Districts and cannot be supplied at once.

Appendix No. 1.

3. The names of the several Districts under the supervision of the Board* are as follows:

	Names of Districts.	Number of Talooks in each District.
1	Chingleput	10
2	Salem	14
3	Madura	8
4	Nellore	17
5	North Arcot	13
6	South Arcot	13
7	Tanjore	16
8	Trichinopoly	8
9	Tinnevelly	13
10	Bellary	17
11	Cuddapah	14
12	Coimbatore	15
13	Canara	12
14	Malabar	16
15	Madras	1
16	Kurnool	8

Number of Villages and the mode of settlement prevailing.
Appendix No. 2.

4. The number of villages comprised in these Districts is 41,175, with 37,838½ hamlets; nearly three-fourths of the whole are managed according to the principles of the Ryotwar mode of settlement. The number of villages in a District varies, both with reference to its area, its advantages of situation, and its degree of advancement towards wealth and independence. Thus in Salem, Madura and the two Arcots, the area chiefly regulates the number. The area of Tanjore is comparatively small, but its surface is for the most part watered under a comprehensive and well matured system of irrigation; hence an increased

* The Northern Circars are now under the management of the Special Commissioner.

and permanent value has been imparted to the land, and the holdings of many Ryots (Meerasidars) have been erected into separate villages, denominated Ekbhogum* villages. Canara and Malabar have also their homesteads. In like manner in other Districts, portions of villages have been separated and formed into Hamlets, in some cases "for easier access to the cultivation." This process is going forward yearly, and will extend as wealth and independence are attained; under the Native Governments, when person and property were insecure and the demand of the ruler was limited only by the ability of the Ryot to pay, the village community were forced not only to live together, sometimes in walled villages, but to provide, in concert with each other, for the cultivation of the lands. This state of things has long ceased to exist. The Ryot now knows the advantages of his position, and as errors in the assessment are corrected, we may look forward with confidence to an increase in the number of wealthy occupants of land.

From Madura Sub-Collector, para 5.

No. 2. 5. In the Statement in the Appendix, the villages are classed as Ryotwar, (inclusive of rents for one year,) rents for more than one year, Amaany, Shrotriem, Zemindary, Mootah, Poliput and Mohturpha.

6. *Ryotwar* is where the settlement is made with each individual occupant of land, in his own right. Sub-tenants, not being occupants in their own right, are not included in this definition. The Ryot makes his engagements directly with the Officers of Government. All disputes regarding the occupation and irrigation of the land, as well as disputes between the occupant of land in his own right and his sub-tenant regarding the rates of assessment are primarily cognizable by the Revenue Officers, subject to appeal to the Civil Courts.

7. In the ordinary Ryotwar villages the demand of Government is based on a fixed money assessment on each field or lot of land, and the Ryot is required to pay for as many fields as may be in his occupation. He is at liberty at the commencement of the season to relinquish any field or take up a new one, to enlarge or contract his farm according to his convenience. In 1566 villages of Tanjore and in Tinnevely generally, the system is essentially different, the demand of Government fluctuating with the current prices of grain. In the villages in question a standard commutation rate, founded on an average of past years, was formerly fixed, and all increase of price above 10 per cent of the standard is included in the demand, while all decrease below 5 per cent of the standard is remitted to the Ryot. The Government rent thus accommodates itself to the rise and fall of the market rates, a principle apparently sound, but in its practical application, in the form observed in the villages mentioned, of injurious tendency, not only because the adjustment of price being annual, renders annual interference necessary; but because it draws too largely on the land holder in seasons of high prices when produce is generally short, the Government alone having the benefit of all increase in price above 10 per cent of the standard rate. This supposing the increase above the standard to be 70 per cent, as has occurred in some seasons, the land holder enjoys only 10 per cent, the remaining 60 per cent being paid by him to the Government. This system exists only in the villages mentioned, its bearing on the condition of the land holders, compared with that of a fixed money rent, uninfluenced by the changes of the market, will form the subject of a separate communication to Government.

8. The revenue system in the villages of Tanjore and Tinnevely above mentioned, differs in another important respect from the ordinary Ryotwar system. In Tanjore the demand of Government is based on a standard grain produce, fixed for a defined cultivated area, which includes the entire extent usually in the occupation of the Meerassidars, and any land brought into cultivation after the standard was fixed, is added to the demand at the standard rate. In Tinnevely on the other hand, a standard rate per seed† Cottah having been fixed, the Government rent is regulated with reference to the actual cultivation in each year. As the area, on which the aggregate standard produce is fixed in Tanjore, may not be fully cultivated in consequence of adversity of season, it is provided under the system observed, that where the crops, as estimated for the occasion, are below 70 per cent of the standard, the produce shall be threshed under Government surveillance, and the settlement made on the actual out turn; full scope is thus afforded to the evils of the sharing system. The Board would wish to assimilate the practice in these villages, as formerly intended, to the system in the villages of Tanjore in which a survey assessment is in force, and have noticed this in their separate communication regarding the affairs of Tanjore mentioned in the preceding para.

9. The system of a fluctuating commutation price above explained, is called Olungoo both in Tanjore and Tinnevely, the term Olungoo signifying rule or standard.

10. These are generally resumed villages, which are leased out for the year, or are settled on estimates of the produce, till a regular field assessment can be made. The *Amaany* villages in Tanjore are those in which the standard grain produce has never been agreed to by the Meerassidars.

11. This class embraces all grants, by which the public revenue has been partly or altogether alienated. They are known by different designations, such as Jaghire, Mocassah, Surva Enam, *Shrotriems* and so forth, and have been bestowed in some cases on meritorious servants of Government.

* Ekbhogum; held by a single individual.
† A seed Cottah is equal to 1.125 acres.

12. *Zemindary* and *Mootah* villages are those in which the proprietary system of Regulation XXV of 1802 was formerly introduced. The lands held under this tenure were very extensive when the experiment was first made; but they gradually fell in to Government in a ruined state and have become incorporated with lands paying full assessment.

13. In the *Moturpha* villages there is no cultivation, and the contributors to the Revenue are Merchants, Traders, Weavers and Artizans.

14. The Districts of Malabar and Canara on the Western Coast enjoy largely the rains of the South West Monsoon. The average annual fall of rain in those parts is 120 inches. The agricultural operations of Bellary, Cuddapah and Kurnool are regulated chiefly by the same Monsoon; but the annual fall of rain in these Districts, including what is received from the North East Monsoon, does not exceed 20 inches. In like manner in the several Districts of the Carnatic, the first operations of the season from April till October, embracing the early rice and dry crops, and the preparation of the land for the main crops of both kinds, depend on the South West Monsoon. Throughout the Carnatic the principal supplies of rain are received from the North East Monsoon, and to these the Ryots entirely look for the sustenance of their principal crops.

15. Tanjore enjoys the additional advantage of an almost full supply of water from the South West Monsoon. The Grand anicut 10 miles below Seringam, which prevents the Cauvery from uniting its waters with those of the Coleroon, and the Coleroon anicut above Seringam which regulates the distribution of water in the two rivers, keep up in most years an almost uninterrupted supply of water for several months together. The wet Talooks of Trichinopoly, and some lands in Salem and Coimbatore, are supplied from the same source. The irrigation of the Talooks of Manargoody and Chelumbur in South Arcot is sustained by the Coleroon and the "lower" anicut. In like manner, though in a minor degree, the lands of some other Districts are irrigated by channels from Rivers filled by the South West Monsoon, such as the Tumbraporny in Tinnevely, the Amaravatty in Coimbatore, and the Vigay in Madura; the two last mentioned Rivers however are filled by rain which falls in the Districts to the East of the Western Ghats, and are therefore less certain and less abundant than those, such as the Cauvery and Coleroon, which have their sources in localities where the South West Monsoon prevails in full force.

16. The foregoing remarks shew the vast value of the Channel irrigation, sustained by the rains of the South West Monsoon, the prosperity of a District and of the Revenue being in the proportion of irrigation obtained in this way. In the interval between the two Monsoons, the Ryot is frequently exposed to considerable disappointment and loss, in consequence of the failure of water in rivers and channels. This deficiency can be met only by Stores of water, in places suited to the purpose. This point the Board are of opinion should be prominently kept in view in the Department of Public Works, in order that suitable remedies may be applied, and the present defect removed. It is not going too far to say that in the Carnatic Provinces, but little water should be allowed to escape to the Sea.

17. Tanks dependant on the falling rains alone, very inadequately meet the wants of the country. Channel Irrigation from large Rivers, unsupported by Tanks, is in like manner, though not in the same degree, defective. The system of irrigation, so far as human skill and human foresight can provide, is complete only when means are at hand for replenishing River Channels during periods of scanty supply. Extensive reservoirs, where the physical features of the Country are favourable for their construction, are a powerful and indispensable auxiliary.

18. The irrigation of Bellary, Cuddapah, Kurnool, and the several Districts of the Carnatic, is maintained at the expence of Government. In Malabar and Canara there are no Government works of irrigation. The heavy rains in these two Districts, for so many months continuously, render large stores of water unnecessary; and such works as are found, —chiefly dams or weirs,—are of a minor class as regards dimensions, and are raised and maintained by the people themselves, a deduction of rent, denominated *Ontootah*, having been made in some instances for this purpose by former Hindoo rulers.

19. A very extensive provision for irrigation of its kind, is found in *Wells* in all Districts. By the recent sanction of the Court of Directors, private capital, in whatever degree, may be freely sunk in digging Wells and other works of irrigation, without rendering the parties liable to additional assessment on account of the land to be watered by them. Under the former Governments and under the present, till lately, if an additional value was imparted to land, whether by private or public outlay of money, the State was entitled to a proportionate share of the increase. This rule, so far as regards private outlay, has been entirely abrogated, as above observed. The beneficial effects of the removal of this restriction on improvements are already apparent, and it is natural to expect that, as in Malabar and Canara, private capital will be freely laid out in improvements every where.

20. In the returns from Collectors, the Wells are classed as old and new. The latter enjoy the privilege of exemption from additional tax. In some Districts, as in Bellary and Cuddapah, this important rule has been in operation for many years. Hence the comparatively large number of Wells classed as new in those Districts. The assessment under old Wells, where

excessive, is in course of reduction, in order that a fair equality, so far as respects the Government rent, may be maintained between the two descriptions of Wells. But the assessment, in its relation to the value of the garden, can never be equal. The condition and permanency of the Well, and the labor and capital expended upon the land, regulate the value and must sooner or later produce inequality. It is sufficient however if the assessment is fair under an ordinary state of culture, all increase consequent on superior industry and improvements, legitimately belongs to the people.

From Collector 28th Decr.
1853, in Con. 9th February
1854, Para. 11.

To Government 26th June,
1854.

General statistics.
Nos. 4, 5, 6.

in 1852, and shews an aggregate number of about 18 millions, in the 16 Districts,* including Madras. The distribution, under the two general heads of cultivating and non-cultivating classes, is as follows:

	Males.	Females.	Total.
Cultivating classes.....	60,47,633	56,44,939	11,692,572
Non-cultivating do.....	27,94,305	28,10,633	56,04,938
	88,41,938	84,55,572	172,97,510
Madras.....			7,20,000
			1,80,17,510

Rent Roll, Appendix No. 7.

Puttahs above Rupees 1,000	
Tanjore.....	210
Tinnevelly.....	59
Trichinopoly.....	50
Canara.....	29
Malabar.....	24

E. Moopen of Cabastalum
in Tanjore pays a rent of up-
wards of Rupees 20,000.

Puttahs at and below Rs. 10.	
Salem.....	77,231
South Arcot.....	87,238
Cuddapah.....	71,231

one-fourth of the revenue of the district. It frequently happens that a Ryot will hold Puttahs in several villages, and while in the Rent Roll he is exhibited as a small Puttahdar, he is in fact well to do. In the same manner the lands of an undivided family, though settled in the same village, are often exhibited separately, instead of in the aggregate, in consequence of their standing registered in different names, and the country therefore contains more substantial landholders than is to be inferred from the rent roll in its present form. Tanjore, Tinnevelly and Trichinopoly enjoy, in a greater or less degree, the advantages of river irrigation, and to this is to be attributed the development of their resources; but the landholders of Malabar and Canara are perhaps more independent and flourishing. In the two Districts last mentioned, land for cultivation is obtained with difficulty.

Season. 24. The season† was marked by excessive rain in some Districts causing considerable damage. The early rains, or those of the South West Monsoon were generally favorable—but not abundant in the month of June, when, in addition to extensive sowing of dry crops, preparations are made for the first wet crops of the year. In Bellary and Kurnool they were very heavy in the month of September. Throughout the North East Monsoon, copious rain fell in almost all the districts; in some it was excessive.† From this cause, the Districts of Bellary, Cuddapah, Kurnool, Nellore, Chingleput, Tanjore and part of Tinnevelly sustained considerable damage. Both crops and works of irrigation were much injured. In March a storm, unusual at that period, accompanied by heavy rain, swept over Madras, Chingleput, Salem, North and South Arcot, Tanjore, Trichinopoly and Bellary, causing large losses in many villages, and rendering proportionate remissions of revenue necessary.

* 22 millions in the whole Presidency.
† The Revenue year or Fusly is from the 12th of July to 11th of next July—Fusly 1262 begins 12th July 1852.
† Note.—The fall of rain in October in the Nayer Talook of Chingleput was as much as 31 inches. From Collector 30th November, in Consultation 12th December 1853, Para 4. The usual fall in October is about 12 inches.

25. Nellore and North Arcot in some degree experienced a deficiency of rain during the North East Monsoon. In the month of January the Pennar overflowed its banks and did much injury in the first mentioned District.

26. The River freshes were favorable though in some instances not timely.

27. Although there was heavy rain in several Districts, and more or less in all in September, Tanjore received none. The freshes of the Cauvery however appear to have been favorable. It is at this critical period of the year, between the Monsoons, as already observed, as well as in years of deficiency, that the irrigation needs to be replenished from stores preserved for that purpose.

28. The sanitary condition of the Districts presents nothing for special remark. Both cholera and small pox were experienced, though not to any serious extent, in most Districts. During the Jummahbundy, when large bodies of the people are brought together, important services are rendered by the Government Vaccinators and Dressers. The Collectors of Cuddapah, North Arcot and Madras particularly mention the assistance afforded by the Medical Officers attached to their Establishments. Mr. Binning, Sub Collector of North Arcot, with the aid of 2 Vaccinators, procured for the purpose, was the means of "many hundreds of Children being vaccinated, some of whom were brought from Villages where this preventive had never been introduced previously."

29. Some cattle perished during the storm in March, but no losses from disease to any extent were experienced in any of the Districts.

Prices of Grain,
Appendix No. 8.

30. It does not appear that the prices of Paddy underwent any material change, except in Trichinopoly, where there was a rise of about 16 per cent.

30. The rates for the most part for both descriptions of Paddy were rather below the standard of the preceding year. In dry grains there was a considerable improvement in several Districts. In Bellary which is chiefly a dry grain District, the rates, except for Horse Gram, were less. The Collector of Canara (Para 10) notices the better prices obtained for betel nut, and the improved condition of the growers of this article since the abolition of the Hawlut duties.

31. The approach to uniformity in the general standard of prices in the several Districts is striking, shewing that, while in the engagements between Landlord and Tenant rents must vary, the assessment of Government may be regulated for the most part on a broad and uniform basis. As internal communications are more perfect, the uniformity, above noticed, will be more marked.

Extent of land in occupation. Portion thereof not cultivated. Actual cultivation. 32. In Malabar and Canara at an early period all land was assessed in rice at a fixed quantity, with reference to the quantity of paddy sown, and the Revenue was collected in kind or money at the discretion of the Circar. In the course of time, as properties changed hands, and holdings were sub-divided or added to, the original allotment, with its distinct assessment, disappeared from the Revenue accounts, and at the present day each holder of land pays a consolidated amount in money for the aggregate land in his occupation, which is composed of plots situated either in different parts of the same village or in different villages. Owing to this feature in the mode of assessment, to a comparatively light land tax, and to the certainty of the South West Monsoon, it is not necessary to make, as a fixed rule, any allowance in these Districts at the annual settlement for land not cultivated in consequence of adversity of season. In the other Districts the system differs. In these the assessment is fixed on each separate field, and such fields as are left uncultivated, through failure of the season, are deducted at the settlement, which is made in the actual cultivation only. Soon after the commencement of the Fusly, engagements are entered into with the Ryots as to the extent of land they are disposed to occupy; this is called the Dittum, a term which indicates something fixed or arranged. Whatever portion of land thus engaged for, but not cultivated, and therefore entitled to be deducted at the settlement, is denominated Kabulaty* Bunjer, or waste appertaining to the land engaged for. Frequently the Ryots are unwilling to declare what fields they will occupy, till the prospects of the season are tolerably well developed, and hence the Dittum is not made with the same regularity in all Districts. The Kabulaty waste varies in extent in the different Districts. In Tanjore it is inconsiderable, owing partly to the certainty of the supply of water, and partly to the peculiarity of the Oolungoo system, under which no allowance is made for waste under ordinary circumstances; and when the crops are below 70 per cent of the standard, the settlement is made on a division of the actual produce, and no account is taken in such cases of the portions cultivated and uncultivated. This rule applies equally to the villages held by a single individual, as to those where the lands belong to more than one person.

* Or Caboolati.

Appendix.
Nos. 9, 10, 11. 33. Tabular Statements shewing the particulars of the land occupied, the Kabulaty waste, and the actual cultivation for the different Districts, with the exception of Malabar, Canara and Madras, so far as regards the Dittum, which, for reasons stated in a foot-note to No. 9 are not included, are given in the Appendix.

34. There is a small increase above Fusly ¹²⁶¹ in the Kabulaty waste in Nellore and Cuddapah, owing chiefly to the land having been ¹⁸⁶¹⁻⁵⁹ inundated. In the other Districts, the extent of land deducted on this account is less.

No. 11. 35. In the actual cultivation, there is a falling off, as compared with the previous Fusly, in four Districts, viz., Chingleput, Nellore, North Arcot and South Arcot, arising in the first mentioned District from excessive rain, while in Nellore and North Arcot the decrease is owing to the want of timely supply. The diminution in South Arcot is partly nominal, some resumed Jaghire Villages having been transferred from Annany to rent, and partly owing to the low prices of grain not holding out an inducement to extensive cultivation. In Trichinopoly, while there is an increase in the cultivation, there is a small decrease in the assessment. This arises from a larger extent of dry land, which bears a lower assessment than the wet, having been cultivated; also from a less extent of wet cultivation. The decrease in wet cultivation is ascribed to the want of a timely fresh in the Coleroon, and to Emigration of the Pullers, the class of Agricultural labourers, to the Mauritius.

36. Although Kabulaty waste in general is deducted from the Ryot's account, a portion is charged to him when it is found that the land has been left uncultivated through neglect, or when other sufficient cause exists, such as land taken up on Cowle at a reduced assessment for a definite period but not cultivated—lands retained for grazing cattle—and fully assessed land neglected for the cultivation of Enam lands, the latter being lands held altogether free or on a favorable assessment. The last mentioned reason for charging Kabulaty waste is in operation chiefly in Bellary, where a vast extent of Enam land exists. The assessment of the Enam land in cultivation in that District in Fusly ¹²⁶² if imposed, would be as high as Rupees 14,49,204. Of this, about 5 lacs are cultivated ¹⁸⁵²⁻⁵³

Collector's Report, Para 19, by Ryots holding Government land, and about half a lac by Ryots who have not in their occupation any land paying full rent to Government. The remainder between 9 and 10 lacs is cultivated by the Enamdars themselves: about $\frac{1}{4}$ of the Enam land above mentioned is held altogether free. The soundness of restrictions on the cultivation of Enams is questionable. If the assessment of Government land is moderate, the Ryot would, it might be supposed, rather apply his stock and labour to the cultivation of such Circar land, as the whole profit is his own; whereas in the cultivation of Enam he is a subtenant, and as such entitled only to a share of the profit. Similar remarks apply to the Appanum land of Bellary. This is Government land, generally very highly assessed, which the Head Ryots are required to retain in their occupation, in consideration of a large extent of Enam land enjoyed by them. The Board desire to see greater freedom in both respects, and by correcting defects of assessment, they think that these restrictions may be removed; but as the Enam cultivation exceeds 50 per cent of the Iyen in these large and important Districts and more Enam land remains available for cultivation, the subject requires care.

37. The practice of charging for land left waste is chiefly found in four Districts, viz. Nellore, Bellary, Cuddapah and Coimbatore. In the first mentioned District, it is rather a charge for land, retained as pasture, for the fine breed of cattle in the Talooks about Ongole. In Bellary and Cuddapah the charge is made on account of the great extent of Enam land cultivated as already explained. The charge in Coimbatore is chiefly for land retained for grazing.

38. The total cultivation of the year in comparison with the preceding is as follows:

	Fusly 1261.		Fusly 1262.		Increase in Assessment.
	Land.	Assessment.	Land.	Assessment.	
Unirrigated land...	Cawnies.	Rupees.	Cawnies.	Rupees.	Rupees.
Irrigated land....	58,78,672	92,01,217	59,64,147	92,97,526	96,309
	18,19,213	153,60,673	18,59,939	157,22,813	3,62,140
Total...	76,97,885	245,61,890	78,24,086	250,20,339	4,58,449
Canara.....		21,71,962		21,74,946	2,984
Malabar.....		16,26,981		16,30,697	3,716
Madras.....		65,731		66,057	326
Total...		284,26,564		288,92,039	4,65,475

Remissions on the Actual Cultivation. Appendix No. 12. 39. At the Jummahbundy or settlement it is usual to grant certain remissions on the actual cultivation, and the remainder constitutes the settlement for the year. The remissions are:

Occasional.

Fixed.

Payments to Shrotriumdars, Poligars, and village servants.

The occasional remissions are contingent on season; they are allowed for small portions of fields left uncultivated—withered crops, and crops which have been flooded and destroyed. Deductions of the high rate on "Double crop land" where second crops have not been grown in consequence of a deficiency of water, are also included under this head, as well as an item denominated Teazgaree or favorable rates allowed, from the earliest times, to Bramin and Mussulman holders of land which had its origin in the circumstance that these classes are not supposed to cultivate the land themselves, but making it over to others for that purpose receive a very small profit, which is made up to them by the remission in question. Some other classes also participate in this indulgence. It is generally about 10 per cent of the assessment and is a matter requiring revision, it being very undesirable to continue these distinctions of rent. The fixed remissions are chiefly the permanent reductions of the assessment in Bellary and Cuddapah, sanctioned by Government and exhibited chiefly because, if struck out, it would be necessary to re-write the survey accounts. Their retention however as pointed out by Government seems inexpedient. The reductions were chiefly made in the Ceded Districts, and the Board have under their consideration a letter from the Collector of Bellary as to the practicability of their being excluded from the accounts in future.

The share paid to Shrotriumdars and Poligars when their property is under Government management, is regulated on the actual cultivation. The remissions to village Officers is the allowance made in lieu of resumed Enams, in 3 Districts.

