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REPORTS
ON THE SETTLEMENT

OF

(2)

THE LAND REVENUE

OF

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THE PROVINCES

UNDER

THE MADRAS PRESIDENCY,

FOR FUSLY $\frac{1266}{1856-57}$.

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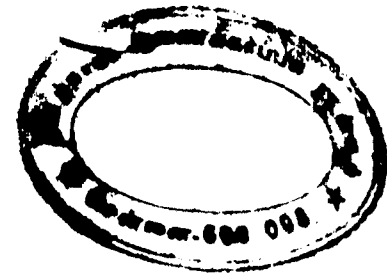
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REVENUE DEPARTMENT.

No. 195.

Extract from the Minutes of Consultation under date the 12th February 1859.

Read the following letter from the Secretary to the Board of Revenue.

Reporting on the Revenue Settlement of the Madras Presidency for Fusly 1266, A. D. 1856-57. (Here enter 17th June 1858, No. 2094.)

1. In the letter recorded above, and the twenty six Statements forming its enclosures, the Board of Revenue lay before Government their Report upon the whole revenues of the Madras Presidency for Fusly 1266, A. D. 1856-57. The result is an increase of Rupees 16,20,613 upon the revenues of Fusly 1265, the season having been nearly an average one, and more favourable than in the preceding year.

2. The Government proceed to remark upon such points in the Board's review of the Collectors' Reports, as seem to demand it.

3. The Districts which would appear to have principally suffered from a want of rain were Tinnevely, Coimbatore, and Bellary; in which three Collectorates the fall was only In. 18.5, In. 20.7 and In. 20.7 respectively. The Board notice that for four successive years Coimbatore has suffered from a general deficiency of rain; their remarks in para. 5 will doubtless have due effect in causing Collectors to bestow more care on the keeping of their rain registers which are not now considered to be fully trustworthy. The returns from Canara seem to be wanting.

Para. 8.

	Decline per cent.	4. Prices are stated to have fallen considerably, but to have been still remunerative in comparison with the commutation rates and the average market prices of the last ten years. The rates of decline in certain Districts, below the prices which ruled in the preceding Fusly are estimated by the Board, as shewn in the margin.
Ceded Districts...	27	
Northern Sarkárs...	22	
Central Provinces...	20	
Southern Districts...	9	
Malabar and Canara...	2	

5. Statement No. 3, shews the Ryotwári holdings, not as founded on the returns of the old Dittam system (of formal engagements with ryots at the beginning of the year) which has been abolished with already perceivable benefit, as noticed by several Collectors with marked satisfaction, but upon the ryots' holdings of the preceding year, with such alterations as occurred in them either from subsequent relinquishments, or the addition of new land. The Board shew that the lands included in the ryots' holdings in Fusly 1266 exhibit an aggregate increase of 7,59,355 acres, or 6½ per cent. The small decrease under the head of "Garden," is explained as not indicating any real decline of that species of cultivation; and it is likewise demonstrated how a large portion of the changes in occupancy shewn in this Statement are really nominal, arising from the custom prevailing in some districts of the ryots relinquishing their holdings entirely or in part until the season declares itself. In other districts also it is remarked, dry lands are left fallow even in favorable seasons after bearing crops for two or more years, and require indulgence to be shewn to their proprietors as heretofore. It can scarcely be expected that the new system can be carried out in its integrity at first, but the Government view the success with which its introduction has been attended as highly satisfactory. The Board promise a separate report on the subject.

6. The total Revenue for the year amounted to upwards of five Crores of Rupees; being about 16½ lakhs in excess of the previous year. Of this sum, Rupees 3,85,13,019 was on account of land; that under Ryotwári management produced in the Fusly under report Rupees 3,54,45,430, while the permanently settled Revenue was 49,74,827. The rent of the Amáni villages or those from one cause or another temporarily or permanently under the direct management of Government was Rs. 83,094. And Rupees 4,56,51,828 or 91½ per cent. of the total revenue, or Rupees 5,00,13,388, were collected within the close of the Fusly.

ii.

7. Statements 7, 8 and 9 shew the remissions granted in the course of the settlement, amounting to forty-seven and a half lakhs of Rupees. The Board, paras. 19 to 24. Board have classed these remissions under the three heads of

- i. Occasional;
- ii. Fixed; and
- iii. Deductions for the payment of village servants and other persons.

i. The first amounted to Rupees 16,87,769, or Rupees 4,66,656 below that of the preceding year: the season being more favorable in the year under notice. Under this head *Tirai Kamm* was granted to the extent of Rupees 2,45,229 chiefly on account of the new arrangements sanctioned in Extract Minutes Consultation 6th March 1856, for the Pullari tax in Guntoor; and because the failure of the early rains in Fusly 1265 in Tinnevely rendered it necessary to encourage the ryots to attempt raising dry grain crops on wet lands. The *kaul* remissions were Rupees 95,712; 1,45,000 acres of land having been taken up for cultivation in Bellary, Guntoor, Coimbatore and Salem.

8. ii. The *fixed* remissions allowed in the Ceded Districts, North Arcot, South Arcot and Salem need no remark. They of course increase with the extension of cultivation. The Board have not explained why it has been found impracticable in Bellary to exhibit in the accounts the actual demand exclusive of the reductions; while this is to be done in Madura.

iii. The third head of remissions also fluctuates with the Land Revenue in districts where the system of remunerating village officers, &c., by per centage reductions on the settlement, prevails. The main increase on this account took place in North and South Arcot, and was owing to extended cultivation.

9. Cotton and Indigo cultivation has made some little progress in comparison with the year preceding that under report; but Sugarcane has, the Government regret to observe, declined, in spite of the opportunities afforded by the anicuts in Masulipatam and Rajahmundry; the area planted being but 32,637 acres; or 3,450 less than in the preceding year.

10. *Sundry sources of Revenue.*—The *Abkari* rents exhibited a large increase of Rupees 2,91,721, or upwards of 13 per cent. in excess of the preceding Fusly. This was mainly attributable, the Board state, to the new system of renting the Farms for five years instead of one; though in some Districts hesitation to enter into long engagements has manifested itself. The *Muhtarfa* Revenue amounted to Rupees 10,79,111; the main cause of the decrease which amounted to Rupees 8,395 is the abolition of the sheep and goat tax in the Northern Districts. The *Salt* Revenue has been steady on the whole though fluctuations have taken place in various districts. The accounts shew an aggregate decline of Rupees 4,524; but as the Board explain, in reality no decrease took place.

Extract Minutes Consultation 18th July 1856.

	Salt Revenue.	Rs.
Fusly 1265.....	53,19,547	
„ 1266.....	53,15,023	
Decrease.....	4,524	

	Sea Customs.	Rs.
Fusly 1265.....	11,80,808	
„ 1266.....	12,68,609	
Increase.....	87,801	

at Mangalore can have had any material effect in this direction.

11. In para. 35 the Board explain the large decrease in Extra Revenue to have arisen from the transfer of the proceeds of Timber and Sandalwood sales in Canara from this head, to that of “Sundry items of Land Revenue.”

12. The general average assessment per acre throughout the Presidency was Rupees 5-13-4 for wet land; Rs. 3-15-0 for garden; and Rupees 1-2-11 for dry cultivation. This average is shewn to be slightly lower than that of the preceding year in consequence of the ex-

iii.

tension of cultivation, which brought lands of a lower class into the settlement: the decrease is also probably owing in part to the reduction of assessment in some districts.

13. Adverting to the fact mentioned in para. 33 that the *Bibi* of Cannanore has again fallen into arrears to the amount of Rupees 15,000 reduced however by subsequent collections to Rupees 7,366, the Government will be glad to know if this arrear has since been realized.

Para. 42.

14. That with a demand of 385 lakhs, it should only have been necessary to sell property to the amount of Rupees 25,791, of which sum Rupees 9,013 represents the value of personal property, is matter for great satisfaction. It is observed, however, that it was necessary to attach the property of no less than 55,384 individuals for arrears amounting to Rupees 4,01,625. Comparing these facts, with the very small amount of property which it was ultimately found necessary to sell, it is evident that much trouble must have been brought upon the authorities by default-

No. XXXIX. of 1858.

ers, merely from a spirit of contumacy, or for the sake of mere procrastination. Now that the new Act has passed for the realization of Ryotwari arrears, it is hoped that such proceedings will in future be impossible.

15. Enclosures 19 to 25 of the Board's Arrears; of all sources of Revenue. Board Report contain the particulars of the balances of former years. These at the commencement of the Fusly now reported on, amounted to

Rupees 62,37,828. The remissions sanctioned by Government, however, and the collections made during the course of the Fusly reduced this amount to Rupees 9,38,809, which sum alone remains now for consideration. The Board have rendered their explanation in para. 40 difficult of comprehension by including in what they term the final balance a sum of Rs 3,61,895-0-10 which was recommended for remission in the Board's general Reports for Fuslies 1263, 1264 and 1265, and remitted accordingly in the orders of Government reviewing those Reports. It is only the balance of Rupees 9,38,809 as above said, which has now to be dealt with. The Board

* Distributed thus among different sources of Revenue.

	Rs.	A.	P.
Peshkush, &c.	3,457	11	3
Ryotwari	83,802	12	4
Sundry Sources... ..	5,738	15	1
Extra Revenue	2,351	0	4
	95,350	7	0

have classed Rupees 2,85,906 of this sum as recoverable and Rupees 5,57,559 being doubtful, is reserved for further enquiry; the remainder Rupees 95,350-7 is recommended to be written off as irrecoverable. The Government are satisfied with the explanation given with reference to this balance,* and sanction is hereby granted for writing off the amount to profit and loss, viz. Rupees (95,350-7) ninety-five thousand three hundred and fifty, and annas seven.

16. The charges of collection during Fusly 1266 were Rupees 53,24,023, or Rupees 10-9 per cent. on the sum collected; against Rupees 11-6 per cent. in the preceding year.

17. In para. 45 the Board notice the addition to the Revenue which the settlement accounts shew to have resulted from the Godavery and Krishna anicuts. It is given as follows:

Direct increase over Fusly 1265.

	Rs.
In Rajahmundry	1,79,450
„ Guntoor	40,150
„ Masulipatam,	29,765
Total... ..	2,49,365

The Government abstain from making any remarks on this subject in this place; they expect shortly to have before them the final result of the special enquiry now being conducted by Mr. J. W. Dykes.

18. The next subject discussed by the Board is one of deep interest. It is the result, as regards extension of cultivation, and enhancement of the general prosperity of the people, which

Nellore.
North and South Arcot.
Coimbatore.
Trichinopoly.
Salem.
Guntoor.

has taken place in consequence of the liberal reductions of assessment made during the last four years in certain districts, amounting altogether to upwards of twenty lakhs of Rupees; of which more than half was foregone in South Arcot alone. The Revenue realized, in spite of these remissions, is stated by the Board to have been higher than it ever has been before. They particularly notice the case of South Arcot, where the revenue exceeds by Rupees 33,975 the highest amount ever before attained though upwards of ten lakhs of the demand was struck off. They notice also the garden cultivation on the sandy coast tracts of Guntoor; where the former repressive taxation was abolished by Extract Minutes Consultation 7th February 1857, and where the cultivated area has increased from 11,885 to 25,523 acres and the demand from 48,010 to 55,361 Rupees. The rates of assessment in this locality under the old system ranged from 4 Rupees to 40 per acre, while under the new regime they vary from 1½ to 2½ Rupees. The Board go on to argue that the progressive increase apparent in the Land Revenue during the last few years can only be attributed to an improved administration; the assessment being lightened, and irrigation and communications improved.

Para. 47.

19. This review has been delayed by the non-receipt of the Collectors' Reports from the Board's office. Two are still wanting. It is requested See para. 10 of E. M. C. 12th April 1855, No. 402, R. D. that in future the Board will arrange to lay these before the Government simultaneously with their Report. It may further be noticed that the Board's Report is dated very nearly a year after the close of the Fusly reported on. The Government will hope for greater punctuality in future.

20. With reference to para. 16 of Extract Minutes Consultation 19th February 1857, No. 179, reviewing the Report for Fusly 1264, the attention of the Board is also again called to the punctuation of their figured Statements which should always be in lakhs, not millions.

(A true Extract.)

(Signed) J. D. BOURDILLON,

Secretary to Government.

REVENUE BOARD OFFICE,
FORT SAINT GEORGE,
17th June 1858.

No. 2094.

From

G. S. FORBES, Esq.,

Secretary to the Board of Revenue.

To

W. H. BAYLEY, Esq.,

Acting Secretary to Government, R. D.

SIR,

Under the instructions of the Board of Revenue, I have the honor to submit for the information of Government the 26 enclosed Statements exhibiting the Revenues of this Presidency from land and other sources for the late Fusly 1266, A. D. 1856-57. The general result is shewn in the following abstract and gives an increase of Rupees 16,20,613 in comparison with the preceding year :—

	Fusly 1265.	Fusly 1266.	Increase.
	Rs.	Rs.	Rs.
Total Land Revenue.....	3,72,04,062	3,85,13,019	13,08,957
Sundry and extra Revenues.....	1,11,88,713	1,15,00,369	3,11,656
Total.....	4,83,92,775	5,00,13,388	16,20,613

2. The names of the districts, the number of talooks in each, the Collectors by whom they were managed, and the Head Sheristadars are detailed in the annexed Statement :—

No.	Districts.	No. of Talooks.	Collectors.	Sheristadars.
1	Ganjam...	10	Mr. W. Knox...	Vencut Row.
2	Vizagapatam...	2	" P. B. Smollett...	D. Kistna Row.
3	Rajahmundry...	14	" A. Purvis...	A. Teroovengada Charloo.
4	Masulipatam...	12	" T. J. Knox...	A. Sashiah.
5	Guntoor...	14	" R. R. Cotton...	Coopoo Row.
6	Nellore...	17	" F. B. Elton...	V. Vencata Row.
7	Cuddapah...	15	" M. Murray...	H. Streenivasa Row.
8	Bellary...	17	" C. Pelly...	Royappa.
9	Kurnool...	8	Captain J. G. Russell	Vencata Row.
10	Chingleput...	10	Mr. C. J. Shubrick...	Sama Row.
11	North Arcot...	14	" C. Whittingham...	S. Tolasinga Chitty.
12	South Arcot...	13	" A. Hall...	M. Rungacharloo.
13	Tanjore...	9	" H. D. Phillips...	V. Ramiah.
14	Trichinopoly...	9	" J. Bird...	Balajee Row.
15	Madura...	7	" R. J. Sullivan...	Rama Row.
16	Tinnevely...	13	" J. Silver...	Konery Row.
17	Coimbatore...	15	" E. B. Thomas...	
18	Salem...	16	" H. A. Brett...	Kistna Row.
19	Canara...	12	" J. D. Robinson...	Bonifacio Fernandez.
20	Malabar...	17	" W. Robinson...	Peroombayconjee Menon.
21	Madras...	1	" B. Cunliffe...	V. Runga Charloo.

3. The season is to be considered on the whole as nearly an average one; and was more favorable than in the preceding year. The first portion of it was decidedly good; the rains of S. W. monsoon in June and the succeeding months were plentiful, and enabled an extensive early cultivation to be successfully carried on. But N. E. monsoon did not prove equally propitious, and a long interval which passed without rain from September to the latter part of November, seriously impeded agricultural operations and caused alarm for the crops. A heavy burst of the monsoon ultimately brought relief, but the intervening drought diminished the out-turn of the harvest both on dry and irrigated land.

4. Such are the general features of the season, but they were more marked in some localities than in others. In the Northern Districts which depend principally on the S. W. monsoon, especially for their river-irrigated lands, the season is to be regarded as more favorable than in the southern parts of the Peninsula, though the storm which accompanied the burst of the N. E. monsoon in November did much harm in Nellore and Guntoor. In the south the early rains were also favorable, but the Cauvery and some other rivers were not fully supplied, and the tardy setting in of the N. E. monsoon was much felt in Tanjore, Trichinopoly, Tinnevely

Districts.	April to Sept. 1856 Inclusive.	Oct. 1856 to March 1857 Inclusive.	For the Total year.
	Inches.	Inches.	Inches.
Ganjam.....	26	7.8	33.8
Vizagapatam.....	23.7	6.8	30.5
Rajahmundry.....	27.2	7.2	44.4
Masulipatam.....	34.5	9.5	44
Guntoor.....	22.9	9.6	32.5
Nellore.....	14	23.3	37.3
Cuddapah.....	21.4	10	31.4
Bellary.....	17.4	3.3	20.7
Kurnool.....	42.6	7	49.6
Chingleput.....	22.1	20.5	42.6
North Arcot.....	24.2	12.2	36.4
South Arcot.....	22.8	21.5	44.3
Tanjore.....	23.4	31.3	54.7
Trichinopoly.....	53.7	15	68.7
Madura.....	17.9	11.8	29.7
Tinnevely.....	8.1	10.4	18.5
Coimbatore.....	16.5	4.2	20.7
Malabar.....	94	8.4	102.4
Madras*.....	16	31.2	47.2

and Madura. Coimbatore suffered again, for the fourth successive year, from a general deficiency of rain. The Western Coast Provinces of Malabar and Canara enjoyed a decidedly good year, and the Central districts of Cuddapah and Kurnool were equally favored. In Bellary the season did not exceed an average one.

5. The marginal Statement shews the fall of rain according to the Returns received from the different Districts, but the Board are not satisfied that the Rain Registers are yet kept with perfect accuracy.

6. Some local outbreaks of disease occurred, among which Small-pox in parts of Malabar, Fever in Canara and Nellore, and Cholera in Salem and Ganjam are the most remarkable; but there was no unusual mortality in any District, and the sanitary condition of the people was satisfactory.

7. Among the Cattle, however, a fatal murrain prevailed nearly throughout the Presidency. Its ravages were most conspicuous in the Southern Provinces, especially in Coimbatore, South Arcot and Tanjore, and are likely to impede in some degree the cultivation of the ensuing year.

8. The Commutation and Current prices of Grain are exhibited in Statement No. 2, but as the Current rates there given are founded on Merchants' wholesale transactions, Enclosure A has been added to shew the Bazaar prices, both in comparison with the previous Fusly and with the average of the 10 last years. The general result is that paddy fell 15 per cent. and dry grains $8\frac{1}{2}$ per cent. below Fusly 1265, but prices were still remunerating in comparison with the Commutation rates and the average Bazaar prices of the last 10 years. Jowary or Cholum alone exhibits a trifling decline when tested by the latter standard, as is shewn in the following Statement:—

Grains.	Price of the Garce.			Comparison between Cols. 2 and 4.		Comparison between Cols. 3 and 4.		Per centage of decrease below Fusly 1265.
	Average of the past 10 years.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Increase.	Decrease.	
1	2	3	4	5	6	7	8	9
Paddy, 1st sort.....	96	129	111	15	...	...	18	14
Paddy, 2d do.....	87	119	100	13	...	...	19	16
Jowary.....	126	154	123	...	3	...	31	20
Bajecra.....	105	145	111	6	...	...	34	23
Raggy.....	103	143	114	11	...	...	29	20
Horse gram.....	128	165	146	18	...	...	19	11

9. From an analysis of the Returns it appears that prices sank most in the Ceded Districts including Kurnool, where the favourable season had a marked effect in reducing prices to the level

* According to the Register kept at the Madras Observatory the average annual fall from 1813 to 1854, is inches 49.693.

which they held before the late years of scarcity. The next greatest decline took place in the Northern Circars, and the fall there and in the Districts round Madras was considerably greater than in the Southern Provinces. The comparative rates of decline may be estimated as follows:—

Ceded Districts including Kurnool, ...	27 per cent.
Northern Circars, ...	22 "
Central Provinces round Madras, ...	20 "
Southern Districts, ...	9 "
Malabar and Canara, ...	2 "

On the Western Coast Cocoanuts declined in price from 5 to 7 per cent., but other articles of Garden produce, Betelnut, Pepper, and Cardamoms exhibited a slight rise.

10. Observations will now be offered on such of the accompanying Statements as call for explanation or notice.

11. This Statement applies to Ryotwary lands, and is no longer founded on the old Dittum or on formal engagements taken from the Ryots at the beginning of the year, but on the Ryots' holdings of the

Statement No. 3.	Lands. Acres.	Assessment. Rs.	
Fusly 1265, (Statement No. 3, cols. 56 and 57.).....	12,205,313	3,01,04,716	
Fusly 1266, (do. do. cols. 8 and 9.).....	12,252,117	3,07,72,701	
Increase...	46,804	3,67,985	

As however it will be observed that the primary entries of land under occupancy in columns 8 and 9 do not correspond with the holdings of the previous year as shewn in columns 56 and 57 of the Statement for 1265, it is proper to explain that the difference arises mainly from some villages in Ganjam, Vizagapatam, Rajahmundry and Masulipatam, and the Palumcottah Jaghire in South Arcot having been newly brought under Ryotwary settlement.

12. A comparison of this Statement with the one for 1265 gives the following results, omitting as on previous occasions Canara, Malabar and Madras, for which Districts owing to peculiar systems the extent of land under occupancy is not entered:

	Fusly 1265.		Fusly 1266.	
	Land. Acres.	Assessment. Rs.	Land. Acres.	Assessment. Rs.
Ryots' holding.....	12,162,614	2,91,46,408	12,252,117	3,07,72,701
Deduct lands given up.....	901,407	14,43,312	541,027	17,73,509
Remainder.....	11,261,207	2,77,01,096	11,711,090	2,89,99,192
Lands taken up.....	1,256,830	34,95,363	1,608,519	33,19,699
Total holding.....	12,518,037	3,11,96,459	13,319,609	3,23,18,891
Waste remitted.....	312,724	7,91,743	354,941	8,88,172
Remainder.....	12,205,313	30,404,716	12,964,668	31,430,719

The lands included in the Ryots engagements thus shew an aggregate increase of 759,355 Acres, or $6\frac{1}{4}$ per cent. of which 581,005 Acres were unirrigated and 179,137 irrigated. The garden lands exhibit an apparent small decrease of 787 Acres, but this is not to be taken as any indication of garden cultivation having declined. On the contrary it has largely extended, to the great benefit of the country, under the encouragement given to it by reductions of assessment and the freedom from extra taxation accorded to private wells; but under the recent improvements of system, garden lands have been transferred in some Districts to the head of "irrigated" or "unirrigated" according as they may be supplied with water from public or private sources, and hence an apparent decrease in its extent.

13. In their Report for last year the Board explained that a large portion of the changes in the occupancy of land which appear in this Statement are really nominal. Some

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Ryots formally relinquish their holdings, entirely or in part, until the season declares itself, to avoid any risk of having to pay for lands which they may be unable to cultivate, and on rain falling apply for them again. In other instances also unirrigated lands are left fallow, even in favorable seasons, after having borne crops for two or more years and require indulgence to be shewn as heretofore to their proprietors. Fluctuations in the lands brought into the settlements cannot therefore be avoided, but they will gradually diminish as the new system is better understood, and lands become more valuable from a lightened assessment and other causes. Meanwhile the abolition of the old dittum has already effected good and is referred to by several Collectors with marked satisfaction, but the Board will express their views on this question in separate proceedings in reply to the call made upon them in Extract Minutes Consultation 11th March 1856, No. 285, p. 2, R. D.

14. The Districts in which Government have sanctioned a modification of the Land assessment figure again prominently among those in which a large addition has been made to the lands under occupancy, but this point will be alluded to hereafter. The only further observation which the Board will offer on Statement 3 relates to the effects of the Oolongoo system in Tanjore and Tinnevely. The changes of holdings are thus given:—

	Fusly 1266.			
	Lands given up.		Lands newly taken.	
	Extent. Acres.	Assess. Rupees.	Extent. Acres.	Assess. Rupees.
Tanjore.....	1,160	4,23,276	13,422	26,880
Tinnevely.....	3,572	3,41,748	58,493	40,645

In these Districts the assessment of a large extent of irrigated land varies with the price of grain, and hence an extended cultivation is compatible with a diminished revenue and the converse. In the year under review prices sank and the entire difference in the Government demand, which has thus resulted, has been entered in columns 13 and 17 as if it belonged to the assessment of the lands given up. This course has been followed by the District authorities to avoid the confusion which would ensue if the assessment of the holdings of the previous years was not entered in the earlier columns of the Statement *at the amount then paid*, and the Board are disposed to think that under the difficulty, no better arrangement can be made. With respect to the lands newly taken up, *their assessment is shown at the rate determined by the current price of grain.*

15. Statement No. 4 exhibits the extent of land included in the settlement of the Royt-war Districts. The following is the abstract result:—

	Land.	Assessment.	Fuslijaaty and Teerwahjaaty.	Total.
	Acres.	Ra.	Ra.	Ra.
Dry.....	9,894,644	1,27,55,190		1,27,55,190
Wet.....	2,442,606	1,50,42,718		1,50,42,718
Garden.....	357,532	17,05,446	5,81,805	1,66,24,523
Dry converted into wet and garden..	257,559	5,32,386	40,175	17,45,631
Garden converted into wet.....	12,127	62,083	6,74,640	12,07,088
Total.....	12,964,668	3,00,97,789	36,811	3,01,34,600
Add Canara, Malabar and Madras where no entry for land is made...			13,32,231	13,32,231
Total.....				3,14,66,831

In these Districts, omitting Canara, Malabar and Madras, the different descriptions of land brought into the settlements of the two past Fuslies stand as follows:—

	Fusly 1265. Acres.	Fusly 1266. Acres.	Difference. Acres.
Dry...	9,285,680	9,891,644	+ 608,964
Wet ...	2,324,899	2,442,806	+ 117,907
Garden ...	363,930	357,532	— 6,398
Dry changed into wet, &c...	221,317	257,559	+ 36,242
Garden into wet ...	9,487	12,127	+ 2,640
	12,205,313	12,964,668	Net Inc. 759,355 P.Ct.

The assessment of the uncultivated land brought into the settlement exhibits an increase of Rupees 84,985. In last year's Report the Board explained that the charge for waste appears large in consequence of all land in Districts where joint rents prevail being brought into the settlement accounts whether cultivated or not. In Guntoor the charge for waste includes land bearing an assessment of Rupees 85,316 which is used as pasturage.

Statement No. 5. 16. This Statement shows the settlement beriz of Ryotwary lands in comparison with the previous Fusly. The following is an abstract.

	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Dry, ...	1,23,38,630	1,30,11,660	6,73,030	
Wet, ...	1,51,73,520	1,52,83,431	1,09,911	
Garden, ...	18,11,681	18,02,700		8,981
	293,23,831	3,00,97,791	7,82,941	8,981
Fasuljasty for 2d crop on wet land.	4,35,058	5,96,632	1,61,574	
Teerwahjasty, ...	6,45,827	7,36,298	90,471	
	3,04,04,716	3,14,30,721	10,24,005	8,981
Canara, Malabar, Madras, ...	39,89,502	40,14,710	25,208	
	3,43,94,218	3,54,45,431	10,51,213	8,981
		Deduct Decrease.....	8,981	
		Net Increase.....	10,51,213	

Wet cultivation.
Fusly 1265. Fusly 1266.
Acres. Acres.
Tanjore..... 698,472 700,679
Tinnevelly..... 128,459 124,887
826,931 825,566

Assessment on above.
Tanjore..... Rs. 42,82,351 38,67,234
Tinnevelly..... „ 19,18,526 16,39,771
62,63,877 55,07,005
Decrease Rs. 7,56,872

The increase in the revenue from dry and wet lands is ascribable to a more favorable season, and would have been much more marked as respects the latter, had not the fall in the price of grain reduced the settlement of the wet lands under the Ooloongoo system, in Tanjore and Tinnevelly by no less than Rupees 7,56,872, although the extent of cultivation remained unaltered. The small decrease under the head of garden land arises from the reduction sanctioned by Government in the exorbitant rates of assessment which heretofore prevailed in Guntoor. That reduction relieved the garden lands of that District to the amount of Rupees 26,724.

17. The item of Teerwah Jasty, or extra assessment, charged on dry lands cultivated with wet crops by means of irrigation supplied by Government amounted to Rupees 7,36,298, being an increase of Rupees 90,471 over the preceding year. Of this addition to the revenue, the sum of Rupees 52,663 was gained by an extension of Anicut irrigation in Rajahmundry and Masulipatam.

	Rs.	A.	P.
Rajahmundry.....	45,919	0	0
Masulipatam.....	6,744	0	0
	52,663	0	0

18. The next Statement shews the settlement of Amany villages, or villages which remain under Government management, in consequence of no regular field assessment having been introduced into them. A comparison with the preceding year gives a decrease of 40 villages from transferences to other modes of settlement. In South Arcot for example, the 31 villages which formed the Paliemcottah Jaghire have been brought under Ryotwary management. The head of Amany thus shews a decrease of Rupees 22,730 compared with the previous year.

	Rs.	A.	P.
Fusly 1265.....	105,824	0	0
„ 1266.....	83,094	0	0
	22,730	0	0

19. The remissions granted in the course of the settlement next called for attention. They amounted in the aggregate to Rupees 47,54,087, or Rupees 1,79,242 below Fusly 1265 and consist of the following three descriptions, 1st occasional; 2nd, fixed; and 3rd, deductions for the payment of village servants and other persons.

20. The “occasional” remissions comprize those deductions from the Government demand which are allowed at the annual settlements in consequence of peculiarities of season. In 1265 they amounted to Rupees 21,54,425 and in the year under review to Rupees 16,87,769, thus shewing a decrease of Rupees 4,66,656 which is attributable to a more favorable season. Two of the principal items, remissions for “withered crops” and remissions for “portions of fields left uncultivated” fell below the previous year in the respective sums of Rupees 1,96,507 and Rupees 2,18,935. The largest remission for withered crops was again in Tinnevelly, where the long pause between the South West and the North East moonsoon seriously injured the rice cultivation. Trichinopoly and Madura suffered in the next degree.

21. Under the head of “Teerwah Cummee” the remissions shew a decrease of Rupees 2,45,229, the causes of which belong almost entirely to Guntoor* and Tinnevelly. In the former District the new arrangements sanctioned by Government regarding the Poollery or grazing tax led to a large amount of remission under this head in 1265. In Tinnevelly the failure of the early rains in 1265 rendered it necessary to lessen the prospect of a dearth by encouraging the ryots to attempt raising crops, chiefly dry grain crops on wet land, after the usual season. For this purpose it was notified with the Board's sanction that a certain portion only of the ordinary assessment would be charged on this late cultivation, and the remission of the remainder appeared in the Jumma-bundy accounts under the head of “Teerwah Cummee.” In the Fusly under review a similar indulgence was required in the two Northern talooks only instead of throughout the District, and hence the amount of remission was much smaller.

22. The cowle remissions exhibit a large increase of Rupees 1,95,712 over the preceding year. The Statement in the margin shews the Districts in which the new lands taken up on cowle were most extensive. In Bellary numerous engagements were made to clear valuable lands of Nuth Grass by the aid of the great plough, and the spread of cowle cultivation is a gratifying sign of increased resources and agricultural energy.

	New Cowle Lands.	
	Land.	Ass.
	Acres.	Rs.
Guntoor.....	33,979	74,000
Bellary.....	40,537	98,342
Coimbatore.....	36,703	39,081
Salem.....	33,786	74,686

23. The “fixed remissions” consist of reductions which have been allowed under* different names in the original assessment of some Districts where the land tax was found to weigh too heavily. These remissions are consequently largest when the cultivation is most extensive, and they shew in the present year an increase of Rupees 2,56,974. The “fixed Remissions” especially so called, consist of general reductions made at prescribed rates of percentage on the original assessment, such as the one-third and one-fourth remissions granted in the Ceded Districts when Sir T. Munro was at the head of the Government, and the rateable reductions lately sanctioned for North Arcot, the Southern talooks of South Arcot and Salem pending a revision of their assessment. The “Moonasib Cummee” is a technical term applied in Bellary and Madura to some lands where the assessment on particular fields was lowered shortly after the introduction of the field assessment. In Madura the Board have found it practicable to direct that the revised or actual assessment only is in future to appear in the public accounts, and the present Statement of remissions has thus been cleared from the two sums noted in the margin.

	Rs.	
Fusly 1266.....	24,90,256	
„ 1265.....	22,33,282	
	2,56,974	

The Turum Cummee consists of reductions similar to those which in Bellary and Madura are styled Moonasib Cummee, but as the original assessment still constitutes in the accounts the formal Government demand, these annual remissions must continue until the assessment of the Districts where they occur is finally revised.

24. The 3rd head of remissions consists of per centage reductions from the settlement for the pay of village officers and others, in some Districts where this mode of remuneration prevails. These remissions also fluctuate with the revenue, and on the present occasion they shew an increase of Rupees 30,440 in consequence of an extended cultivation. This increase principally occurred in the Districts of North and South Arcot.

	Rs.
North Arcot... ..	12,356
South Arcot	11,733

25. The next Statement details the sundry items of Land Revenue which amounted to Rupees 18,50,476 being an increase of Rupees 1,33,417 over Fusly 1265. The addition of Rupees 96,768 to the quit-rent or jody on enams consists chiefly of the tax charged against enams and against lands in Zemindary Estates in Rajahmundry for the use of Anicut water. The decrease of Rupees 63,748 under the head of Poollery occurred principally in Guntoor where Rupees 55,368 were struck off in the re-arrangement of this tax under the orders of Government contained in Extract Minutes of Consultation, dated 18th July 1856, No. 747, R. D. The Miscellaneous items give an increase of Rupees 1,09,793, in consequence of the timber† sales in Canara having been transferred to this head from that of extra revenue under the instructions of Government dated 14th March 1856.

26. Statement No. 11 shews the extent of Sugarcane, Cotton and Indigo cultivation. In Cotton there was a considerable increase over the preceding year, chiefly in consequence of the more favorable season in Bellary, but sugarcane rather declined and the very limited growth of this article cannot be deemed satisfactory. It is particularly disappointing to find that so very little advantage has thus far been taken of the Anicut irrigation in Rajahmundry and Masulipatam to extend this cultivation.

	Cultivation in Fusly 1265.	Cultivation in Fusly 1266.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugarcane...	36,087	32,637	.....	3,450
Cotton...	7,97,504	9,38,047	1,40,543	.....
Indigo...	1,90,771	2,01,607	10,836	.....

Statement No. 12.

27. The next Statement shows the revenues of each District under their various heads in comparison with the previous year, and the general result for the whole Presidency is as follows :—

Items.		Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Land Revenue.	Permanently settled ...	Rs. 49,76,089	Rs. 49,74,827	Rs.	Rs. 1,212
	Not permanently settled ...	3,22,28,023	3,35,38,192	13,10,169	
	Total Land Revenue...	3,72,04,062	3,85,13,019	13,08,957	
Sundry sources of Revenue.	Abkarry ...	22,32,862	23,24,383	2,91,721	
	Moturpha ...	10,97,486	10,79,111		18,375
	Salt ...	53,99,547	53,95,023		4,524
	Sea Customs...	11,80,808	12,68,609	87,801	
	Frontier Customs ...	1,96,131	1,89,272		7,159
	Stamps...	6,60,754	7,17,365	56,601	
Total Sundry sources...		1,07,67,688	1,11,73,763	4,06,065	
Total Land and Sundry Revenues...		4,79,71,750	4,96,86,772	17,15,022	
Extra Revenue (Sevoy Jumnas.)		3,93,252	2,88,421		1,05,231
Interest account.....		27,373	38,195	10,822	
Grand Total...		4,83,92,775	5,00,13,388	16,20,613	

28. The general result of the settlement as respects the Land Revenue gives an increase of Rupees 13,08,957, in illustration of which the following remarks are offered. The head of "Permanently settled" exhibits a trifling decrease of Rupees 1,212 in consequence of Government having purchased and brought under Ryotwar settlement the Mootah village of Bundapoor and portions of the Bommatoor and Dhavalaswarum Estates in Rajahmundry. But an increase of Rupees 13,10,169 appears under the head of "Villages not permanently settled" and consists of the following particulars :—

	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Jody of Shrotriem and Enam Villages...	Rs. 4,20,971	Rs. 5,00,277	Rs. 3,306	Rs.
Rents for more than one year...	1,83,630	2,31,762	38,132	
Rents for one year...	2,02,012	1,81,241		20,771
Ryotwar...	3,12,29,587	3,25,41,819	13,12,232	
Aman or division of produce...	1,03,823	83,093		22,730
Total...	3,22,28,023	3,35,38,192	13,10,169	43,501
Deduct Decrease...			43,501	
Net Increase...			13,10,169	

The fluctuations "in rents for one and for more than one year," arise principally for some villages in Ganjam and Masulipatam having been given on long instead of on short leases, and the real increase to the revenue took place under the head of Ryotwary. Eighteen of the Districts gave a gross increase of Rs. 17,33,202, but this was reduced to a net increase of Rs. 13,12,232 by a falling off to the amount of Rs. 4,20,970* in Tanjore, Tinnevely, and Madura. It has been already explained that the assessment chargeable on the wet lands in Tanjore and Tinnevely, where the Oolooongo system prevails, was seriously affected by the fall in the price of grain.

Tanjore...	Rs. 3,33,140
Tinnevely...	80,000
Madura...	7,330
	4,20,970

29. The sundry sources of Revenue have now to be noticed, and the first in the list, the Abkarry, exhibits a large increase of Rupees 2,91,721, or 13 1-6th per cent. This is mainly ascribable to the change of system under which the farms were offered for terms of five years instead of for one, but the advantages of the new arrangement were not always recognised, and in some places hesitation was shewn to enter into such long engagements. In Kurnool and Canara the decline in the offers is attributed to this cause, but renters will soon learn practically how the risk of season and the cost of management are diminished by the longer leases.

Abkarry.	Rs.
Fusly 1265 - - -	22,32,662
" 1266 - - -	25,24,383
Increase - - -	2,91,721

Moturpha.	Rs.
Fusly 1265	10,97,486
" 1266	10,79,111
Decrease.....	18,375

30. The slight decline of Rupees 18,375 in the Moturpha Revenue was occasioned principally by the abolition of the tax on sheep and goats in the Northern Circars under the orders of Government dated 18th July 1856, No. 747.

Salt.	Rs.
Fusly 1265	53,19,547
" 1266	53,95,023
Decrease...	4,524

Decrease.	Rs.
Chingleput	86,389
Madras	13,861
	1,00,250

Increase.	Rs.
South Arcot... ..	65,842
Tanjore	43,428
	1,09,270

31. The Salt Revenue exhibits a small decrease of Rupees 4,524, but in reality no decline took place, as the Sea Customs received an addition of Rupees 31,256 from the import Duty on Salt brought into Malabar by private traders in consequence of Government having announced its intention of ceasing to import salt for the supply of that province. But while the general salt revenue has been thus steady, fluctuations have taken place in various Districts. In Ganjam a deficiency in the manufacture affected the revenue to the extent of Rupees 51,828, but this was partly made up by increased sales in Vizagapatam. In Chingleput and Madras the revenue fell off a lac of Rupees, in consequence, it is alleged, of a want of forage along the main lines leading to that part of the coast, and the increased sales in the two next Districts of South Arcot and Tanjore, show that the traders resorted there. In like manner the salt trade of Malabar declined while that of Canara exhibited a more than corresponding increase.

32. A detail of the salt transactions of the year is given in Statement No. 14 and its enclosures, from which the following comparative Abstract is drawn.

	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
	In. M.	In. M.	In. M.	In. M.
Receipts.				
Quantity in store at the beginning of the Fusly.	92,99,602	82,55,712	.....	10,43,890
Receipts during the Fusly.	62,82,263	52,87,939	.....	9,94,324
Total.....	1,55,81,865	1,35,43,651	.....	20,38,214
Sales.				
Home consumption	24,95,073	25,06,309	12,336	50,896
Inland consumption	28,23,881	27,73,485	.....	4,91,659
Exported by Sea... ..	11,90,127	6,98,438	.....	.....
Supply to the French Government...	57,872	62,480	4,608	.....
Total.....	65,65,853	60,40,712	.....	5,25,141
Remainder...	90,16,012	75,02,939	.....	15,13,073
Wastage sanctioned to be written off ...	7,60,300	36	.....	7,60,300
Remainder...	82,55,712	75,02,903	.....	7,52,809

* Quantity actually in store..... 87,50,400
Wastage not yet written off..... 2,52,689
..... 84,97,009

		<i>Maunds.</i>	
<i>Fusly</i> 1265		4,29,474	The export by sea for private trade shows
" 1266		5,07,940	an increase of 78,466 Maunds, but the Exports
	<i>Increase...</i>	78,466	on Government indent were diminished by
<i>Fusly</i> 1265		7,60,653	5,70,155 Maunds, and there is thus a net de-
" 1266		1,90,498	crease of 4,91,689 Maunds.
	<i>Decrease...</i>	5,70,155	

<i>Sea and Frontier Customs.</i>					<i>Rs.</i>
<i>Fusly</i>	1265	...	...	...	11,80,808
"	1266	...	...	...	12,68,609
<i>Increase...</i>					87,801
<i>Fusly</i>	1265	...	...	...	1,96,431
"	1266	...	...	...	1,89,272
<i>Decrease...</i>					7,159

33. The Sea Customs show an increase of Rupees 87,801. Of this sum Rupees 31,256, are virtually a transfer from "Salt" to this branch of Revenue, being the import duty on Salt brought into Malabar under the recent encouragement given by Government to private trade in that article. The duty on Rails imported by the Railway Company into Malabar made a further addition of Rupees 58,393 to the Sea Customs of that province. The small decrease of Rupees 7,159, in the frontier Customs calls for no remark.

<i>Stamps.</i>			
<i>Fusly</i> 1265	...	...	6,60,754
„ 1266	...	...	7,17,355
	<i>Increase...</i>		56,601

34. The Stamp revenue exceeded that of the previous year by Rupees 56,601. The largest addition to this revenue, or Rupees 13,485, occurred in Canara where an Assistant Judge's Court had been newly opened at Mangalore, and the general increase appears owing to a greater prevalence of judicial business.

35. The particulars of these two items are given in Statement No. 15, and the only remark which they require is that the decrease in the "Extra Revenue" arises from the proceeds of the timber and sandalwood sales in Canara, amounting to Rupees 1,10,903, having been transferred from this head to "Sundry items of land revenue," as already explained, under the orders of Government, dated 11th March 1856, No. 285.

36. The average assessment per acre in the field assessed districts on the three descriptions of land is detailed in Statement No. 16. The account has been prepared after deducting from the original assessment the permanent remissions which have been since allowed, and gives the following result.