Occasional remissions. 40. It may be useful to notice the remissions more in detail. *Shamilat Waste* is when portions of a field engaged for, are not cultivated, from the poverty of the occupant, the great size of the field, or under circumstances such as deterioration of the land, &c. over which he has no control. It is distinguished from Kabulaty waste, the latter referring to entire fields uncultivated in consequence of adversity of season as already noticed, while the former includes portions only of fields. This deduction is not found in all Districts. The Districts in which it has been given this year with the amount are noted in the margin. In Canara it is allowed when portions of wurgs or estates have not been cultivated, and the parties are too poor to pay the demand in full. *Shavy* is a remission for crops which have perished in consequence of drought. The deduction on this account occurred chiefly in the year under report in the Oolungoo Villages of Tanjore.

	Rupees.
Chingleput.....	4,656
Nellore.....	18,836
N. Arcot.....	15,532
Cuddapah.....	22,005
Canara.....	33,718

Pauny Boodty, Payamalee.

	Rupees.
Pauny Boodty.....	31,410
Nellore.....	
Payamalee.....	24,830
Cuddapah.....	

These remissions differ but little from each other. Pauny Boodty is given when a field is covered with water and the crop is injured in consequence. Payamalee is when the inundation is of a more serious character, injuring the sources of irrigation on which the field or fields may be dependant, as well as the fields and crops themselves. In Nellore in consequence of the Pennar overflowing its banks, and in Cuddapah from excessive rain, the remissions were considerable. In South Arcot the trees destroyed by the storm in March were included under the head of Pauny Boodty.

Fussul-cummee. This is the usual deduction of the charge for second crops, not grown, in consequence of a deficiency of water. The Districts where this chiefly occurred in Fusly ¹²⁶² are:

	Rupees.
Chingleput.....	16,808
North Arcot.....	24,594
Trichinopoly.....	17,996
Coimbatore.....	34,771

Cowle Remission, is the reduction of assessment temporarily allowed for the reclamation of old waste, or recovery of lands destroyed by inundation. In Bellary it is necessary to allow very favorable terms for land overgrown with nutt grass, which can only be eradicated by large ploughs, drawn by 6, 8 or 12 Bullocks, according to the state of the land. This head includes reductions of assessment allowed some years ago for certain lands in Salem, but which will ultimately revert to full assessment,—also clearing of Jungle near the high roads in South Arcot, temporary remission for the repairs of decayed Wells in Coimbatore, certain permanent Cowle lands of Chingleput and the Hosagamy or new land brought under tillage in Canara.

The Cowle remissions occurred chiefly in

	Rupees.
Salem.....	18,557
Bellary.....	32,086
Cuddapah.....	17,940
Coimbatore.....	16,489

Teazgaree or Mitha—or prescriptive indulgence given, as already stated, from the earliest times to certain classes as Brahmans and Mussulmans, and some others. It is found in seven Districts, viz.:

	Rupees.
Chingleput	760
Salem	862
Nellore	1,122
North Arcot	1,423
South Arcot	25,545
Coimbatore	596
Madura	1,066

It also exists to a great extent in Trichinopoly, but does not appear in the accounts, as the indulgence is given in the form of a low rate of assessment, and not by a deduction at the time of settlement. The Board hope that the system of making the assessment vary according to the class of the cultivator will soon disappear, a commencement having been made for its abolition.

Is the difference between the Teerwah or tax of irrigated land, and of that not irrigated, allowed when dry grains are grown on the higher assessed irrigated land, in consequence of a failure, temporary or permanent, of the irrigation. The remission for land, occupied as pasture, in Coimbatore and Salem, also comes under this head.

Miscellaneous Remissions. Various items are included under this head, such as wet land ploughed but not sown in consequence of a deficiency of water. Seed-beds from which the young Paddy is transplanted—portions of the fixed assessment given up in consideration of expenses incurred by individuals in the construction and maintenance of Tanks, remission in the Oolungoo villages of Tanjore when the current prices of grain are more than 5 per cent below the standard rate, remission for deficiency of produce in the Amana villages of the same District—also for short produce in Canara, established Cuttoobady remissions in the Ceded Districts, with some other items.

41. These, as already observed, are permanent reductions of the assessment, which should, if possible, be excluded from the accounts altogether. In Bellary they amount to about 6½ lacs on the cultivation of the current year, and in Cuddapah to about 6 lacs. In both Districts the remission is given on an uniform principle at the rate of 25 per cent in dry lands and lands irrigated by tanks and channels, and 33½ per cent on Well lands; but lands bearing a very low or a favorable assessment, are not allowed to participate in the indulgence. In North Arcot, in the Talooks north of the Palaar, and in the villages lately transferred from that District to Chingleput, the fixed remission amounts to Rupees 1,19,478, being at the rate of 12½ per cent. In some villages of Chingleput 2 per cent, and 11 per cent have been remitted on the survey rates—similar reductions appear in the Dindigul Division of Madura, in Coimbatore and in the wurgs of Canara. In the last mentioned District, the amount is as much as Rupees 1,47,727. This, with Rupees 51,497, alleged excess of assessment on certain wurgs, suspended for the present, causes the remissions in this District to appear large. The foregoing sums swell the settlement accounts unnecessarily and until explained, give an erroneous impression of the nature of the engagements with the Ryots.

42. These authorized allowances* are exhibited in the present report in conformity with the practice heretofore observed; some may be excluded in future, if it is thought desirable, and appear as payments direct from the Treasury. In this case the full rent of the lands, a portion of whose assessment is assigned to Zemindars and others, will be carried to account in the settlement and payment made to the parties after adjustment of accounts. In their communication to Collectors the Board will keep this in view.

43. The remissions noticed in a former para as occasional, chiefly demand attention. Though contingent on season, the importance of reducing them is engaging the anxious consideration of the Board. The Teazgaree in South Arcot, where this deduction is chiefly found, the Government are aware, will merge in the fixed assessment on the land in the revision now in progress in that District. The same may be said of Trichinopoly, and the Board hope that it will be in their power from time to time to suggest changes, which shall free the administration of Ryotwar from all unnecessary interference, and make it equally simple in all Districts. A proper adjustment of the assessment is essential to this end. The late orders of Government regarding the assessment, when excessive, afford all that can be desired in this respect.

These, honestly carried out, will effectually relieve the Ryot where a pressure is found to exist, and tend to simplify the arrangements with him. The character and qualifications of the ministerial agency have also an important bearing on a healthy administration of the land revenue, and the Board would

* Note.—See para 39 at end.

From Government Instructions. Report of the Sadr Board of Revenue for 1851-52 Paras 58 to 64, 79, 80, 90.

desire to see the office of Village Curnum, the most important of the native Revenue Officers under the Collector, filled by persons possessing qualifications more suited to the requirements of the times, than are generally found at present—a point to which particular attention is now given in the North West Provinces of Bengal.

Ready money Collections.

distinction has in fact

Appendix No. 13.

Appendix No. 14.

North Arcot, Para. 46 of the Collector's Report. Bellary para. 29 Cuddapah para. 34 Extra Rev. Report para. 14 South Arcot para. 27

44. This term is still retained in the revenue accounts. Under former Governments, it denoted payments made in money, in contradistinction to revenue received in kind. For many years past this distinction has in fact ceased to exist. The items are sufficiently explained in the Tabular Statement in the Appendix. The amount of revenue under this head is Rupees 18,95,710 for the year under report.

45. In the Appendix will be found a Tabular Statement shewing the extent of land occupied for sugar cane, cotton and indigo. In North Arcot, Bellary and Cuddapah, there is an increase in the cultivation of sugar cane, while in South Arcot in the Cullacoorchy Talook, there is a decrease, owing to the substitution of palmyra jaggery for that produced from the cane. The Talooks of Laulgoody, Torriore and Woodcarpothem in Trichinopoly are suited to the cane, but no sugar is made there for exportation, the operations of the parties being confined to the manufacture of jaggery and coarse sugar for consumption in the district.

The cotton cultivation is considerable in the districts of Madura, Tinnevely, Bellary, Cuddapah, Kurnool and Coimbatore; but in Cuddapah* there is a decrease in the cultivation compared with last year, owing to the unusually heavy rains of the season.

Indigo. This species of cultivation is chiefly carried on in Nellore, North and South Arcot, and Cuddapah. It is also found in the eastern talooks of Bellary, bordering on Cuddapah. These Districts furnish the article, which is in good demand for the markets in Europe. In Tinnevely the cultivation is inconsiderable, and the dye is extracted for local use only.

46. The general result of the year in comparison with the preceding is as follows:

	Fusly 1261.	Fusly 1262.	
Assessment of land in occupation	297,61,889	299,82,918	
Deduct fields not cultivated	13,35,325	10,90,879	
Cultivation	284,26,564	288,92,039	
Remissions	32,45,204	32,23,491	
<i>Particulars.</i>			
Actual cultivation	249,41,007	254,60,566	
Waste charged.....	2,40,353	2,07,982	
Total ...	251,81,360	256,68,548	
<i>Add.</i>			
Ready money collections	20,17,722	18,95,710	
Total Ryotwar	271,99,082	275,64,258	
Rents	16,024	16,993	
Permanently settled	27,15,295	27,09,902	Net Increase
Total Land Revenue ...	299,30,401	302,91,153	3,60,752

47. The extra items consist chiefly of concealed cultivation, fines, revenue from sandal wood in Coimbatore—encroachments of persons holding rent—free lands, and interest on arrears of revenue. They aggregated Rupees 2,59,341 in the year under report. This is considerably less than in the preceding year, owing to several items having been carried to appropriate heads.

48. The revenue derived from Villages held on the Zemindary tenure, amounts to Rupees 27,09,902, which is less by Rupees 5,393 than in the preceding year. This net decrease arises from a gross in-

* Collector's Report, Paras 38 at 40. Acres.
Fusly. 1261..... 95,899
" 1262..... 86,708
Decrease..... 9,131.

crease of Rupees 1,065 and gross decrease of Rupees 6,458. The former is owing to the progressive increase in the Poonganoor poishcush in Cuddapah, and to the transfer, to the head of land revenue in Tanjore, of the Curnums' wages in certain Poliputs, the amount having been hitherto exhibited under the general head of extra items. The gross decrease arises from the incorporation with the Government lands of certain Estates in Chingleput and Salem, and from a small deduction having been made from the Peishcush of certain Estates on account of lands paying a quit rent which have been resumed.

49. The Board have already submitted their proceedings reviewing the extra sources of revenue for each District separately, and the orders of Government have been passed thereon. In future, both land revenue and extra sources will be reviewed in the same report.

50. The total current demand amounted to Rupees 392,39,935 composed of

	Rupees.
Land Revenue	302,91,153
Extra Sources	86,89,441
Extra Items	2,59,341

Of this demand, the amount collected is Rupees 387,46,803, which consists of

	Rupees.
Collections within the Fusly	370,23,358
Ditto subsequently to the 31st March 1854	17,23,445

51. The outstanding balance thus amounts to Rupees 4,93,131, and is distributed thus:

	Rupees.
Zemindary	15,695
Rents	6
Ryotwar	4,65,672
Extra Sources	3,175
Extra Items	8,583

52. The Zemindary balance is almost entirely against the Beebe of Cannanore. The Government have been apprized of the default of this Lady, who, as they are aware, is owner also of some of the Laccadive Islands: measures are in progress for the adjustment of what is due, the result of which will be duly reported.

53. The Ryotwar balance appears large, but upwards of 3 lacs of the amount must be struck off on account of the severe losses incurred in the Districts of Chingleput, Nellore, and Tanjore, in consequence of floods and the storm in March 1853. The remaining balance as distributed over the different Districts, is not large, and does not call for special remark.

54. The arrears* of former years, with the collections during the Fusly under report and the outstanding balance, are fully explained in Nos. 19, 20, 21, of the Appendix. The Zemindary balance amounting to Rupees 30,034 is almost entirely due by the Beebe of Cannanore, and the remarks already made regarding the current balance standing against this person, apply also to the arrears of former periods. The balance (Rupees 1361) due on account of rents for more than one year occurs in Tinnevely, and will probably be recommended to be struck off. The Ryotwar arrears amount to Rupees 3,58,983, of which Rupees 2,55,185 are probably irrecoverable: but of this, Rupees 57,109-3-4 are considered hopeless, and the Board beg to support the recommendation of Collectors for writing off this sum in the public accounts. The particulars of this sum, for what Fuslies due, and in what Districts, are fully detailed in No. 20 in the Appendix.

55. The Collectors have not been unmindful of the wishes expressed by Government that the balance of each year shall be adjusted before the close of the following, and the Board trust that this important rule will soon be brought into general operation.

56. In addition to the foregoing Ryotwar balance, the Board beg to recommend that Rupees 1,452 be written off on account of extra sources of Revenue, and Rupees 2,324-11-10 under the head of extra items.

57. The advances on account of cultivation amounted to Rupees 80,210, of which Rupees 78,428 have been recovered, leaving an outstanding balance of Rupees 1,782. In some Districts, advances on this account have been altogether discontinued, and the Ryots obtain such assistance in money as they require from merchants and dealers in grain in the village.

* The term "Balance" is generally used to mean the sums still due for the current Fusly alone. The term "Arrears" to mean the sums due for any number of years previous to the current Fusly.

58. The Collections, (current and arrears,) are exhibited in No. 23 of the Appendix. The total amount is Rupees 386,98,808, being Rupees 6,82,447 below the preceding year, owing to the outstanding arrears at the beginning of Fusly 1262 in some Districts being less than at the same period of Fusly 1261 to a decrease in the Current revenue from Land and Salt, and to the abolition of the Tobacco Monopoly in Malabar and Canara.

59. The Board have much satisfaction in stating that the revenue has been collected almost altogether without coercive process.

60. The entire revenue Charges amount to Rupees 74,32,964 distributed as follows.

	Rs.	Per Centage on the Collections.
Salary.....	34,50,477	81½
Charges of Irrigation.....	9,14,790	21½
Yeomials and other Allowances.....	14,88,829	3½
Extra Charges.....	15,78,868	41½

61. The Charges of management vary in the several Districts. In Tanjore they appear excessive, owing to the wages of Monegars and Curnums, amounting to nearly 2 lacs of Rupees being exhibited under this head. A similar remark applies to Canara—Salt Charges in the Coast Districts and the establishments on account of Sub-Collectors also cause the charges in some Districts to be greater than in others. Charges of Irrigation average about 6 per cent on the revenue from irrigated lands. The details in the several Districts vary. The large per centage in Nellore is owing to extensive repairs having been made to the tanks and channels injured by heavy rains and floods, and to advances on account of the Anicut across the Pennar. The estimates in Trichinopoly were very large in Fusly 1262. In Bellary the repairs of tanks injured, chiefly the Darajee

Estimate for the	Rs.	
Darajee Tank. }	37,998	and Singanama, were very considerable during the last two Fuslies.
Do. Singanama, 60,500.		The charges in Madras appear large, on account of the smallness of the land revenue.

Yeomials and other allowances embrace three principal heads, viz. Pagoda and Mosque Grants, Charitable allowances, and Compensation in lieu of resumed lands.

The Extra Charges include advances for the purchase of Tobacco* and Salt,† Salt manufacturer's share, repairs of Salt buildings and roads at the Salt Cotours, as well as disbursements generally from the Public Treasuries, not belonging to heads of account already noticed. The purchase of Coir from the Laccadive Islanders for the Bengal Government, advances for the repairs and construction of roads including the Madras rail-road, salaries of the Civil Engineers and their subordinates, appertain to the head of Extra Charges.

62. The Board desire in conclusion to express their satisfaction with the manner in which the onerous and responsible duties of the several Collectors have been discharged during the period under report, and they observe that no case of want of zealous application to duty on the part of the European subordinates has been brought to their notice. The conduct of the head Native officials was also satisfactory.

I have the honor to be,

Sir,

Your most obedient servant,

W. H. BAYLEY,

Secretary.

Revenue Board Office, Fort St. George, }
17th August 1852.

* The Tobacco monopoly was abolished on the 11th July 1853.

† The Salt for Malabar and much of that for Canara is purchased by Government in Bombay and resold at the Monopoly price.

Names of Districts.							Number of Talooks in each District.
1	Chingleput	.....	.....	.....	.....	.....	10
2	Salem	.....	.....	.....	.....	.....	14
3	Madura	.....	.....	.....	.....	.....	8
4	Nellore	.....	.....	.....	.....	.....	17
5	North Arcot	.....	.....	.....	.....	.....	13
6	South Arcot	.....	.....	.....	.....	.....	13
7	Tanjore	.....	.....	.....	.....	.....	16
8	Trichinopoly	.....	.....	.....	.....	.....	8
9	Tinnevely	.....	.....	.....	.....	.....	13
10	Bellary	.....	.....	.....	.....	.....	17
11	Cuddapah	.....	.....	.....	.....	.....	14
12	Coimbatore	.....	.....	.....	.....	.....	15
13	Canara	.....	.....	.....	.....	.....	12
14	Malabar	.....	.....	.....	.....	.....	16
15	Madras	.....	.....	.....	.....	.....	1
16	Kurnool	.....	.....	.....	.....	.....	8

W. H. B.

Number of Villages in each District, and the tenure under which they are held.

	Ryotwar villages inclusive of one year's rent.	Rents for more than one year.	Aman villages.	Stotium &c. vil- lages.	Total.	Zemindary and Mootah villages.	Pottiput villages.	Moturpha villages.	Grand Total vil- lages.	Hamlets.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
1 Chingleput	1,652	9	14	317	1,992	367	.....	.....	2,359	280	2,639
2 Salem	2,593	.....	.....	105	2,698	918	394	.....	4,010	2,950	6,960
3 Madura	816	.....	4	221	1,041	4,271	244	.....	5,556	5,554	11,411
4 Nellore	699	13	14	308	1,034	777	14	.....	1,825	1,305	3,130
5 North Arcot	2,574	7	.....	256	2,837	1,142	730	20	4,729	2,245	6,974
6 South Arcot	3,012	148	72	3,232	.....	17	.....	11	3,260	1,010	4,270
7 Tanjore	4,821	.....	33	1,201	6,055	.....	251	26	6,332	.....	6,332
8 Trichinopoly	1,204	.....	.....	253	1,457	5	.....	.....	1,462	843	2,305
9 Tinnevely	1,054	.....	15	193	1,262	.....	816	32	2,110	3,204	5,314
10 Bellary	2,525	.....	.....	233	2,758	.....	.....	.....	2,758	1,695	4,453
11 Cuddapah	1,757	.....	.....	146	1,903	68	.....	2	1,973	8,648	10,621
12 Coimbatore	1,533	.....	.....	10	1,543	.....	60	.....	1,593	4,736	6,329
13 Canara	2,263	.....	.....	.....	2,263	.....	.....	7	2,270	2,328	4,598
14 Malabar	432	.....	.....	.....	432	.....	.....	.....	432	2,599	3,031
15 Madras	19	.....	.....	.....	19	.....	.....	.....	19	.....	19
16 Kurnool	466	.....	.....	19	485	.....	.....	1	486	105	591
Total	27,420	29,228	3,334	31,011	7,565	2,499	99	41,174	37,638	79,013	

W. H. B.

Add in the Southern Circles

Number and description of the Works of Irrigation.

Districts.	Tanks.	River channels.	Spring channels.	Anicuts.	Wells.		Total.
					Old.	New.	
1	2	3	4	5	6	7	8
	No.	No.	No.	No.	No.	No.	No.
1 Chingleput	2,109	99	181	21	3,566	174	3,740
2 Salem	3,264	65	1,031	545	34,008	3,714	37,722
3 Madura	7,050	954	23	312	13,052	78	13,130
4 Nellore	705	116	136	177	6,672	127	6,799
5 North Arcot	3,226	521	690	174			46,038
6 South Arcot	2,829	834	89	155			45,849
7 Tanjore							
8 Trichinopoly	1,129	954		50	8,816	23	8,839
9 Tinnevely	2,419	282	778	207	12,993	8,994	16,987
10 Bellary	1,250	264	1,461	283	14,608	1,644	16,252
11 Cuddapah	5,447	457	877	23	22,441	16,274	38,715
12 Coimbatore	233	98	126	134	34,961	450	35,411
13 Canara	101	251		831			
14 Malabar							
15 Madras							
16 Kurnool	100	3	40	12	1,241	82	1,273
Total.....	29,862	4,898	5,343	2,894			2,70,255

W. H. B.

Districts.	Ploughs.	Cattle used in Agriculture.	Cows.	She Buffaloes.	Sheep and Goats.
1	2	3	4	5	6
	No.	No.	No.	No.	No.
1 Chingleput	31,597	90,516	50,352	10,403	56,140
2 Salem	77,827	1,70,077	2,89,919	57,292	5,12,511
3 Madura	56,366	1,42,656	1,94,031	56,978	4,44,181
4 Nellore	31,796	97,120	1,93,611	87,754	4,36,209
5 North Arcot	73,150	2,29,154	2,28,345	62,591	4,01,066
6 South Arcot	74,830	1,94,408	1,95,814	72,185	4,99,980
7 Tanjore					
8 Trichinopoly	29,751	1,25,492	1,46,591	56,554	6,43,804
9 Tinnevely					
10 Bellary	95,126	2,88,064	2,62,417	1,35,781	6,52,935
11 Cuddapah	87,262	2,04,167	1,29,583	1,12,248	6,28,398
12 Coimbatore					
13 Canara	1,71,188	4,71,172	2,74,111	64,553	6,255
14 Malabar					
15 Madras					
16 Kurnool					
Total.....					

Note.—Where columns are left blank, it is owing to the necessary information not having been furnished by the Collector. This remark applies to the Statements generally in the Appendix.

W. H. B.

Return showing the Population.

Districts.	Hindus.	Musselmans, &c.	Total.		
			Males.	Females.	Total.
1	2	3	4	5	6
	No.	No.	No.	No.	No.
1 Chingleput	5,64,575	18,887	3,03,705	2,79,757	5,83,462
2 Salem	11,64,076	31,301	6,09,872	5,85,505	11,95,377
3 Madura	15,93,931	1,62,860	8,83,123	8,73,668	17,56,791
4 Nellore	8,94,034	41,656	4,85,418	4,50,272	9,35,690
5 North Arcot	14,13,838	72,635	7,62,715	7,23,158	14,85,873
6 South Arcot	9,66,998	39,007	5,32,087	4,73,918	10,06,005
7 Tanjore	15,38,191	1,37,695	8,41,120	8,34,966	16,76,086
8 Trichinopoly	5,38,054	1,71,142	3,60,325	3,48,871	7,09,196
9 Tinnevely	11,33,648	1,35,568	6,36,723	6,32,493	12,69,216
10 Bellary	11,39,216	90,393	6,43,371	5,86,228	12,29,599
11 Cuddapah	13,55,804	96,117	7,59,121	6,92,800	14,51,921
12 Coimbatore	11,27,914	25,948	5,77,128	5,76,734	11,53,862
13 Canara	9,47,082	1,09,251	5,42,769	5,13,564	10,56,333
14 Malabar	11,12,212	4,02,697	7,63,932	7,50,977	15,14,909
15 Kurnool	2,28,082	45,108	1,40,529	1,32,661	2,73,190
Total	1,57,17,655	15,79,855	88,41,938	84,55,572	1,72,97,510
16 Madras					7,20,000
Grand Total					1,80,17,510

W. H. B.

Return of Ryots and Puttahs.

Districts.	Ryots.			Puttahs.		
	Resident.	Non Resident.*	Total.	Individual.	Joint.	Total.
1	2	3	4	5	6	7
	No.	No.	No.	No.	No.	No.
1 Chingleput	22,309	10,338	32,697	24,474	3,900	28,374
2 Salem	1,23,767	55,705	1,81,472	1,10,734	29,101	1,39,835
3 Madura	68,798	26,482	95,280	90,900	1,629	92,529
4 Nellore	34,371	5,114	39,485	28,816	4,094	32,910
5 North Arcot	82,199	29,396	1,11,595	.....	.....	1,04,951
6 South Arcot	1,15,088	50,090	1,65,178	1,51,027	12,442	1,63,469
7 Tanjore	97,695	3,258	1,00,953	99,736	1,217	1,00,953
8 Trichinopoly	67,022	14,313	71,335	71,273	62	71,335
9 Tinnevely .....	.....	.....	.....	92,385	156	92,541
10 Bellary	79,975	12,395	92,370	92,370	4,700	97,070
11 Cuddapah	1,29,512	26,546	1,56,058	1,20,674	10,659	1,31,333
12 Coimbatore .....	.....	.....	.....	89,380	62,364	1,51,744
13 Canara .....	.....	.....	57,496	55,743	.....	55,743
14 Malabar .....	.....	.....	.....	1,85,371	.....	1,85,371
15 Madras .....	.....	.....	.....	46,353	.....	46,353
16 Kurnool .....	.....	.....	.....	21,642	611	22,253
Total .....	.....	.....	.....	.....	.....	15,16,764

W. H. B.

No. 7.
Rent Roll.

Districts.	Maximum.			Minimum.			Total.	
	Rate.	Puttahs.	Amount of assessment.	Rate.	Puttahs.	Amount of assessment.	Puttahs.	Amount of assessment.
1	2	3	4	5	6	7	8	9
		No.	Rs.		No.	Rs.	No.	Rs.
1 Chingleput	above 1,000 Rs.	2	5,047	below 10 Rs.	9,649	37,735	24,474	7,31,237
2 Salem	" 500 "	1	691	do.	77,281	3,14,421	1,10,734	10,31,591
3 Madura	" 750 "	2	1,849	do.	55,550	2,24,814	90,900	11,44,560
4 Nellore	" 1,000 "	9	10,262	do.	10,923	53,885	32,910	11,62,935
5 North Arcot								
6 South Arcot	above 1,000 Rs.	4	4,782	do.	87,238	3,58,921	1,51,027	24,12,072
7 Tanjore	do.	210	3,12,515	do.	46,378	1,57,077	99,736	39,36,701
8 Trichinopoly	do.	50	81,051	do.	42,374	1,88,347	71,273	13,69,241
9 Tinnevely	do.	59	82,423	do.	56,458	2,02,213	92,385	20,54,558
10 Bellary	do.	2	2,764	do.	44,973	2,10,161	92,370	18,52,701
11 Cuddapah	do.	1	1,008	do.	71,231	2,74,006	1,20,674	17,14,115
12 Coimbatore	do.	2	2,379	do.	58,246	2,54,131	89,380	11,50,361
13 Canara	do.	29	41,242	do.	19,395	79,893	55,743	19,02,845
14 Malabar	do.	24	40,071	do.	1,52,944	2,92,431	185,371	16,32,866
15 Madras	above 250 Rs.	2	665	do.	45,510	43,388	46,353	66,057
16 Kurnool	" 750 "	5	4,134	do.	8,665	40,157	21,642	6,35,044
Total		402	5,90,883		7,86,765	27,33,580	12,84,972	227,06,935

W. H. B.

No. 8.

List of Prices.

	Paddy per Garce.				Javary per Garce.				Bajera per Garce.				Horse Grain per Garce.				Raghy per Garce.			
	1st Sort.		2nd Sort.		1st Sort.		2nd Sort.		1st Sort.		2nd Sort.		1st Sort.		2nd Sort.		1st Sort.		2nd Sort.	
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.
1 Chingleput	71 1/4	66 1/2	71 1/4	66 1/2	71 1/4	66 1/2	71 1/4	66 1/2	71 1/4	66 1/2	71 1/4	66 1/2	71 1/4	66 1/2	71 1/4	66 1/2	71 1/4	66 1/2	71 1/4	66 1/2
2 Salem	67 1/2	62 1/2	67 1/2	62 1/2	67 1/2	62 1/2	67 1/2	62 1/2	67 1/2	62 1/2	67 1/2	62 1/2	67 1/2	62 1/2	67 1/2	62 1/2	67 1/2	62 1/2	67 1/2	62 1/2
3 Madura	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2
4 Nellore	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2	74 1/2	69 1/2
5 North Arcot	58 1/2	53 1/2	58 1/2	53 1/2	58 1/2	53 1/2	58 1/2	53 1/2	58 1/2	53 1/2	58 1/2	53 1/2	58 1/2	53 1/2	58 1/2	53 1/2	58 1/2	53 1/2	58 1/2	53 1/2
6 South Arcot	59 1/2	54 1/2	59 1/2	54 1/2	59 1/2	54 1/2	59 1/2	54 1/2	59 1/2	54 1/2	59 1/2	54 1/2	59 1/2	54 1/2	59 1/2	54 1/2	59 1/2	54 1/2	59 1/2	54 1/2
7 Tanjore	69 1/2	64 1/2	69 1/2	64 1/2	69 1/2	64 1/2	69 1/2	64 1/2	69 1/2	64 1/2	69 1/2	64 1/2	69 1/2	64 1/2	69 1/2	64 1/2	69 1/2	64 1/2	69 1/2	64 1/2
8 Trichinopoly	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2
9 Tinnevely	77 1/2	72 1/2	77 1/2	72 1/2	77 1/2	72 1/2	77 1/2	72 1/2	77 1/2	72 1/2	77 1/2	72 1/2	77 1/2	72 1/2	77 1/2	72 1/2	77 1/2	72 1/2	77 1/2	72 1/2
10 Bellary	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2
11 Cuddapah	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2
12 Coimbatore	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2	79 1/2	74 1/2
13 Canara	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2
14 Malabar	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2	80 1/2	75 1/2
15 Madras	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2
16 Kurnool	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2	85 1/2	80 1/2
Total	1,180	6 1/2	1,172 1/2	6 1/2	1,180	6 1/2	1,172 1/2	6 1/2	1,180	6 1/2	1,172 1/2	6 1/2	1,180	6 1/2	1,172 1/2	6 1/2	1,180	6 1/2	1,172 1/2	6 1/2
Average	73-12-4	73-4-8	73-12-4	73-4-8	73-12-4	73-4-8	73-12-4	73-4-8	73-12-4	73-4-8	73-12-4	73-4-8	73-12-4	73-4-8	73-12-4	73-4-8	73-12-4	73-4-8	73-12-4	73-4-8

W. H. B.

No. 9.

Dittum or land in Occupation.

Districts.	Fusly 1261.		Fusly 1262.		Increase.		Decrease.	
	Land.	Assesst.	Land.	Assesst.	Land.	Assesst.	Land.	Assesst.
1	2	3	4	5	6	7	8	9
	Cawnies.	Rupees.	Cawnies.	Rupees.	Cawnies.	Rupees.	Cs.	Rs.
1 Chingleput.....	2,00,642	10,89,872	1,85,026	9,98,562			15,616	91,310
2 Salem.....	5,44,754	13,59,911	5,48,219	13,78,009	3,465	18,098		
3 Madura.....	4,15,548	12,65,529	4,33,702	13,24,299	18,154	58,770		
4 Nellore.....	3,12,032	14,31,959	3,11,790	14,23,231			242	8,728
5 North Arcot.....	3,28,045	20,35,545	3,20,358	19,71,521			7,687	64,024
6 South Arcot.....	5,23,558	27,79,452	4,96,506	26,28,410			27,062	1,51,042
7 Tanjore.....	6,86,920	36,88,873	7,12,360	40,20,063	25,440	3,33,190		
8 Trichinopoly.....	3,22,351	13,40,071	3,25,372	13,36,588	3,021			3,483
9 Tinnevelly.....	5,23,826	17,40,346	5,64,639	17,97,089	40,813	56,743		
10 Bellary.....	16,54,853	30,58,495	16,60,817	30,88,853	5,964	30,358		
11 Cuddapah.....	10,86,391	29,33,140	10,95,557	29,51,297	9,166	18,157		
12 Coimbatore.....	12,13,948	25,09,618	12,27,324	25,25,015	13,376	15,397		
13 Kurnool.....	3,73,430	6,66,404	3,78,167	6,68,281	4,737	1,877		
Total.....	81,86,308	258,97,215	82,59,837	261,11,218	1,24,136	5,32,590	50,607	3,18,587
				Net...	73,529	2,14,003		
Particulars.								
Dry.....	62,64,899	96,37,782	63,25,756	96,78,553	60,857	40,771		
Wet.....	15,12,229	133,06,790	15,18,354	134,29,761	6,125	1,22,971		
Garden.....	2,90,482	19,59,446	2,91,193	19,49,626	711			9,820
Wet garden.....	8,257	1,19,004	7,941	1,16,891			316	2,113
Dry cultivated with wet, &c.....	1,10,441	8,74,193	1,16,593	9,36,387	6,152	62,194		
	81,86,308	258,97,215	82,59,837	261,11,218	73,845	2,25,936	316	11,933
				Net...	73,529	2,14,003		

Note.—The increase of garden land with a decrease in the assessment is owing partly to an increased extent of land bearing a low assessment being occupied.

Dittum accounts were not received from Canara, Malabar, and Madras, on the ground that the extent of land and amount of assessment under the different heads of dry and wet could not be ascertained.

W. H. B.

No. 10.

Dittum, Cultivation and Waste.

	Fusly 1261.			Fusly 1262.			Difference between column 4 and column 7.
	Assessment of the entire Dittum extent.	Deduct Assessment of lands cultivated.	Remainder to be remitted on account of Cawley waste.	Assessment of the entire Dittum extent.	Deduct Assessment of lands cultivated.	Remainder to be remitted on account of Cawley waste.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Chingleput...	10,89,872	10,10,560	79,312	9,98,562	9,76,190	22,372	56,940
2 Salem...	13,59,911	13,87,786	27,875	13,78,009	13,65,985	12,024	10,101
3 Madura.....	12,65,529	11,15,547	1,49,982	13,24,299	12,38,980	85,319	64,663
4 Nellore.....	14,31,959	12,55,861	1,76,098	14,3,231	12,33,860	1,89,371	13,273 Increase.
5 North Arcot..	20,35,545	19,44,816	90,729	19,71,521	18,01,319	70,202	20,527
6 South Arcot..	27,79,452	26,79,840	99,612	26,28,410	25,67,672	60,738	38,874
7 Tanjore.....	36,86,873	36,75,637	11,236	40,20,063	40,09,217	10,846	390
8 Trichinopoly..	13,40,071	13,40,071		13,36,588	13,36,588		
9 Tinnevelly....	17,40,346	17,40,346		17,97,089	17,97,089		
10 Bellary.....	30,58,495	27,81,358	3,27,137	30,88,853	28,14,871	2,74,982	52,855
11 Cuddapah....	29,33,140	25,90,129	3,43,011	29,51,297	26,02,778	3,48,519	5,508 Increase.
12 Coimbatore...	25,09,618	24,73,535	36,083	25,25,015	25,07,809	17,206	18,877
13 Kurnool.....	6,66,404	6,66,404		6,68,281	6,68,281		
Total.....	258,97,215	245,61,890	13,35,325	261,11,218	250,20,339	10,90,879	2,63,227
Particulars.							
Dry.....	56,37,782	92,01,217	4,36,565	96,78,553	92,97,526	3,81,027	2,44,446 Net decrease.
Wet.....	133,06,790	125,33,731	7,73,059	134,29,761	126,29,826	5,99,935	1,73,136
Garden.....	19,59,446	18,64,827	94,619	19,49,626	18,50,472	99,154	4,535 Increase.
Wet Garden...	1,19,004	1,16,609	2,395	1,16,891	1,14,906	1,985	350
Dry cultivated with wet, &c.	8,74,193	8,45,446	28,747	9,36,387	8,27,597	8,790	19,957
	258,97,215	245,61,890	13,35,325	261,11,218	250,20,339	10,90,879	2,44,981
							2,44,446 Net decrease.

W. H. B.

Comparative View of the Cultivation for the current and preceding Fuslies.

Districts.	Fusly 1261.		Fusly 1262.		Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7	8	9
	Cawnies.	Rupees.	Cawnies.	Rupees.	Cawnies.	Rupees.	Cawnies.	Rupees.
1 Chingleput.....	1,82,948	10,10,560	1,79,917	9,76,190	.....	.....	3,031	34,370
2 Salem.....	5,38,364	13,37,786	5,42,807	13,65,985	4,443	28,199	.....	.....
3 Madura.....	3,71,428	11,15,547	4,01,901	12,38,980	30,473	1,23,433	.....	.....
4 Nellore.....	2,88,935	12,55,861	2,83,097	12,33,860	.....	.....	5,838	22,001
5 North Arcot.....	3,12,814	19,44,816	3,09,324	19,01,319	.....	.....	3,490	43,497
6 South Arcot.....	4,95,983	26,79,840	4,80,039	25,67,671	.....	.....	15,844	1,12,168
7 Tanjore.....	6,82,580	36,75,637	7,08,775	40,09,317	26,195	8,83,580	.....	.....
8 Trichinopoly.....	3,22,352	13,40,071	3,25,373	13,36,588	8,021	.....	.....	3,483
9 Tinnevely.....	5,23,826	17,40,346	5,64,639	17,97,089	40,813	56,743	.....	.....
10 Bellary.....	14,25,786	27,31,358	14,54,239	28,14,571	28,453	83,213	.....	.....
11 Cuddapah.....	9,74,861	25,90,129	9,76,214	26,02,778	1,353	12,649	.....	.....
12 Coimbatore.....	12,04,578	24,73,535	12,19,594	25,07,809	15,016	34,274	.....	.....
13 Kurnool*.....	3,73,430	6,66,404	3,78,167	6,68,281	4,737	1,877	.....	.....
Total.....	76,97,885	2,45,61,890	78,24,086	2,50,20,339	1,54,504	6,73,968	28,303	2,15,519
Particulars.								
Dry.....	58,78,672	92,01,217	59,64,147	92,97,526	85,475	96,309	.....	.....
Wet.....	14,25,184	1,25,33,731	14,54,655	1,28,29,838	29,471	2,96,107	.....	.....
Garden.....	2,80,532	18,64,827	2,81,012	18,50,472	480	.....	.....	14,355
Wet Garden.....	8,128	1,16,669	7,853	1,14,906	.....	.....	275	1,763
Dry cultivated with wet, &c....	1,05,369	8,45,446	1,16,419	9,27,597	11,050	82,151	.....	.....
Total.....	76,97,885	2,45,61,890	78,24,086	2,50,20,339	1,26,476	4,74,567	275	16,118
14 Canara.....	.....	21,71,962	.....	21,74,946	Not	1,26,201	4,58,449	.....
15 Malabar.....	.....	16,26,981	.....	16,30,697	.....	.....	2,984	.....
16 Madras.....	.....	65,731	.....	66,057	.....	.....	3,716	.....
Total.....	.....	2,84,26,564	.....	2,88,92,089	.....	4,81,598	.....	16,118

* In Kurnool, the Statement of cultivation is inaccurate, and the entry therefore is made as per Dittam.

Remissions on the Cultivation.

Items.	Particulars.	Fusly 1261.	Fusly 1262.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
Occasional remissions, or those granted at the Jummabundy with reference to the state of the season, including some usual remissions.	1 Shamilat Bunjer, or portions of fields left waste.....	1,15,712	1,02,976	.....	12,736
	2 Shavy, or withered crops.....	1,73,050	66,029	.....	1,07,021
	3 Pauny Boodty. } Lands inundated.	6,754	51,845	45,091	.....
	4 Payamalee.....	5,288	53,962	48,674	.....
	5 Fussulcumnee, or 2d crop not cultivated...	84,711	97,991	13,280	.....
	6 Cowle remissions.....	97,943	1,08,994	11,051	.....
	7 Teazgarce, or remission to privileged classes.....	42,283	40,377	.....	1,906
	8 Teerwah cumnee, or reduction of the fixed Assessment of wet lands cultivated with dry crops, reductions for pasture, &c.....	2,49,008	2,49,211	203	.....
	9 Miscellaneous remissions.....	3,66,510	3,33,819	.....	32,691
	Total...	11,41,259	11,05,204	1,18,299	1,54,354
Fixed Remissions.	Fixed remissions.....	13,16,015	13,31,021	15,006	.....
	Moonasib cumnee, or such reductions as appeared proper for highly assessed lands.....	78,419	82,866	4,447	.....
	Tarum cumnee, or authorized reduction in Dindigul, Coimbatore and in certain villages in Canara.....	2,63,548	2,66,261	2,713	.....
	Total...	16,57,982	16,80,148	22,166	.....
Items allowed on the collections, or from the culture Beriz of villages.	Share of the Shrotrium proceeds.....	44,878	45,445	567	.....
	Allowance for Potails and Curnnins, &c..	3,78,673	3,71,609	.....	7,364
	10 per cent. Remission allowed to the Zemindars.....	22,112	21,085	.....	1,027
	Total...	4,45,963	4,38,139	567	8,327
Grand Total...		32,45,204	32,23,491	1,41,032	1,62,745
		Net...		21,713	

W. H. B.

No. 13.

Ready Money Collections.

Items.	Fusly 1261	Fusly 1262	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1 Jody or Quit Rent on ancient Shrotriums, Enams and similar lands paying a favourable rate....	11,28,083	9,92,459		1,35,624
2 Topadayem, or tax on topes.....	3,93,123	3,90,764		2,359
3 Grazing tax on land set apart for pasturage....	2,58,104	2,58,185	81	
4 Revenue from Hill Villages.....	43,118	42,365		753
5 Quit Rent on ground occupied by houses, &c....	35,795	36,595	800	
6 Revenue from Coomery and Huckle cultivation in Canara.....	15,736	14,226		1,510
7 Increase on account of Cochin farms.....	10,270	10,216		54
8 Rents for one year, &c.....	59,988	67,957	7,969	
9 Concealed cultivation.....	9,371	20,057	10,686	
10 Curnums Roosooms and Nuzzer Roosooms....	51,841	50,579		1,262
11 Miscellaneous items, as land where Cheyroot is dug, Jungle rents, resumed Enams, &c.....	12,292	12,305	13	
	20,17,721	18,95,708	19,549	1,41,562
			Net Decrease.	1,22,013

Note.—The large decrease in the first item is owing to the transfer, in Fusly 1262, of the Canal Revenue to the head of Land Revenue.

W. H. B.

No. 14.

Extent of Land occupied for Sugar Cane, Cotton and Indigo.

Districts.	Sugar Cane Cultivation.		Cotton Cultivation.	Indigo Cultivation.
	Fusly 1261.	Fusly 1262.		
	Cawnies.	Cawnies.	Cawnies.	Cawnies.
1 Chingleput.....	73	77	11	5,127
2 Salem.....	871	815	11,912	1,196
3 Madura.....	165	178	65,632	22
4 Nellore.....	20	5	12,634	21,822
5 North Arcot.....	3,704	4,138		10,621
6 South Arcot.....	1,482	1,243	21,234	73,232
7 Tanjore.....	495	410		
8 Trichinopoly.....	1,262	1,383	12,434	1,067
9 Tinnevely.....	43	41	1,07,547	175
10 Bellary.....	4,250	4,768	1,87,556	3,731
11 Cuddapah.....	3,798	4,399	65,573	30,049
12 Coimbatore.....	599	776	1,07,046	
13 Canara.....	1,978	1,957		
14 Malabar.....				
15 Madras.....	62	64		
16 Kurnool.....	54	56	72,734	6,477
Total...	18,856	20,310	6,64,313	1,53,519
Particulars.				
On Circar lands.....	13,776	14,450	4,57,393	1,33,838
On Enam lands.....	2,030	2,195	1,51,399	15,162
On Zemindary, &c. lands.....	3,050	3,665	55,521	4,519

W. H. B.

Statement showing the particulars of the Settlement.

Districts.	Total District.	Deduct Cabiola.	Actual cultivation.	Deduct Rents on culti- vated lands.	Remaining Ryot- war Land Re- venue.	Ready money col- lections.	Total Land Re- venue Settlement.	Rented Villages for more than one year.	Relinquish of Zemin- dars and Polli- tans and Pott- puts.	Total Land Re- venue inclusive of Column 9 and 10.	Extra Revenue.	Total Ordinary Revenue.	Soyy. Amounts or Extra Items.	Total including Soy- y Amounts.	Increase over last year.	Decrease below last year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Chingleput.....	Rs. 9,98,562	22,372	9,76,190	63,598	9,12,592	1,01,151	10,13,743	2,089	1,17,456	11,33,288	4,53,772	15,89,010	6,444	15,95,454	Rs. 13,853	38,178
2 Salem.....	13,78,009	12,024	13,65,985	1,45,393	12,20,592	96,075	13,16,667	.....	4,61,318	17,77,985	2,07,561	19,85,546	12,025	19,97,571	13,853	.....
3 Madras.....	18,24,299	85,319	12,38,980	1,15,004	11,23,976	50,923	11,74,899	.....	7,73,000	19,47,899	5,10,867	24,58,766	7,366	24,66,132	1,98,910	.....
4 Nellore.....	14,23,231	1,89,371	12,33,860	70,925	11,62,935	8,47,210	15,10,145	8,517	4,17,813	19,36,477	5,70,843	25,07,320	4,214	25,11,534	.....	1,34,760
5 North Arcot.....	19,71,521	70,202	19,01,319	2,83,622	16,17,697	96,013	17,13,710	2,196	4,44,186	21,60,092	1,72,699	23,32,791	13,561	23,46,352	.....	64,965
6 South Arcot.....	26,28,410	60,738	25,67,672	2,37,519	23,30,153	82,380	24,12,733	.....	8,606	24,21,339	4,56,530	28,77,899	13,124	28,91,023	.....	1,51,619
7 Tanjore.....	40,20,063	10,946	40,09,217	86,304	39,22,913	2,09,909	41,32,822	.....	13,14,344	41,64,256	9,41,441	51,05,697	49,706	51,55,403	1,12,047	15,397
8 Trichinopoly.....	13,36,588	.....	13,36,588	24,433	13,12,155	69,210	13,81,365	.....	16,101	13,97,466	60,341	14,57,807	4,138	14,61,945	.....	.....
9 Tinnevely.....	17,97,089	.....	17,97,089	1,11,275	16,85,814	2,33,181	19,18,995	.....	8,18,786	22,37,433	5,72,705	28,10,138	9,806	28,19,944	67,237	.....
10 Bellary.....	30,98,855	27,282	28,14,571	7,55,441	20,59,136	1,79,091	22,38,221	.....	78,136	22,38,221	6,01,128	28,39,349	16,114	28,55,463	53,643	.....
11 Chidambaram.....	29,51,597	3,48,319	26,02,778	693,578	19,08,900	1,87,505	20,96,405	.....	28,089	21,74,603	3,10,043	24,84,646	19,500	25,04,146	3,567	.....
12 Coimbatore.....	25,23,015	17,206	24,07,808	3,31,969	21,75,900	1,38,182	23,14,082	.....	28,089	23,42,102	1,95,021	25,37,123	30,733	25,67,846	25,723	.....
13 Canara.....	21,74,946	.....	21,74,946	2,72,100	19,02,846	14,595	19,17,441	.....	15,000	19,17,441	9,25,219	28,42,660	27,239	28,69,899	.....	75,135
14 Malabar.....	16,30,637	.....	16,30,637	12,516	16,18,121	10,445	16,28,626	4,241	15,000	16,47,867	9,52,755	26,00,622	15,768	26,16,390	.....	2,57,078
15 Madras.....	66,037	.....	66,037	.....	66,037	210	66,267	.....	.....	66,267	16,23,325	16,89,592	3,997	16,93,589	98,371	4,095
16 Kurnool.....	668,291	.....	668,291	19,274	6,49,007	79,430	7,28,437	.....	.....	7,28,437	1,33,401	8,61,838	3,416	8,65,254	.....	.....
Total.....	2,99,82,918	10,30,979	2,88,92,039	32,23,491	2,56,68,548	18,95,710	2,75,64,258	16,993	27,95,905	2,02,91,153	86,89,441	3,89,80,594	2,59,341	3,92,39,935	5,75,581	7,14,227
Fully 1261.....	2,97,61,889	15,35,325	2,84,26,564	32,45,204	2,51,81,360	20,17,722	2,71,99,082	16,024	27,45,885	2,98,30,401	91,04,311	3,90,34,712	3,43,869	3,93,78,581	.....	.....
Increase.....	2,21,659	.....	4,65,475	.....	4,87,198	.....	3,65,176	969	.....	3,60,752	4,14,870	54,118	84,528	1,38,646	.....	.....
Decrease.....	.....	2,44,446	.....	21,713	.....	1,22,012	.....	.....	5,955	.....	.....	.....	.....	.....	.....	.....