	<i>Dry.</i>			<i>Wet.</i>			<i>Garden.</i>		
	<i>Rs.</i>	<i>A.</i>	<i>P.</i>	<i>Rs.</i>	<i>A.</i>	<i>P.</i>	<i>Rs.</i>	<i>A.</i>	<i>P.</i>
Nellore...	1	6	7	6	1	6	5	8	8
Cuddapah ...	0	12	10	7	4	2	5	8	2
Bellary ...	0	10	10	6	11	0	4	7	1
Kurnool ...	1	2	8	8	4	9	8	0	3
Chingleput ...	1	9	10	4	13	7	4	14	3
North Arcot...	1	12	5	7	4	3	8	4	1
South Arcot ...	1	13	3	5	8	7	5	5	8
Trichinopoly...	1	12	7	5	11	10	3	9	1
Madura.....	1	5	3	4	10	4	3	4	9
Coimbatore ...	0	14	5	8	0	2	3	1	7
Salem... ..	1	6	7	7	4	3	4	2	8

	<i>Fusly</i> 1265.			1266.			
	<i>Rs.</i>	<i>A.</i>	<i>P.</i>	<i>Rs.</i>	<i>A.</i>	<i>P.</i>	
<i>Dry...</i>	1	3	6	1	2	11	The general average per acre is slightly
<i>Wet ...</i>	6	3	4	5	13	4	lower than in the preceding year, in conse-
<i>Garden ...</i>	4	1	0	3	15	0	quence of the spread of cultivation having
							brought lands of a lower class into the settle-
							ment.

Statement No. 17.

37. The collection of the revenue in its different branches for the Fusly under report is detailed in the following Statement and exhibits an improvement over the previous Fusly.

	<i>Items.</i>	<i>Demand for Fusly 1266.</i>	<i>Collection within the Fusly.</i>	<i>Balance at close of Fusly.</i>	<i>Per centage.</i>		<i>Remaining balance after deducting subsequent collections up to the end of Novr. 1857.</i>	<i>Per centage.</i>	
					<i>Rs.</i>	<i>A.</i>		<i>Rs.</i>	<i>A.</i>
<i>Fusly</i> 1265.	<i>Land Revenue...</i>	3,72,04,062	3,28,10,403	43,93,659	11	13	6,64,045	1	13
	<i>Extra Sources...</i>	10,76,688	1,03,53,888	4,13,800	3	14	32,107	...	5
	<i>Sevoy Jumma...</i>	4,21,025	3,76,807	44,218	10	8	15,778	3	12
	<i>Total...</i>	4,83,92,775	4,35,41,098	48,51,677	10	...	7,11,930	1	8
<i>Fusly</i> 1266.	<i>Land Revenue...</i>	3,85,13,019	3,46,52,512	38,60,507	10	...	3,55,598	...	15
	<i>Extra Sources...</i>	1,11,73,753	1,07,33,658	4,40,095	3	15	18,019	...	2½
	<i>Sevoy Jumma...</i>	3,26,616	2,65,658	60,958	18	10	24,516	7	8
	<i>Total...</i>	5,00,13,388	4,56,51,828	43,61,560	8	11	3,98,133	...	12
<i>Comparison.</i>	<i>Increase.....</i>	16,20,613	21,10,730	4,90,117	...	...	3,13,797	.....	.....
	<i>Decrease.....</i>	.....	.....	.....	...	...	.....	.....	.....

38. The current land revenue balance of Rupees 3,55,598 outstanding at the end of November comprises Rupees 29,123 under the head of "Permanently settled" and Rupees 3,26,475 under "Ryotwary." The former includes Rupees 15,000 again left in arrears in Malabar by the Beebee of Cannanore whose failure to discharge her dues was noticed in para. 47 of the Board's report for the past Fusly. The remainder is scattered in small sums over eight Districts and will soon be realized. The "Ryotwary" balance belongs principally to the five Districts noted in the margin, and is in course of realization. The arrear in Tanjore includes a sum of Rupees 56,458 due upon uncultivated land in the Kadarambumb villages and some other items which it is usual to suspend previous to final remission. The balance in the sundry and extra sources of revenue do not call for explanation or remark.

Statement No. 18.

39. The extent to which coercive process was resorted to in the collection of the revenue is exhibited in Statement No. 18. Formal notices were issued against 55,384 individuals by whom an arrear of Rupees 4,01,625 was due to Government, but it was so seldom necessary to carry out the last measures of the law, that property to the extent only of Rupees 25,791 was ultimately sold throughout all the districts. The entries in this Statement shew a slight increase compared with Fusly 1265, but not more than is explained by the larger extent of cultivation, and the greater amount of revenue to be realized.

Statements 19 to 25.

40. The balances of former years under the various heads of revenue amounted to Rupees 62,37,828 at the commencement of the Fusly now reported on. The remissions sanctioned by Government and the collections made during the course of the Fusly reduced this balance to Rupees 14,11,318 on the 1st July 1857,

and this sum was again reduced by subsequent remissions and collections to Rupees 13,00,700 on 30th November 1857 as shewn in the adjoined Statement.

	Arrears at the beginning of Fusly 1266.	Collected and remitted within the Fusly.	Balance at its close.	Subsequent collections and remissions to the end of Nov. 1857.	Remaining balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled...	5,08,235	4,78,729	29,506	12,309	17,197
Ryotwar, &c.....	50,64,821	39,00,591	11,64,230	81,490	10,82,740
Total...	55,73,056	43,79,320	11,93,736	93,799	10,99,937
Sundry sources.....	4,63,118	4,12,530	50,588	10,185	40,403
Sevoy Jumma and interest account...	2,01,654	34,660	1,66,994	6,634	1,60,360
Total...	62,37,828	48,26,510	14,11,318	1,10,618	13,00,700

Of the above final balance of Rupees 13,00,700, Rupees 3,61,895-0-10 have been already recommended for remission by the Board, and the outstanding arrears which remain for consideration are therefore limited to Rupees 9,38,809.

41. In scrutinizing the details of the above balance, it appears that Rupees 2,85,906 are to be classed as recoverable, and that Rupees 5,57,559 are doubtful and reserved for further enquiry. The remainder, or Rupees 95,350-7-0 is now recommended to be written off as irrecoverable under the following heads of revenue.

	Rs.	A.	P.
Land Pesheush, &c.	3,457	11	3
„ Ryotwar	83,802	12	4
Sundry Sources.	5,738	15	1
Extra Revenue (Sevoy Jumma)	2,351	0	4
	95,350	7	0

Statement No. 20. 42. The arrears of Pesheush amount to Rupees 14,690 deducting the sums already recommended to Government for remission, a moiety of this balance, or Rupees 7,366, is due by the Beebee of Cannanore, and will be hereafter recovered, as well as some other small outstanding balances. The sum for writing off which in the public accounts, sanction is now requested, belongs to the two Districts entered in the margin. In the former, the estates of Belloomilly, Bayanagooden and Baudapocorum suffered by floods in consequence of some delay in repairing a portion of the Godavery embankments, and compensation is claimed on this account. In Nellore the balance stands against the Chittetwar Poligar, in consequence of the Roossooms collected on his behalf not equalling the Pesheush payable by him, and when this happens it is usual to remit the difference as explained in para. 55 of the General Report for Fusly 1265.

Statement No. 21. 43. The Ryotwar balances, deducting the portion already recommended to be written off, amount to Rupees 7,82,340. Of this sum, Rupees 2,29,425 are recoverable, Rupees 4,69,115 are doubtful and reserved for further enquiry, and Rupees 83,802 are now recommended for remission under the causes detailed in the Statement.

The largest balances occur in the Districts shewn in the margin. The Collector of Tanjore is about to submit a separate report on the subject, and the arrears in Gunttoor consist principally of dispute claims against Enam and Agrabarum lands, which are now under investigation. The balances shewn in Statements 22 and 23 on count of "Sundry" and "Extra sources" of revenue call for no particular remark.

	Rs.
Tanjore...	3,93,703
Gunttoor...	1,53,404
Nellore....	55,743
Chingleput ...	33,338

44. The revenue charges and their rate of per centage to the collections are shewn in Statement No. 26 and its enclosure. The two principal heads into which these charges are divisible give the following results.

	Charges of Fusly 1265.	Per centage on the collections.	Charges of Fusly 1266.	Per centage on the collection.	Increase or Decrease.
Management charges.....	40,11,108	8	41,16,694	8	×1,05,586
Extra charges.....	14,40,522	3	12,07,329	2	-2,33,193
Total...	54,51,630	11	53,24,023	10	-1,27,607

The total charges thus amounted to Rupees 53,24,023, or Rupees 1,27,607 below the previous year. The cost of management shows nearly the same per centage on the collections as in 1265, so that the principal decrease is in the extra charges, and it was occasioned partly by a more limited manufacture of salt and partly by some annual payments to Mosques and Pagodas in Tanjore, not having been brought into the accounts of the year under review pending a correspondence with the Civil Auditor. There is consequently nothing remarkable in the charges to call for explanation as compared with those of Fusly 1265.

45. The Board abstain on this occasion from noticing the expenditure on Public Works, and other subjects connected with the revenue management of the country which are laid before Government in the annual administration reports, but there are two topics on which they are unwilling to be altogether silent. The first relates to the effects of the Godavery and Kistnah Anicuts. This subject is obscured by the joint rent system and other causes with which Government are familiar, and a special enquiry is now going on for its elucidation. The Board will therefore only point to the following facts which are patent in the settlement accounts now under review. In Rajahmundry the Godavery Anicut has made a direct addition of Rupees 1,79,450 to the land revenue over 1265 in the following two items.

	Rs.
1. Increased cultivation of Anicut channel lands to the extent of 18,715 acres...	1,02,247
2. Increased collections on Enam and Zemindary lands supplied with water....	77,203
	1,79,450

In Gunttoor the revenue derived from the Kistnah Channel lands rose from Rupees 78,154 to Rupees 1,18,304, giving an increase of Rupees 40,150, in the year under report. In Masulipatam the revenue derived from lands under Anicut irrigation shews an increase of Rupees 29,765.

	Rs.
Nellore.....	1,03,469
North Arcot....	3,14,108
South Arcot....	10,29,247
Trichinopoly...	2,38,437
Coimbatore.....	2,06,626
Salem.....	62,111
Gunttoor.....	50,000
	20,04,698

46. The second subject relates to the effects which have followed the reductions made in the land assessment of some Provinces within the last four years. Relief to the amount of 20 lacs of rupees has been thus afforded to the land-holders, with the gratifying general result of a revenue higher than has before been gained, and the rapidly advancing prosperity of the Districts to which these liberal measures have been applied. Two particular instances may be noticed. In South Arcot the reduction of assessment on the lands in occupation exceeds 10 lacs of Rupees, and yet from an immediate spread of cultivation the settlement of the year under review amounts to 25,56,902, or Rupees 33,975 in excess of the highest standard ever before attained. In Gunttoor some sandy pieces of ground near the sea had been cultivated with the Chayroot-dye and Garden products by the aid of rich manuring and hand irrigation from shallow wells scooped out by the ryots. But these lands were taxed as if irrigated and burdened with an assessment varying from Rupees 4 to Rupees 40 per acre, and their cultivation was in consequence very limited. Under the sanction of Government this exorbitant taxation has been changed to the rates which are charged on dry land, varying from Rupees 1½ to Rupees 2½ per acre, and the cultivation immediately doubled with a gain to the revenue of Rupees 7,351. Encouragement is thus given to continue a judicious relaxation of the assessment where it is so high as to impede industry, and the happiest results may be expected from this

Extract Minutes Consultation 7th in Con. 26th Feb. 1857, No. 148, R. D.

	Acres.	Rupees.
Fusly 1265	11,885	48,010
„ 1266	25,523	55,361

course, and from the freedom from extra taxation now recorded to all improvements made by landowners at their own expense. Occasional fluctuations of revenue from variations of season and drought must always be expected, but there can be no question of the general success which will follow the encouragement given to industry and the employment of capital by revising the land assessment on liberal principles.

47. In para. 29 of their general Report for 1265 the Board showed that the Revenues of that Fusly contrasted favorably with the preceding 12 years. On the present occasion the Board desire to exhibit with more distinctness the progress of the Land Revenue, and have prepared for this purpose the following table, from which other branches of Revenue have been excluded, and in which the comparison is extended over a wider period. To make

* The principal are lower Coorg		Rs.
Canara...	1214	67,000
Checkady and Suncarapoorum		
South Arcot ...	1230	83,591
Tranquebar Tanjore ...	1255	15,541
Woodiagerry Nellore ...	1250	64,744

the comparison more fair the revenue gained by the acquisition of Kurnool in 1254 has been struck out of the Statement, and the annual Peshcush of Rupees 80,000 which it paid before that period has been alone retained. Besides Kurnool, which has been purposely omitted from the Statement, no great territorial acquisitions have occurred, and the additional revenue which has accrued from resumptions of Enams, and from Zemindaries coming under ryotwary settlement, is in some degree counterbalanced by lands having been granted to Pagodas on free tenure in the place of money allowances, and also to village servants for their official remuneration. At all events any balance of gain which remains under this head, must be insignificant compared with the 20 lacs of Rupees which have been given up during the last four† years alone in revising the land assessment. The progressive increase which now appears in the revenue must therefore be attributed to an improved administration and to an extension of cultivation, called forth by a lightened assessment and by improvements in the irrigation and communications of the country.

† See ante para. 46.

Period.	Average Annual Revenue.	Highest and Lowest year.		Remarks.
<i>Decennial Leases.</i>	Rs.	Fusly.	Rupees.	
1224 (1814) to 1230 (1820).....	3,41,47,067	1225	3,46,71,413	
<i>Ryotwary.</i>		1230	3,29,07,605	
10 years from Fusly 1231 to 1241*.....	3,25,62,969	1234	3,51,99,907	
10 Fuslies 1241 to 1251.	3,21,47,596	1237	3,11,19,726	
10 „ 1251 to 1261.	3,45,74,761	1249	3,49,28,098	
1261... ..	3,59,79,479	1242	2,84,73,996	
1262... ..	3,63,91,499	1257	3,62,20,066	
1263... ..	3,36,10,040	1252	3,35,08,699	
1264... ..	3,50,61,654			
1265... ..	3,63,09,388			
1266... ..	3,78,47,002			

* In the early part of this period, reductions of assessment to the amount of 15 lacs of Rupees were made, viz. 11 lacs in the Ceded Districts and the rest in North Arcot, Canara, Coimbatore and Dindigul.

The great drought.

48. The Board regret that they are unable to lay before Government on this occasion the quinquennial returns. The forms were sent to the Collectors with the official memo. from the Secretary to Government, dated 21st March 1857, but returns have not been received from all the districts, and some which have come are incomplete and contradictory, while others were pronounced by the Collectors to be of doubtful value. To obtain complete and reliable returns would have further delayed this Report, and the Board therefore deemed it advisable to postpone these returns till next year, when they hope to be able to submit them to Government in a complete and authentic shape.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) G. S. FORBES,

Secretary.

13

STATEMENTS ACCOMPANYING THE GENERAL REVENUE
REPORT OF THE BOARD OF REVENUE
FOR FUSLY 1266.

Statement showing the number of Jammabundy

DISTRICTS.		SETTLED BY COLLECTORS &c.				SETTLED BY HEAD ASSISTANTS AND ASSISTANT COLLECTORS.			
		Number of Talooks.	Number of Villages.	Number of Pattahs.	Jammabundy Stations.	Number of Talooks.	Number of Villages.	Number of Pattahs.	Jammabundy Stations.
1		2	3	4	5	6	7	8	9
1	Ganjam,	5	148	6,441	3	3	364	9,360	3
2	Vizagapatam,	1	77	587	1	1	65	2,287	3
3	Rajahmundry,	9	514	684	11	1	47	75	1
4	Masulipatam,	5	318	13,818	6	3	116	7,240	4
5	Guntoor,	11	654	51,502	11	3	220	19,284	2
6	Nellore,	9	386	21,970	10	2	97	6,541	2
7	Cuddapah,	10	978	92,845	8	2	184	21,336	2
8	Bellary,	8	1,496	56,815	6	4	591	20,588	4
9	Kurnool,	6	348	17,814	11	2	137	5,836	7
10	Chingleput,	8	1,255	26,167	8	2	390	5,199	2
11	North Arcot,	6	1,408	46,783	5	3	414	25,008	3
12	South Arcot,	2	421	39,360	3	3	1,160	43,871	3
13	Tanjore,	1	266	9,434	2	3	633	9,245	3
14	Trichinopoly,	9	1,250	90,197	6	...	...	...	...
15	Madura,	3	494	4,080	7	...	...	...	...
16	Tinnevely,	5	510	32,774	4	...	...	...	...
17	Coimbatore,	6	612	16,129	6	5	609	10,061	6
18	Salem,	8	3,402	1,11,676	8	3	711	18,068	2
19	Canara,	5	885	26,530	7	1	203	4,003	2
20	Malabar,	7	150	6,058	15	5	145	4,415	11
21	Madras,	1	19	40,915	1	...	...	...	...
Total.....		125	15,541	7,80,994	139	46	6,095	2,18,017	60

1.

Stations, &c., for Fusly 1266.

SETTLED BY SUB-COLLECTORS.				TOTAL.				REMARKS.
Number of Talooks.	Number of Villages.	Number of Patahs.	Jammabundy Stations.	Number of Talooks.	Number of Villages.	Number of Patahs.	Jammabundy Stations.	
10	11	12	13	14	15	16	17	18
2	712	2,887	3	10	1,224	18,688	9	This statement shews one more Talook than in 1265 in consequence of the Poolevendalah Talook in Cuddapah, having been divided into two. The transfer of the Ramgherry Talook from Madura to Trichinopoly accounts for the change in those Districts. Only Villages settled on ryotwary principles are entered in this statement, and their number is liable to slight fluctuations.
...	...	...	...	2	142	2,874	4	
4	259	271	4	14	820	1,030	16	
4	218	9,025	6	12	652	29,578	16	
...	...	...	...	14	874	70,786	13	
6	256	15,814	7	17	689	44,325	19	
3	592	30,160	3	15	1,754	1,44,350	13	
5	559	26,707	5	17	2,646	1,04,110	15	
...	...	...	...	8	485	23,650	18	
...	...	...	...	10	1,654	31,386	10	
5	1,015	51,674	7	14	2,837	1,24,015	15	
8	1,551	1,22,073	9	13	3,132	2,05,304	15	
5	919	9,455	6	9	1,818	38,134	11	
...	...	...	...	9	1,250	90,197	6	
4	290	44,855	15	7	784	98,885	22	
8	752	63,481	8	13	1,262	96,255	12	
4	312	9,426	10	15	1,533	35,616	22	
5	780	37,589	9	16	4,893	1,67,333	19	
6	1,179	27,681	24	12	2,267	58,214	33	
5	187	8,355	10	17	432	18,828	36	
...	...	...	...	1	19	49,915	1	
74	9,531	4,59,462	126	245	31,187	14,53,473	325	

No.

Statement shewing the Commutation and

DISTRICTS.	COMMUTATION PRICE CONVERTED TO RUPEES AND MADRAS GARCE OF 3,200 MEASURES OF 120 RUPEES WEIGHT.						MERCHANTS' WHOLESALE					
	Wet Land.			Dry Land.			Paddy.					
							1st Sort.			2nd Sort.		
	1			2			3			4		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1 Ganjam, ...	...	...	...	...	...	...	71	11	2	68	2	5
2 Vizagapatam, ...	...	...	...	...	...	...	69	...	...	67	...	...
3 Rajahmundry, ...	...	...	...	...	...	...	87	14	2	77	10	2
4 Masulipatam, ...	...	...	...	...	...	...	92	...	...	74	...	...
5 Guntoor, ...	...	...	...	...	...	...	108	12	4	99	3	9
6 Nellore, ...	83	10	10	120	6	8	119	8	6	99	9	8
7 Cuddapah, ...	117	...	...	203	...	...	128	...	...	117	...	...
8 Bellary, ...	...	...	...	...	...	...	95	2	...	87	13	...
9 Kurnool, ...	...	...	...	...	...	...	113	7	3	94	8	8
10 Chingleput, ...	108	7	7	159	11	7	121	...	5	109	10	8
11 North Arcot, ...	84	9	5	88	14	5	90	4	10	89	3	7
12 South Arcot, ...	70	...	...	70	...	...	102	10	5	90	2	4
13 Tanjore, ...	55	12	8	...	...	...	92	10	2	86	7	6
14 Trichinopoly, ...	70	3	3	...	...	...	103	15	11	90	10	3
15 Madura, ...	59	12	8	...	...	...	107	15	11	99	14	4
16 Tinnevely, ...	82	6	11	...	...	...	142	12	3	130	2	2
17 Coimbatore, ...	88	13	8	74	12	5	148	8	7	138	4	9
18 Salem, ...	94	9	4	90	6	8	117	4	1	105	7	1
19 Canara, ...	54	4	...	...	...	...	106	...	1	106	...	1
20 Malabar, ...	76	1	10	59	6	5	124	5	5	115	12	1
21 Madras, ...	...	...	...	...	...	...	111	...	...	104	...	...
Total...	1,045	14	2	866	10	2	2,253	15	6	2,050	10	6
Average...	...	...	...	...	...	...	107.	5	3	97	10	5

2.

Current Prices of Grain for Fusly 1266.

PRICES IN FUSLY 1266.															
Dry Grains.															
Cholum or Jon- naloo.			Cumbo or Suj- jaloo.			Horse Gram.			Raggy.			Harrack or Vur- ragoo.			REMARKS.
6			7			8			9			10			11
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
78	13	1	77	1	5	80	...	4	87	4	8	...	...	...	
69	...	...	69	...	...	69	...	...	69	...	...	...	...	...	
94	5	...	70	11	8	86	10	...	88	14	10	55	7	9	
104	...	...	72	...	...	90	...	...	85	...	...	78	...	...	
109	6	4	85	9	6	90	7	8	80	12	1	74	5	3	
127	12	5	115	...	10	144	10	1	114	7	8	96	11	7	
132	...	...	129	...	...	147	...	...	123	...	...	96	...	...	
113	1	...	118	5	...	134	7	...	103	3	...	90	7	...	
89	11	2	97	...	6	111	5	7	88	...	8	56	4	2	
171	8	11	139	11	2	200	15	2	163	4	2	95	10	...	
127	6	1	115	11	10	160	9	...	117	...	6	64	9	4	
133	5	5	108	9	6	168	10	1	113	...	...	87	11	1	
101	2	...	90	1	11	159	15	8	90	15	8	47	8	5	
98	10	4	102	1	5	141	5	6	103	3	3	61	13	1	
105	3	3	95	10	3	125	11	10	102	7	2	81	9	5	
164	6	6	144	7	8	204	2	4	139	10	...	110	1	11	
158	1	7	126	9	5	173	11	4	134	15	...	139	2	1	
126	12	10	111	6	7	134	11	11	113	13	10	71	15	2	
116	...	...	...	...	...	171	...	...	121	...	...	...	...	...	The entries opposite to this District
...	...	...	...	...	...	231	5	4	155	13	4	...	...	...	have been made with reference to
148	...	...	137	...	...	148	...	...	130	...	...	183	...	...	the Monthly Price Lists.
2,368	9	11	2,005	2	8	2,973	10	10	2,324	13	10	1,490	4	3	
118	6	11	105	8	7	141	9	7	110	11	4	87	10	7	

The entries opposite to this District have been made with reference to the Monthly Price Lists.

A in No.

List of Bazar Prices for Fusly 1266

DISTRICTS.		PADDY PER GANDE.					
		1st Sort.			2d Sort.		
		Average prices for 10 years from Fusly 1256 to 1265.	Fusly 1265.	Fusly 1266.	Average prices for 10 years from Fusly 1256 to 1265.	Fusly 1265.	Fusly 1266.
1		2	3	4	5	6	7
1 Ganjam, ...	...	Rs. 59	Rs. 72	Rs. 70	Rs. 64	Rs. 67	Rs. 66
2 Vizagapatam, ...	...	70	80	89	64	70	82
3 Rajahmundry, ...	...	77	97	93	72	95	81
4 Masulipatam, ...	...	97	126	93	88	122	85
5 Guntoor, ...	...	108	145	109	101	141	102
6 Nellore, ...	...	99	158	119	88	142	99
7 Cuddapah, ...	...	103	151	128	94	137	117
8 Bellary, ...	...	94	115	102	88	109	95
9 Kurnool, ...	...	165	170	124	137	144	100
10 Chingleput, ...	...	106	145	122	90	137	105
11 North Arcot, ...	...	91	131	94	82	125	85
12 South Arcot, ...	...	96	135	110	84	119	86
13 Tanjore, ...	...	81	98	94	74	93	87
14 Trichinopoly, ...	...	92	103	99	81	93	93
15 Madura, ...	...	99	123	115	93	114	109
16 Tinnevely, ...	...	110	163	147	102	156	131
17 Coimbatore, ...	...	107	153	149	96	142	136
18 Salem, ...	...	95	121	117	86	118	106
19 Canara, ...	...	84	109	106	84	109	106
20 Malabar, ...	...	100	146	137	90	131	120
21 Madras, ...	...	97	149	113	90	142	106
Total.....		2,025	2,701	2,350	1,534	2,501	2,098
Average.....		96	129	111	87	119	100

2.

prepared as per monthly Returns.

CHOLU OR JAVARY PER GARCE.			DUMBOO OR BAJIRA PER GARCE.			RAGGY PER GARCE.			HORSE GRAM PER GARCE.		
Average prices for 10 years from Fusly 1256 to 1265.	Fusly 1265.	Fusly 1266.	Average prices for 10 years from Fusly 1256 to 1265.	Fusly 1265.	Fusly 1266.	Average prices for 10 years from Fusly 1256 to 1265.	Fusly 1265.	Fusly 1266.	Average prices for 10 years from Fusly 1256 to 1265.	Fusly 1265.	Fusly 1266.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
102	102	92	89	89	84	73	97	89	85	91	79
93	101	91	72	85	80	76	88	88	90	95	84
85	120	96	63	95	80	76	99	92	95	193	93
131	168	112	...	...	86	103	144	86	112	142	110
130	175	111	103	157	89	98	141	82	103	152	92
119	179	128	132	158	115	103	156	111	122	123	145
123	178	132	118	172	128	111	162	123	132	161	147
117	158	116	116	154	120	103	145	109	126	181	147
193	174	90	118	183	100	105	158	90	121	185	111
145	116	147	124	197	145	134	195	164	178	208	199
121	176	124	114	156	118	112	161	123	189	153	166
125	173	188	115	163	114	112	167	117	147	163	174
110	119	104	92	106	97	87	104	91	140	158	160
170	142	124	111	144	119	102	137	111	123	199	155
89	121	89	92	120	104	95	125	105	120	139	138
122	203	154	127	181	140	106	158	140	188	217	206
121	183	164	96	139	131	101	157	142	129	191	180
105	142	129	93	124	113	95	144	114	111	140	135
...	...	116	...	...	...	100	187	121	151	175	171
256	...	163	...	...	...	148	156	166	156	222	229
125	189	151	120	184	199	126	191	133	165	206	145
2,584	2,922	2,574	1,895	2,612	2,117	2,164	3,012	2,400	2,088	2,458	2,067
126	154	123	105	145	111	109	143	114	125	165	146

No.

Statement shewing the Ryots holding at the commencement of the

	RYOTS HOLDINGS.							
	DRY.		WET.		GARDEN.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	2	3	4	5	6	7	8	9
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
1 Ganjam, ...	55,126	68,333	1,11,315	3,19,362	1,337	4,592	1,67,778	3,92,287
2 Vizagapatam, ...	11,415	45,418	13,566	1,08,491	30	108	25,011	1,54,017
3 Rajahmundry, ...	2,77,883	8,28,556	1,57,532	6,10,188	3,450	19,327	4,38,865	14,58,071
4 Masulipatam, ...	4,09,831	3,92,870	1,20,125	3,28,713	2,539	12,532	5,32,495	7,34,115
5 Guntoor, ...	7,32,993	12,38,474	23,995	1,56,837	10,659	69,484	7,67,647	14,64,795
6 Nellore, ...	2,70,050	4,62,552	1,19,971	7,36,835	18,381	1,02,035	4,08,402	13,01,423
7 Cuddapah, ...	12,06,668	13,44,515	96,262	9,79,279	57,084	4,76,390	13,60,014	28,00,184
8 Bellary, ...	14,41,602	14,40,986	78,653	8,14,961	26,284	1,81,378	15,46,539	24,37,325
9 Kurnool, ...	4,97,884	5,82,505	6,759	61,086	3,622	29,515	5,08,265	6,73,106
10 Chingleput, ...	77,820	1,28,473	1,59,704	7,74,063	1,836	8,962	2,39,360	9,11,493
11 North Arcot, ...	2,75,407	5,76,873	1,51,250	13,16,040	2,750	26,730	4,29,407	19,19,643
12 South Arcot, ...	6,40,216	14,51,268	2,10,725	12,92,362	3,481	20,172	8,60,423	27,63,802
13 Tanjore, ...	1,75,069	2,23,278	6,98,472	43,25,302	41,745	1,50,618	9,15,286	46,99,198
14 Trichinopoly, ...	3,42,581	5,98,915	1,30,356	7,34,161	35,125	1,32,581	5,08,062	14,65,657
15 Madurai, ...	4,31,650	7,15,727	85,040	4,50,185	5,505	26,491	5,22,195	11,92,403
16 Tirunelveli, ...	5,08,801	4,35,633	1,28,459	19,81,547	...	...	6,37,260	24,17,180
17 Coimbatore, ...	13,71,603	12,62,353	71,137	6,48,303	1,59,224	5,95,034	16,01,964	25,06,195
18 Salem, ...	7,15,729	10,27,655	53,204	3,91,882	14,151	62,265	7,83,144	14,81,802
Total...	94,48,388	1,28,24,884	24,16,526	1,60,29,603	3,87,203	19,18,214	1,22,52,117	3,07,72,701
19 Canara, ...								
20 Malabar, ...								
21 Madras, ...								

2.

subsequent alterations for Fusly 1266.

DEDUCT LANDS GIVEN UP.							
DRY.		WET.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
10	11	12	13	14	15	16	17
Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
65	286	6	6	5	6	76	298
669	2,089	1,334	8,509	...	...	2,003	10,598
26,474	87,030	13,909	55,851	501	4,765	42,884	1,47,646
92,436	62,268	31,894	83,163	531	2,218	124,861	1,47,649
28,043	52,048	1,672	10,233	2,348	29,163	52,063	91,444
14,300	21,843	4,231	27,130	1,067	5,924	19,598	54,897
68,975	51,156	5,164	46,275	2,656	22,479	76,795	1,19,910
63,394	39,733	4,977	41,549	1,845	11,008	70,216	92,290
20,804	14,736	276	2,123	88	630	21,163	17,488
21,106	33,657	8,174	41,044	145	714	29,425	75,415
42,677	81,410	6,834	50,280	264	2,607	49,775	1,34,297
15,290	42,335	2,975	5,393	88	474	18,853	48,202
601	830	330	4,21,813	229	633	1,160	4,23,276
...	...	...	...	...	...	...	...
139	7,714	...	...	...	...	139	7,714
...	...	3,572	3,41,748	...	...	3,572	3,41,748
26,715	25,156	326	4,834	790	2,807	27,831	32,801
20,700	25,101	308	2,263	100	472	21,108	27,836
4,42,388	5,47,392	87,982	11,42,217	10,657	83,900	5,41,027	17,73,509

Statement shewing the Ryots holding at the commencement of the

REMAINDER.							
Dry.		Wet.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
18	19	20	21	22	23	24	25
Acre.	Rs.	Acre.	Rs.	Acre.	Rs.	Acre.	Rs.
55,061	68,047	1,11,309	3,19,356	1,332	4,586	1,67,702	3,91,939
10,746	43,329	12,232	99,982	30	108	23,008	1,43,419
2,51,409	7,41,526	1,41,623	5,54,337	2,949	14,562	3,95,931	13,10,423
3,17,395	3,30,602	88,231	2,45,550	2,008	10,314	4,07,634	5,86,466
7,04,950	11,86,426	22,323	1,46,604	8,311	40,321	7,35,584	13,73,351
2,55,750	4,40,709	1,15,740	7,09,706	17,314	96,111	2,83,804	12,46,523
11,37,693	12,93,359	91,098	9,33,004	54,428	4,53,911	12,83,219	26,80,274
13,78,208	14,01,253	73,676	7,72,412	24,439	1,70,370	14,76,323	23,45,035
4,77,080	5,67,769	6,483	58,964	3,534	28,335	4,87,097	6,55,618
56,714	94,816	1,51,520	7,33,019	1,691	3,248	2,09,935	3,36,033
2,32,780	4,95,468	1,44,416	12,65,760	2,486	24,123	3,79,632	17,35,346
6,30,926	14,08,933	2,07,751	12,86,969	3,293	19,698	3,42,070	27,15,600
1,74,463	2,22,448	6,98,142	29,03,489	41,516	1,49,985	9,14,126	42,75,922
3,42,531	5,98,915	1,30,356	7,34,164	35,125	1,32,531	5,08,062	14,65,657
4,31,511	7,08,013	85,040	4,50,185	5,505	26,491	5,22,056	11,34,639
5,08,801	4,35,633	1,21,887	16,39,799	...	...	6,33,688	20,75,432
13,44,888	12,37,697	70,811	6,43,470	1,53,434	5,92,227	15,74,123	24,73,394
6,95,089	10,02,554	52,896	3,89,619	14,051	61,793	7,62,036	14,53,966
90,06,000	1,22,77,492	23,28,544	1,48,87,386	3,76,546	18,34,314	1,17,11,090	2,89,99,192

subsequent alterations for 1266.—Continued.

LANDS TAKEN UP.							
Dry.		Wet.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
26	27	28	29	30	31	32	33
Acre.	Rs.	Acre.	Rs.	Acre.	Rs.	Acre.	Rs.
1,589	1,803	1,269	2,282	36	256	2,894	4,341
813	3,129	1,471	11,093	...	...	2,284	14,227
22,567	68,125	28,859	1,14,600	1,674	17,753	53,100	2,00,488
87,582	53,794	42,761	1,13,027	398	1,551	1,30,741	1,68,372
1,07,603	1,86,319	16,008	97,406	527	2,596	1,24,138	2,86,321
46,293	73,274	12,940	75,936	1,491	9,065	60,724	1,58,325
64,838	73,422	6,261	1,11,551	3,592	33,404	74,691	2,18,377
2,36,084	2,32,242	8,722	96,793	2,801	18,052	2,97,607	3,47,087
29,191	26,654	216	5,962	97	1,005	29,504	33,621
40,174	61,740	38,624	1,39,701	221	1,102	79,019	2,52,343
77,513	1,58,572	26,475	2,28,964	407	3,875	1,04,395	3,91,411
1,13,461	2,27,114	25,119	1,46,855	471	2,702	1,39,051	3,76,671
8,250	7,028	4,980	19,097	192	755	13,422	26,880
81,055	1,78,693	9,272	63,574	1,873	10,327	92,200	2,54,594
1,03,001	1,30,832	7,047	29,438	572	1,929	1,10,620	1,62,199
58,493	40,645	...	...	...	...	58,493	40,645
1,00,984	1,00,622	6,645	44,945	1,993	7,337	1,09,622	1,52,964
1,18,370	1,82,631	6,376	41,325	1,263	6,677	1,26,014	2,30,663
13,47,861	18,06,619	2,43,045	13,94,604	17,613	1,13,446	16,03,519	33,19,699

Statement shewing the Ryots holding at the commencement of the

TOTAL HOLDING.							
DRY.		WET.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
34	35	36	37	38	39	40	41
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
56,650	69,850	1,12,578	8,21,638	1,868	4,842	1,70,596	2,96,330
11,559	46,458	13,708	1,11,080	30	108	25,292	1,57,646
2,73,976	8,09,661	1,70,482	6,68,987	4,628	32,315	4,49,081	15,10,918
4,04,977	8,84,896	1,30,992	3,58,577	2,406	11,865	5,38,875	7,54,838
8,12,553	13,72,745	88,381	2,44,010	8,328	42,917	8,59,722	18,59,673
3,02,048	5,13,988	1,28,680	7,85,892	18,805	1,05,176	4,49,528	14,04,851
12,02,531	13,66,781	97,859	10,44,555	58,030	4,37,315	13,57,910	22,98,651
16,64,292	16,33,495	82,398	8,70,205	27,340	1,88,422	17,73,930	26,92,122
5,06,271	5,94,428	6,699	64,926	3,631	29,890	5,16,601	6,80,289
96,888	1,56,556	1,90,154	9,22,720	1,912	9,350	2,88,954	10,38,626
3,10,243	6,54,035	1,70,891	14,94,724	2,893	27,998	4,84,027	21,76,757
7,44,387	16,36,047	2,32,870	14,83,824	3,863	22,400	9,31,120	30,53,271
1,82,718	2,29,476	7,08,122	39,32,586	41,708	1,50,740	9,37,548	43,88,302
4,33,636	7,77,608	1,39,623	7,39,735	86,998	1,42,908	6,00,262	17,20,351
5,34,512	8,38,845	92,087	4,79,628	6,077	33,420	6,32,676	15,48,323
5,67,294	4,76,278	1,24,887	16,89,799	...	...	6,92,181	21,16,077
14,45,372	13,38,319	77,456	6,86,415	1,60,427	8,99,624	16,32,755	26,34,335
8,13,459	11,85,185	59,272	4,30,944	18,320	88,470	8,58,051	16,24,299
1,03,53,861	1,40,84,141	25,71,589	1,62,81,990	3,94,139	19,52,760	1,33,19,809	3,23,18,001

Fusly and the subsequent alterations for Fusly 1266.—Continued.

WASTE REMITTED.							
Dry.		Wet.		GARDEN.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
42	43	44	45	46	47	48	49
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
3,598	6,112	190	1,263	22	117	3,810	7,492
6,333	11,507	20,049	1,16,639	466	2,662	26,848	1,80,608
49,635	38,591	10,733	74,443	2,403	15,547	62,771	1,28,581
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	7	112	557	...	...	112	564
...	...	...	...	...	...	...	...
86,888	1,71,903	131	953	...	...	87,039	1,72,856
2,533	2,447	2,443	8,723	80	207	5,051	11,377
46,132	98,065	6,604	36,596	2,610	20,100	55,346	1,54,761
60,409	1,23,847	4,787	55,408	309	9,348	65,505	1,38,507
...	...	...	...	...	...	...	...
28,910	26,719	4,912	34,173	2,735	11,206	36,557	72,098
8,968	14,979	697	4,881	237	1,378	9,902	21,238
2,95,461	4,98,977	50,578	3,33,630	8,862	60,555	2,54,941	8,88,172
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...

and the subsequent alterations for Fusly 1266.—*Concluded.*

PARTICULARS.		
Actual Cultivation.	Waste charged.	
58	59	
Rs.	Rs.	
3,96,234	96	
1,55,998	1,648	
13,42,597	1,68,316	
6,26,251	1,28,588	
14,17,936	2,34,244	
12,48,476	80,767	
27,05,267	64,802	
26,67,368	24,754	
6,82,148	7,091	
10,84,734	3,328	
21,75,150	1,607	
23,05,328	1,14,087	
42,70,527	20,898	
15,59,088	6,407	
11,57,265	1,026	
21,16,077	.....	
23,92,361	1,61,899	
16,51,084	12,277	
8,04,48,884	9,81,885	

Abstract.

ITEMS.	Dry.		Wet.		GARDEN.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	2	3	4	5	6	7	8	9
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
1 Ryots holding,	94,48,388	1,38,24,884	24,16,526	1,60,29,602	8,87,203	19,18,214	1,22,52,117	8,97,72,701
Deduct lands given up,	4,42,388	5,47,392	87,982	11,42,217	10,657	83,900	5,41,027	17,73,509
Remainder,	90,06,000	1,32,77,492	23,28,544	1,48,87,386	3,76,546	18,34,314	1,17,11,090	2,89,99,192
Lands taken up,	13,47,861	18,06,649	2,43,045	13,94,604	17,613	1,18,446	16,08,519	33,19,699
Total holding,	1,03,53,861	1,40,84,141	25,71,589	1,62,81,990	3,94,159	19,52,760	1,33,19,609	3,23,18,891
Waste remitted,	2,95,401	4,93,977	50,678	3,33,630	8,862	60,565	3,54,911	8,88,172
Remainder,	1,00,58,460	1,35,90,164	25,20,911	1,59,48,360	3,85,297	18,92,195	1,29,61,668	3,14,30,719
Particulars actual cultivation, ... ..	.....	.....	.....	.....	.....	.....	.....	5,04,45,881
Waste charged, ... ..	.....	.....	.....	.....	.....	.....	.....	9,81,335
								22,75,366
								16,68,356
								70,988
								40,14,710
								3,54,45,429

No. 4.

Statement shewing the Cultivation and Settlement of the Ryotwar Land Revenue for Fusly 1266.

DISTRICTS.	No. of Villages.	Dry.		Wet.			
		Extent.	Assessment.	Extent.	Assessment.	Second Crop Assessment.	Total.
1	2	3	4	5	6	7	8
		Acres.	RS.	Acres.	RS.	RS.	RS.
1 Ganjam,	655	56,478	62,303	1,12,576	3,21,637	...	3,21,637
2 Vizagapatam,	142	11,559	46,458	13,703	1,11,081	...	1,11,081
3 Rajahmundry,	820	2,73,976	8,09,661	1,29,938	4,49,657	24,750	4,74,407
4 Masulipatam,	652	4,04,977	3,81,396	1,13,212	3,16,848	...	3,16,848
5 Guntoor,	1,026	8,05,750	18,60,368	38,141	2,42,746	...	2,42,746
6 Nellore,	661	2,90,211	4,84,447	1,08,631	6,62,119	6,934	6,69,053
7 Cuddapah,	1,754	11,34,040	11,85,391	86,626	8,42,119	1,27,993	9,70,112
8 Bellary,	2,669	16,31,963	14,49,047	82,398	7,73,636	96,569	8,70,205
9 Kurnool,	470	5,04,235	5,83,687	6,699	55,597	9,329	64,926
10 Chingleput,	1,854	91,755	1,38,969	1,90,042	8,70,252	51,909	9,22,161
11 North Arcot,	2,837	2,99,460	6,02,856	1,70,891	14,20,414	74,310	14,94,724
12 South Arcot,	3,126	6,23,332	12,63,191	2,32,719	13,97,024	35,847	14,32,871
13 Tanjore,	4,824	1,80,190	2,27,029	6,84,194	38,35,809	7,449	38,43,258
14 Trichinopoly,	1,250	3,77,504	6,79,542	1,29,729	6,19,140	1,27,031	7,46,171
15 Madura,	786	4,32,813	5,73,375	87,300	4,05,385	18,837	4,24,222
16 Tinnevely,	1,095	5,67,294	4,76,278	1,24,887	16,39,771	28	16,39,799
17 Coimbatore,	1,533	14,16,897	13,11,420	72,544	6,53,943	300	6,54,243
18 Salem,	4,893	7,92,209	11,09,778	58,575	4,25,545	518	4,26,063
Total...	30,847	98,94,644	1,27,55,196	24,42,806	1,50,42,718	5,81,805	1,56,24,523
19 Canara,	2,267	...	...	...	...	...	...
20 Malabar,	432	...	...	...	...	...	...
21 Madras,	19	...	...	...	...	...	...
Grand Total...	33,565	...	...	...	...	...	...