* Col. 5, Tinnevely.—The Deposit of Treasury Chattram, Rs. 15,454, was included in the D. & B. sheets under the head of "Extraordinary," whereas in the Jummabundy returns it is found entered under the head of "Ordinary Revenue." The sum is therefore deducted here from the "Ordinary Revenue" under the head of "Bemissions."

† Col. 16, Salem.—The sum of Rs. 19,941 was included in the D. C. R. sheets under the head of Ryotwar, whereas in the Jummabundy returns it is entered under that of Permanent Pishchush. The sum is therefore included in this account under the latter head.

‡ Tanjore.—The sum of Rs. 175, forming the Quit rent, was entered in the D. C. R. returns under the head of Ryotwar; it has in this account been transferred to that of Ready money collections in Col. 7.

W. H. B.

Revenue from Extra Sources.

	Districts.	Salt.	Sayer.	Abkarry.	Sundry small Farms and Licences.	Motur-pha.	Sea Customs.	Tobacco.	Stamps.	Total.	Increase. Decrease.	
		2	3	4	5	6	7	8	9	10	11	12
	1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Chingleput.....	3,10,808		79,550	19,527	31,698			14,189	4,55,772	48,825	
2	Salern.....			96,010	10,213	79,716			21,622	2,07,561	745	
3	Madura.....	3,82,584	577	61,870	8,737		21,089		36,010	5,10,867	30,609	
4	Nellore.....	5,05,366		29,916	665		173		16,670	5,70,843		77,731
5	North Arcot.....			1,04,000	5,714	39,767			23,218	1,72,699		26,753
6	South Arcot.....	1,98,896	71,745	85,000	12,238	42,968	20,421		25,262	4,56,530		50,534
7	Tanjore..	4,80,411	26,902	1,00,830	25,151	44,949	1,99,974		63,224	9,41,441		70,747
8	Trichinopoly.....			25,150	4,269	7,120			23,802	60,341	3,845	
9	Tinnevely.....	3,51,405	38,215	22,820	17,898	99,442	16,198		26,727	5,72,705		27,032
10	Bellary.....		5,937	2,83,763	16,703	2,72,810			21,915	6,01,128		5,100
11	Cuddapah.....			1,18,616	13,845	1,50,336			27,946	3,10,043		6,742
12	Coimbatore.....			91,800	2,484	77,597			23,140	1,95,021	10,723	
13	Canara.....	4,59,642	56,063	78,556	35,180	17,575	55,618	1,65,380	57,205	9,25,219		80,046
14	Malabar.....	3,20,807	16	69,180	56,282	1,11,799	47,499	2,76,794	70,378	9,52,755		2,65,598
15	Madras.....	4,51,334	199	5,75,070	38,817		5,48,637		9,268	16,23,325	99,953	
16	Kurnool.....		4,858	71,010	228	54,887			2,208	1,33,191	713	
	Total.....	34,61,253	2,04,512	18,93,141	2,67,951	10,48,717	9,09,609	4,42,174	4,62,084	86,89,441	1,95,413	6,10,283
	Fusly 1261.....	35,57,420	1,73,973	18,93,058	2,68,056	10,39,581	8,78,159	8,44,910	4,49,145	91,04,311		
	Increase.....		30,539	83	105	9,136	31,450		12,939			
	Decrease.....	96,176						4,02,736		4,14,870		4,14,870
1	Gaujan.....	3,68,418		60,761	4,562	10,497	34,427		16,143	4,94,808		
2	Vizagapatnam.....	1,77,171		61,032		6,251	10,913		15,362	2,70,729		
3	Rajahmundry.....	2,48,423	4,690	77,495	11,393	55,532	44,088		14,392	4,55,958		
4	Masulipatnam.....	1,41,617	58,846	42,000	6,469	27,760	497		10,893	2,67,992		
5	Guanteer.....	5,88,427	1,894	20,617	10,368	48,974	219		10,116	6,80,645		
	Total.....	15,24,056	45,430	2,61,905	32,737	1,49,014	90,144		66,846	21,70,132		
	Grand Total.....	49,55,309	2,49,942	21,55,046	3,00,688	11,97,731	9,99,753	4,42,174	5,28,996	108,99,573		

No. 17.

Current Demand for Land and Extra Sources.

Items.		Total demand for Fusly 1262.	Collections with- in Fusly.	Balance.	Subsequent col- lections up to the end of March 1854.	Balance.
		Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue.	Peishchush.....	27,09,902	23,78,973	3,30,929	3,15,233	15,695
	Rents for more than one year..	16,993	16,475	518	512	6
	Ryotwar, &c.....	2,75,64,258	2,59,20,221	16,44,037	11,78,365	4,65,672
	Total...	3,02,91,153	2,83,15,669	19,75,484	14,94,110	4,81,373
Extra Sources.	Salt.....	34,61,253	34,00,979	60,274	60,274	
	Sayer.....	2,04,512	2,00,269	4,243	4,243	
	Abkary.....	18,93,141	18,10,093	83,048	82,991	57
	Sundry small Farms and Li- censes.....	2,67,951	2,46,380	21,571	20,603	969
	Meturpha.....	10,48,717	10,13,311	35,406	33,257	2,149
	Sea Customs.....	9,09,609	9,01,167	8,442	8,442	
	Tobacco.....	4,42,174	4,42,174			
	Stamps.....	4,62,084	4,58,786	3,298	3,298	
	Total...	86,89,441	84,73,159	2,16,282	2,13,107	3,175
Ordinary Revenue.....		3,89,80,594	3,67,88,828	21,91,766	17,07,217	4,84,548
Jumrah or extra items.....		2,59,341	2,34,530	24,811	16,228	8,583
Total...		3,92,39,935	3,70,23,358	22,16,577	17,23,445	4,93,131

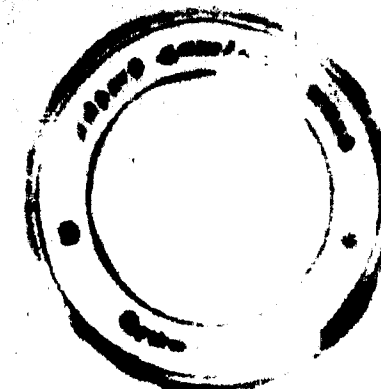
W. H. B.

No. 18.

Demand and Collections.

Districts.		Total demand for Fusly 1262.	Collections within the Fusly.	Balance.	Subsequent collections to the end of March 1854.	Balance.	Subsequent col- lections.
		1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Chingleput.....	10,13,743	6,76,831	3,36,912	2,86,371	50,541	360
2	Salem.....	13,16,667	12,85,565	31,102	24,828	6,274	103
3	Madura.....	11,74,899	10,89,141	85,758	85,111	647	
4	Nellore....	15,10,145	13,79,348	1,30,797	92,466	38,331	127
5	North Arcot....	17,13,710	14,91,792	2,21,918	2,20,221	1,697	
6	South Arcot....	24,12,733	23,15,341	97,392	95,301	2,091	
7	Tanjore.....	41,32,822	37,06,808	4,26,014	90,587	3,35,427	
8	Trichinopoly. ...	13,81,365	13,09,829	71,536	65,903	5,633	
9	Tinnevely.....	19,18,695	19,09,439	9,256	7,270	1,986	
10	Bellary....	22,38,221	22,04,755	33,466	28,279	5,187	
11	Cuddapah....	20,96,405	20,63,910	32,495	29,898	2,597	
12	Coimbatore....	23,14,082	22,95,021	19,061	18,536	525	
13	Canara.....	19,17,441	18,00,550	1,16,891	1,15,894	997	
14	Malabar.....	16,28,626	16,19,641	8,985	7,741	1,244	
15	Madras.....	66,287	58,905	7,382	3,135	4,225	
16	Kurnool.....	7,28,437	7,13,345	15,092	6,823	8,269	
Total...		2,75,64,258	2,59,20,221	16,44,037	11,78,365	4,65,671	
Fusly 1261....		2,71,99,082	2,60,98,830	11,00,252	9,83,959	1,16,293	
Increase.....		3,65,176		5,43,785	1,94,406	3,49,378	
Decrease.....			1,78,609				

W. H. B.



Items.	Arrears in the Fussy 1262.	Within Fussy 1262.		Balance.	Subsequently to the end of March 1854.		Balance.	Particulars.		
		Collections.	Remissions.		Collections.	Remissions.		Recoverable.	Doubtful.	Irrecoverable.
1	2	3	4	5	6	7	8	9	10	11
Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Peishchah.....	4,36,870	3,93,297	3,489	40,084	7,108	2,942	30,034	30,034		
Rents for more than one year.....	2,376	890	124	1,362	1		1,361			
Ryotwar, including rents for one year, &c.....	15,21,275	10,28,767	72,701	4,19,807	10,109	44,715	3,58,983	55,612	48,186	2,55,185
Total.....	19,60,521	14,22,954	76,314	4,61,253	23,218	47,657	3,90,378	85,646	49,547	2,55,185
Extra Sources.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salt.....	77,661	77,662								
Sayer.....	1,718	1,700								
Abkary.....	1,00,300	94,318	5,014	968	595					
Sundry small Farms and Licences.....	21,487	18,497	705	2,285	487	548	373	351		22
Moturpha.....	30,736	26,344	2,467	1,925	289	359	1,250	812		438
Sea Customs.....	7,484	7,484					1,277	156	129	992
Tobacco.....										
Stampes.....	2,394	2,392	2							
Total.....	2,41,781	2,28,397	8,206	5,178	1,371	907	2,400	1,319	129	1,452
Grand Total.....	22,02,302	16,51,351	84,520	4,66,431	24,589	48,562	6,93,278	86,965	49,675	2,56,637
Sevoy Junnah or extra items.....	2,02,308	24,101	3,022	1,75,180	2,645	73,840	98,695	89,073	165	9,455
Total.....	24,04,610	16,75,452	87,542	6,41,611	27,234	1,22,402	4,91,971	1,76,038	49,840	2,66,092

W. H. B.

Particulars of Arrears of Land Revenue for each District.

Districts.	Balance at the end of Fussy 1262.	To the end of March 1854.		Balance.	Particulars.			Amount now proposed for Remission.
		Collections.	Remissions.		Recoverable.	Doubtful.	Irrecoverable.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Chingleput.....	21,637	4,612	163	16,862	5,876	.....	10,986	10,986
2 Salem.....	10,952	1,006	5,314	4,632	654	.....	3,978	3,978
3 Madura.....	724	153	123	448	294	133	21	21
4 Nellore.....	2,38,198	1,820	.....	2,36,378	10,413	11,039	2,14,926	20,007
5 North Arcot.....	2,870	895	206	1,769	466	736	567	567
6 South Arcot.....	11,893	486	.....	11,407	.....	9,962	1,445	1,445
7 Tanjore.....	46,068	1,485	23,192	21,391	11,502	9,889	.....	.....
8 Trichinopoly.....	8,652	13	.....	8,649	491	.....	3,158	.....
9 Tinnevely.....	16,914	477	1,136	15,201	.....	14,284	917	917
10 Bellary.....	12,401	746	6,246	5,409	76	.....	5,333	5,333
11 Cuddapah.....	4,493	638	.....	3,855	162	.....	3,693	3,693
12 Coimbatore.....	7,667	139	.....	7,518	2,117	.....	5,401	5,401
13 Canara.....	1,258	581	.....	876	382	.....	293	293
14 Malabar.....	3,342	494	.....	2,848	2,621	.....	227	227
15 Madras.....	27,091	2,344	.....	24,747	20,597	.....	4,240	4,240
16 Kurnool.....	10,749	220	8,335	2,194	51	2,148	.....	.....
Total.....	4,19,807	16,109	44,715	3,58,983	55,612	48,186	2,55,185	57,108

W. H. B.

Details of the Ryotwar Balance proposed for remission.

Districts.	The years to which the balance proposed for remission appertains.	Particulars of remission.					
		Death.	Desertion.	Poverty.	Other causes.	Total.	
		3	4	5	6	7	7
1 Chingleput.....	Fusly 1259-60-61.....	Rs. A.P. 272 8 4	Rs. A.P. 441 9 3	Rs. A.P. 9,814 13 4	Rs. A.P. 467 3 1	Rs. A.P. 10,986 2 10	
2 Salem.....	" 57-59-60-61.....	130 4 11	18 5 5	3,829 1 6		3,977 11 10	
3 Madurai.....	" 58-59-61.....				21 10	21 10	
4 Nellore.....	" 61.....	197 2 1	375 8 10	6,445 2 9	12,989 7 8	20,007 3 4	
5 North Arcot.....	" 59-60-61.....	8 9 5	33 10 8	222 1 10	303 1 1	567 7 1	
6 South Arcot.....	" 61.....	3 5 2	15 6	28 12 3	1,397 9 11	1,445 1 4	
7 Tanjore.....							
8 Trichinopoly.....							
9 Tinnevely.....	" 1253 to 61.....			65 15 1	847 13 6	916 12 7	
10 Bellary.....	" 61.....	42 1 10	259 5 9	925 8 1	4,105 13 1	5,332 14 8	
11 Cuddapah.....	" 60-61.....	41 15 9	173 9 4	1,035 1 3	2,439 10 3	3,693 4 7	
12 Coimbatore.....	" 1252 to 60.....	212 15 4	604 6 3	3,749 3 4	834 7 10	5,401 1 9	
13 Canara.....	" 60-61.....				292 12 11	292 12 11	
14 Malabar.....	" 54-58 to 61.....				22 7 9	22 7 9	
15 Madras.....	" 41-45 to 55.....				4,240 1 9	4,240 1 9	
16 Kurnool.....							
Total.....	Savoy Jumrah.....	908 14 10	1,921 13 6	26,221 11 5	28,156 11 7	57,109 3 4	
						2,324 11 10	
						59,433 15 2	

W. H. B.

Advances of Cultivation.

Districts.		Amount sent to the Taluk out of that sanctioned.	Collection.			Balance.
			Within the Fusly inclusive of the amount returned.	To the end of March 1854.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Nellore.....	1,060	1,060	.....	1,060	.....
2	Tanjore.....	36,870	35,834	1,036	36,870	.....
3	Tinnevely.....	3,006	2,874	.....	2,874	132
4	Bellary.....	24,100	21,549	901	22,450	1,650
5	Cuddapah.....	280	280	.....	280	.....
6	Canara.....	9,894	9,492	402	9,894	.....
7	Kurnool.....	5,000	5,000	.....	5,000	.....
Total.....		80,210	76,089	2,339	78,428	1,782

W. H. B.

Collections, Current and Arrears, of Land and Extra Sources of Revenue, including Sevy Jummah or Extra items for Fusly 1262.

Districts.	Land Revenue Collections.				Collections of Extra Sources of Revenue.	Sevy Jummah Collections.	Total Collec- tions.	Increase.	Decrease.
	Arrears.	Current.		Total.					
		2	3		4	5	6	7	8	9
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									

W. H. B.

Collections and Charges.

Districts.	Total Collections, Current and Arrears, of Land and Extra Sources of Revenue, inclusive of Sevy Jummah or Extra items.	Total Charges consisting of Collector's salary, Establishment Salaried, &c.		Maramut Charges.		Yeomials and other allowances.		Extra Charges.		Total.	
		Per Cent- age.		Per Cent- age.		Per Cent- age.		Per Cent- age.		Per Cent- age.	
	2	3	4	5	6	7	8	9	10	11	12
1 Chingleput.....	Rs. 14,77,506	1,71,387	12	46,458	3	45,845	3	47,336	3	Rs. 3,11,526	21
2 Salem.....	20,16,430	1,78,185	9	28,668	1	57,041	3	16,231	1	2,80,045	14
3 Madura.....	24,97,939	1,56,961	6	35,629	2	72,731	3	1,06,199	4	3,71,540	15
4 Nellore.....	24,64,094	2,46,991	10	79,763	3	38,271	1	62,235	3	4,12,360	17
5 North Arcot.....	23,45,526	1,96,037	8	52,945	2	53,920	4	3,793	1	3,36,635	14
6 South Arcot.....	29,71,112	2,27,181	8	57,025	2	1,40,535	5	59,753	2	4,84,484	17
7 Tanjore.....	48,21,008	4,63,746	9	1,58,750	3	1,72,047	4	1,30,336	3	9,17,879	19
8 Trichinopoly.....	14,17,822	1,15,171	8	1,28,596	9	68,053	5	3,720	1	3,15,540	29
9 Tinnevely.....	28,29,305	2,20,458	8	76,675	3	1,96,012	7	2,89,131	10	7,82,276	28
10 Bellary.....	28,47,169	2,17,996	8	1,53,859	5	51,313	2	67,430	2	4,90,689	17
11 Cuddapah.....	25,02,451	1,79,360	7	55,026	2	85,633	3	6,414	1	3,26,432	13
12 Coimbatore.....	25,94,908	1,94,379	7	30,245	1	59,893	2	2,62,137	10	5,46,654	21
13 Canara.....	27,57,547	2,93,102	11			1,54,210	6	1,20,045	4	5,67,357	21
14 Malabar.....	36,04,782	2,86,570	11			2,67,425	10	2,58,648	10	8,14,643	31
15 Madras, inclusive of Sea Customs.....	16,93,431	1,90,120	11	2,861	1	10,890	1	1,37,153	8	3,30,134	19
16 Kurnool.....	8,57,778	1,17,333	14	8,400	1			7,847	1	1,44,870	17
Total.....	3,85,98,808	34,60,477	8 1/2	9,14,790	2 1/2	14,88,829	3 1/2	15,78,868	4 1/2	74,32,964	19 1/2
Fusly 1261.....	3,93,81,256	33,64,076	8 1/2	9,27,377	2 1/2	14,75,496	3 1/2	17,69,396	4 1/2	75,36,544	19 1/2
Increase.....		86,401				13,334					
Decrease.....	6,82,447			12,787				1,90,528		1,03,580	

W. H. B.

No. 25.

Revenue from Irrigated Lands and Charges of Irrigation.

Districts.		Revenue de- rived from irrigated lands.	Maramut Charges.	Per Centage.	
		Rs.	Rs.	Rs.	As.
1	Chingleput.....	8,84,666	46,458	5	4
2	Salem.....	5,07,535	28,568	5	10
3	Madura.....	6,66,384	35,629	5	5
4	Nellore.....	8,03,172	79,763	9	15
5	North Arcot.....	14,18,004	52,945	3	11
6	South Arcot.....	13,09,594	57,025	4	6
7	Tanjore.....	37,73,707	1,58,750	4	3
8	Trichinopoly.....	8,75,316	1,28,596	14	11
9	Tinnevely.....	13,32,164	76,675	5	12
10	Bellary.....	13,27,438	1,53,950	11	9½
11	Cuddapah.....	14,20,325	55,025	3	14
12	Coimbatore.....	12,98,744	30,245	2	5½
13	Madras.....	13,679	2,861	20	14½
14	Kurnool.....	1,05,369	8,300	7	14
	Total...	1,57,36,497	9,14,790	5	13

W. H. B.

Commissioner's Office, Vizagapatam,
28th August 1854.

No. 110.

FROM WALTER ELLIOT, Esq.

Commissioner Northern Circars.

TO SIR H. C. MONTGOMERY, BART.,

Chief Secretary to Government, Fort St. George.

SIR,

Para 1. I have the honor to submit the following Report and appended Statements illustrative of the Revenue administration of the 5 Districts, comprising the Northern Circars for Fusly ¹²⁶² as directed in the Minutes of ^{A. D. 1852-53} Consultation, under date 11th March 1854.

2. The season was generally favorable, the rains were however excessive in September and October, and scanty during some other parts of the season. From the commencement of this fusly, rain guages were introduced and registers kept in the several Districts—the following Statement shews the fall of rain as per average of each Talook.

Districts.	1st Rain S. W. Monsoon.							2d Rain N. E. Monsoon.						
	May	June	July	August	September	October	Total	November	December	January	February	March	April	Total
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1														
Ganjam	In	In	In	In	In	In	In	In	In	In	In	In	In	In
Vizagapatam	2·894	17·475	11·762	11·350	43·481	281	312	1·781	·956	3·330				
Rajahmundry	3·219	6·969	9·425	14·310	33·664	1·362	775	1·531	1·315	4·983				
Masulipatam	4·187	6·555	10·149	10·229	31·120	269	1·425	1·849	1·870	·872	5·502			
Guntoor	2·250	9·456	7·419	10·819	29·719	319	2·650	1·662	·25	344	·887	5·887		
Total				49·961	57·964			3·120	6·574	7·992	25	2·320	5·400	26·152
Average					9·992	11·593		·624	1·315	1·598	·05	·464	1·100	5·304

The table is defective in the two first months of the S. W. monsoon, the registers not having been commenced so early, nor in Rajahmundry, till two months later.