Note.—It has not been thought necessary to send Enclosures A. B. & C. which accompanied this Statement last year as they are to be found, if required, among the accounts received with the Jummahbundy Reports.

Statement shewing the Cultivation and Settlement of.

DISTRICTS.	GARDEN.				DRY CONVERTED INTO WET AND GARDEN.			
	Extent.	Assessment.	Second crop Assessment.	Total.	Extent.	Assessment.	Additional Assessment.	Total.
	9	10	11	12	13	14	15	16
	Acres.	RS.	RS.	RS.	Acres.	RS.	RS.	RS.
1 Ganjam, ...	1,368	4,842	...	4,842	168	308	225	533
2 Vizagapatam, ...	30	108	...	108	...	...	...	...
3 Rajahmundry, ...	2,169	10,568	596	11,164	42,998	1,78,265	37,416	2,15,681
4 Masulipatam, ...	2,406	11,865	...	11,865	17,765	34,870	6,729	41,599
5 Guntoor, ...	8,797	42,674	...	42,674	3,205	4,373	1,892	6,265
6 Nellore, ...	18,061	1,00,084	...	1,00,084	3,499	5,514	12,714	18,228
7 Cuddapah, ...	52,643	1,26,956	8,589	4,35,546	18,856	24,056	1,18,743	1,42,799
8 Bellary, ...	24,059	1,60,801	3,486	1,64,287	82,329	23,965	1,60,482	1,84,447
9 Kurnool, ...	3,539	23,909	650	29,559	2,036	5,038	5,098	10,736
10 Chingleput, ...	1,908	9,268	56	9,324	5,133	7,286	10,295	17,581
11 North Arcot, ...	2,789	27,084	...	27,084	10,783	23,289	27,890	51,179
12 South Arcot, ...	3,862	22,401	...	22,401	34,165	81,484	1,19,468	2,00,952
13 Tanjore, ...	28,231	1,11,363	...	1,11,363	27,706	51,717	47,979	99,696
14 Trichinopoly, ...	30,726	86,206	26,772	1,12,978	5,279	11,077	4,020	15,097
15 Madura, ...	5,639	18,726	...	18,726	41,290	56,392	85,231	1,41,623
16 Tinnevely, ...	...	...	...	...	...	...	...	...
17 Coimbatore, ...	1,57,674	5,88,352	...	5,88,352	65	87	93	180
18 Salem, ...	13,530	55,248	25	55,273	12,232	24,664	35,765	60,429
Total...	3,57,532	17,05,456	40,175	17,45,631	2,57,559	5,32,386	6,74,640	12,07,026
19 Canara, ...	...	...	...	...	...	...	...	...
20 Malabar, ...	...	...	...	...	...	...	...	...
21 Madras, ...	...	...	...	...	...	...	...	...
Grand Total...	...	...	...	...	...	...	...	...

Note.—It has not been thought necessary to send Enclosures A. B. and C. which accompanied this Statement

the Ryotwar Land Revenue for Fusly 1266.—Continued.

GARDEN CONVERTED INTO WET.				TOTAL.		Deduct remissions.	Remainder.
Extent.	Assessment.	Additional Assessment.	Total.	Extent.	Assessment including second Crops & Additional Assessment.		
17	18	19	20	21	22	23	24
Acres.	RS.	RS.	RS.	Acres.	RS.	RS.	RS.
6	9	6	15	1,70,596	3,96,330	715	3,95,615
...	...	...	...	25,292	1,57,647	1,354	1,56,292
...	...	...	...	4,49,031	15,10,913	65,758	14,45,155
15	120	15	135	5,88,375	7,54,839	22,103	7,32,736
19	72	54	126	8,55,912	16,52,180	1,15,976	15,36,204
278	1,594	836	2,430	4,20,680	12,74,242	1,54,353	11,19,889
2,974	20,645	15,576	36,221	12,95,139	27,70,069	7,02,407	20,67,662
3,181	13,027	11,108	24,136	17,73,930	26,92,122	8,05,204	18,86,918
42	198	133	331	5,16,601	6,89,239	22,254	6,66,985
4	10	17	27	2,28,842	10,88,062	97,712	9,90,350
104	730	185	914	4,84,027	21,76,757	4,85,624	16,91,133
...	...	...	...	8,94,081	29,19,416	4,50,838	24,68,578
2,176	6,139	3,940	10,079	9,22,497	42,91,424	1,11,741	41,79,683
1,678	11,531	170	11,701	5,44,916	15,65,490	2,99,589	12,65,901
79	292	53	345	5,67,171	11,58,291	48,057	11,10,234
...	...	...	...	6,92,181	21,16,077	2,21,778	18,94,299
18	43	23	66	16,47,198	25,54,261	4,73,233	20,81,028
1,553	7,623	4,195	11,818	8,78,149	16,63,361	2,85,295	13,78,067
12,127	62,033	36,311	98,344	1,29,64,668	3,14,30,720	43,63,991	2,70,66,729
...	...	...	...	...	22,75,366	3,54,339	19,21,026
...	...	...	...	...	16,68,356	35,756	16,32,601
...	...	...	...	...	70,938	...	70,938
...	...	...	...	...	3,54,45,430	47,54,086	3,06,91,344

last year as they are to be found, if required, among the accounts received with the Jummabundy Reports.

Statement shewing the Cultivation and Settlement of the Ryotwar Land Revenue for Fusly 1266.—*Concluded.*

DISTRICTS.	Sundry Additional Items.	Total Beriz of Current Fusly.	Total Beriz of Last Fusly.	Increase.	Decrease.	
	25	26	27	28	29	
	RS.	RS.	RS.	RS.	RS.	
1 Ganjam, ...	23,037	4,18,652	4,04,273	14,379	...	
2 Vizagapatam, ...	9,946	1,66,238	1,48,650	17,588	...	
3 Rajahmundry, ...	1,82,340	16,27,495	15,03,269	1,24,226	...	
4 Masulipatam, ...	48,963	7,81,699	6,95,567	86,132	...	
5 Guntoor, ...	97,234	16,33,438	15,13,287	1,20,151	...	
6 Nellore, ...	2,22,042	13,41,931	12,98,104	43,827	...	
7 Cuddapah, ...	1,68,494	22,36,156	20,46,509	1,89,647	...	
8 Bellary, ...	1,90,248	20,77,166	19,73,546	1,03,620	...	
9 Kurnool, ...	33,498	7,05,483	6,83,154	22,329	...	
10 Chingleput, ...	43,519	10,33,869	7,52,740	2,81,128	...	
11 North Arcot, ...	83,678	17,74,311	15,34,958	2,39,353	...	
12 South Arcot, ...	27,323	24,95,900	23,30,081	1,65,819	...	
13 Tanjore, ...	1,11,784	42,91,467	46,24,607	...	3,33,140	
14 Trichinopoly, ...	35,051	13,00,952	12,61,292	39,660	...	
15 Madura, ...	48,241	11,58,475	11,65,705	...	7,230	
16 Tinnevely, ...	1,37,264	20,31,563	21,12,162	...	80,599	
17 Coimbatore, ...	1,24,825	22,05,352	21,66,230	39,622	...	
18 Salem, ...	88,598	14,66,665	13,41,529	1,25,137	...	
Total...	16,81,085	2,87,47,814	2,75,55,663	16,13,120	4,20,969	Net 11,92,151
19 Canara, ...	1,59,288	20,80,314	19,93,426	86,888	...	
20 Malabar, ...	5,484	16,38,085	16,05,496	32,589	...	
21 Madras, ...	4,619	75,607	75,001	606	...	
Grand Total...	18,50,476	3,25,41,820	3,12,29,586	17,33,203	4,20,969	
			Net...	13,12,234		

Note.—It has not been thought necessary to send Enclosures A. B. and C. which accompanied this Statement last year as they are to be found, if required, among the accounts received with the Jummahbundy Reports.

No. 5.

Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue for Fusly 1266.

DISTRICTS.	DRY.							
	EXTENT OF LAND.				ASSESSMENT.			
	Fusly 1265.	Fusly 1266.	Comparison.		Fusly 1265.	Fusly 1266.	Comparison.	
			Increase.	Decrease.			Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	Acres.	Acres.	Acres.	Acres.	RS.	RS.	RS.	RS.
1 Ganjam, ...	50,917	56,650	5,733	...	67,319	69,619	2,300	...
2 Vizagapatam, ...	11,555	11,559	4	...	45,625	46,458	832	...
3 Rajahmundry, ...	3,14,942	2,73,976	...	*40,966	9,69,038	8,09,561	...	1,59,377
4 Masulipatam, ...	4,27,368	4,04,977	...	*22,391	4,10,359	3,84,396	...	25,963
5 Guntoor, ...	7,32,993	8,08,955	75,962	...	12,37,346	13,64,741	1,26,895	...
6 Nellore, ...	2,63,880	2,93,710	29,830	...	4,42,356	4,80,961	47,605	...
7 Cuddapah, ...	11,17,152	11,52,896	35,744	...	11,83,738	12,09,447	25,709	...
8 Bellary, ...	15,67,145	16,64,292	97,147	...	13,75,778	14,73,012	97,234	...
9 Kurnool, ...	4,97,884	5,06,271	8,387	...	5,77,392	5,88,725	11,332	...
10 Chingleput, ...	77,820	96,838	19,068	...	1,12,001	1,46,235	27,234	...
11 North Arcot, ...	2,75,407	3,10,243	34,836	...	5,51,000	6,26,145	65,145	...
12 South Arcot, ...	5,92,305	6,57,499	65,294	...	12,06,397	13,44,675	1,38,278	...
13 Tanjore, ...	1,75,069	1,80,190	5,121	...	2,23,278	2,27,029	3,751	...
14 Trichinopoly, ...	3,09,503	3,77,504	68,001	...	5,60,121	6,79,542	1,19,421	...
15 Madura, ...	4,67,472	4,74,103	6,631	...	6,65,113	6,29,767	...	35,348
16 Tinnevely, ...	5,03,800	5,67,294	58,493	...	4,85,633	4,76,278	40,545	...
17 Coimbatore, ...	13,71,603	14,16,962	45,359	...	12,62,806	13,11,507	48,701	...
18 Salem, ...	7,15,789	8,04,491	88,702	...	9,95,825	11,34,442	1,38,617	...
Total...	94,77,455	100,58,460	6,44,362	33,257	1,23,38,630	1,30,11,660	3,93,720	2,20,690
		Net Increase	5,31,005	...		Net Increase.	6,73,030	...
19 Canara, ...	...	...	...	...	...	...	...	...
20 Malabar, ...	...	...	...	...	...	...	...	...
21 Madras, ...	...	...	...	...	...	...	...	...
Total...	...	...	...	...	...	...	...	...

* This decrease is owing to certain "dry lands converted into wet having been shown under the head of wet in this year while in last Fusly it was entered under the head of dry."

Comparative Statement of Cultivation and Settlement

DISTRICTS.	WET.							
	LAND.				ASSESSMENT.			
	Fusly 1265.	Fusly 1266.	Comparison.		Fusly 1265.	Fusly 1266.	Comparison.	
			Increase.	Decrease.			Increase.	Decrease.
	10	11	12	13	14	15	16	17
	Acres.	Acres.	Acres.	Acres.	RS.	RS.	RS.	RS.
1 Ganjam, ...	1,08,821	1,12,578	3,757	...	3,13,878	3,21,678	7,760	...
2 Vizagapatam, ...	12,853	13,703	850	...	1,03,802	1,11,081	7,279	...
3 Rajahmundry, ...	1,29,723	1,70,488	40,765	...	4,64,591	6,08,565	1,43,974	...
4 Masulipatam, ...	1,12,583	1,30,992	18,407	...	3,13,009	3,51,883	38,874	...
5 Guntoor, ...	23,995	38,141	14,146	...	1,56,837	2,42,747	85,910	...
6 Nellore, ...	1,04,085	1,08,631	4,546	...	6,33,920	6,62,119	28,199	...
7 Cuddapah, ...	71,262	86,626	15,364	...	6,96,943	8,42,119	1,45,176	...
8 Bellary, ...	85,687	82,398	...	3,289	7,98,680	7,78,486	...	20,194
9 Kurnool, ...	6,759	6,699	...	60	64,776	53,597	821	...
10 Chingleput, ...	1,59,704	1,90,042	30,338	...	7,47,477	8,70,252	1,22,775	...
11 North Arcot, ...	1,51,250	1,70,891	19,641	...	12,66,993	14,20,414	1,53,421	...
12 South Arcot, ...	2,09,524	2,32,719	23,195	...	12,66,366	13,97,024	1,30,658	...
13 Tanjore, ...	6,98,472	7,00,679	2,207	...	43,82,351	38,67,234	...	4,15,117
14 Trichinopoly, ...	1,28,136	1,33,024	4,888	...	6,18,771	6,34,528	15,757	...
15 Madras, ...	86,119	87,300	1,181	...	4,34,663	4,05,385	...	29,278
16 Tinnevely, ...	1,28,459	1,24,887	...	3,572	19,81,526	16,39,771	...	3,41,755
17 Coimbatore, ...	71,187	72,544	1,407	...	6,45,472	6,53,948	8,476	...
18 Salem, ...	53,204	58,578	5,374	...	3,91,867	4,35,545	34,178	...
Total...	23,41,775	25,20,912	1,79,137	5,921	1,51,73,320	1,52,89,431	9,21,107	8,11,196
Net Increase...			1,79,137				1,09,911	
19 Canara, ...	...	...	...	...	...	...	...	...
20 Malabar, ...	...	...	...	...	...	...	...	...
21 Madras, ...	...	...	...	...	...	...	...	...
Total...	...	...	...	...	...	...	...	...

of the Ryotwar Land Revenue for Fusly 1266.—Continued.

GARDEN.							
LAND.				ASSESSMENT.			
Fusly 1265.	Fusly 1266.	Comparison.		Fusly 1265.	Fusly 1266.	Comparison.	
		Increase.	Decrease.			Increase.	Decrease.
18	19	20	21	22	23	24	25
Acres.	Acres.	Acres.	Acres.	RS.	RS.	RS.	RS.
4,802	1,368	...	3,434	3,721	4,842	1,121	...
30	30	...	...	108	108	...	...
2,230	4,622	2,392	...	11,424	29,925	18,501	...
2,564	2,406	...	158	12,669	11,885	...	804
10,659	8,816	...	1,843	69,470	42,745	...	26,725
17,969	18,389	370	...	98,560	1,01,678	3,018	...
54,057	55,617	1,560	...	4,34,120	4,47,602	13,482	...
27,991	27,340	...	751	1,79,095	1,73,322	...	5,773
3,622	3,621	9	...	22,871	29,197	236	...
1,836	1,912	76	...	8,894	9,190	296	...
2,750	2,893	143	...	26,587	27,812	1,225	...
3,426	3,863	437	...	19,886	22,401	2,515	...
41,745	41,628	...	117	1,37,912	1,37,794	...	118
32,947	34,388	1,441	...	97,813	93,427	...	4,386
6,080	5,768	...	312	28,996	19,018	...	9,978
...	...	...	...	...	...	...	...
1,59,224	1,57,592	...	1,632	5,95,011	5,89,395	...	5,616
14,151	15,083	932	...	58,442	62,371	3,929	...
3,86,062	3,85,396	766	8,147	18,11,661	18,02,700	8,961	88,961
...	...	Net	787	...	...	Net	8,961
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...

Comparative Statement of Cultivation and Settlement

[illegible]

of the Ryotwar Land Revenue for Fusly 1266.—*Continued.*

[illegible]

Comparative Statement of Cultivation and Settlement

DISTRICTS.	TOTAL ASSESSMENT.				DEDUCT REMISSIONS.			
	Fusly 1265.	Fusly 1266.	Comparison.		Fusly 1265.	Fusly 1266.	Comparison.	
			Increase.	Decrease.			Increase.	Decrease.
	42	43	44	45	46	47	48	49
	RS.	RS.	RS.	RS.				
1 Ganjam,...	8,84,918	8,96,330	11,412	...	2,171	715	...	1,456
2 Vizagapatam, ...	1,49,536	1,57,647	8,111	...	10,359	1,354	...	9,005
3 Rajahmundry, ...	14,62,000	15,10,913	48,913	...	64,087	65,758	1,671	...
4 Masulipatam, ...	7,36,031	7,54,838	18,807	...	86,305	22,108	...	64,202
5 Guntoor, ...	14,64,795	16,52,180	1,87,385	...	82,697	1,15,976	33,279	...
6 Nellore, ...	11,93,708	12,74,242	80,534	...	1,23,700	1,54,853	30,653	...
7 Cuddapah, ...	25,20,122	27,70,069	2,49,947	...	6,33,175	7,02,407	67,232	...
8 Bellary, ...	25,74,631	26,92,122	1,17,491	...	7,98,679	8,05,204	6,525	...
9 Kurnool, ...	6,73,106	6,89,239	16,133	...	83,754	22,254	...	11,500
10 Chingleput, ...	9,11,498	10,88,068	1,76,565	...	1,94,561	97,718	...	96,848
11 North Arcot, ...	19,19,643	21,76,757	2,57,114	...	4,62,003	4,85,624	23,621	...
12 South Arcot, ...	26,52,129	29,19,416	2,67,287	...	3,51,491	4,50,838	99,347	...
13 Tanjore, ...	46,99,198	42,91,425	...	4,07,778	1,84,860	1,11,741	...	73,119
14 Trichinopoly, ...	14,12,857	15,65,490	1,53,133	...	1,85,215	2,99,589	1,14,374	...
15 Madurai, ...	12,45,867	11,58,291	...	87,576	1,80,581	48,057	...	82,504
16 Tinnevely, ...	24,17,181	21,16,077	...	3,01,104	4,44,770	2,21,778	...	2,22,992
17 Coimbatore, ...	28,06,196	25,54,261	46,065	...	4,57,658	4,78,238	15,575	...
18 Salem, ...	14,81,803	16,63,861	1,81,558	...	2,28,380	2,85,395	56,915	...
Total...	8,04,04,716	8,14,30,721	18,22,458	7,96,458	44,76,426	48,68,992	4,49,192	5,61,696
19 Canara, ...	22,70,598	22,74,366	4,778	...	8,53,726	3,54,839	618	...
20 Malabar, ...	16,48,438	16,68,856	19,918	...	51,538	85,756	...	15,782
21 Madras, ...	70,471	70,988	517	...	...	...	...	...
Total...	8,48,94,218	8,54,45,431	18,47,666	7,96,458	48,81,690	47,54,087	4,49,805	5,77,408
		Net	10,51,218					1,27,608

of the Ryotwar Land Revenue for Fusly 1266.—Continued.

Fusly 1265.	Fusly 1266.	REMAINDER.		ADD SUNDRY ITEMS.			
		Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Comparison.	
						Increase.	Decrease.
50	51	52	53	54	55	56	57
3,82,747	3,95,615	12,868	...	21,526	23,037	1,511	...
1,39,177	1,56,293	17,116	...	9,473	9,946	473	...
13,97,913	14,45,155	47,242	...	1,05,355	1,82,340	76,985	...
6,49,725	7,32,735	83,010	...	45,842	48,964	3,122	...
13,82,097	15,36,204	1,54,107	...	1,31,190	97,234	...	33,956
10,70,008	11,19,839	49,831	...	2,28,096	2,23,042	...	5,054
18,84,947	20,67,662	1,82,715	...	1,61,562	1,68,494	6,932	...
17,75,959	18,86,918	1,10,966	...	1,97,594	1,90,248	...	7,346
6,39,852	6,66,985	27,633	...	43,802	38,498	...	5,304
7,16,936	9,90,360	2,73,414	...	35,804	43,519	7,715	...
14,57,640	16,91,133	2,33,493	...	77,818	83,678	6,860	...
23,00,688	24,63,578	1,67,940	...	29,448	27,322	...	2,121
45,14,838	41,79,683	...	3,34,655	1,10,269	1,11,784	1,515	...
12,27,142	12,63,901	38,759	...	34,151	35,051	900	...
11,15,307	11,10,234	...	5,073	50,399	48,241	...	2,158
19,72,411	18,94,299	...	78,112	1,89,751	1,87,264	...	2,487
20,48,537	20,61,028	32,491	...	1,17,692	1,24,825	7,133	...
12,58,423	13,78,067	1,24,644	...	88,106	88,598	492	...
2,59,28,290	2,70,66,729	15,56,279	4,17,840	16,27,374	16,81,085	1,18,138	59,427
	Net...	11,38,439				53,711	
19,16,867	19,21,027	4,160	...	76,559	1,59,288	82,729	...
15,96,900	16,82,600	35,700	...	8,596	5,484	...	3,112
70,471	70,988	517	...	4,530	4,619	89	...
2,95,12,523	3,06,91,344	15,96,656	4,17,840	17,17,059	18,50,476	1,93,956	61,539
		11,78,816				1,38,417	

Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue for Fusly 1266. — *Concluded.*

DISTRICTS.	GRAND TOTAL.			
	Fusly 1265.	Fusly 1266.	Comparison.	
	58	59	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1 Ganjam, ...	4,04,373	4,18,652	14,379	...
2 Vizagapatam, ...	1,48,650	1,66,239	17,589	...
3 Rajahmundry, ...	15,03,269	16,27,495	1,24,226	...
4 Masulipatam, ...	6,95,567	7,81,699	86,132	...
5 Guntoor, ...	15,13,287	16,33,488	1,20,151	...
6 Nellore, ...	12,98,104	13,41,931	43,827	...
7 Cuddapah, ...	20,46,509	22,36,156	1,89,647	...
8 Bellary, ...	19,73,546	20,77,156	1,03,610	...
9 Kurnool, ...	6,83,154	7,05,483	22,329	...
10 Chingleput, ...	7,52,740	10,33,869	2,81,129	...
11 North Arcot, ...	15,34,958	17,74,811	2,39,853	...
12 South Arcot, ...	23,80,081	24,95,900	1,65,819	...
13 Tanjore, ...	46,84,607	42,91,467	...	8,93,140
14 Trichinopoly, ...	12,61,392	13,00,952	39,560	...
15 Madura, ...	11,65,705	11,53,475	...	12,230
16 Tinnevely, ...	21,12,163	20,31,563	...	80,599
17 Coimbatore, ...	21,66,230	22,05,853	39,623	...
18 Salem, ...	13,41,529	14,66,865	1,25,336	...
Total, ...	2,75,55,664	2,87,47,814	16,13,119	4,90,989
19 Canara, ...	19,93,426	20,80,313	86,887	...
20 Malabar, ...	16,05,496	16,38,084	32,588	...
21 Madras, ...	75,001	75,607	606	...
Total, ...	3,12,29,587	3,25,41,810	17,53,223	4,30,969
			Net	13,12,323

Comparative Abstract of Cultivation and Settlement.

ITEMS.	Fusly 1265.		Fusly 1266.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Dry, ...	94,77,455	123,38,630	100,58,460	130,11,600	5,81,005	6,73,030	...	...
Wet, ...	23,41,775	151,73,520	25,20,912	152,83,431	1,79,137	1,09,911	...	...
Garden, ...	8,86,033	18,11,681	3,85,296	18,02,700	...	...	787	8,981
Total, ...	122,05,313	293,23,831	129,64,668	300,97,791	7,60,142	7,82,941	787	8,981
Second crop assessment, ...	...	4,35,038	...	Net	7,59,355	7,73,960	...	...
Additional Do. ...	...	6,45,327	...	5,96,632	...	1,61,574	...	...
Total, ...	...	304,04,716	...	7,36,298	...	90,471	...	...
Canara, Malabar and Madras, where no entry for land is made, ...	...	30,89,502	...	314,30,721	...	10,26,005	...	...
Total, ...	...	343,94,218	...	40,14,710	...	25,203	...	...
Deduct remissions, ...	...	48,81,690	...	354,45,431	...	10,51,213	...	...
Remainder, ...	...	295,12,528	...	47,54,087	...	...	...	1,27,603
Grundy items, ...	...	17,17,059	...	306,91,344	...	11,78,816	...	...
Total, ...	...	312,29,587	...	18,50,476	...	1,33,417	...	...
	...	...	...	325,41,820	...	13,12,323	...	...

No. 7.

Statement shewing the particulars of Remissions of Fusly 1266.

ITEMS.		Last Fusly.	Present Fusly.	Increase.	Decrease.
1		2	3	4	5
		RS.	RS.	RS.	RS.
Occasional remissions or those granted at the Jamabundy with reference to the state of the season.	1 Shamelat Bunjur or portion of fields left uncultivated,	4,23,722	2,04,787	...	2,18,935
	2 Shavy or withered Crops,	4,85,660	2,89,153	...	1,96,507
	3 Pulnustom, or loss of produce,	21,358	4,002	...	17,356
	4 Pauny Boodty, { or land overflowed with	12,350	22,198	9,848	...
	5 Poyamaly, { water,	7,666	18,931	11,265	...
	6 Fussul Commee or 2nd Crop not cultivated,	1,42,073	1,33,773	...	8,300
	7 Cowl remissions,	1,65,939	3,61,651	1,95,712	...
	8 Teazagaree or remissions to privileged classes,	30,278	19,461	...	10,817
	9 Teerwah Commee,	4,71,903	2,26,674	...	2,45,229
	10 Miscellaneous remissions,	3,93,476	4,07,129	13,663	...
Total...		21,54,425	16,87,769	2,30,488	6,97,144
Fixed remissions.	1 Fixed remissions,	15,25,212	17,17,538	1,92,326	...
	2 Moonasub Cummee,	76,312	51,503	...	24,809
	3 Turm Cummee,	6,31,758	7,21,215	89,457	...
	Total...	22,33,282	24,90,256	2,31,783	24,809
Items allowed on the collections or from the entire Beriz of villages.	1 Share of shrotriem proceeds,	94,545	97,324	2,779	...
	2 Allowance for Heads of Villages and Curnums, &c.	4,32,905	4,64,828	31,923	...
	3 10 Per cent. remissions allowed to the Zemindars,	18,172	13,910	...	4,262
	Total...	5,45,622	5,76,062	34,702	4,262
Grand Total...		49,33,329	47,34,087	5,46,973	7,26,215
Net Decrease...				1,79,242	

No. 8.

Statement of Shavy or Crops dried up and the Remissions given for Fusly 1266.

DISTRICTS.	No. of Villages.	No. of Ryots.	Settlement after deducting the general remissions at the Jamabundy.	Assessment of the Shavy land.	Of which remission granted.	Percentage between Columns 5 & 6.	Percentage between Columns 4 & 6.
1	2	3	4	5	6	7	8
			RS.	RS.	RS.	RS.	RS.
1 Ganjam,	1	2	21	7	5	72	25
2 Vizagapatam,	...	...	...	...	...	...	...
3 Rajahmundry,	...	...	...	...	...	...	...
4 Masulipatam,	14	213	4,715	1,300	1,300	100	48
5 Guntoor,	...	...	...	...	...	...	...
6 Nellore,	187	1,926	92,396	15,238	14,790	97	16
7 Cuddapah,	38	281	6,583	1,246	1,139	91	17
8 Bellary,	25	59	3,776	399	305	76	8
9 Kurnool,	2	2	187	20	17	35	9
10 Chingleput,	683	4,605	2,35,622	29,145	23,529	81	10
11 North Arcot,	61	297	7,194	1,302	765	59	11
12 South Arcot,	253	2,166	79,042	12,132	6,699	55	8
13 Tanjore,	211	1,170	75,672	16,055	15,839	98	20
14 Trichinopoly,	112	1,097	66,245	20,804	20,648	99	31
15 Madura,	155	4,671	1,05,649	28,841	25,355	88	24
16 Tinnevely,	344	5,616	1,32,718	1,07,540	1,04,014	96	78
17 Coimbatore,	67	1,141	36,346	16,095	16,095	100	44
18 Salem,	...	...	...	...	...	...	...
19 Canara,	...	...	...	...	...	...	...
20 Malabar,	110	1,325	31,515	11,105	3,294	30	10
21 Madras,	...	...	...	...	...	...	...
Total...	2,263	24,471	8,67,681	2,61,229	2,33,794	89	27
					Guntoor,	5,418	These items were omitted in the Statements of withered Crops received from the Collectors from which the foregoing was drawn up and are here added in order that the entries in No. 7 and in this Statement under this head may correspond.
					Tanjore,	48,004	
					Tinnevely,	997	
					Canara,	940	
					Total...	55,359	
					Grand Total...	2,39,153	

No.

Statement of lands held in

DISTRICTS.	AS PER LAST YEAR.		DEDUCT.					
			LAND ASSIGNED WITH FULL ASSESSMENT.		LAND ABANDONED.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1 Ganjam, ...	...	...	...	...	...	...	...	...
2 Vizagapatam, ...	...	...	...	...	...	...	...	...
3 Rajahmundry, ...	...	...	...	...	...	...	...	...
4 Masulipatam, ...	...	...	...	...	...	...	...	...
5 Guntoor, ...	21,848	30,775	6,161	8,525	211	321	6,376	8,846
6 Nellore, ...	2,345	6,130	157	471	147	695	304	1,166
7 Cuddapah, ...	1,722	6,841	469	3,044	6	57	475	5,191
8 Bellary, ...	17,229	38,741	3,224	7,950	64	927	3,288	8,877
9 Kurnool, ...	216	695	216	695	...	...	216	695
10 Chingleput, ...	3,294	6,110	451	853	144	352	395	1,205
11 North Arcot, ...	104	171	41	49	...	...	44	49
12 South Arcot, ...	829	2,148	334	507	...	...	334	507
13 Tanjore, ...	1,522	4,227	345	1,125	135	358	480	1,483
14 Trichinopoly, ...	340	1,596	87	496	...	...	87	496
15 Madura, ...	813	3,164	99	356	57	147	156	503
16 Tinnevely, ...	2,342	6,532	640	924	120	903	760	1,827
17 Coimbatore, ...	54,559	60,431	8,380	11,119	645	2,050	9,025	13,169
18 Salem, ...	30,658	69,608	6,702	11,472	159	1,449	4,861	12,921
19 Canara, ...	...	16,864	...	3,290	...	952	...	4,242
20 Malabar, ...	9,048	12,824	296	450	31	57	327	507
21 Madras, ...	...	...	...	...	...	...	...	...
Total,...	1,46,869	2,66,898	25,608	51,326	1,719	3,263	27,327	59,594

9.

Progressive Cowle for Fusly 1266.

REMAINDER.		ADD NEW COWLE IN THIS FUSLY.		TOTAL.			
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Add Second Crop and Additional Assessment.	Total.
10	11	12	13	14	15	16	17
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.
...	...	...	...	15	23	...	23
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
15,478	21,929	53,979	74,000	49,452	95,929	...	95,929
2,041	4,964	5,208	12,336	7,249	17,300	160	17,460
1,247	3,740	1,183	5,756	2,430	9,496	1,300	10,796
12,941	30,064	40,537	96,342	54,178	1,26,406	1,290	1,27,696
...	...	...	...	...	...	...	...
2,699	4,911	1,264	2,541	3,963	7,452	47	7,499
60	122	...	...	60	122	...	122
495	1,641	62	481	557	2,122	...	2,122
1,042	2,744	183	572	1,225	3,316	...	3,316
253	1,100	419	723	672	1,823	2	1,825
657	2,661	366	704	1,023	3,425	167	3,592
1,582	4,495	207	500	1,789	4,995	123	5,123
45,534	47,312	36,703	39,081	82,237	86,393	6	86,399
25,797	56,632	33,766	74,986	59,583	1,31,368	621	1,31,989
...	12,622	...	5,475	...	18,097	...	18,097
8,721	12,817	1,179	805	9,900	13,122	...	13,122
...	...	...	...	...	...	...	...
1,19,542	2,07,304	1,55,091	3,14,085	2,74,633	5,21,399	3,721	5,25,120

Statement of lands held in Progressive Cowle for Fusly 1266.—*Concluded.*

DISTRICTS.	DEDUCT.			Net Deriz.
	Remissions on account of Waste.	Remissions on account of Cowle.	Total.	
	18	19	20	21
	RS.	RS.	RS.	RS.
1 Ganjam,	...	17	17	6
2 Vizagapatam,	...	...	...	...
3 Rajahmundry,	...	...	...	...
4 Masulipatam,	...	...	...	...
5 Guntoor,	...	58,247	58,247	37,682
6 Nellore,	8,585	2,403	10,988	6,472
7 Cuddapah,	2,218	7,078	9,896	900
8 Bellary,	2,433	1,18,146	1,20,579	7,117
9 Kurnool,	...	...	...	...
10 Chingleput,	1,051	4,450	5,501	1,998
11 North Arcot,	...	87	87	35
12 South Arcot,	...	2,122	2,122	...
13 Tanjore,	...	1,612	1,612	1,704
14 Trichinopoly,	...	888	888	937
15 Madura,	26	2,245	2,271	1,321
16 Tinnevely,	712	2,132	2,844	2,279
17 Coimbatore,	3,108	57,528	60,631	25,768
18 Salem,	284	85,892	85,976	46,018
19 Canara,	...	9,656	9,656	8,441
20 Malabar,	...	10,699	10,699	2,423
21 Madras,	...	...	...	...
Total...	18,412	3,63,602	3,82,014	1,43,096

* The amount of Cowle remissions in this Statement does not correspond with that in Statement No. 7 owing to these remissions in Nellore and Chingleput having been made to include those of withered crops also on Cowle lands and to the entire omission of the entry in Statement No. 4 received from Trichinopoly and Malabar.

N. B.—The enclosures in this Statement A. and B. transmitted in the last Fusly have been discontinued in the current, as they are merely copies of the original returns received from the District.

Abstract.

ITEMS.	Extent.	Assessment.
	2	3
	Acres.	Rs.
As per last year,	1,16,869	2,66,898
Deduct { Land assessed with full assessment,	25,603	51,326
{ Land abandoned,	1,719	8,268
Total...	27,327	59,594
Remainder...	1,19,542	2,07,804
Add new Cowle in this Fusly,	1,55,091	3,14,085
Total...	2,74,633	5,21,889
Add Second Crop and additional assessment,	...	3,721
Total...	...	5,25,110
Deduct remissions on account of waste,	...	18,412
Do. do. do. Cowle,	...	3,63,602
Total...	...	3,82,014
Net Deriz...	...	1,43,096

No. 10.

Statement shewing the particulars of Sundry Items for Fusly 1266.

ITEMS.	Last Fusly 1265.	Present Fusly 1266.	Increase.	Decrease.
Jody or Quit rent on Enams, &c.,	7,87,512	8,84,280	96,768	...
Topaudayem, or Tax on Palmyra and Fruit Trees, &c.,	8,62,219	3,42,312	...	19,907
Quit Rent,	24,982	26,616	1,634	...
Poollary or Grass Tax,	8,07,341	2,43,598	...	63,748
Revenue from Coomery and Huckle cultivation in Canara,	22,073	10,733	...	11,340
Sundry Items appertaining to Malabar,	8,596	5,484	...	3,112
Concealed cultivation,	*8,641	...	...	8,641
Coopchund Cowle in Tinnevely,	3,500	8,410	...	90
Curnums Roosrooms and Nazar Roosrooms, ...	22,006	22,859	853	...
Revenue from Hill Villages,	34,857	66,583	31,726	...
Government Plantation,	2,461	2,442	...	19
Miscellaneous Items,	1,82,871	2,92,664	1,09,793	...
Total...	17,17,059	18,50,476	2,40,274	1,06,857
Net...			1,33,417	

* This is the amount of certain concealed cultivation in Cuddapah said to have been erroneously entered in Statement No. 4 of Fusly 1265 received from the district but now transferred to its appropriate head in Statement No. 9.

No. 11.
Comparative Statement shewing the Cultivation of Sugarcane, Cotton and Indigo for Fusly 1266.

DISTRICTS.	SUGARCANE.				COTTON.				INDIGO.			
	Fusly 1265	Fusly 1266	Increase.	Decrease.	Fusly 1265	Fusly 1266	Increase.	Decrease.	Fusly 1265	Fusly 1266	Increase.	Decrease.
1 Ganjam, ...	8,611	8,459	...	152	5,178	4,598	...	580	...	...	...	...
2 Vizagapatam, ...	3,485	3,725	240	...	5,108	5,109	...	...	...	...	...	...
3 Rajahmundry, ...	3,080	3,275	195	...	8,224	7,762	...	462	...	...	...	...
4 Masulipatam, ...	...	...	...	...	9,454	9,022	...	432	...	...	...	...
5 Guntur, ...	...	...	...	...	1,05,470	97,163	...	8,307	...	...	...	...
6 Nellore, ...	...	...	...	...	14,178	14,126	...	52	...	...	...	...
7 Cuddapah, ...	...	...	...	...	65,908	75,081	...	...	...	...	...	...
8 Bellary, ...	5,214	4,296	...	918	1,24,108	2,00,577	...	...	...	...	...	...
9 Kurnool, ...	114	84	...	30	1,00,237	1,16,408	...	...	...	...	...	...
10 Chingleput, ...	54	46	...	8	...	...	...	...	...	...	...	...
11 North Arcot, ...	4,707	5,937	1,230	...	41	66	...	...	...	...	...	...
12 South Arcot, ...	1,612	1,430	...	182	4,903	3,135	...	1,768	...	...	...	...
13 Tanjore, ...	360	416	56	...	3,077	2,969	...	103	...	...	...	...
14 Trichinopoly, ...	1,315	1,624	...	191	5,237	8,070	...	...	...	...	...	...
15 Madura, ...	219	200	...	19	74,945	69,972	...	4,973	...	...	...	...
16 Tinnevely, ...	69	100	31	...	1,61,035	35,997	...	...	...	...	...	...
17 Coimbatore, ...	1,133	1,149	11	...	91,053	...	...	44,867	...	...	...	...
18 Salem, ...	1,069	1,285	216	...	1,35,920	11,900	...	...	...	...	...	...
19 Canara, ...	3,234	2,799	...	435	10,491	...	...	...	...	...	...	...
20 Malabar, ...	...	...	...	...	...	...	...	...	...	...	...	...
21 Madras, ...	75	73	...	2	...	...	...	...	...	...	...	...
Total...	36,087	32,637	1,979	5,429	7,97,504	9,38,047	2,02,093	61,550	1,90,771	2,01,607	24,430	13,594
Government lands, ...	22,088	18,752	...	3,336	5,42,631	5,88,605	45,974	...	1,49,735	1,63,348	13,613	...
Enam lands, ...	8,330	8,054	...	276	1,80,828	2,44,711	63,883	...	23,776	21,344	...	2,432
Zemindery &c. lands, ...	10,669	10,831	162	...	74,050	1,04,731	30,681	...	17,250	16,915	...	345

No.

Comparative Statement shewing the demand of all

DISTRICTS.	LAND			
	PERMANENTLY SETTLED.			
	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
1	2	3	4	5
1 Ganjam,	4,27,136	4,27,136	...	...
2 Vizagapatam,	9,76,021	9,76,021	...	...
3 Rajahmundry,	5,91,188	5,89,976	...	1,212
4 Masulipatam,	2,84,683	2,84,683	...	...
5 Guntoor,	...	...	...	...
6 Nellore,	4,17,815	4,17,815	...	...
7 Cuddapah,	78,198	15,198	...	*63,000
8 Bellary,	...	...	...	...
9 Kurnool,	...	...	...	...
10 Chingleput,	1,09,778	1,09,778	...	...
11 North Arcot,	4,44,186	5,07,186	*63,000	...
12 South Arcot,	8,636	8,636	...	...
13 Tanjore,	31,434	31,434	...	...
14 Trichinopoly,	16,101	50,088	†33,987	...
15 Madura,	7,70,940	7,36,953	...	†33,987
16 Tinnevely,	3,18,738	3,18,738	...	...
17 Coimbatore,	28,019	28,019	...	...
18 Salem,	4,58,216	4,58,216	...	...
19 Canara,	...	...	...	...
20 Malabar,	15,000	15,000	...	...
21 Madras,	...	...	...	...
Total,...	49,76,039	49,74,827	96,987	98,199
				1,212

* The transfer of Poonganoor Samastanum from Cuddapah to North Arcot has caused this change.
 † The transfer of the Ramgherry Talook from Madura to Trichinopoly has caused this change.

12.

Sources of Revenue for Fusly 1266.

REVENUE.							
SHROTRIEM RENTS &C., NOT PERMANENTLY SETTLED.							
Jody of Shrotriem and Enam Villages.				Rents for more than one year.			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
6	7	8	9	10	11	12	13
12,957	13,035	78	...	14,000	31,514	17,514	...
2,053	2,053	...	...	1,10,958	1,10,958	...	...
7,536	7,568	32	...	...	...	...	...
41,287	40,976	...	311	19,573	31,767	12,194	...
18,359	18,263	...	96	...	...	...	...
83,133	81,620	...	1,513	35,413	36,056	638	...
18,803	18,803	...	...	...	...	...	...
1,753	1,753	...	...	...	...	...	...
33,984	40,740	6,756	...	...	...	...	...
67,001	67,002	...	...	2,039	6,286	4,247	...
26,051	26,620	569	...	2,196	2,196	...	...
17,594	17,648	54	...	1,422	1,369	...	53
97,428	95,285	...	2,143	...	...	...	...
10,887	10,769	...	118	...	...	...	...
10,101	10,101	...	...	3,462	3,462	...	...
32,972	32,972	...	...	...	...	...	...
951	951	...	...	...	...	...	...
13,909	13,909	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	4,561	8,154	3,593	...
210	210	...	...	...	...	...	...
4,96,974	5,00,277	7,488	4,182	1,93,630	2,31,762	38,185	53
		3,306				38,132	

Comparative Statement shewing the demand of all

LAND							
SHROTRIEM RENTS & C.							
Rents for one year.				Ryotwar.			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
14	15	16	17	18	19	20	21
1,01,739	78,620	...	23,119	4,04,274	4,18,652	14,378	...
4,815	8,286	3,471	...	1,48,650	1,66,238	17,588	...
...	...	...	...	15,03,269	16,27,496	1,24,227	...
2,192	2,470	278	...	6,95,567	7,81,699	86,132	...
...	...	...	...	15,13,287	16,33,438	1,20,151	...
4,784	2,793	...	1,991	12,98,104	13,41,932	43,828	...
...	...	...	...	20,46,509	22,86,156	1,89,647	...
...	...	...	...	19,73,546	20,77,166	1,03,620	...
...	...	...	...	6,83,154	7,05,483	22,329	...
3,409	6,607	3,203	...	7,52,740	10,33,868	2,81,128	...
...	...	...	...	15,34,958	17,74,812	2,39,854	...
30,495	29,109	...	1,386	23,30,081	24,95,900	1,65,819	...
...	...	...	...	46,24,607	42,91,467	...	3,33,140
...	...	...	...	12,61,292	13,00,952	39,661	...
...	...	...	...	11,65,705	11,58,475	...	7,230
...	...	...	...	21,12,162	20,31,562	...	80,600
...	...	...	...	21,66,230	22,05,852	39,622	...
...	...	...	...	13,41,520	14,66,665	1,25,136	...
...	...	...	...	19,93,426	20,80,314	86,888	...
54,582	53,256	...	1,226	16,05,496	16,33,084	27,588	...
...	...	...	...	75,001	75,607	606	...
2,02,012	1,81,241	6,952	27,723	3,12,29,537	3,25,41,819	17,33,202	4,20,970
			20,771			13,12,232	

Sources of Revenue for Fusly 1266.—Continued.