3. The freshes of the chief rivers are shewn in the following table of No. of days the water ranged as per Registers.

Months.	Kistna.					Godavery.					
	From 15 to 20 feet.	21 to 25	26 to 30	31 to 35	Total days.	From 12 to 14 feet.	15 to 20	21 to 25	26 to 30	31 to 35	Total days.
May	5	...	...	...	5	31	...	...	...	...	31
June	9	1	...	...	10	27	3	...	...	...	30
July	9	14	8	...	31	27	4	...	...	...	31
August	...	8	7	16	31	...	15	10	6	...	31
September	12	5	9	4	30	...	19	11	...	...	30
October	17	13	1	...	31	18	13	...	...	...	31
November	2	...	...	...	2	30	...	...	...	...	30
December	4	...	...	...	4	31	...	...	...	...	31
Total Days	58	41	25	20	144	164	54	21	6	...	245

N. B. The crest of the Anicut coincides with 12 feet on the Register and water enters the Godavery channels at 8 feet on the Register.

Two high freshes of the Godavery injured the latter (or pyra) crops in Rajahmundry, "but the wet cultivation was richly supplied with water." The Collector however considers that "the heavy rains and high river floods reduced the out-turn of the season to 4ths of the produce of a good season." The Kistna overflowed its banks for several days in August and damaged the early crops, and in the following month the injury was further increased by another severe inundation. "The effects of these were more severely felt than in the previous year." The freshes were however very advantageous to the wet cultivation, which aided also by the heavy rains yielded a good out-turn.

4. The Jonna or staple dry produce of Guntoor was very poor, and in the Talooks on the banks of the Kistna it completely failed in consequence of the excess of rain during the growing season and the inundations of the River. The red paddy crop, however, was in Guntoor above the average, and the after crops upon the whole good.

5. The subjoined table exhibits the state of the grain market for Fusly 1262.

Districts.	Value per Madras Garce.																		
	Paddy.						Jonnaloo.		Guntaloo.		Horse Gram.		Chollu or Natcheny.						
	White.			Red or Black.			Average of 10 years.	1261 F.	1262 F.	Average of 10 years.	1261 F.	1262 F.	Average of 10 years.	1261 F.	1262 F.	Average of 10 years.	1261 F.	1262 F.	
	Average of 10 years.	1261 F.	1262 F.	Average of 10 years.	1261 F.	1262 F.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	48	45	39	...	...	...	...	...	79	71	52	62	68	44	69	70	56	60	49
Vizagapatam	63	52	45	...	...	...	...	...	79	71	52	62	68	44	69	84	66	66	54
Rajahmundry	68	58	57	61	52	52	69	69	68	53	42	45	72	78	74	82	54	53	53
Masulipatam	80	73	67	66	57	55	84	109	101	62	75	...	80	81	87	63	70	78	78
Guntoor	97	92	80	...	...	74	96	122	106	76	103	85	82	96	81	70	91	75	75

Prices were thus generally lower than in the preceding year. The progressive decrease in the value of the best sort of paddy in the District from Guntoor Northwards appears to run very much in an inverse ratio to the extent to which it forms a staple produce in the several Provinces, the highest rates being in places where its supply is small compared with that of other grains. It is also a fact that proceeding from Guntoor Northwards through the Circars, the cost of labor and of the necessities of life becomes gradually cheaper till the Bengal Frontier is reached.

6. The following is a statement of Zemindary and Proprietary Estates in the Northern Circars held under the permanent settlement:

Districts.	Ancient Zemindaries.				Proprietary Estates.				Total.			
	Zemindars.	Estates.	Villages.	Peshcush.	Zemindars.	Estates.	Villages.	Peshcush.	Zemindars.	Estates.	Villages.	Peshcush.
1	2	3	4	5	6	7	8	9	10	11	12	13
	No.	No.	No.	Rs.	No.	No.	No.	Rs.	No.	No.	No.	Rs.
Ganjam	18	18	1,807	3,02,929	30	32	427	1,24,511	47	50	2,234	4,27,440
Vizagapatam	12	16	1,885	7,32,722	15	26	172	2,44,128	27	42	2,057	9,76,848
Rajahmundry	12	13	185	3,00,927	60	66	224	2,90,251	71	79	409	5,91,188
Masulipatam	14	12	474	2,06,823	24	21	115	70,316	38	33	589	2,77,139
Guntoor	...	...	...	...	...	...	...	...	...	...	...	...
Total	56	69	4,851	15,43,411	129	145	928	7,29,201	181	204	5,269	22,72,618

7. The next table shews the Officers by whom, and periods at which, the settlements were made.

Districts.	Date of commencement and conclusion of the Jummabundy.	By the Collector.			By the Sub-Prinl Asst. and Spl. Asst. Collrs.			By the Head Assistant Collector.			By the Assistant Collector.			Total.		
		Talooks.	Stations.	Villages.	Talooks.	Stations.	Villages.	Talooks.	Stations.	Villages.	Talooks.	Stations.	Villages.	Talooks.	Stations.	Villages.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ganjam	From 14th Dec. 1852 to 2d March 1853.	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Vizagapatam ..	" 1st Jany. to the end of " "	3	4	856	1	5	147	...	...	...	...	...	1	2	138	511
Rajahmundry ..	" 25th " to 13th May " "	1	1	178	1	1	65	...	...	...	...	...	...	2	2	243
Masulipatam ..	" 23d Dec. 1852 to 2d June " "	8	7	500	4	6	258	2	2	61	...	...	...	14	15	819
Guntoor	" 19th Nov. 1852 to 3d May " "	1	1	122	8	7	391	3	3	201	...	...	...	12	11	714
		10	13	571	...	...	...	3	3	244	1	2	58	14	18	873
Total		23	26	2,227	14	19	861	8	8	503	2	4	196	47	57	3,790

Other important and pressing duties occupied the time of the Collector of Masulipatam during the season of the Jummabundy, and prevented his completing the settlement of more than one Talook, but he personally superintended that of six others, conducted by his special Assistant.

8. The following Statement exhibits the General Population Returns:

Districts.	Government Villages.				Proprietary &c. Villages.				Total.				Square Miles.	Population.	No. of Persons at the average to each mile.
	Villages paying full Assessment.	Cuttoddy or Quit Rent Villages.	Surya Enams or free from Assessment.	Total.	Villages paying full Assessment.	Cuttoddy or Quit Rent Villages.	Surya Enams or free from Assessment.	Total.	Villages paying full Assessment.	Cuttoddy or Quit Rent Villages.	Surya Enams or free from Assessment.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Ganjam	1,141	179	98	1,418	1,753	304	177	2,234	2,894	483	275	3,652	6,400	9,26,930	145
Vizagapatam ..	418	162	29	609	1,552	381	124	2,057	1,970	843	153	2,966	7,650	12,54,272	164
Rajahmundry ..	819	22	17	858	407	2	...	409	1,225	24	17	1,267	6,050	10,12,036	167
Masulipatam ..	714	185	34	933	399	151	39	589	1,113	399	73	1,525	5,000	5,20,866	104
Guntoor	873	139	10	1,022	...	...	...	...	873	139	10	1,022	4,960	5,70,083	115
Total	3,965	690	188	4,843	4,111	838	340	5,289	8,076	1,528	528	10,132	30,080	42,84,187	143

9. The Estates purchased on account of Government in Fusly 1262 and their out-turn are shewn in the annexed Statement:

Estates Purchased.	Villages.				Peshcush.	Actual collection Fusly 1262.	Profits.	Centage.	Amount of purchase money.	Date of Government sanction.
	Sery.	Cuttoddy.	Free of Assessment.	Total.						
	No.	No.	No.	No.	Rs.	Rs.	Rs.	Rs.	Rs.	
Polaky in Ganjam District	15	1	...	16	21,236	25,831	4,595	21,638	38,600	21st April 1852.
Devy in Masulipatam do.	17	...	...	17	47,887	68,621	20,734	43,298	25,000	15th March 1853.
Total	32	1	...	33	69,123	94,452	25,329	36,643	63,600	

10. The following is a return of the Population and Agricultural Stock, &c. in villages paying revenue direct to Government.

Districts.	No. of Talooks.	Villages.										Population.		Agricultural Stock.								
		Sary or full Assessment.		Cutoobdary or Quit Rent.		Free from Assessment.		Total.				Total No.	Average of Column 12.	Ploughs.	Cattle.							
		Villages.	Hamlets.	Total.	Villages.	Hamlets.	Total.	Villages.			Ploughing.				Other.	Total.						
								Inhabited.	Depopulated.	Total.							Hamlets.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Gaujam	5	1,141	490	1,631	179	65	244	98	4	112	1,314	104	1,418	569	1,987	4,15,095	316	34,088	82,958	41,307	1,24,265	13,444
Vizagapatam	3	418	425	843	162	13	175	29	2	31	598	11	609	440	1,049	1,54,243	258	7,450	24,348	13,840	38,188	10,649
Rajahmundry	14	819	381	1,200	22	20	42	17	...	17	858	.....	858	401	1,259	5,86,150	683	45,726	1,36,507	1,55,227	2,91,734	59,609
Masulipatam	12	714	439	1,153	188	29	217	34	...	34	806	130	936	468	1,404	2,91,833	362	38,961	70,492	1,59,266	2,29,758	1,25,533
Guntur	14	873	793	1,666	139	24	163	10	...	10	915	107	1,022	817	1,839	5,70,083	623	55,669	1,33,394	4,92,512	6,25,906	5,04,352
Total.....	48	3,965	2,528	6,493	690	151	841	188	16	204	4,491	352	4,843	2,695	7,538	20,17,404	449	1,81,894	4,47,659	8,62,152	13,09,851	7,13,707

11. The next Statement contains a comparison of the number of Cultivating Ryots for Fuslies 1261 and 62.

Districts.	Fusly 1261.					Fusly 1262.					Comparison.			
	Ryots.			Joint Cultiva- tors.	Grand Total.	Ryots.			Joint Cultiva- tors.	Grand Total.	Of Cols. 4 & 9		Of Cols. 5 & 10	
	Resident.	Non-resi- dent.	Total.			Resident.	Non-resi- dent.	Total.			Increase.	Decrease.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Ganjam.....	18,334*		18,334	904	19,238	19,443	.....	19,443	1,064	20,507	1,109	.....	160	.....
Vizagapatam.....	2,068	416	2,484		2,484	2,125	407	2,532		2,532	484	.....	.....	.....
Rajahmundry.....	26,428	4,993	31,421	1,874	33,295	27,001	4,804	31,805	2,224	34,029	384	.....	350	.....
Masulipatnam.....	23,146	5,923	29,069	8,104	32,173	23,410	5,348	28,758	2,965	31,723	.....	811	.....	139
Guntur.....	41,151	10,198	51,349	2,796	54,145	40,592	10,893	51,485	2,796	54,221	76	.....	.....	.....
Total	1,11,127	21,530	1,32,657	8,678	1,41,335	1,12,571	21,892	1,33,563	9,049	1,43,012	1,617	311	510	139

* Particulars of resident and non-resident Ryots have not been received.

12. The area of the Government Estates is comprized in the following table.:

Districts.	Whole area of land in the Grodecutoo accounts or Ge- neral Register.	Deduct uncultivable land as village sites, common, hills, &c.	Remain fit for cultivation.	Particulars.						
				Fully assessed arable.				Enam alienations on		
				Dry.	Garden.	Wet.	Total.	Rent free tenure.	Quit rent tenure.	Total.
1	2	3	4	5	6	7	8	9	10	11
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Ganjaan	3,96,452*	86,742	8,09,710	59,157	6,593	1,34,281	2,00,031	46,329	61,350	1,09,679
Vizagapatam	82,426	21,761	60,665	14,797	142	25,212	40,151	2,758	17,756	20,514
Rajahmundry	10,26,337	2,30,494	7,95,843	3,54,610	1,652	1,44,919	5,01,181	2,13,338	81,324	2,94,662
Masulipatam	15,78,937	4,40,432	11,37,905	5,75,299		2,35,094	8,30,393	1,27,060	1,80,452	8,07,512
Guntoor	26,36,198	8,59,300	17,76,893	12,66,755	10,593	51,396	13,38,684	1,71,867	2,76,344	4,48,211
Total	57,19,747	16,38,729	40,81,018	22,70,618	12,980	6,10,842	29,00,440	5,63,352	6,17,226	11,80,578

* No return was received from Ganjam. The extent is estimated from other sources.

The Northern Circars having been included in the "settled Districts," no general revenue survey assessment of them was ever made. Upon the lapse however on account of arrears of Peshcush of 3 Talooks in Ganjam, they were subjected to a survey in 1818-19 and subsequently again in 1836-39. The Hoonjarum Hoondah in Vizagapatam comprizing 16 villages was also surveyed and assessed in 1814-15. The Palnad division of Guntoor has also been surveyed.

13. The Commissioner in 1845 made an experimental survey of about 20 Villages in Guntoor, and numerous other villages in that district were measured by the Collector in carrying out the Muckta rates of the Ryotwarry system in the lapsed Zemindary Estates. With the exception of the above instances, the accounts contain only general estimates of the extent of land, and in many instances do not profess to be based upon actual measurements at all. The commutation of the numerous and diversified local measures to the English standard of acres has also been attended with uncertainty.

14. The modes in which lands paying revenue direct to Government were settled in Fusly 1262, are thus particularized:

Items.	Districts.	Fusly 1261.										Fusly 1262.										Comparison.									
		Villages settled Ryotwar.	On joint Rent.	Cosht or joint produce Rents.	Whole Villages given on Rent.	Do. Talooks do.	Total fully assessed Villages.	Cutcoobady or Quit Rent do.	Total.	Ryotwar.	Joint Rent.	Cosht Rents.	Whole Village Rent.	Do. Talook do.	Total Villages.	Cutcoobady.	Total.	Ryotwar.	Joint Rent.	Cosht Rent.	Whole Vill.	Whole Ta.	Total Vill.	Quit Rent	Cutcoobady	Total.					
Under Govt. both in the present & last Fusly.	Ganjam	404	50	463	268	.....	1,132	142	1,274	407	.....	502	217	.....	1,126	178	1,304	3	.....	39	.....	51	.....	42	51	36	78	51			
	Vizagapatam	89	797	.....	104	254	497	78	575	72	66	.....	105	254	497	78	575	17	16	.....	1	.....	17	17	.....	17	17				
	Rajahmundry	22	664	33	.....	.....	819	22	841	14	805	.....	29	.....	819	22	841	8	8	.....	4	.....	8	8	.....	8	8				
	Masulipatam	873	.....	.....	.....	.....	697	188	885	.....	668	.....	.....	.....	697	188	885	4	4	.....	4	.....	4	4	.....	4	4				
	Guntur .....	.....	.....	.....	.....	.....	873	139	1,012	869	4	.....	.....	.....	873	139	1,012	4	4	.....	.....	.....	4	4	.....	4	4				
																															
Reverted to Govt. in current Fusly.	Polaky in Ganjam ..	1,388	1,511	463	405	254	4,021	569	4,590	1,362	1,543	502	351	254	4,012	605	4,617	3	29	32	39	1	35		75	84	36	111	84		
	Deevy in Masulipatam	11	.....	.....	4	.....	15	1	16	11	.....	.....	4	.....	15	1	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			
	.....	11	17	.....	.....	.....	17	.....	17	.....	17	.....	.....	.....	17	.....	17	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....			
Particulars.		1,399	1,528	463	409	254	4,053	570	4,623	1,373	1,560	502	355	254	4,044	606	4,650	3	29	32	39	1	35		75	84	36	111	84		
	Ryotwar Assara	1,397	.....	.....	.....	.....	.....	.....	.....	1,365	.....	.....	.....	.....	.....	.....	.....	.....	26	32	.....	54	.....	.....	.....	.....	.....	.....			

The Ryotwary mode of settlement has existed in Guntur from Fusly 1258, the wet lands as well as dry having been measured and brought under its operation. In Fusly 1262 joint rents were introduced in 4 villages which had fallen into a depressed condition. The Palnad division of this district has been managed Ryotwary, ever since its transfer to the Company in 1801-2. Joint rents have been introduced in the lapsed Zemindary and other Government estates of Rajahmundry since Fusly 1254, and subsequently in those of Masulipatam and later still in Vizagapatam—they are now the prevailing mode of settlement in the 2 first named districts. The principles of joint responsibility have not, however, been so fully carried out in practice as was contemplated. Rents without joint responsibility exist in 355 small villages situated in the hill tracts of Ganjam and Vizagapatam, and in a few similar villages of Masulipatam as the most convenient mode of settlement. What are called Cosht rents differ from both the descriptions abovementioned, and are confined to Ganjam. The principle upon which they are based is that of fixing the demand upon each village at the beginning of the season, and leaving the villagers to divide it afterwards among themselves with reference to the out-turn of each individual's crop. The Asarah or sharing system exists only in 8 whole villages of Ganjam. The practice has been entirely discontinued in all the others. The Government estate of Palcondah in Vizagapatam comprizing 254 villages, has been rented on a quinquennial lease from Fusly 1261 to Fusly 1265 to Messrs. Arbuthnot and Co. From the report of their settlement already submitted, it will be seen that they have concluded triennial joint rents with the Ryots from Fusly 1262 to the expiration of the term of their lease.

15. The following is a comparative statement of the demand (Atkoobady), the remissions granted, and the net settlement of all lands paying revenue direct to Government, for Fuslies 1261 and 1262.

Items.		Ganjam.				Vizagapatam.				Rajahmundry.				Masulipatam.				Guntoor.				Total.			
		Fusly 1261.	Fusly. 1262.	Comparison.		Fusly 1261.	Fusly. 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly. 1262.	Comparison.	
				Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Sery lands.	Demand	Rs. 4,88,160	Rs. 4,85,996	Rs.	Rs. 2,164	Rs. 1,52,557	Rs. 1,57,873	Rs. 5,316	Rs.	Rs. 14,08,840	Rs. 14,37,322	Rs. 28,482	Rs.	Rs. 7,40,676	Rs. 7,70,832	Rs. 30,156	Rs.	Rs. 13,73,032	Rs. 13,50,167	Rs.	Rs. 22,865	Rs. 41,63,265	Rs. 42,02,190	Rs. 38,925	Rs.
	Deduct land left unploughed.....					1,236	1,087		149									22,921	16,181		6,740	24,157	17,268		6,889
	Remaining	4,88,160	4,85,996		2,164	1,51,321	1,56,786	5,465		14,08,840	14,37,322	28,482		7,40,676	7,70,832	30,156		13,50,111	13,33,986		16,125	41,39,108	41,84,922	45,814	
	On account of waste	6,851	4,630		2,221	1,051	656		395	3,854	8,494	4,640		73,494	43,150		30,344	45,580	45,489		91	1,30,830	1,02,419		28,411
	Usual deductions.....									757	1,507	750		13,896	18,650	4,754		33,283	31,959		1,324	47,936	52,116	4,180	
	Cowle or progressive rates.....						*5,700	5,700										21,287	19,168		2,119	21,287	24,868	3,581	
	Temporary deduction.....	1,497	2,638	1,141		3,607	4,142	535		2,586	3,934	1,348		6,575	5,405		1,170	13,910	28,188	14,278		28,175	44,307	16,132	
	Total	1,497	2,638	1,141		3,607	9,842	6,235		3,343	5,441	2,098		20,471	24,055	3,584		68,480	79,315	10,835		97,398	1,21,291	23,893	
	Grand Total	8,348	7,268		1,080	4,658	10,498	5,840		7,197	13,935	6,738		93,965	67,205		26,760	1,14,060	1,24,804	10,744		2,28,228	2,23,710		4,518
	Remaining	4,79,812	4,78,728		1,084	1,46,663	1,46,288		375	14,01,648	14,23,387	21,744		6,46,711	7,03,627	56,916		12,36,051	12,09,182		26,869	39,10,880	39,61,212	50,332	
Ready money collections.	Quit-rent or Cuttoobady Mokasas &c.	13,035	13,035			2,053	2,053			7,401	7,432	31		50,563	50,554		9	18,359	18,359			91,411	91,433	22	
	Cuttoobady. } Do. on Enams	12,707	12,688		19	8,057	8,050		7	69,336	69,046		290	23,172	20,987		2,185	73,919	69,310		4,608	1,87,191	1,80,082		7,109
	Total	25,742	25,723		19	10,110	10,103		7	76,747	76,478		259	73,735	71,541		2,194	92,278	87,670		4,608	2,78,602	2,71,515		7,087
	Poolary or pasture tax					258	233		25	4,277	3,753		524	14,977	669		14,308	1,23,453	1,29,573	6,120		1,42,965	1,34,228		8,737
	Fruit trees.....					418	401		17	14,315	14,525	210		10,929	9,637		1,292	6,187	8,160	1,973		31,849	32,723	874	
Deduct ready money remission.	Sundries.....	190	243	53		289	241		48	1,844	1,694		140	21,893	9,211		12,682					24,206	11,389		12,817
	Total	25,932	25,966	34		11,075	10,978		97	97,166	96,450		713	1,21,534	91,058		30,476	2,21,918	2,25,403	3,485		4,77,622	4,49,855		27,767
	Grand Total	5,05,744	5,04,694		1,050	1,57,738	1,57,266		472	14,98,806	15,19,837	21,021		7,68,245	7,94,685	26,440		14,57,969	14,34,585		23,384	43,88,502	44,11,067	22,565	
	To village servants					108	110	2		30,545	30,734	179		898	748		150					31,561	31,592	31	
	Allowances of hill chiefs, &c.....									2,825	400		2,426	600								3,426	1,000		2,426
Particulars.	To Davestanum or religious establishments									12,545	12,775	229		1,187	644		543					13,733	13,419		314
	Total					108	110	2		45,927	48,909		2,018	2,685	1,992		693					48,720	46,011		2,709
	Remaining balance	5,05,744	5,04,694		1,050	1,57,630	1,57,156		474	14,52,879	14,75,928	23,049		7,65,560	7,92,693	27,133		14,57,969	14,34,585		23,384	43,39,782	43,65,056	25,274	
	Add rent of Palcondah.....					1,10,908	1,10,908															1,10,908	1,10,908		
	Total	5,05,744	5,04,694		1,050	2,68,538	2,68,064		474	14,52,879	14,75,928	23,049		7,65,560	7,92,693	27,133		14,57,969	14,34,585		23,384	44,50,690	44,75,964	25,274	
Particulars.	Estates under Government for fuslies.	4,81,484	4,78,942		2,542	2,68,538	2,68,064		474	14,52,879	14,75,928	23,049		6,96,536	7,18,502	21,966		14,57,969	14,34,585		23,384	43,57,406	43,76,021	18,615	
	Do. reverted to Government	24,260	25,752	1,492										69,024	74,191	5,167						93,284	99,943	6,659	

* This is the difference between the gross demand of certain villages in Vizagapatam and the sums for which they were given on increasing rent.