REVENUE.							
NOT PERMANENTLY SETTLED.				TOTAL NOT PERMANENTLY SETTLED.			
Amany or division of produce.							
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
22	23	24	25	26	27	28	29
30	...	...	30	5,33,000	5,41,822	8,822	...
...	...	...	...	2,66,475	2,87,535	21,060	...
...	...	...	...	15,10,804	16,35,063	1,24,259	...
3,536	118	...	3,418	7,62,157	8,57,029	94,872	...
2,649	500	...	2,149	15,34,296	16,52,201	1,17,905	...
...	1,254	1,254	...	14,21,438	14,63,654	42,216	...
...	...	...	...	20,65,312	22,54,959	1,89,647	...
...	...	...	...	19,75,299	20,78,919	1,03,620	...
...	...	...	...	7,17,138	7,46,223	29,085	...
12,330	5,919	...	6,811	8,37,516	11,19,282	2,81,766	...
...	...	...	...	15,63,205	18,03,626	2,40,421	...
25,689	4,240	...	21,449	24,05,281	25,48,266	1,42,985	...
26,829	32,109	5,280	...	47,48,863	44,18,861	...	3,30,002
...	...	...	...	12,72,179	13,11,722	39,543	...
2,950	2,771	...	179	11,82,219	11,74,309	...	7,410
31,729	36,519	4,790	...	21,76,863	21,01,054	...	75,809
...	...	...	...	21,67,181	22,06,803	39,602	...
...	...	...	...	13,55,438	14,80,574	1,25,136	...
...	...	...	...	19,93,426	20,80,314	86,888	...
...	...	...	...	16,64,639	16,99,594	34,955	...
81	63	...	18	72,293	75,879	586	...
1,05,823	83,093	11,324	34,054	3,22,28,023	3,35,23,192	17,23,390	4,13,221
		Net...	22,730			13,10,169	

Comparative Statement shewing the demand of all

LAND REVENUE.				SUNDRY SOURCES			
TOTAL LAND REVENUE INCLUDING PERMANENTLY SETTLED.				ABKARRY.			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
30	31	32	33	34	35	36	37
9,60,135	9,63,958	8,823	...	68,158	73,921	5,764	...
12,42,496	12,63,556	21,060	...	61,578	67,119	5,541	...
21,01,992	22,25,039	1,23,047	...	99,272	1,04,325	5,053	...
10,46,790	11,41,662	94,872	...	43,750	43,751	...	...
15,34,296	16,52,201	1,17,905	...	19,875	28,266	8,391	...
18,39,253	18,81,468	42,250	...	34,249	35,976	1,727	...
21,43,511	22,70,158	1,26,647	...	1,27,128	1,19,419	...	7,709
19,75,299	20,78,919	1,03,620	...	2,31,648	2,55,340	23,692	...
7,17,138	7,46,223	29,085	...	74,913	73,510	...	1,403
9,47,294	12,29,061	2,81,767	...	77,198	92,650	15,452	...
20,07,391	23,10,812	3,03,421	...	1,04,000	1,13,350	9,350	...
24,13,917	25,56,902	1,42,985	...	1,04,900	1,35,300	30,400	...
47,80,299	44,50,295	...	3,30,004	1,20,598	2,05,670	85,072	...
12,88,280	13,61,811	73,531	...	24,200	25,494	1,294	...
19,53,159	19,11,762	...	41,397	64,211	78,900	14,689	...
24,95,601	24,19,792	...	75,809	35,013	40,350	5,337	...
21,95,200	22,34,823	39,623	...	95,745	1,30,855	35,110	...
18,13,654	19,38,790	1,25,136	...	1,01,100	1,01,100	...	...
10,93,426	20,80,314	86,888	...	88,377	83,858	...	4,519
16,79,639	17,14,594	34,955	...	65,034	73,212	8,178	...
75,293	75,879	586	...	5,91,715	6,42,017	50,302	...
3,72,04,062	3,85,13,019	17,56,166	4,47,209	22,32,662	25,24,383	3,05,352	13,631
		12,03,957				2,91,721	

Sources of Revenue for Fusly 1266.—Continued.

MOTURPRA.				SALT.			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
38	39	40	41	42	43	44	45
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
9,835	9,935	100	...	5,14,193	4,62,365	...	51,828
5,317	5,273	...	44	1,49,287	1,76,837	27,550	...
60,768	62,109	1,341	...	2,57,768	2,31,007	...	26,760
23,491	18,838	...	4,653	2,54,563	2,57,861	3,298	...
40,533	35,899	...	4,639	3,79,731	3,75,811	...	3,920
16,363	16,282	...	81	5,51,956	5,39,344	...	12,612
1,46,639	1,39,732	...	6,907	...	...	...	...
2,33,695	2,30,046	...	3,649	...	...	...	...
45,333	45,862	529	...	...	...	...	...
31,153	31,348	195	...	2,93,451	2,07,062	...	86,389
35,748	41,813	6,065	...	...	...	...	...
41,236	41,848	612	...	2,70,372	3,36,214	65,842	...
42,514	42,826	312	...	5,48,285	5,91,713	43,428	...
6,162	6,209	47	...	...	...	...	...
...	...	...	...	4,03,801	4,09,076	275	...
94,370	90,704	...	4,166	3,47,266	3,46,390	...	877
59,480	57,912	...	1,568	...	...	...	...
75,489	74,179	...	1,310	...	...	...	...
17,278	16,705	...	573	3,98,637	4,95,954	97,317	...
1,11,577	1,11,591	14	...	4,34,985	3,88,998	...	45,987
...	...	...	...	5,90,252	5,76,391	...	13,861
10,97,486	10,79,111	9,215	27,590	53,99,547	53,95,023	2,37,710	2,42,234
		Net Decrease	18,375				4,524

Comparative Statement shewing the demand of all

SUNDY SOURCES

SEA CUSTOMS.				FRONTIER DUTIES.			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
46	47	48	49	50	51	52	53
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
49,012	36,434	...	12,528	...	...	...	...
29,857	38,692	8,835	...	...	...	...	...
46,117	21,571	...	14,546	478	432	...	46
...	13	13	...	...	...	...	...
...	47	47	...	...	...	...	...
...	17	17	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
23,784	30,701	6,917	...	68,315	80,047	11,732	...
2,01,406	1,90,001	...	11,405	41,223	32,946	...	8,277
...	...	...	...	...	...	...	...
19,951	17,920	...	2,031	375	348	...	27
16,488	17,343	855	...	44,074	34,507	...	9,567
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
71,961	70,320	...	1,641	41,955	40,853	...	1,102
74,014	1,59,165	85,151	...	11	139	123	...
6,48,218	6,76,335	28,117	...	...	...	...	...
1,80,808	12,68,609	1,29,952	42,151	1,96,431	1,89,272	11,860	19,019
		87,801					7,159

Sources of Revenue for Fusly 1266.—Continued.

OF REVENUE.

STAMPS.				TOTAL SUNDY SOURCES OF REVENUE.			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
54	55	56	57	58	59	60	61
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
18,534	17,181	...	1,353	6,59,732	5,99,836	...	59,846
19,296	24,957	5,661	...	2,65,335	3,12,878	47,543	...
24,651	25,676	1,025	...	4,89,054	4,55,121	...	33,933
15,449	19,699	4,250	...	3,37,254	3,40,162	2,908	...
9,261	9,909	648	...	4,49,405	4,49,932	527	...
19,919	21,303	1,384	...	6,22,487	6,13,422	...	9,065
31,876	33,927	2,051	...	3,05,643	2,93,078	...	12,565
26,186	30,616	4,430	...	4,91,529	5,16,001	24,472	...
3,899	6,330	2,431	...	1,24,145	1,25,701	1,556	...
16,853	17,090	237	...	4,18,635	3,48,150	...	70,485
22,487	27,220	4,733	...	1,62,235	1,82,383	20,148	...
27,616	22,500	...	5,116	5,36,223	6,46,609	1,10,386	...
77,503	84,897	7,394	...	10,31,529	11,48,053	1,16,524	...
28,541	25,611	...	2,930	58,902	57,314	...	1,588
49,132	55,513	6,381	...	5,42,471	5,61,757	19,286	...
30,707	34,150	3,443	...	5,63,419	5,63,443	...	4,976
23,250	25,979	2,729	...	1,78,475	2,14,746	36,271	...
27,136	29,285	2,149	...	2,03,725	2,04,565	839	...
66,760	80,245	13,485	...	6,84,971	7,87,936	1,02,965	...
1,11,279	1,12,762	1,483	...	7,96,899	8,45,867	48,968	...
10,439	12,004	1,565	...	18,40,623	19,05,747	66,124	...
6,60,754	7,17,855	65,999	9,298	1,07,67,688	1,11,73,753	5,93,515	1,92,450
Net Increase		65,999	9,298	Net Increase...		4,06,065	

Comparative Statement shewing the demand of all

TOTAL LAND AND SUNDRY SOURCES.				EXTRA REVENUE			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	LAND REVENUE.			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
62	63	64	65	66	67	68	69
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
16,19,867	15,68,844	...	51,028	4,020	3,968	...	61
15,07,830	15,76,434	68,604	...	1,240	2,347	1,107	...
25,91,046	26,80,160	89,114	...	10,007	9,808	...	999
13,84,044	14,31,824	97,780	...	10,621	12,699	2,078	...
19,33,701	21,02,134	1,18,438	...	7,921	5,421	...	2,500
24,61,740	24,94,891	33,151	...	4,254	4,999	745	...
24,49,154	25,63,236	1,04,082	...	21,270	22,878	1,608	...
24,66,828	25,94,921	1,28,093	...	7,297	20,764	13,467	...
8,41,283	8,71,924	30,641	...	2,613	4,653	2,042	...
13,65,929	15,77,211	2,11,282	...	747	16,133	15,386	...
21,69,626	24,93,195	3,23,569	...	1,963	12,443	10,477	...
29,30,140	32,03,512	2,53,372	...	20,151	16,042	...	4,109
58,11,828	55,98,348	...	2,13,480	20,627	11,689	...	8,938
13,47,182	14,19,124	71,942	...	1,887	1,728	...	159
24,95,630	24,73,519	...	22,111	5,657	5,925	268	...
30,64,020	29,83,235	...	80,785	6,688	3,087	...	3,601
23,73,675	24,49,569	75,844	...	19,418	6,451	...	13,967
20,17,379	21,43,354	1,25,975	...	4,571	5,433	917	...
26,78,397	28,68,250	1,89,853	...	1,16,886	7,345	...	1,09,540
24,76,538	25,60,461	83,923	...	27,351	26,685	...	716
19,15,916	19,82,626	66,710	...	6,876	5,570	...	1,308
4,79,71,750	4,96,86,772	20,82,420	2,67,398	3,02,078	2,05,277	48,098	1,44,896
		17,15,022					96,801

Sources of Revenue for Fusly 1266.—Continued.

OR SEVOY JUMMAH.

SUNDRY SOURCES OF REVENUE.				TOTAL EXTRA REVENUE.			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
70	71	72	73	74	75	76	77
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
5,620	4,088	...	1,532	9,649	8,056	...	1,593
5,473	4,505	...	968	6,713	6,853	140	...
7,064	5,708	...	1,356	17,071	14,716	...	2,355
3,464	2,975	...	489	14,086	15,674	1,588	...
1,563	1,416	...	147	9,484	6,837	...	2,647
2,353	2,954	701	...	6,506	7,952	1,446	...
3,819	3,557	...	262	25,089	26,435	1,346	...
2,630	3,970	340	...	9,927	23,735	13,808	...
474	858	384	...	3,087	5,513	2,426	...
2,278	1,834	...	444	3,025	17,966	14,941	...
3,412	4,373	961	...	5,379	16,818	11,439	...
3,693	3,537	...	106	23,845	19,629	...	4,216
18,344	16,147	...	2,397	39,171	27,836	...	11,335
2,606	1,915	...	1,291	4,494	3,043	...	1,451
2,759	3,143	389	...	8,416	9,073	657	...
4,151	5,153	1,002	...	10,839	8,240	...	2,599
1,775	2,112	337	...	21,193	8,563	...	12,630
2,043	1,624	...	419	6,614	7,112	498	...
10,010	8,647	...	1,363	1,26,895	15,992	...	1,10,903
7,381	5,543	...	1,839	34,732	32,173	...	2,559
561	630	69	...	7,437	6,200	...	1,237
91,574	83,144	4,183	12,613	3,93,652	2,88,421	48,259	1,53,430
		Net...	8,430				1,84,241

Comparative Statement shewing the demand of all

INTER-							
LAND REVENUE.				SUNDRY SOURCES OF REVENUE.			
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
78	79	80	81	82	83	84	85
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
165	288	123	...	2	25	23	...
531	206	...	825	...	...	...	...
3,755	560	...	3,195	94	28	...	66
4,701	4,761	60	...	201	443	242	...
...	8	8	...	69	37	...	32
355	721	366	...	13	11	...	2
130	64	...	66	105	100	...	5
3	14	11	...	498	419	...	74
7	...	...	7	71	18	...	53
1,081	1,331	250	...	...	...	...	...
2,196	4,925	2,729	...	1,315	337	...	928
313	470	158	...	102	...	...	102
3,168	3,510	342	...	255	...	...	255
1,251	1,490	239	...	55	99	44	...
3,889	7,269	3,380	...	...	8	8	...
1,786	3,362	6,576	...	...	408	408	...
3	62	59	...	36	124	88	...
942	1,210	268	...	16	14	...	2
108	226	118	...	67	589	472	...
16	53	37	...	80	5	...	25
...	...	...	...	...	...	...	...
24,398	35,580	14,726	3,594	2,975	2,665	1,235	1,545
Net Increase...		11,132					Net 310

Sources of Revenue for Fusly 1266.—Concluded.

EST.				GRAND TOTAL.			
TOTAL.							
Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
86	87	88	89	90	91	92	93
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
167	313	146	...	16,29,633	15,77,213	...	52,470
531	206	...	325	15,15,074	15,83,492	68,418	...
3,849	588	...	3,261	26,11,966	26,95,464	43,498	...
4,903	5,208	300	...	14,03,033	15,02,701	99,668	...
69	45	...	24	19,93,254	21,09,014	1,15,760	...
368	732	364	...	24,68,614	25,03,574	34,960	...
235	164	...	71	24,74,478	25,89,885	1,15,857	...
496	483	...	63	24,77,250	26,19,089	1,41,839	...
78	13	...	60	8,44,448	8,77,455	33,007	...
1,031	1,331	250	...	15,70,035	15,96,508	2,26,473	...
3,511	5,312	1,801	...	21,78,517	25,15,325	3,36,808	...
415	470	55	...	29,74,398	32,23,610	2,49,212	...
3,420	3,510	90	...	53,54,419	56,29,695	...	2,24,724
1,306	1,589	283	...	13,52,982	14,23,757	70,775	...
3,889	7,277	3,388	...	25,07,935	24,39,870	...	18,065
1,786	3,770	6,984	...	30,76,646	30,00,246	...	76,400
89	186	96	...	23,94,957	24,58,318	63,861	...
953	1,324	267	...	20,24,950	21,51,691	1,26,741	...
176	765	589	...	28,05,470	28,85,003	79,533	...
46	53	12	...	25,11,316	25,92,697	81,381	...
...	...	...	...	19,23,353	19,88,826	65,473	...
27,373	38,195	14,626	3,804	4,83,92,775	5,00,13,388	19,92,271	3,71,658
Net		10,822				16,20,613	

Comparative Abstract of all Sources of Revenue.

1	2	3	4	5	6	7
ITEMS.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Net.	
1 Permanently settled, ...	Rs. 49,76,039	Rs. 49,71,827	...	1,212	...	
Net Permanently settled.						
1 Jody of Shrotriem and Enam Villages, ...	4,96,971	5,00,277	3,306	...	...	
Rents for more than one year, ...	1,93,630	2,31,762	38,132	...	...	
Rents for one year, ...	2,02,012	1,81,241	...	20,771	...	
Ryotwar, ...	3,12,29,587	3,25,41,819	13,12,232	...	...	
Amany or division of produce, ...	1,05,825	83,093	...	22,730	...	
Total, ...	3,22,28,023	3,35,38,192	13,53,670	43,501	13,10,169	
Total Land Revenue, ...	3,72,04,062	3,85,13,019	13,53,870	44,713	13,08,957	
Abkarry, ...	22,32,662	25,24,383	2,91,721	...	...	
Moturpha, ...	10,97,486	10,79,111	...	18,375	...	
Salt, ...	53,99,547	53,95,023	...	4,524	...	
Sea Customs, ...	11,80,808	12,88,609	87,801	...	...	
Frontier duties, ...	1,96,431	1,89,272	...	7,159	...	
Stamps, ...	6,60,754	7,17,355	56,601	...	...	
Total Sundry Sources, ...	1,07,67,688	1,11,73,753	4,36,123	30,058	4,06,065	
Total Land and Sundry Sources, ...	4,79,71,750	4,96,86,772	18,52,793	1,37,771	17,15,022	
Land Revenue, ...	3,02,078	2,05,277	...	96,801	...	
Sundry Sources of Revenue, ...	91,574	83,144	...	8,430	...	
Total, ...	3,93,652	2,88,421	...	1,05,251	...	
Land Revenue, ...	24,398	35,530	11,132	...	...	
Sundry Sources of Revenue, ...	2,975	2,665	...	310	...	
Total, ...	27,373	38,195	11,132	310	10,822	
Grand Total, ...	4,83,92,775	5,00,13,388	18,63,923	2,43,312	16,20,618	

Comparative Statement shewing the particulars of Moturpha for Fusly 1266.

DISTRICTS.	TAX ON TRADE.		TAX ON LOOMS.		PROFESSIONAL TAX.		TAX ON HOUSES.		TAX ON CATTLE, SHEEP AND GOATS, &c.		TAX ON SUNDRIES OR MISCELLANEOUS TAXES.		TOTAL.		DEDUCT CURRUMS FEES.		REMAINDER.	
	Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.
1 Ganjam.	4,142	4,037	1,813	1,818	2,098	2,178	1,968	1,968	...	...	...	...	9,835	9,835	...	...	9,835	9,835
2 Visakhapatnam.	1,206	1,135	901	891	2,346	2,336	...	...	...	...	...	...	5,317	5,273	...	...	5,317	5,273
3 Rajahmundry.	13,641	13,521	18,211	18,231	23,755	25,112	214	214	4,939	5,041	...	...	60,767	62,109	...	...	60,767	62,109
4 Masulipatnam.	3,811	3,797	9,325	9,453	5,920	5,585	...	...	1,704	...	...	...	23,491	18,838	...	...	23,491	18,838
5 Guntur.	11,113	11,019	20,374	20,677	5,130	5,144	...	...	4,895	...	...	...	41,512	36,840	...	...	40,538	35,899
6 Nellore.	4,533	4,508	9,919	9,886	1,893	1,893	...	...	20,031	19,710	...	...	16,369	16,288	...	...	16,369	16,288
7 Cuddapah.	67,713	65,469	38,953	32,190	24,937	22,365	...	...	...	...	...	...	1,46,639	1,39,732	...	...	1,46,639	1,39,732
8 Bellary.	96,646	94,957	69,659	68,322	62,312	61,666	...	...	...	...	...	...	2,33,695	2,30,046	...	...	2,33,695	2,30,046
9 Karim.	9,325	9,139	9,623	9,797	13,519	13,436	...	...	...	...	...	...	45,333	45,860	...	...	45,333	45,860
10 Chingleput.	5,255	4,893	19,981	20,524	3,624	3,713	...	...	...	...	...	...	31,163	31,357	...	...	31,154	31,348
11 North Arcot.	12,107	12,000	12,610	13,312	2,178	2,729	...	...	...	...	...	...	36,614	42,673	...	...	35,748	41,813
12 South Arcot.	9,369	9,581	26,024	26,558	2,696	2,768	...	...	...	...	...	...	44,474	43,252	...	...	41,336	41,848
13 Tanjore.	...	...	17,482	17,337	...	...	...	...	...	...	...	...	42,514	42,826	...	...	42,514	42,826
14 Trichinopoly.	703	718	5,390	5,423	...	...	...	...	...	...	...	...	6,174	6,220	...	...	6,162	6,208
15 Madras.	12,433	12,384	48,616	44,682	22,689	21,668	...	...	...	...	...	...	1,00,614	96,328	...	...	94,870	90,704
16 Tanjore.	9,260	8,957	20,625	20,138	17,613	17,518	...	...	...	...	...	...	59,480	57,912	...	...	59,480	57,912
17 Coimbatore.	14,282	13,697	48,552	42,532	16,288	15,955	...	...	...	...	...	...	77,766	76,410	...	...	75,439	74,179
18 Salem.	...	...	...	...	7,380	7,116	...	...	...	...	...	...	17,278	16,705	...	...	17,278	16,705
19 Channarayana.	...	...	...	...	...	...	...	...	...	...	...	...	1,13,906	1,12,807	...	...	1,11,577	1,11,591
20 Madras.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total.	3,99,142	3,85,908	7,661,681	7,661,681	2,31,743	2,28,333	1,69,785	1,69,785	39,275	45,496	...	...	10,98,421	10,98,421	15,455	14,313	10,97,486	10,79,108

(39)

Abstract.