The decrease in the settlement of Ganjam occurs in 8 villages, which the Collector being unable to rent, settled upon *Aarah* or share. In Rajahmundry the increase of Rupees 28,482 is chiefly in the progressive advance of joint rents, with reference to the improved circumstances of the district since the Godavery irrigation was introduced, as will be noticed more particularly below. The increase of Rupees 6,738 in the amount of remissions was occasioned by lands left waste chiefly in the sub-division on account of lands partially overflowed by the Godavery. In Masulipatam a transfer of sundry items amounting to about 30,000 Rupees was made from the head of ready money collections to that of Sery *Atkas*. *Atkas* increase Rs. 30,156 body (or assessment on land.) The decrease of Rupees 30,344 in remission arose from the old practice followed by the Zemindars of bringing all land once cultivated into the demand of the *Devay* *Atkas*. Ready money Collection decrease Rs. 30,476 which was discontinued after it became the property of Government in Fusly 1262, the reduction in the demand dispensing with the necessity of remitting such waste at the settlement. The net increase of 27,133 Rupees is in the larger sums for which the Ryots agreed in villages under joint rents. In Guntoor the decrease in the demand, of Rupees 22,865 arose from the impoverishment of Ryots whose crops have been destroyed by inundations of the Kistna described in the reports of Fuslies 1259, 60 and 61. The increase of Rupees 10,744 in the remissions occurred in the Kistna Talooks upon the complete failure of the *Jonna* crops in the Fusly under

review. The decrease of Rupees 4,608 in quit rent (Cuttoobady) is due to remissions on resumed Enams in the Palnaad. The increase of Rupees 6,120 in Poolery is caused chiefly by the discontinuance of the payment of Curnums' fees from this source, and that of Rupees 1,973 in fruit trees is owing to the large reductions made in the preceding Fusly (1261) for losses caused by the storm of that year.

16. The following is an abstract of appended Statement B, shewing the items of gross increase and decrease for Fusly 1262 in comparison with the previous Fusly.

Districts.	Gross Increase.										Gross Decrease.										Net.									
	Jeroyetty Lands.										Jeroyetty Lands.																			
	1	2	3	4	5	6	7	8	9	10	Total	11	12	13	14	15	16	17	18	19	20									
Estates under Government in the present Fusly.	Ganjam	Cultivation of waste lands.	Ra.	3,072	2,714	5,689	*25,330	1,38,323	1,535	1,75,127	68,657	30,000	4,322	63,330	3,43,436	15,527	3,524	2,63,487	1,65,090	45,615	1,124	70,448	2,30,445	5,599	32,120	*39,319	21,966	23,384		
		Increase of Stak on the land.	Ra.	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	
		Transfers from ready money to Jeroyetty.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Enam lands incorporated with	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Decreases in the remissions in	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Total of	Ra.																											
		Ready money collections.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Ready money remissions.	Ra.																											
		Total	Ra.																											
		Lands thrown up and re-mulching waste.	Ra.																											
Estates reverted in present Fusly.	Ganjam	Reduction of tax on land occupied.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Village rented in the last Fusly and managed under Asam in present Fusly.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Additional remissions.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Total	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Ready money collections.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Ready money remissions.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Total	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Lands thrown up and re-mulching waste.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Reduction of tax on land occupied.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Village rented in the last Fusly and managed under Asam in present Fusly.	Ra.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Grand Total.			1,81,786	68,657	32,618	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25,274		

The particulars marked with Asterisks, are approximations only, the detailed accounts of the items in question not having been received.

17. Particulars of Dry, Wet, and Garden cultivation, and the average rates of Sist for Fusly 1262, are stated in the subjoined tabular form.

Districts.	Remaining.											
	Dry.			Garden.			Wet.			Total.		
	Extent.	Demand.	Average.	Extent.	Demand.	Average.	Extent.	Demand.	Average.	Extent.	Demand.	Average.
	4	5	6	7	8	9	10	11	12	13	14	15
	Acres.	Rs.	A.P.	Acres.	Rs.	A.P.	Acres.	Rs.	A.P.	Acres.	Rs.	A.P.
Ganjam	55,143	77,513	1 6 6	20,538	8,555	3 10 2	1,24,487	2,69,342	2 14 4	2,00,168	4,46,410	2 3 8
Vizagapatam	10,232	38,994	3 12 6	22	80	3 10 2	11,833	88,532	7 12 4	21,657	1,27,306	3 14 1
Rajahmundry	3,11,024	9,38,518	3 3 3	1,472	7,401	5 5 5	1,36,080	4,91,403	3 9 9	4,48,576	14,37,322	3 3 3
Masulipatam	4,32,184	3,97,769	14 9 9	3,431	14,941	4 5 8	1,11,422	3,35,591	3 3 3	5,47,037	7,48,301	1 5 10
Guntur	6,55,140	11,07,709	1 11 11	9,703	66,210	6 13 2	24,916	1,60,067	6 6 6	6,89,759	13,33,986	1 1 15
Total	44,63,723	25,60,203	1 11 11	35,166	97,187	2 12 2	4,08,298	14,35,935	3 8 8	4,19,071	18,40,325	2 2 4

* The area in Vizagapatam is believed to be greatly under-estimated.

The demand of whole rented villages amounting to Rupees 91,597 is not included in the above Statement, the particulars not being forthcoming. The classification under the three heads of dry, wet and gardens is not very accurate, as in some places it has been customary to include

lands cultivated with sugarcane and also with some kinds of paddy, under the head of "dry" although irrigated, with other anomalies. The average rates of Sist are also only approximations to the correct sums, the extent of land upon which they are calculated being as above observed not exact.

18. The following is a comparison of the extent to which the different modes of settlement were used in Fuslies 1261 and 1262, abstracted from the more detailed statement forming Appendix C.

Items.	Fusly 1261.		Fusly 1262.		Comparison.			
	No. of Villages.	Beriz.	No. of Villages.	Beriz.	Increase.		Decrease.	
					No. of Villages.	Beriz.	No. of Villages.	Beriz.
1	2	3	4	5	6	7	8	9
Ryotwar	1,397	16,85,143	1,365	16,17,158			32	67,985
Joint Rent	1,528	19,34,021	1,560	20,85,079	32	1,31,058		
Cosht do.	463	1,05,287	502	1,24,776	39	19,489		
Assara or share	2	1,101	8	2,554	6	1,453		
Total	3,390	37,48,552	3,435	38,29,567	77	1,52,000	32	67,985
Whole village Rents	409	1,17,253	355	86,239			54	31,014
Do. Talooks	254	1,10,908	254	1,10,908				
Total full assessed land	4,053	39,73,713	4,044	40,26,714	77	1,52,000	86	98,999
Quit Rent (or Cuttoo-bady) villages	570	90,763	606	90,832	36	69		
Total	4,623	40,64,476	4,650	41,17,546	113	1,52,069	86	98,999
Ready money collections including Quit Rent on Enam lands		3,86,214		3,58,418				27,796
Grand Total	44,50,690		44,75,964		113	1,52,069	86	1,26,795
					27	25,274		

The prevalence of different systems of settlement in the same District according to its peculiar circumstances, and the transfer of villages from one system to another have rendered it impracticable upon this occasion to prepare from the accounts hitherto furnished, any clear comparative statement of the fluctuations of the revenue under each for the two years under notice; but the following supplies the particulars for Fusly 1262.

19. A statement of demand on lands settled under the several systems of revenue for Fusly 1262 will be found below:

Items.	Ganjam.	Vizagapatam.	Rajahmundry.	Masulipatam.	Guntur.	Total.
1	2	3	4	5	6	7
Ryotwar	3,12,168	50,905	53,471		12,00,614	16,17,158
Joint Rents		70,823	13,26,786	6,79,902	8,568	20,85,079
Cosht do.	1,24,776					1,24,776
Share of produce	2,329		225			2,554
Total	4,39,273	1,21,728	13,79,482	6,79,902	12,09,182	38,29,567
Whole village rent	39,456	24,450		22,333		86,239
Do. Talook do.		1,10,908				1,10,908
Total Jeroyetty	4,78,729	2,57,086	13,79,482	7,02,235	12,09,182	40,26,714
Cuttoobady villages	13,034	2,053	7,432	49,954	18,359	90,832
Total	4,91,763	2,59,139	13,86,914	7,52,189	12,27,541	41,17,546
Ready money collections	12,931	8,925	89,014	40,504	2,07,044	3,58,418
Grand Total	5,04,694	2,68,064	14,75,928	7,92,693	14,34,585	44,75,964

20. The following Statement exhibits the rent roll or classification of puttals for Fusly 1262.

Names of Zillahs.	Ryotwar.										Joint Puttals.		Total.
	1	2	3	4	5	6	7	8	9	10	11	12	
	Ryots paying less than 500 Rs.	Above 500 Rs.	Above 100 Rs.	Above 50 Rs.	Above 20 Rs.	Above 10 Rs.	Below 10 Rs.	Total	No. of Individuals.	No. of Individuals.	No. of Individuals.	No. of Individuals.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam.....	1,553	57,719	23,421	67,327	3,610	46,183	24,835	13,172	2,797,49	1,393,24	4,39,273	4,39,273	
Vizagapatam.....	3	1,553	22,432	38,376	848	7,145	2,068	2,546	1,21,617	891	2,531	1,22,508	
Rajahmundry.....	73	57,719	22,432	38,376	848	7,145	2,068	2,546	1,21,617	891	2,531	1,22,508	
Masulipatam.....	9	6,562	22,432	38,376	848	7,145	2,068	2,546	1,21,617	891	2,531	1,22,508	
Guntloor.....	5	3,376	22,432	38,376	848	7,145	2,068	2,546	1,21,617	891	2,531	1,22,508	
	31	69,746	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	

Some villages under joint rents are included in the above Statement, but not all; the necessary particulars in some instances not being forthcoming. These are included in column 10, which consists of joint rents, Rupees 3,82,817; of the villages of the Polaky estate, 20,494 Rupees and the cosht rents of Ganjam, 1,24,776 Rupees.*

* The last column of the foregoing Statement it will be observed shows an excess of Rupees 1,21,507 over the corresponding amount in the preceding table (Rupees 38,29,567.) This arises from the table in this para. including the customary deductions made to village officers in Rajahmundry and all the remissions given at the settlement in Guntloor, which have been subtracted from the net settlement in p. 19.

21. The next Statement affords a comparative view of lands cultivated with sugar cane and other valuable products in Fuslies 1261 and 62.

DISTRICTS.	SUGAR CANE.				COTTON.				INDIGO.			
	Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.	
			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Ac.	Ac.	Ac.	Ac.	Ac.	Ac.	Ac.	Ac.	Ac.	Ac.	Ac.	Ac.
Ganjam.....	3,885	4,522	637									
Vizagapatam.....	4,164	5,057	893							49	49	
Rajahmundry.....	1,678	1,970	292									
Masulipatam.....												
Guntloor.....					87,219	1,04,612	17,393			317	317	
Total.....	9,727	11,549	1,822		87,219	1,04,612	17,393			366	366	
Government Estates.	2,924	3,103	179		50,901	62,006	11,105			260	260	
Proprietary Do.	6,242	7,897	1,655									
Enam Lands.....	561	549	12		36,318	42,606	6,288			106	106	

The returns of cotton cultivation were received only from Guntloor. In the other Districts it is of comparatively limited extent.

22. The following are the particulars of the current demand, collection and balance of Land Revenue for Fusly 1262.

DISTRICTS.	BERIZ OF FUSLY 1262.			COLLECTION.			PARTICULARS.			
	Permanent.	Amay.	Total.	Within the Fusly.	Subsequent collections up to Feb. 1854.	Total.	Balance.	Recoverable.	Irrecoverable.	Doubtful.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam.....	4,27,440	5,04,695	9,32,135	8,90,948	37,981	9,28,929	3,206	59		3,147
Vizagapatam.....	9,76,845	2,68,064	12,44,909	12,31,507	7,876	12,39,383	5,526	1,810	3,190	526
Rajahmundry.....	5,91,188	14,75,928	20,67,116	19,74,836	42,614	20,17,450	49,666	2,493		47,173
Masulipatam.....	2,77,139	7,92,692	10,69,831	9,44,357	89,196	10,33,553	86,278	2,269		34,009
Guntloor.....		14,34,585	14,34,585	13,69,402	7,871	13,77,273	57,812	987	32,442	23,933
Total.....	22,72,612	44,75,964	67,48,576	64,11,050	1,85,538	65,96,588	1,51,988	7,568	35,632	1,08,788

Of the recoverable balances, Rupees 5,181 have been collected to the end of February.

Ganjam.....	59
Vizagapatam.....	286
Rajahmundry.....	1,690
Masulipatam.....	2,269
Guntloor.....	937
Total.....	5,181

23. The subjoined table contains a comparison of the present Land Revenue of the Government Estates with the amount of Peshcush fixed upon them under the permanent settlement.

[illegible]

* *Note*.—These particulars have not been received from Rajahmundry. The disbursements in column 16 do not therefore include the Derazathorum and Zemindar's allowances Rupees, 44,094.

The charges above deducted comprize those of Talook establishments, pensions, charitable grants, and maramut, but are exclusive of the cost of the Godavery irrigation works.

24. A Statement of balances out-standing at the commencement of Fusly 1262 and their subsequent adjustment as far as completed follows :

Districts.	Balance at the beginning of Fy 1952.			Subsequently adjusted up to 28th February 1954.										Balance.		
	Permanently settled.	Under annual settle- ment.	Total	Collection.			Remission.			Total.			Permanently settled.		Under annual settle- ment.	Total
				Permanently settled.	Under annual settlement.	Total.	Permanently settled.	Under annual settlement.	Total.	Under annual settlement.	Permanently settled.	Total.				
.1	2	3	4	5	6	7	8	9	10	12	13	14	14	15	16	
Ganjam	Rs. 43,537	Rs. 23,038	Rs. 72,595	Rs. 49,557	Rs. 8,659	Rs. 58,207	Rs.	Rs. 9,307	Rs. 9,207	Rs. 49,557	Rs. 17,857	Rs. 67,414	Rs.	Rs. 5,181	Rs. 5,181	
Vizagapatnam	31,725	20,370	52,095	9,865	1,308	11,170	15,504	10,344	25,848	25,869	11,649	37,018	6,356	8,721	15,077	
Rajahmundry	55,184	1,11,872	1,67,056	41,404	19,173	60,577	13,780	72,111	85,891	55,184	91,284	1,46,468	.....	20,588	24,588	
Masulipatnam	21,84,038	4,41,900	26,25,238	55,427	29,280	75,707	68,440	.....	68,440	1,23,867	20,280	1,44,147	20,60,171	4,30,920	24,81,091	
Guntur .....	.....	8,46,356	8,46,356	.....	43,076	43,076	.....	3,06,703	3,06,703	.....	3,49,779	3,49,779	.....	4,96,577	4,96,577	
Total.....	Rs. 93,20,504	Rs. 14,49,936	Rs. 1,07,63,340	Rs. 1,56,253	Rs. 32,484	Rs. 1,88,737	Rs. 97,724	Rs. 3,98,365	Rs. 4,96,089	Rs. 2,53,977	Rs. 4,50,849	Rs. 7,44,626	Rs. 20,66,527	Rs. 9,51,937	Rs. 30,18,514	

The balance of Peshcush in Vizagapatam will be recovered. The large amount under the same head in Masulipatam belongs to estates which have reverted to Government, and is retained pending the arrangements of claims of the ex-Zemindars on their former Ryots. The investigation of the large Amany balances in Masulipatam has been entrusted to the Special Assistant Collector. Part of those of Guntoor, amounting to Rupees 1,64,600 being arrears of quit rent on Enams in the Palnad have been reported upon by the Acting Collector, and submitted for the orders of Government with my proceedings of the 24th instant.

25. The balances investigated and recommended for remission are as follows:

Districts.	Amount to be remitted.						Fusties to which the balances belong.						
	Deceased.	Deserted.	Insolvent.	Reported by the Tahsil-dars as recoverable but recommended by the Collector for remission.	Solvent.	Total.	Fusty 1256.	Fusty 1257.	Fusty 1258.	Fusty 1259.	Fusty 1260.	Fusty 1261.	
1	2	3	4	5	6	7	8	9	10	11	12	13	
Ganjam.....	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 Rs A P	48 9 9 220 8 7 3,269 4 10	.....	25 10 1 3,394 1 3	.....	.....	.....	.....	.....	.....	.....	.....	
Wuagapatam.	207 14 2 421 3 3 5,658 7 6	.....	.....	6,287 8 14 227 14 3,394 9 7 556	.....	.....	.....	.....	.....	.....	.....	.....	
Rajahmundry	338 12 2,255 13 2 16,518 2 11 1,317 1 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Masulipatan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Guntoor	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total	538 3 11 2,897 9	25,475 15 3	1,317 1 6	25 10 1 30,311 7 9	227 14 3,394 9 7 556	3 11 537 10 3 2,773 8 9 25,811 9	.....	.....	.....	.....	.....	.....	

The sanction of Government is requested for writing off the sum of Rupees (30,311-7-9), thirty thousand three hundred and eleven, Annas seven, and Pice nine, as above detailed.

26. The annexed Statement shows a comparison of the demand, collection and balance of Tuccavy for Fuslies 1261 and 1262.

Districts.	Fusly 1261.				Fusly 1262.				Comparison between columns 3 and 7.	
	Sanctioned amount.	Amount of distribution to the Ryots.	Collections.	Balance.	Sanctioned amount.	Amount of distribution to the Ryots.	Collections.	Balance.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.	Ra.	Ra.	Ra.
Ganjam	22,145	21,210	21,210	.....	23,400	24,975	24,975	.....	3,765	.....
Vizagapatam	6,900	8,301	8,301	.....	6,000	6,000	6,000	.....	.....	2,301
Rajahmundry	63,368	59,270	59,270	.....	69,435	67,905	67,154	51	7,938	.....
Masulipatam	22,650	13,779	13,779	.....	20,660	16,029	15,951	79	2,250	.....
Guntour	12,780	6,049	6,033	16	9,700	5,340	5,283	57	.....	709
Total ...	1,26,893	1,08,609	1,08,593	16	1,29,195	1,19,549	1,19,363	186	12,950	3,010
									Net Increase...	10,940

The increase in Ganjam and Masulipatam, is on account of the estates recently reverted to Government—that in Rajahmundry was in consequence of losses sustained by Ryots. Measures have been taken to reduce the expenditure under this head hereafter.

27. The next table contains an Abstract of appended statement D, shewing the demand, collection and balance of all sources of revenue for Fuslies 1261 and 1262.

[illegible]

The revenue derived from extra sources has been reported upon separately, for Fusly 1262, under the permission conveyed in Extract Minutes of Consultation, 11th March 1854.

28 T

Items.	Districts.	Charges.						Centage.				
		Receipts.	Of Manage-ment.	Of Maranmut.	Of Devasta-num, &c.	Other.	Total.	Of Manage-ment.	Of Maranmut.	Of Devasta-num, &c.	Other.	Total.
	I	2	3	4	5	6	7	8	9	10	11	12
	Ganjam.....	Rs. 9,63,991	Rs. 1,40,936	Rs. 9,449	Rs. 26,690	Rs. 43,322	Rs. 2,20,397	Rs. 14,620	Rs. -098	Rs. 2,768	Rs. +495	Rs. 22,863
	Vizagapatam.....	12,45,698	94,338	13,972	5,587	1,043	1,14,940	7,573	1,122	448	-084	9,227
	Rajahmundry.....	20,48,706	1,85,946	36,876	40,219	19,105	2,82,146	9,076	1,800	1,963	-933	13,772
	Masulipatam.....	10,33,534	1,14,646	57,233	67,413	26,103	2,65,395	11,092	5,538	6,223	2,525	25,678
	Guntoor.....	14,12,526	1,56,881	39,185	57,459	5,103	2,58,628	11,106	2,774	4,065	-361	19,309
	Total.....	57,04,455	692,747	1,56,715	1,97,368	94,676	11,41,506	10,333	2,338	2,994	1,412	17,027
	Ganjam....	5,03,216	27,521	694	69	1,238	29,532	5,471	-138	-014	-246	5,868
	Vizagapatam.....	2,70,630	26,901	.....	.....	1,657	28,558	9,940	.....	.....	-612	10,552
	Rajahmundry.....	4,63,762	27,683	.....	.....	9,994	37,677	5,969	.....	.....	2,155	8,124
	Masulipatam.....	2,69,111	20,571	2,974	194	3,703	27,442	7,645	1,106	-072	1,376	10,199
	Guntoor.....	6,80,917	45,686	847	110	645	47,298	6,711	-124	-016	-095	6,946
	Total.....	21,87,636	1,48,382	4,515	373	17,237	1,70,507	6,783	-206	-017	-738	7,794
	Grand Total.....	88,92,091	8,41,129	1,61,230	1,97,741	1,11,913	12,12,013	9,459	1,813	2,224	1,258	14,754

29. The following Statement shows the Revenue of Wet Lands and the Maramut charges upon the same for Fusly 1262.

Districts.	Sist on wet lands.		Maramut Disbursement.	Centage of Maramut on the said wet lands.	
	Sist on total wet lands as per statement.	Sist of wet lands included in the Collectors' reports.		Cols. 2 and 4.	Cols. 3 and 4.
1	2	3	4	5	6
	Ra.	Ra.	Ra.	Ra.	Ra.
Ganjam.....	3,60,342	1,18,074	9,449	2·622	8·003
Vizagapatam.....	88,532	98,750	13,972	15·782	14·148
Rajahmundry.....	4,91,403	4,90,000	36,876	7·504	7·558
Masulipatam.....	3,35,591	*	57,233	17·054	.....
Guntoor.....	1,60,067	1,29,682	39,185	24·480	30·206
	14,35,935	.....	1,56,715	10·914	.....

* These particulars have not been received from Masulipatam.

In the above, the Revenue appearing in Col. 3, for Ganjam and Guntoor, refers to such lands only as are influenced by the works upon which the Maramut expenditure was incurred; while in the other Districts the Revenue of the whole area of wet land under cultivation is given. In Vizagapatam the wet lands of villages under Joint Rent are included in Col. 3. The large expenditures on account of the Godavery and Kistna Anicuts are excluded.

30. Subjoined is an abstract of Statement E. shewing the Demand, Collection and Balance of Land Revenue and Extra Revenue for the last 10 years.

Fushies.		Land Revenue.		Extra Revenue.		Total.	
		Beriz.	Collection.	Beriz.	Collection.	Beriz.	Collection.
1		2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fusly	1253.....	59,07,124	51,55,569	20,08,109	20,05,054	79,15,233	71,60,623
"	" 54.....	58,74,204	55,81,939	18,11,158	18,07,084	76,85,362	73,89,023
"	" 55.....	61,08,140	59,65,043	18,78,469	18,75,477	79,86,609	78,40,520
"	" 56.....	64,65,277	63,12,005	17,98,961	17,98,230	82,64,238	81,10,235
"	" 57.....	64,61,769	63,21,512	18,88,429	18,88,290	83,50,198	82,09,802
"	" 58.....	66,76,013	63,77,563	18,93,335	18,91,980	85,69,348	82,69,543
"	" 59.....	65,72,504	62,85,517	18,78,939	18,78,465	84,51,443	81,63,982
"	" 60.....	65,14,914	63,03,199	19,20,187	19,19,748	84,35,101	82,22,947
"	" 61.....	67,00,611	65,72,315	19,75,679	19,75,115	86,76,290	85,47,430
"	" 62.....	67,48,576	65,96,588	21,70,132	21,69,428	89,18,708	87,66,016

The Zemindari of Guntoor being under management from Fusly 1253 to 55 when they reverted to Government, the Kham Beriz and not the Peschush is entered for these Fuslies.

31. The next Statement exhibits Extraordinary Receipts (Sevac Jumma) current and arrears for Fusly 1262.

Districts.	1	Demand.			Collections within the Fusly.			Balance.			Of which		
		Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Subsequent collections.	Remissions.	Balance.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam		34,705	16,307	51,012	7,690	14,397	22,287	27,015	1,710	28,725	1,710	27,015	30
Vizagapatam		144	4,250	4,394	144	3,942	4,086	308	308	308	278	30	173
Rajahmundry		381	11,791	12,172	253	11,593	11,846	128	198	326	153	153	173
Masulipatam		42,218	14,159	56,377	7,997	8,533	16,530	42,738	5,626	48,364	4,330	1,84,323	40,90,811
Guntur		5,126	6,048	11,173	315	5,877	6,192	4,810	171	4,981	99	3,765	1,147
Total		43,22,190	52,555	48,74,745	16,399	44,542	60,941	43,05,791	8,013	43,13,804	5,570	2,15,103	40,92,151

The arrears in Ganjam and Vizagapatam are already adjusted. Of those in Rajahmundry, Rupees 118-13-9 are recommended for remission for the causes noted in the margin, and the sanction of Government is requested accordingly to write them off. The greater part of the large arrears in Masulipatam consists of balances due by Ryots in the estates recently purchased by Government, and of interest on arrears of Peschush. The arrears in Guntur are chiefly the balances of quit rent on Enams and Agraharums, the disposal of which is now pending.

	Rs.	A.	P.
Deserted	12	2	9
Insolvent	106	11	0
To be remitted	118	13	9
Recoverable	9	0	0
	127	13	9
Due by Ryots	17,70,919		
Interest on arrears of Peschush	22,99,727		
Remainder	40,70,646		
	20,165		
	40,90,811		

32. The statement of lapses of Enam lands required by Circular Order of Board of Revenue, dated 27th July 1848, cannot be prepared for the present Fusly, as the materials for it are not complete.

33. The following is a Return of village Officers suspended or removed under Regulation VI. of 1831.

Districts.	Villages.	No. of Persons Dismissed.				No. Suspended.			
		Pedda Capoos.	Curnums.	Other Servants.	Total.	Pedda Capoos.	Curnums.	Other Servants.	Total.
1	2	3	4	5	6	7	8	9	10
Ganjam	No.								
Vizagapatam	†								
Rajahmundry	13	4	4		8	1	4		5
Masulipatam	*								
Guntur	61	8	36	18	62	15	43	23	81
Total									

* Complete accounts have not been received from Ganjam and Masulipatam.

† No cases of removal occurred in Vizagapatam.

34. The effect of the Godavery irrigation works will be more particularly noticed in reporting the settlements of 1263 Fusly, during which year, the progress and influence of the improvements were carefully examined on the spot.

35. The increase hitherto obtained from lands irrigated by the Tulyabhaga channel and its branch leading to Samulcottah, is stated below :

Fuslies.	Villages.	Villages Irrigated.				Lands Irrigated.			
		Average collections Fusly 1250-55 or 6 years previous to the irrigation.	Collections subsequent to irrigation.	Increase.	Centage.	Land.	Sist.		
							Usual or mamool.	Teerwa justly.	Total.
1	2	3	4	5	6	7	8	9	10
	No.	Rs.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Rs.
1259 ...	22	48,602	84,841	36,239	74.563	10,408	40,251	8,478	48,729
60 ...	23	49,674	93,493	43,819	88.213	11,270	43,576	11,974	55,550
61 ...	36	60,286	1,15,163	54,877	91.028	13,279	50,659	16,179	66,838
62 ...	38	66,396	1,24,569	58,173	87.615	15,528	55,656	17,433	73,089
Total				1,93,108					

36. The lands of 20 villages of the Pittapore Zemindary now under management, have also been irrigated, and a similar comparison of the revenue derived before and since they have benefitted by the channels, shews the following results:

Fusly.	Villages.	Average collections of 4 years from F. 53 to 56 or previous to irrigation.	Collections subsequent to irrigation.	Increase.	Centage.
1	2	3	4	5	6
	No.	Rs.	Rs.	Rs.	Rs.
1257	4	4,983	6,883	1,900	38.130
1258	4	4,983	8,999	4,016	80.594
1259	4	4,983	6,989	2,006	40.257
1260	16	15,536	20,883	5,347	34.416
1261	20	18,639	25,683	7,044	37.792
1262	20	18,639	25,656	7,017	37.646
Total.....				27,330	

In considering the above figures, it must be borne in mind that but a small number of villages have as yet been brought under the influence of the works, and that in those which have, an addition to the demand cannot be made immediately, without discouraging the Ryots and checking the main object in view. The conversion of dry lands to wet is a new and expensive undertaking to people averse to innovations, and it is necessary to use great caution in demanding the assessment commensurate with the advantages conferred by a regular and unfailing supply of water. The additional assessment hitherto levied from Enam lands which have received water has as yet been merely nominal. Measures have now been taken for the systematic application of an irrigation tax on lands both on full and favourable assessment, which will come into operation from the commencement of 1264 Fusly.

Acres.
In Government villages... 4,190
In Zemindary do. ... 1,312
5,432

I have the honor to be,

Sir,

Your most obedient servant,

Commissioner's Office: Vizagapatam, }
28th August 1854. }
Despatched, 16th September 1854.

WALTER ELLIOT,

Commissioner.

A. Comparative Statement of Athoobady or cultivation engagements, including Ryotwar Share, Joint Rents, Cosht Rents, and whole Village Rents, Remissions, Ready Money Collections, and Net Revenue of Government Estates in the 5 Districts of the Northern Circars, for Fuslies 1261 and 1262.

Items.	Districts.	Jeroyettee or fully assessed.																	Quit rent and other money items.				Total.			Remissions in money items.			Remaining.								
		Cultivation demand or Atkoobady.				Deduct Cabolyat Banjar or land left unploughed.				Remaining Demand.				Remissions.				Settled Demand.				Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.					
		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.																	
				Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	34	35	36	37		
Estates under Govt. both in the past and present Fuslies.	Ganjam	4,63,087	4,59,940	.....	3,147	.....	.....	.....	4,63,087	4,59,940	.....	3,147	7,419	6,848	.....	571	4,55,668	4,53,092	.....	2,576	23,816	25,850	34	.....	4,81,484	4,78,942	.....	2,542	.....	.....	.....	4,81,484	4,78,942	.....	2,542		
	Vizagapatam	1,52,557	1,57,873	5,316	.....	1,236	1,087	.....	149	1,51,321	1,56,786	5,465	.....	4,658	10,498	5,840	.....	1,46,663	1,46,288	.....	375	11,075	10,978	.....	97	1,57,738	1,57,266	.....	472	.....	.....	1,57,738	1,57,266	.....	472		
	Rajahmundry	14,08,840	14,37,322	28,482						14,08,840	14,37,322	28,482		7,197	18,935	6,738		14,01,643	14,23,387	21,744		97,163	96,450		713	14,98,806	15,19,837	21,031		45,927	43,909		18	14,52,879	14,75,928	23,049	
	Masulipatam	6,33,647	6,95,477	61,830						6,33,647	6,95,477	61,830		50,342	63,041	12,699		5,83,803	6,32,436	49,131		1,15,881	88,023		27,858	6,99,186	7,20,459	21,273		2,650	1,957		93	6,96,536	7,18,502	21,966	
	Guntoor	13,73,032	13,50,167		22,865	22,921	16,181		6,740	13,50,111	13,33,986		16,125	1,14,060	1,24,804	10,744		12,36,051	12,09,182		26,869	2,21,918	2,25,403	3,485		14,57,969	14,34,585		23,384				11	14,57,969	14,34,585	23,384	
	Total...	40,31,163	41,00,779	95,628	26,012	24,157	17,268		6,889	40,07,006	40,83,511	95,777	19,272	1,83,676	2,19,126	36,021	571	38,23,330	38,64,385	70,875	29,820	4,71,853	4,46,704	3,519	28,668	42,95,183	43,11,089	42,304	26,398	48,685	45,976	2		42,46,498	42,56,118	45,015	26,400
Estates reverted to Govt. in current Fusly.	Polakey in Ganjam	25,073	26,056	983	.....	.....	.....	.....	25,073	26,056	983	.....	929	420	.....	509	24,144	25,636	1,492	.....	116	116	.....	.....	24,260	25,752	1,492	.....	.....	.....	.....	24,260	25,752	1,492	.....		
	Deevy in Masulipatam	1,07,029	75,355	.....	31,674	.....	.....	.....	1,07,029	75,355	.....	31,674	43,623	4,164	.....	39,459	63,406	71,191	7,785	.....	5,653	3,035	.....	2,618	69,059	74,226	5,167	.....	35	35	.....	68,024	73,191	5,167	.....		
	Total...	1,32,102	1,01,411	983	31,674					1,32,102	1,01,411	983	81,674	44,552	4,584		39,968	87,550	96,827	9,277		5,769	3,151		2,618	93,819	99,978	5,659		35	35		63,284	68,943	5,659		
	Grand Total...	41,63,265	42,02,190	96,611	57,686	24,157	17,268		6,889	41,39,108	41,84,922	96,760	50,946	2,28,228	2,23,710	36,021	40,539	39,10,880	39,61,212	80,152	29,820	4,77,622	4,49,855	3,519	31,286	43,88,502	44,11,067	43,963	26,398	48,720	46,011	2		43,39,782	43,84,056	51,674	26,400
	Net.....	38,925							6,889		45,814			4,518		50,332					27,767				22,565												

1st Supplement to Statement A.

Particulars of Remissions entered in Columns 14 and 15 of Statement A.

[illegible]

A. Comparative Statement of Atkooody or cultivation engagements, including Ryotwar Share, Joint Rents, Cosht Rents, and whole Village Rents, Remissions, Ready Money Collections, and Net Revenue of Government Estates in the 5 Districts of the Northern Circars, for Fuslies 1261 and 1262.

Items.		Districts.	Jeroyettee or fully assessed.																	Quit rent and other money items.				Total.				Remissions in money items.				Remaining.							
			Cultivation demand or Atkooody.				Deduct Cabolyat Banjar or land left unploughed.				Remaining Demand.				Remissions.				Settled Demand.																				
			Fusly 1261.		Fusly 1262.		Comparison.		Fusly 1261.		Fusly 1262.		Comparison.		Fusly 1261.		Fusly 1262.		Comparison.		Fusly 1261.		Fusly 1262.		Comparison.		Fusly 1261.		Fusly 1262.		Comparison.		Fusly 1261.		Fusly 1262.		Comparison.		
			Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.					
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	34	35	36	37		
Estates under Govt. both in the past and present Fuslies.	Ganjam	4,63,087	4,59,940	.....	3,147	.....	1,236	1,087	.....	149	4,63,087	4,59,940	.....	3,147	7,419	6,848	.....	571	4,55,668	4,53,092	.....	2,576	25,816	25,850	34	.....	4,81,484	4,78,942	.....	2,542	.....	108	110	2	.....	4,81,484	4,78,942	.....	2,542
	Vizagapatam	1,52,557	1,57,873	5,316	.....	.....	1,236	1,087	.....	149	1,51,321	1,56,786	5,465	.....	4,658	10,498	5,840	.....	1,46,663	1,46,288	.....	375	11,075	10,978	.....	97	1,57,738	1,57,266	.....	472	.....	108	110	2	.....	1,57,630	1,57,156	.....	474
	Rajahmundry	14,08,840	14,37,322	28,482	.....	.....	14,08,840	14,37,322	28,482	.....	.....	14,08,840	14,37,322	28,482	.....	7,197	18,935	6,738	.....	14,01,643	14,23,387	21,744	.....	97,163	96,450	.....	713	14,98,806	15,19,837	21,031	.....	45,927	43,909	.....	18	14,52,879	14,75,928	23,049	.....
	Masulipatam	6,33,647	6,95,477	61,830	.....	.....	6,33,647	6,95,477	61,830	.....	.....	6,33,647	6,95,477	61,830	.....	50,342	63,041	12,699	.....	5,83,805	6,32,436	49,131	.....	1,15,881	88,023	.....	27,858	6,99,186	7,20,459	21,273	.....	2,650	1,957	.....	93	6,96,536	7,18,502	21,966	.....
	Guntur	13,73,032	13,50,167			22,865	22,921	16,181		6,740	13,50,111	13,33,986		16,125	1,14,060	1,24,804	10,744			12,86,051	12,09,182		26,869	2,21,918	2,25,403	3,485		14,57,969	14,34,585		23,384						14,57,969	14,34,585	
Total.....		40,31,163	41,00,779	95,628	26,012	24,157	17,268	.....	6,889	40,07,006	40,83,511	95,777	19,272	1,83,676	2,19,126	36,021	571	38,23,330	38,64,385	70,875	29,820	4,71,853	4,46,704	3,519	28,668	42,95,183	43,11,089	42,304	26,398	48,685	45,976	2	.....	42,46,498	42,66,113	45,015	26,400		
Estates revert- ed to Govt. in current Fusly.	Polakey in Ganjam	25,073	26,056	983	.....	.....	25,073	26,056	983	.....	.....	25,073	26,056	983	.....	420	.....	509	24,144	25,636	1,492	.....	116	116	.....	2,618	24,260	25,752	1,492	.....	.....	.....	.....	.....	24,260	25,752	1,492	.....	
	Deevy in Masulipatam	1,07,029	75,355	.....	31,674	.....	1,07,029	75,355	.....	.....	1,07,029	75,355	.....	31,674	43,623	4,164	.....	39,459	63,406	71,191	7,785	.....	5,653	8,035	.....	2,618	69,059	74,226	5,167	.....	35	35	.....	.....	69,024	74,191	5,167	.....	
	Total.....	1,32,102	1,01,411	983	31,674	.....	1,32,102	1,01,411	983	.....	1,32,102	1,01,411	983	31,674	44,552	4,584	.....	39,968	87,550	96,827	9,277	.....	5,769	3,151	.....	2,618	93,319	99,978	6,559	.....	35	35	.....	.....	63,284	69,948	6,559	.....	
	Grand Total.....	41,63,265	42,02,190	96,611	57,686	24,157	17,268	.....	6,889	41,39,108	41,84,922	96,760	50,946	2,23,228	2,23,710	36,021	40,539	39,10,880	39,61,212	80,152	29,820	4,77,622	4,49,855	3,519	31,286	43,88,502	44,11,067	48,963	26,398	48,720	46,011	2	.....	43,39,782	43,66,056	51,674	26,400		
Net.....		38,925				6,889				45,814				4,518				50,332				27,767				22,565				The whole Talook rent of Paleonda				1,10,908					
Total.....		44,50,690				44,75,964				51,678				26,400				Net.....				25,274																	

1st Supplement to Statement A.

Particulars of Remissions entered in Columns 14 and 15 of Statement A.

Items.	Districts.	Remissions allowed on cultivated lands.												Total remissions.			
		Remission on unploughed lands.				Usual.				Cowle.				Temporary for short produce, &c.			
		Fusly 1261.		Fusly 1262.		Fusly 1261.		Fusly 1262.		Fusly 1261.		Fusly 1262.		Fusly 1261.		Fusly 1262.	
		Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Estates under Govt. both in the past and present Fuslies.	Ganjam	5,922	4,231	1,691	895	757	1,507	750	5,700	5,700	1,497	2,617	1,120	3,607	4,142	533	1,497
	Vizagapatam	1,051	856	1,895	1,035	1,507	750	750	5,700	5,700	1,497	2,617	1,120	3,607	4,142	533	1,497
	Rajahmundry	3,854	8,494	4,640	13,838	18,593	4,755	1,324	21,287	19,168	2,119	13,910	28,188	14,278	68,480	79,815	10,835
	Masulipatam	30,912	39,194	8,282	91	33,283	31,999	1,324	21,287	19,168	2,119	13,910	28,188	14,278	68,480	79,815	10,835
	Guntur	45,580	45,489	91	33,283	31,999	1,324	21,287	19,168	2,119	13,910	28,188	14,278	68,480	79,815	10,835	1,497
	Total	87,319	99,064	12,922	2,177	47,878	52,059	5,505	1,324	21,287	24,868	5,700	2,119	27,192	44,135	17,281	338
Estates revert- ed to Govt. in current Fusly.	Polakey in Ganjam	929	399	530	58	57	1	1	983	151	21	822	1,041	21	822	1,041	21
	Deevy in Masulipatam	42,582	39,555	39,156	58	57	1	1	983	151	21	822	1,041	21	822	1,041	21
	Total	43,511	40,054	39,156	58	57	1	1	983	151	21	822	1,041	21	822	1,041	21
	Grand Total	1,30,830	1,02,419	12,922	41,333	47,936	52,116	5,505	1,325	21,287	24,868	5,700	2,119	28,175	44,307	17,302	1,170
Net		28,411				4,180				3,581				16,182			

Items.	Districts.	Quit Rent or Cuttoobady.												Other Ready Money Collections.																Total.			
		Cuttoobadies on Mokassa and Agraharums.				Enam Cuttoobadies.				Total.				Poolary or Pasture Tax.				Fruit Trees including Toddy Tree Tax.				Other sundry Items.				Total.				Fusly 1261.	Fusly 1262.	Comparison.	
		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.		Fusly 1261.	Fusly 1262.	Comparison.									
				Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Estates under Govt. both in the past and present Fuslies.	Ganjam	31,915	13,015			12,611	12,592		19	25,626	25,607		19																				
	Vizagapatam	2,053	2,053			8,057	8,050			10,110	10,103																						
	Rajahmundry	7,401	7,432	31		69,336	69,016		296	76,737	76,478		259	4,277	3,753		524	14,315	14,525		17	190	243	53		190	243	53		25,816	25,850	34	
	Masulipatam	50,563	50,554		9	22,645	20,460		2,184	73,208	71,014		2,194	14,909	601		14,308	8,798	7,506		1,292	1,834	1,694		140	20,426	19,972		454	97,163	10,978		97
	Guntoor	18,359	18,359			73,919	69,311		4,608	92,278	87,670		4,608	1,23,453	1,29,573	6,120		14,308	8,798	7,506		1,292	18,966	8,902		10,064	42,673	17,009		25,664	1,15,881	88,023	
	Total...	91,391	91,413	31	9	1,86,568	1,79,459		7,104	2,77,959	2,70,872		7,087	1,42,897	1,34,160	6,120	14,857	29,718	30,592	2,183	1,309	21,279	11,080	53	10,252	1,93,894	1,75,832	8,146	26,208	4,71,853	4,46,704	3,519	28,668
Estates revert- ed to Govt. in current Fusly.	Polakey in Ganjam	20	20			96	96			116	116																						
	Deevy in Masulipatam					*527	527			*527	527			*68	68																		
	Total...	20	20			623	623			643	643			68	68			2,131	2,131			2,927	309		2,618	*5,126	2,508		2,618	116	116		2,618
	Grand Total...	91,411	91,433	31	9	1,87,191	1,80,082		7,109	2,78,602	2,71,515		7,087	1,42,965	1,34,228	6,120	14,857	31,849	32,723	2,183	1,309	24,206	11,389	53	12,870	1,99,020	1,78,340	8,146	28,826	4,77,622	4,49,855	3,519	31,286
	Net.....	22															8,737			874					12,817				20,680			27,764	

Particulars of Money Remissions entered in Columns 30 and 31 of Statement A.

Particulars of Money Remissions entered in Columns 30 and 31 of Statement A.																																			
Items.	Districts.	Allowances to Village Officers.																To Hill Chiefs.				To Davastanums.				Total.									
		Remuneration to Village Moonsiff and Pettendars.				Allowances and Contingent Expenses, &c. of Curnums.				Nayekvady or Police Officers.				Others.				Total.																	
		Fusly 1261.		Fusly 1262.		Comparison.		Fusly 1261.		Fusly 1262.		Comparison.		Fusly 1261.		Fusly 1262.		Comparison.		Fusly 1261.										Fusly 1262.		Comparison.			
		Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33			
Estates under Govt. in the past and present Fuslys.	Ganjam					108	110	2									108	110	2										108	110	2				
	Vizagapatam	21,535	21,901			4,881	4,910	29									30,555	30,734	179									45,927	43,909	2,018					
	Rajahmundry	101	101	366					2,805	2,849	44		1,334	1,074		260	898	748	179	150		2,826	400		2,426	12,546	12,775	229	543	48,685	43,909	2,018			
	Masulipatam								797	647		150										600	600					2,650	1,957	693					
	Guntoor																																		
	Total...	21,636	22,002	366		4,989	5,020	31		3,602	3,496	44	150	1,334	1,074	260	31,561	31,592	181	150		3,426	1,000		2,426	13,698	13,384	229	543	48,685	45,976	2,711			
Estates reverted to Govt. in current Fusly.	Polakey in Ganjam																																		
	Deevy in Masulipatam																																		
	Total...																																		
	Grand Total...	21,636	22,002	366		4,989	5,020	31		3,602	3,496	44	150	1,334	1,074	260	31,561	31,592	181	150		3,426	1,000		2,426	13,698	13,384	229	543	48,685	45,976	2,711			
Net.....		366				31				106				260		81										2,426		To devastanums.		13,384		814		2,711	
																												To Baudoo Enams...		85					

Extract from the Minutes of Consultation, under date the 6th November, 1854.

Read the following Reports.

From the Board of Revenue.

(Here enter 17th August, 1854.)

From the Commissioner Northern Circars.

(Here enter 28th do.)

1. In the above letters, the Board of Revenue and the Commissioner for the Northern Circars submit their general reports, as called for by Extract Minutes of Consultation 11th March last, upon the Settlement of the Land Revenue in the Districts under their respective control for Fusly $\frac{1262}{1852-53}$.

2. The opening paras of the Board's Report, 3 to 23, are occupied with general observations, and explanations preliminary to the account of the season and its out-turn. These remarks relate to the number of villages in the Districts under report, and the modes of Settlement followed—Ryotwar—Rented—Amaun—Shotrium—Zemindary—Mootah—Poliput and Moturpha—to the sources of irrigation—to the general statistics of population and agricultural stock—number of ryots and puttahs, and rent roll.

3. From the Board's Statement No. 2, it would appear that in their division of the Ain villages or those under the immediate management of Government 27,776, nearly all 27,420 are under Ryotwary Settlement or held on Annual rent.* Of the remainder 29 are rented on leases of more than one year—228 are under Amaun or the sharing system—and 99 are Moturpha villages, inhabited solely by Weavers, Artisans and other non-cultivators, assessed to the Moturpha revenue. The Zemindary and Mootah villages, or villages held under the permanent Settlement, and the Poliput villages are 10,064. The alienated villages Shotrium, &c. held, either wholly free of tax, or on payment of a more or less favorable quit rent, are 3,334. Thus the entire number of villages is 41,175 besides 37,838 hamlets.

4. Statement No. 3 of the works of irrigation though imperfect, as are several of the Board's Statements, is an important document. The Board have drawn attention to the number of new or untaxed wells in the Ceded Districts, but they have not adverted to the great difference in this respect between the two Provinces, the number in Cuddapah 16,274 being nearly tenfold that 1,644 in Bellary. The reason, the Government believe to be, that in the former the privilege of digging a well, without the land under it becoming thereby subject to additional assessment, has been fettered with no restrictions—whereas in Bellary, it has been clogged with the condition (now abrogated as inconsistent with the orders of the Hon'ble the Court of Directors) that the ryot shall hold a certain quantity of Appanum or highly assessed Government land. In North and South Arcot where new wells have never been taxed, the number of wells is greatly in excess of those in any other districts. Some of the entries in the Statement seem however open to question. Thus to take the first district Chingleput, the number of wells is only 3,740 whereas there are 2,109 tanks.

5. Statement No. 7, being an abstract of the rent roll shows that, omitting North Arcot, the returns from which seem not to have been received, the total number of puttahs issued for the year in the remaining fifteen Collectorates under the Board was 12,84,972, of an aggregate assessment of Rupees 2,27,96,935 or averaging Rupees 18 each. Of the above 7,86,765 or more than three fifths were for demands below 10 Rupees, the aggregate assessment being Rupees 27,33,580 or somewhat below Rupees 3½ each. After making every allowance for what is noticed by the Board, Para 23, that one ryot will frequently hold Puttahs in several villages, and conversely that the lands of an undivided family, though situated in the same village, are often exhibited separately, instead of in the aggregate, in consequence of their standing registered in different names, the number of small holdings will still be very great. In the Government lands in the Northern Circars the proportion of Puttahs under 10 Rupees seems somewhat smaller, and their average amount a little higher.

Total number of Puttahs...1,24,757
Assessment...34,22,987
Average Rupees...28
Below 10 Rupees...47,425
Assessment Rupees 2,22,734
Average Rupees 5 nearly
Statement in Commission-
er's report para 20.

* The Annual rented and ryotwar settled should be distinguished in future returns.

Season. Para 24. 6. The season seems to have been on the whole good. The early rains or those of the south west monsoon were generally favorable. The fall in the North East Monsoon was excessive in some districts and in the month of March 1853, "a storm unusual at that period, accompanied by heavy rain, swept over Madras, Chingleput, Salem, North and South Arcot, Tanjore, Trichinopoly and Bellary, causing large losses in many villages and rendering proportionate remissions of revenue necessary." The Commissioner has in paras 2 and 3 of his report introduced two tables, one showing the fall of rain for each month of the Fusly, and the other the heights of the freshes in the principal rivers of his division the Godavery and Kistna. Similar tables might with advantage be drawn up by the Board for their Districts.

Prices. Para 30. 7. In the Board's districts the prices of both kinds of paddy were rather below those of the preceding year. In dry grain there was a considerable improvement. The remarks of the Board on the uniformity of price in para 31 must be taken with some qualification. On referring to Statement No. 8, it is perceived that the price of first sort paddy varied from Rupees 89 per garce in Tinnevely to Rupees 52½ in North Arcot, and that of the second from Rupees 80 also in Tinnevely to Rupees 47-14-0 in North Arcot. There are similar fluctuations in other descriptions of grain, e.g. Jawaree was Rupees 100-14-0 per garce in Chingleput, and Rupees 58 in Madras. It is moreover obvious that it is the variations in price in the large staples of the several Districts which affect the ryots or the people, and that these should be more particularly noticed in the report. The price, in any District, of those kinds of grain which are raised in it only to a comparatively limited extent, is of lesser moment and calls for slight notice. The table given by the Commissioner para 5, compares the current rates not only with those of the year before but with the average of the last 10 years. The comparison might with advantage be similarly extended in the Board's Table.

8. The following Table being an Abstract of Statement No. 15 forwarded by the Board, shows the aggregate settlement of all the Districts under their superintendence.

	Rupees.	Increase or Decrease (+ or -) compared with 1261.
Total Dittum.....	2,99,82,918	+ 2,21,029
Statement No. 10.—Deduct Caboolati Waste.....	10,90,879	— 2,44,446
Statement No. 11.—Remains Actual Cultivation.....	2,88,92,039	+ 4,65,475
Statement No. 12.—Deduct remissions on cultivated land.....	32,23,491	— 21,713
Remains Ryotwar Land Revenue..	2,56,68,548	+ 4,87,188
Add Statement No. 13.—Ready money collections....	19,95,710	+ 1,22,012
Total land revenue under Annual Settlement.....	2,75,64,258	+ 3,65,176
Villages rented for more than one year.....	2,993	+ 969
Peishcush.....	27,09,902	— 5,393
Total Land Revenue.....	3,02,91,153	+ 3,60,752
Statement No. 16.—Revenue from Extra Sources....	2,59,341	+ 4,14,870
Total Ordinary Revenue.....	3,39,30,594	— 54,118
Sevoye Jummah or extra items. ...	2,59,341	— 84,528
Total including Sevoye Jummah....	3,92,39,935	— 1,38,646

The result is an aggregate land revenue settlement, exclusive of Sevoye Jummah, of Rupees 3,02,91,153 being Rupees 3,60,752 in excess of that for Fusly 1261. If the revenue from the extra sources—Salt Customs, &c. and that from Sevoye Jummah be added, the entire revenue will be Rupees 3,92,39,935—or Rupees 1,38,646 below that of the year preceding. The decrease has occurred wholly in the extra sources—and is owing to the abolition of the Tobacco Monopoly in Malabar and Canara, which took place on the 1st January 1853—but for the falling off, Rupees 4,02,736, thence resulting, there would have been an increase on the revenue of the whole year of Rupees 2,64,090. The only Provinces in which there has been any considerable decline in revenue as contrasted with the year before are Nellore *a*—South Arcot *b*—Canara *c* and Malabar *d*, the two last in consequence of the cessation of the Tobacco Monopoly. In Madura *e* Tanjore *f* and Madras *g* there was a large increase.

a 1,34,760
b 1,51,619
c 75,135
d 2,57,078
e 1,98,910
f 1,12,047
g 98,571

9. Statement No. 15 of those forwarded by the Board exhibits Col. 16, 17, the difference for each District between the year reported on, and that which preceded it, on all sources of revenue, but does not distinguish the increase or decrease of land revenue. It is desirable that this should be shown, for which purpose it would only be necessary to open two fresh columns after column 11.

Statement No. 17.

10. The demand being as shown in the preceding para the collections were,

	Demand. Rs	Collection within the Fusly. Rs	Balance. Rs	Subsequent collections to 30th March 54.	Balance. Rs
Land Revenue.....	3,02,91,153	2,83,15,669	19,75,484	14,94,110	4,81,373
Extra Sources.....	86,89,441	84,73,159	2,16,282	2,13,107	3,175
Sevoye Jummah.....	2,59,341	2,34,530	24,811	16,228	8,583
Total.....	3,92,39,935	3,70,23,358	22,16,577	17,23,445	4,93,131

The balance of land revenue is about 1½ per cent on the demand. The larger portion of it Rupees 3,35,427 has accrued in Tanjore, in consequence of the disastrous storm by which that Province was visited in March 1853. Of this sum Rupees 2,64,612-13 was remitted by Extract Minutes Consultation 13th December last.

Statement No. 19.

11. The arrears on account of previous Fuslies which at the beginning of Fusly 1262 stood at Rupees 24,04,605—had, by the end of March 1854, been reduced to Rupees 4,91,974—classed as,

Recoverable 1,76,038
Doubtful 49,840
Irrecoverable 2,66,092

P. 54.

Out of this last sum, the Board recommend the immediate remission of Rupees (57,109-3-4) fifty seven thousand one hundred and nine, annas three and pice four ryotwar arrears as particularized in column 7 Statement No. 21. The Right Honorable the Governor in Council authorizes the writing off of these annas as well as of Rupees (1,452) one thousand four hundred and fifty two, on account of extra sources of revenue, and Rupees (2,324-11-10) two thousand three hundred and twenty four annas eleven and pice ten under the head of extra items, in all Rupees (60,885-15-2) sixty thousand eight hundred and eighty five, annas fifteen and pice two.

12. The remainder of the doubtful and irrecoverable balances should be adjusted without delay.

13. The total collections from the Board's Districts made within the Fusly were,

Statement No. 23.
Land Revenue.

Arrears 14,22,954
Current 288,15,667 } 2,97,38,621
Extra sources of revenue 87,01,556
Sevoye Jummah 2,58,631
Total 3,86,98,808

being a net decrease of Rupees 8,82,447 below the collections of Fusly 1261.

14. The charges under all heads upon the above revenue, amounted to Rupees 74,32,964, or a per centage of 19½ per cent. viz.—

1. Charges of collection and management, salary of European Officers, Hoozoor and district establishments, Saudeward &c.	Rs.	Per Cent.
	34,50,477-8½	on the whole revenue.
2. Maranmut charges	9,14,790-5½	on the revenue derived from irrigated lands.
3. Yeomials and other allowances chargeable on the revenue.....	14,88,829- 3½	on the whole revenue.
4. Extra charges. Report p. 61.....	15,78,868- 4½	on do.

15. The first of the above items includes the payments made in cash to the village servants in Tanjore and Canara, but does not include the payments (Rupees 3,71,609 Statement No. 12) made to the same classes of servants in other districts by deductions from the Bariz. It is also exclusive of the value of the enams held by them in those districts where they are paid by assignments of rent free or lightly assessed land. On the other hand the charges of management Rupees 34,50,477 include the salaries in full of the Collectors, their European Subordinates and Establishments, Hoozoor and Talook, who are employed on Police as well as revenue duties, and a part of their allowances is properly chargeable on that Department. The nature of the "extra charges" col. 9* should have been more fully explained in the report, more particularly as regards those districts Madura, Tanjore, Tinnevely, Coimbatore, Canara and Malabar where the amount is high.

* Statement No. 24.

16. The Government would add a few remarks on the Statements appended by the Board to their report which though generally very clear and simple seem in some instances susceptible of improvement. Some points have been already noticed.

Paras 6, 7 and 9.

Statement No. 7. Rent Roll.—This Statement as regards the "maximum" col. 2, 3, 4, is imperfect, and does not fully meet its object, which is to show how many substantial Proprietors there are in a District. The Government would re-cast the Statement altogether, so as to assimilate it more nearly to that given by the Commissioner in para 20 of his report. The revised Statement should exhibit in consecutive columns the number of holdings and their aggregate value respectively, above Rs. 1000—between Rs. 1000 and Rs. 750—between Rs. 750 and Rs. 500—between Rs. 500 and Rs. 300—between Rs. 300 and Rs. 100—between Rs. 100 and Rs. 50—between Rs. 50 and Rs. 10—and below Rs. 10.

Statement No. 8, List of Prices.—Referring to the remarks already made in para 7—these statements should for the future specify for each District, in a column of remarks, or by means of foot notes, the kind or kinds of grain which constitute the grand staples of produce raised for the consumption of the people or for exportation.

Statement No. 11, Comparative view of cultivation.—In this Statement the dry, wet, and, so long as the distinction is maintained, garden land, with its assessment, should be exhibited in distinct columns—mixing them up confounds a dry grain district with a wet one—Without such specification the results shown in the table cannot be explained e. g.—it does not appear why Tanjore with 7,08,775 cawnies under the plough yields Rs. 40,09,217 while Bellary with more than double that area under cultivation—Cawnies, 14,54,239 pays only Rs. 28,14,571.

Statement No. 14.—Extent of land occupied for Sugar Cane, Cotton and Indigo.—The average assessment per cawnie in each District on each of the descriptions of cultivation embraced in this Table should be given—It would show whether the assessment interfered with the production of the article.

Statements Nos. 17, 18.—A column should be added to each of these statements to show the ratio borne by the balance col. 6, to the demand col. 2.—Statements Nos. 18 and 20, it is observed apply only to Ryotwarry revenue.

17. The season in the Northern Circars is stated to have been generally favorable, although the rains were excessive in September and October, and scanty during some other parts of the year.

18. Prices were generally lower than in the preceding year.

19. The total number of villages in the Northern Circars is 10,132 viz. 5,289 proprietary belonging to estates held under the permanent settlement, and 4,843 held direct from Government viz.

Paying full assessment,	3,965
On Cuttoobadi or Quit rent,	690
Surva Enam or held free of assessment,	188
	4,843

20. The villages paying revenue direct to Government were settled in the modes following.

On Ryotwar,	1,373
Joint rent,	1,560
Cosht rents,	502
Whole village rents,	355
Whole Talook, Paleondah,	254
Fully assessed,	4,044
Cuttoobadi,	606
	4,650*

21. Guntoor was settled almost exclusively ryotwar. On the other hand the settlement in Masulipatam and Rajahmundry was entirely by Joint rents. Of the 497 villages in Vizagapatam 254 belonging to the Paleondah and Hoonjaram estates were included in the quinquennial rent of that property held by Messrs. Arbuthnot and Co., of the remainder 72 were settled ryotwar, 66 on joint rent, and 105 by whole village rent. There were no joint rents in Ganjam, but 407 villages were settled on ryotwar, 502 on Cosht rents, 355 in Ganjam, and 217 by whole village rents.

Joint rents	1,560
Whole village do.	355
Cosht do	502

22. On these several descriptions of rents the Commissioner states. Para 14,

"Joint rents have been introduced in the lapsed Zemindary and other Government estates of Rajahmundry since Fusly 1254, and subsequently in those of Masulipatam, and later still in Vizagapatam-- they are now the prevailing mode of settlement in the two first named Districts. The principles of joint responsibility have not, however, been so fully carried out in practice as was contemplated. Rents without joint responsibility exist in 355 small villages situated in the Hill tracts of Ganjam and Vizagapatam, and in a few similar villages of Masulipatam as the most convenient mode of settlement. What are called Cosht rents differ from both the descriptions above mentioned, and are confined to Ganjam. The principle upon which they are based is that of fixing the demand upon each village at the beginning of the season, and leaving the villagers to divide it afterwards among themselves with reference to the out-turn of each individual's crop."

From Commissioner for Rajahmundry 18th March 1844 para 68 to 73.
Board's proceedings 14th July 1845.
Ex. Minutes Consultation 14th April 1846 paras 6-7.
From Board of Revenue 7th September 1846-4-6.
From Do. 8th October 1846.
From Do. 8th February 1847.
Ex. Minutes Consultation 20th April 1847 paras 4-12.
From Board 11th October 1847.
Ex. Minutes Consultation 10th February 1848.

23. The Right Honorable the Governor in Council observes that the joint village renting settlement formed the subject of much discussion, as shown by the correspondence noted in the margin, prior to the commissioner being deputed to the Northern Circars--As the system has been in force in Rajahmundry since Fusly 1254 and now prevails very extensively in the Circars, being indeed nearly the only mode of settlement obtaining in the Rajahmundry and the Masulipatam Districts, the Government would wish to have a full and special report upon it.

It should be clearly explained in what manner, on what principles, and at what time of the year the joint rent is formed--for what periods it is given--to what extent joint responsibility

* There is a discrepancy between these entries taken from the Abstract Statement in para 14 of the report and the corresponding entries in the Statements in paras 9 and 10. In the latter the number of fully assessed villages is 3,965, of Cuttoobadi 690, and of Surva Enam 188.

The amount of revenue settled under joint village rents in comparison with that under other modes of settlement in the Government lands of the Northern Circars appears from the statement in para 18 of the report to be

	Rupees.
Joint rents.....	20,85,079
Ryotwar.....	16,17,158
Coast rents.....	1,24,776
Whole village rents.....	86,239
Talook do. Palcondah.....	1,10,908

Some more detailed information is also desirable in regard to the coast rents in Ganjam, in reference to the manner in which the total demand is determined—and in which its distribution is regulated.

Para 15. 24. The settlement of the Government lands in the five districts for the year under report as compared with that of the year preceding—the settlement, not Pesheush, of the two reverted estates of Polaky in Ganjam, and Devy in Masulipatam being taken into account for both years—was thus formed.

		Increase or Decrease (+ or —) Compared with F. 1261.
Demand Atkoobadi or Dittum.....	42,02,190	+ 38,925
Deduct land left unploughed.....	17,268	— 6,889
Remainder.....	41,84,922	+ 45,814
Remissions.....	2,23,710	— 4,518
	39,61,212	+ 50,332
Add ready money Collections.....	4,49,855	— 27,767
	44,11,067	+ 22,545
Deduct ready money remissions.....	46,011	— 2,709
Remainder.....	43,65,056	+ 25,274
Rent of Palcondah.....	1,10,908	"
Total Government lands.....	44,75,964	+ 25,274

25. The result as regards each District has been, in

Ganjam a decrease of Rupees.....	1,050
Vizagapatam a decrease of „	474
Rajahmundry an increase of „	23,049
Masulipatam an increase of „	27,133
Guntoor a decrease of „	23,384

giving a net increase on the Government lands in all the five Provinces of Rupees 25,274.

26. The Statements in paras 35 and 36 show the increase obtained during the Fuslies 1259—1262 on the Government lands and those of the Pittapore Zemindary irrigated by the Tholia bhaga and Samulecottah Channels, as compared with the average collections of Fusly 1250—1255 or the six years prior to the construction of the Anicut. The increase in other parts of the Rajahmundry District referrible to the Godavery irrigation works is not given, but it is stated, that

Para 34. the effect of these works generally will be more particularly noticed in reporting the settlements of 1263 Fusly during which year the progress and influence of the improvements were carefully examined on the spot. Referring to the tables in paras 35, 36, the Commissioner observes.—“ It must be borne in mind that but a small number of villages have as yet been brought under the influence of the works, and that in those which have, an addition to the demand cannot be made immediately, without discouraging the Ryots and checking the main object in view. The conversion of dry lands to wet is a new and expensive undertaking to people averse to innovations, and it is necessary to use great caution in demanding the assessment commensurate with the advantages conferred by a regular and unfailing supply of water. The additional assessment hitherto levied from Kanna lands

which have received water has as yet been merely nominal. Measures have now been taken for the systematic application of an irrigation tax on lands both on full and favorable assessment, which will come into operation from the commencement of Fusly $\frac{1264}{1854-5}$. The Right Honorable the Governor in Council would wish to be furnished with a special report on the measures here alluded to. The question is one of great and obvious importance, and its early settlement is essential.

27. The entire land revenue demand, including that permanently settled,* being Rupees 67,48,576, the collections were—

Within the Fusly.....	64,11,050
Subsequently to the end of February 1854	1,85,538
	65,96,588

leaving a balance of Rupees 1,51,988 or below $2\frac{1}{2}$ per cent classed as—

Recoverable.....	7,568
Irrecoverable.....	35,632
Doubtful	1,08,788
The balances are mainly in, Rajahmundry	49,666
Masulipatam	36,278
Guntoor	57,312

The balance for Guntoor is probably attributable to the failure of the Jonna Crop noticed in para 4 of the report.

28. The statement in para 23 shows a comparison of the net revenue for the year yielded by the estates which have reverted to Government, contrasted with their former Pesheush. The result on the whole cannot be said to be favorable. The present out-turn Rupees 38,03,348 falls below the demand under the permanent settlement Rupees 38,59,851 by Rupees 56,503. There is an increase in each of the four Districts—Ganjam, Vizagapatam, Rajahmundry, and Masulipatam—which is more than absorbed by the decrease in Guntoor, Rupees 1,80,563.

29. The very large arrears permanently settled, Amaunie and Sewoye Jumma outstanding in the Masulipatam District should be adjusted without delay. Part of the arrears outstanding in Guntoor has, it is observed, been written off under the orders of Government. Extract Minutes of Consultation 29th September 1854.

30. The Right Honorable the Governor in Council grants authority for the remission of the arrears of land revenue for Fusly 1256 to Fusly 1261 entered in the statement in para 25 of the report amounting to Rupees (30,311-7-9) thirty thousand three hundred and eleven,

Annas seven and Pice nine, as also for the remission of Rupees (118-13-9) one hundred and eighteen, Annas thirteen, and Pice nine arrears of Sewoye Jumma in Rajahmundry.

31. The entire settlement of the revenue in the Northern Circars—from land and extra sources for the year under report was 89,18,708, exceeding that of the previous year by Rupees 2,42,418, of which Rupees 1,94,453 is in the extra sources.

32. The abstract given in para 30 is satisfactory as shewing that the collections (col. 7) have increased during the past 10 years by 16 lacs of Rupees or from Rupees 71,60,000 in Fusly 1253 to Rupees 87,66,000 in Fusly 1262.

33. The subjoined statement exhibits the demand—collection and balance of land revenue, that derived from the Extra sources, and from Sewoye Jumma—in the Districts under the control of the Board of Revenue, and of the Commissioner.

	Demand.	Collection.	Balance.	Per cent. of col. 3 to col. 1.
	1	2	3	4
Land Revenue.	Rs.	Rs.	Rs.	
Board's Districts.....	3,02,91,153	2,98,09,779	4,81,373	1.58
Commissioner's Districts.....	67,48,576	65,96,588	1,51,988	2.25
Total.....	3,70,39,729	3,64,06,367	6,33,361	1.7
Extra Sources				
Board's Districts.....	86,89,441	86,86,266	3,175	.036
Commissioner's Districts.....	21,70,132	21,69,428	704	.032
Total.....	1,08,59,573	1,08,55,694	3,879	.035
Extra Items.				
Board's Districts.....	2,59,341	2,50,758	8,583	3.31
Commissioner's Districts.....	52,555	51,112	1,443	2.74
Total.....	3,11,896	3,01,870	10,026	3.21
Total.				
Board's Districts.....	3,92,39,935	3,87,46,803	4,93,131	1.25
Commissioner's Districts.....	89,71,263	88,17,128	1,54,135	1.72
Grand Total.....	4,82,11,198	4,75,63,931	6,47,266	1.34

To the end of
March 1854.

To the end of
February 1854.

The total demand under all heads thus amounts to Rupees 4,82,11,198 and exceeds that of the previous Fusly by Rupees 1,05,074. The collections to the date above indicated, amount to Rupees 4,75,63,931 and are more than 98.6 on the demand, leaving a balance of Rupees 6,47,266 or 1.34 per cent.

34. In Extract Minutes of Consultation, 11th March last, it was directed that the tables submitted by the Board of Revenue and Commissioner for the Northern Circars with their respective reports should be uniform, so as to admit of their being incorporated in one set of Statements. This has not been done in regard to the present reports—in consequence, as the

15th September, 1854. Commissioner states in a separate letter, of his not having been furnished with the Board's forms, until his own Statements had been drawn up—and too late to admit of their being altered. This will be remedied in the reports for Fusly 1263. It will be the most convenient course for the Commissioner to send in his report through the Board who will submit it with their own and with one set of statements in illustration of both. The tables forming the Board's Appendix are very clear and simple, and the Right Honorable the Governor in Council believes that all the information contained in the Commissioners statements might be readily exhibited in them with the addition, perhaps, in some statements, of a few extra columns. The Right Honorable the Governor in Council has to thank the Board and the Commissioner for the care and attention which they have bestowed upon the reports now before him, which have the advantage of bringing together and presenting at one view, much information connected with the settlement of the land revenue of this Presidency, and are a great advance upon the former desultory, and inconvenient practice of reporting upon each district singly. The next reports will include the settlement of the Extra branches of revenue, as also the results of the management of the estates under administration for minority or other causes.

(True Extract.)

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