ITEMS.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Tax on Trade, ...	2,92,142	2,85,908	...	6,234
Do. on Looms, ...	3,71,861	3,68,116	...	3,545
Professional Tax, ...	2,81,748	2,28,333	...	8,410
Tax on Houses, ...	1,69,785	1,66,837	...	2,948
Do. on Cattle, Sheep and Goat, ...	45,496	39,275	...	6,221
Miscellaneous Taxes, ...	2,114	4,952	2,838	...
Total...	11,12,941	10,93,421	2,888	22,858
Deduct Curnums Fees, &c. ...	15,455	14,813	...	1,142
Remainder...	10,97,486	10,79,108	2,888	21,276
Net...				18,378

No. 14.
Salt Account Current for Fusly 1266.

DISTRICTS.	Balance in hand at the beginning of Fusly 1266	Quantity received in store during the Fusly.	SALES DURING THE FUSLY.				EXPORTATION BY SEA.				Sold to the French Govt.	Deduct Wastage, &c.				Total	Balance remaining in store.
			Home Consumption.		Inland Consumption both within the Presidency.	Total.	On Govt. Indent.	On private Trade.	Total.	Wastage written off as per sanction of Govt.		Loss by the increase in measurement.	Total.				
			In. M.	In. M.										In. M.	In. M.		
1 Canton.	2,36,908	6,66,449	10,03,357	99,955	3,75,070	4,75,025	...	...	...	...	4,75,025	...	...	...	4,75,025	5,98,339	
2 Vizagapatam.	1,19,380	3,24,095	8,43,445	1,66,733	10,334	1,77,067	...	...	...	...	1,77,067	...	...	...	1,77,067	1,66,378	
3 Rajahmundry.	3,89,975	1,45,796	5,35,765	1,92,757	31,162	2,23,919	...	49,110	49,110	1,440	2,74,469	...	...	...	2,74,469	2,61,996	
4 Masulipatam.	7,69,663	1,39,396	9,09,059	58,582	2,03,888	2,62,470	...	...	...	...	2,62,470	...	36	...	2,62,507	6,46,552	
5 Guntur.	4,08,677	5,83,736	9,97,413	1,19,281	2,67,025	3,86,306	7,800	6,120	13,929	...	4,00,226	...	...	...	4,00,226	5,97,187	
6 Nellore.	11,93,440	2,29,095	14,19,535	1,91,384	3,19,542	6,10,936	...	2,04,785	2,04,785	...	7,15,711	...	...	...	7,15,711	7,03,824	
7 Chingleput.	6,96,160	96,279	7,92,732	29,330	1,64,906	1,94,230	8,460	81,046	89,506	...	2,83,736	...	...	...	2,83,736	5,08,996	
8 South Arcot.	6,13,401	1,95,132	8,08,533	1,15,632	2,13,279	3,28,911	...	10,200	10,200	44,860	3,33,971	...	...	...	3,33,971	4,24,562	
9 Tanjore.	9,92,935	3,51,761	13,44,046	3,95,255	1,93,078	5,88,333	...	17,930	17,930	12,960	6,19,213	...	...	...	6,19,213	7,24,833	
10 Madras.	3,40,447	5,25,024	8,65,471	2,85,941	1,23,345	4,09,386	...	...	...	...	4,09,386	...	...	...	4,09,386	4,56,166	
11 Pondicherry.	6,50,381	3,69,967	9,90,948	3,17,848	28,542	3,46,390	...	...	...	...	3,46,390	...	...	...	3,46,390	6,43,858	
12 Canara.	7,07,844	4,41,211	11,49,055	2,07,126	2,73,573	4,80,699	...	...	...	...	4,80,699	...	...	...	4,80,699	6,68,356	
13 Malabar.	1,96,185	3,26,711	5,24,846	2,33,547	1,14,848	3,48,389	...	...	...	...	3,48,389	...	...	...	3,48,389	3,51,609	
14 Madras.	2,68,816	9,91,330	12,60,146	92,938	4,54,335	5,47,823	1,74,338	1,38,759	3,13,997	...	8,60,820	...	...	...	8,60,820	9,99,326	
Total...	89,55,712	52,87,939	1,35,43,651	25,06,309	97,73,485	1,23,79,794	1,90,492	5,07,940	6,08,438	62,430	80,40,712	...	36	...	80,40,748	75,02,963	

No. 14, A.
Comparative Statement shewing the Sales of Salt for Fusly 1266.

DISTRICTS	HOME CONSUMPTION.				INLAND CONSUMPTION BOTH ACROSS THE FRONTIER AND WITHIN THE PRESIDENCY.				EXPORTATION BY SEA.				SOLD TO THE FRENCH GOVT.				TOTAL.			
	Fusly 1265.		Fusly 1266.		Fusly 1265.		Fusly 1266.		Fusly 1265.		Fusly 1266.		Fusly 1265.		Fusly 1266.		Fusly 1265.		Fusly 1266.	
	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.	In. M.
1 Ganjam, ...	1,09,411	99,845	1,43,476	1,55,782	8,456	4,27,002	3,76,070	...	...	...	...	...	...	...	...	...	...	...	...	...
2 Vizagapatnam, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3 Rajahmundry, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4 Masulipatnam, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5 Guntur, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6 Bellary, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7 Chingapat, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8 South Arcot, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9 Tanjore, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10 Madras, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11 Tinnevely, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12 Channarayana, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13 Madurai, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14 Madurai, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Abstract.

	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Home Consumption, ...	In. M. 24,93,973	In. M. 25,06,809	In. M. 12,336	...
Inland Consumption, ...	28,33,881	27,73,485	...	50,396
Exportation by Sea, ...	11,90,127	6,98,438	...	4,91,689
Sold to French Government, ...	57,872	62,480	4,608	...
Total...	65,65,853	60,40,712	16,944	5,42,085
			Deduct Increase...	16,944
			Net Decrease...	5,25,141

No. 14, B.
Comparative Statement of Sales of Salt in this and in the last five years.

FUSLIES.	1	Home Consumption.		Inland Consumption.		Exportation by Sea.		Sold to French Government.		Total.		PARTICULARS OF COLUMN 4.	
		In. M.	2	In. M.	3	In. M.	4	In. M.	5	In. M.	6	On Government.	On Private.
1261, ...	...	24,01,952		25,00,929		2,43,400		39,390		57,89,771		In. M.	1,53,600
1262, ...	...	24,22,722		26,03,759		92,066		53,128		51,73,675		In. M.	86,066
1263, ...	...	23,38,846		22,84,678		4,32,771		57,243		51,63,541		In. M.	3,05,954
1264, ...	...	22,91,494		26,19,375		9,32,006		44,958		59,67,923		In. M.	4,10,463
1265, ...	...	24,93,973		28,23,881		11,90,127		57,872		65,65,553		In. M.	4,29,474
Total...		11,998,987		12,863,722		29,45,463		2,57,591		230,65,763		In. M.	13,85,562
Average of 5 years, ...	...	23,99,797		25,72,744		5,89,093		51,513		56,13,152		In. M.	2,77,113
1266, ...	...	25,06,309		27,73,456		6,93,458		62,420		69,10,712		In. M.	5,07,910
Increase...		1,06,512		2,00,741		1,09,345		10,952		4,27,560		In. M.	2,30,827
Decrease...												In. M.	...
												In. M.	Net 1,09,345

No. 15.

Statement shewing the particulars of Current Demand of Extra Revenue and Interest Account for Fusly 1266.

ITEMS.		Fusly 1265.	Fusly 1266.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Land Revenue.	Cultivation after Jamabundy settlement, ...	26,179	43,324	17,145	...
	Concealed cultivation, ...	9,981	23,413	13,432	...
	Unclaimed Enams, ...	2,499	3,776	1,277	...
	Over Collections, ...	3,241	2,204	...	1,037
	Fines, ...	27,041	41,152	14,111	...
	Repairs, ...	4,497	379	...	4,118
	Commission, ...	10,376	11,023	146	...
	Miscellaneous Items, ...	86,444	56,558	...	29,886
	Sale proceeds of Timber, &c., felled in Government Forests, ...	1,31,541	23,487	...	1,08,054
	Total...	3,02,299	2,05,315	46,111	1,43,095
Extra Sources of Revenue.	Abkarry, ...	2,026	2,429	403	...
	Moturpha, ...	5,539	2,830	...	2,709
	Salt, ...	3,487	1,078	...	2,409
	Stamps, ...	55,450	56,642	1,192	...
	Sea Customs, ...	22,336	19,550	...	2,786
	Frontier duties, ...	2,738	619	...	2,119
	Total...	91,576	83,148	1,595	10,923
Grand Total...		3,93,875	*2,88,463	47,706	* 1,53,113
Interest Account.					
Land Revenue, ...		26,206	35,436	9,236	...
Sundry Sources of Revenue, ...		2,978	2,666	...	312
Total...		29,178	†38,102	9,236	312

* The amount of Sevoy Juma Beriz in this Statement does not correspond with that shown in Statement No. 12, in consequence of the former including certain arrears collections in Ganjam.
† This amount does not correspond with that given in Statement No. 12, as the latter includes certain arrears collections in Ganjam.

No.

Statement shewing the extent of Cultivation and

DISTRICTS.	Dist.		
	Extent of cultivation.	Assessment as per Survey.	Deduct Permanent Remission.
1	2	3	4
	Acres.	Rs.	Rs.
1 Ganjam, ...	71,810	87,868	...
2 Vizagapatam, ...	11,559	46,458	...
3 Rajahmundry, ...	1,79,528	6,58,088	...
4 Masulipatam, ...	4,04,977	8,34,396	...
5 Guntoor, ...	8,08,955	13,84,741	...
6 Nellore, ...	2,94,433	4,90,708	76,499
7 Cuddapah, ...	11,84,040	11,85,891	8,78,486
8 Bellary, ...	15,64,292	14,78,018	6,44,189
9 Kurnool, ...	5,06,271	5,89,725	...
10 Chingleput, ...	96,888	1,56,549	68
11 North Arcot, ...	8,61,171	6,86,689	1,00,418
12 South Arcot, ...	4,80,261	13,80,408	4,82,997
13 Tanjore, ...	1,80,190	2,87,039	...
14 Trichinopoly, ...	8,77,504	7,91,977	62,485
15 Madura, ...	4,47,108	6,29,757	...
16 Tinnevely, ...	8,67,294	4,76,878	...
17 Coimbatore, ...	14,76,983	18,11,507	24,838
18 Salem, ...	3,04,491	11,35,968	1,887
Total...	97,74,240	1,20,14,944	1,12,81,296

16.

Average Assessment per Acre for Fusly 1260.

				WET.		
Remaining Net Beriz.	Average Assessment per Acre.	Extent of Cultivation.	Assessment as per Survey.	Deduct Permanent Remission.	Remaining Net Beriz.	Average Assessment per Acre.
5	6	7	8	9	10	11
Rs.	Rs. A. P.	Acres.	Rs.	Rs.	Rs.	Rs. A. P.
87,868	1 8 7	1,46,471	4,08,017	...	4,08,017	2 12 7
46,458	4 ... 4	13,708	1,11,080	...	1,11,080	8 1 8
6,58,088	2 10 7	1,46,196	5,64,764	...	5,64,764	8 13 10
8,34,396	16 2	1,80,992	3,58,577	...	3,58,577	2 11 10
13,84,741	1 11 ...	38,141	2,42,747	...	2,42,747	6 5 10
4,18,211	1 6 7	1,08,667	6,62,145	...	6,62,145	6 1 6
9,11,905	12 10	86,826	8,42,119	2,13,122	6,28,997	7 4 2
11,85,891	10 10	82,898	7,73,636	2,22,488	5,51,208	6 11 ...
5,89,725	1 2 8	6,899	55,597	...	55,597	8 4 9
1,56,487	1 8 10	1,80,942	9,20,161	711	9,21,480	4 13 7
5,86,178	1 12 6	1,67,741	14,35,334	2,16,408	12,18,926	7 4 8
6,76,406	1 18 2	1,66,493	12,95,899	8,73,152	9,22,246	5 8 7
2,87,039	1 4 1	7,06,679	38,67,283	...	38,67,283	5 8 3
6,79,542	1 12 7	1,33,023	8,98,183	1,25,044	7,63,189	5 11 10
4,89,767	1 5 6	87,300	4,05,385	...	4,05,385	4 10 4
4,76,878	12 5	1,12,972	15,02,729	...	15,02,729	14 8 1
18,76,944	14 5	75,544	6,53,942	72,809	6,81,134	8 ... 2
11,34,449	1 6 7	83,575	4,44,690	19,145	4,25,545	7 4 8
1,12,79,614	1 2 11	24,49,287	1,35,44,787	12,52,824	1,49,51,915	5 13 4

Statement shewing the Extent of Cultivation and Average Assessment
per Acre for Fusly 1266.—*Concluded.*

GARDEN.					TOTAL.				
Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.	Remaining Net Beriz.	Average Assessment per Acre.	Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.	Remaining Net Beriz.	
12	13	14	15	16	17	18	19	20	
Acres.	RS.	RS.	RS.	RS. A. P.	Acres.	RS.	RS.	RS.	
2,049	6,530	...	6,530	3 3 ...	2,19,889	5,01,914	...	5,01,914	
80	103	...	103	3 9 7	25,292	1,57,646	...	1,57,646	
4,511	29,554	...	29,554	6 8 10	3,80,385	12,52,403	...	12,52,403	
2,406	11,865	...	11,865	4 14 11	3,88,375	7,54,838	...	7,54,838	
3,816	42,748	...	42,748	4 13 8	3,56,918	16,50,234	...	16,50,234	
18,427	1,02,084	...	1,02,084	5 8 8	4,21,529	12,54,922	74,493	11,80,440	
52,643	4,26,956	1,86,726	2,90,230	5 8 2	12,78,809	24,54,466	6,23,884	18,31,182	
27,240	1,78,828	52,816	1,21,512	4 7 1	17,78,930	24,20,476	6,16,908	18,01,568	
3,631	29,107	...	29,107	8 ... 3	5,16,601	6,73,429	...	6,73,429	
1,912	9,852	4	9,848	4 14 8	2,88,848	10,33,082	777	10,37,355	
2,746	26,485	3,820	22,665	8 4 1	4,71,653	20,98,408	3,30,641	17,77,767	
3,235	47,787	30,422	17,316	8 5 8	6,49,994	26,73,569	8,37,671	18,18,968	
41,628	1,37,794	...	1,37,794	3 4 11	8,22,497	42,32,056	...	42,32,056	
34,889	1,80,058	7,249	1,22,809	3 9 1	5,44,916	17,60,218	1,94,728	15,65,490	
5,768	19,018	...	19,018	3 4 9	5,67,171	10,54,170	...	10,54,170	
11,915	36,070	...	36,070	3 ... 5	6,62,181	21,16,077	...	21,16,077	
1,57,692	5,88,395	39,554	4,88,841	3 1 7	16,47,193	23,32,345	2,06,926	21,25,419	
15,083	88,253	20,882	62,871	4 2 8	8,78,149	16,62,906	41,048	16,22,858	
3,94,121	19,00,940	3,50,473	15,50,468	3 14 11	1,26,17,628	3,03,60,619	29,38,425	2,74,22,194	

N. B.—The entries of Cultivation and Assessment shown in this Statement do not correspond with those in Statement No. 4, in consequence of a similar disagreement in the return received from the Districts.

Abstract.

DESCRIPTION OF LAND.	Extent of Cultivation.	Assessment as per Survey.	Deduct permanent Remission.	Remaining Net Beriz.	Average Assessment per Acre.
1	2	3	4	5	6
	Acres.	RS.	RS.	RS.	RS. A. P.
Dry, ...	97,74,240	1,29,14,942	18,35,128	1,15,79,814	1 2 11
Wet, ...	24,49,267	1,55,44,737	12,52,824	1,42,91,913	5 13 4
Garden, ...	3,94,121	19,00,940	3,50,473	15,50,467	3 15 ...
Total, ...	1,26,17,628	3,03,60,619	29,38,425	2,74,22,194	...

No.

Statement showing the Demand, Collection and Balance

DISTRICTS.		LAND				
		PERMANENTLY SETTLED.				
		Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.
1		2	3	4	5	6
		RS.	RS.	RS.	RS.	RS.
1	Ganjam, ...	4,27,186	4,87,055	81	81	...
2	Vizagapatam, ...	9,76,021	9,78,088	2,938	2,938	...
3	Rajahmundry, ...	5,89,976	5,78,077	11,899	9,739	2,160
4	Masulipatam, ...	2,84,633	2,57,143	27,491	25,617	1,874
5	Guntoor, ...	...	...	...	...	...
6	Nellore, ...	4,17,815	4,11,993	5,820	5,282	588
7	Cuddapah, ...	15,198	...	15,198	15,198	...
8	Bellary, ...	...	...	...	...	...
9	Kurnool, ...	...	...	...	...	...
10	Chingleput, ...	4,09,778	94,108	15,675	14,575	1,100
11	North Arcot, ...	5,07,186	3,75,861	1,31,825	1,31,825	...
12	South Arcot, ...	9,836	7,484	1,202	1,202	...
13	Tanjore, ...	31,434	24,788	6,701	5,117	1,584
14	Trichinopoly, ...	50,088	48,199	1,889	1,889	...
15	Madura, ...	7,86,953	6,66,151	70,802	68,080	2,722
16	Tinnevely, ...	3,18,738	2,61,514	57,224	54,061	3,163
17	Coimbatore, ...	28,019	27,757	262	262	...
18	Salem, ...	4,58,316	4,25,934	39,382	28,350	932
19	Canara, ...	...	...	...	...	...
20	Malabar, ...	15,000	...	15,000	...	15,000
21	Madras, ...	...	...	...	...	...
Total...		49,74,827	45,81,543	3,98,284	3,64,161	29,123

17.

of all Sources of Current Revenue for Fusly 1266.

REVENUE.							
NOT PERMANENTLY SETTLED.					TOTAL.		
Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.	Demand.	Collections within the Fusly.	Balance.
7	8	9	10	11	12	13	14
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
5,41,822	5,31,310	10,512	5,975	4,537	9,68,958	9,58,365	10,593
2,87,535	2,58,856	28,679	27,918	763	12,63,556	12,31,944	31,612
16,35,068	15,92,031	42,032	19,870	22,162	22,25,029	21,71,108	53,931
3,57,029	3,52,797	3,232	1,247	1,985	11,41,662	11,10,939	30,723
16,52,201	16,34,417	17,784	3,666	14,118	16,52,201	16,34,417	17,784
14,23,654	12,52,487	2,11,167	1,82,720	28,447	18,81,468	16,64,482	2,16,987
22,54,959	21,33,295	1,31,664	1,18,628	13,036	22,70,157	21,23,295	1,46,862
20,78,919	20,00,600	78,319	70,569	7,750	20,78,919	20,00,600	78,319
7,46,223	7,43,810	2,413	853	1,560	7,46,223	7,43,810	2,413
11,19,232	9,68,904	1,50,378	1,15,303	35,075	12,29,061	10,68,007	1,66,054
13,03,526	13,64,149	4,39,477	4,26,861	12,616	23,10,812	17,39,510	5,71,302
23,48,266	24,09,546	1,38,720	1,31,676	7,044	25,56,902	24,16,980	1,39,922
44,18,861	34,16,185	10,02,676	9,14,426	88,250	44,50,295	34,40,918	10,09,377
18,11,723	13,33,407	78,315	69,529	8,786	18,61,811	12,81,605	5,80,206
11,74,809	9,99,571	1,75,238	1,64,363	10,875	19,11,763	16,65,722	2,46,040
21,01,054	17,19,656	3,81,398	3,68,460	12,938	24,19,702	19,81,170	4,38,532
23,06,503	20,91,232	1,15,571	1,10,409	5,162	23,34,823	21,18,939	2,15,884
14,80,574	13,13,525	1,67,049	1,49,797	17,252	19,38,790	17,43,480	1,95,310
20,80,314	18,04,228	2,76,086	2,52,159	28,927	20,80,314	18,04,328	2,76,086
15,99,594	15,93,459	6,135	5,175	2,960	17,14,594	16,98,459	21,135
75,879	65,504	10,375	3,143	7,232	75,879	65,504	10,375
5,35,34,192	3,00,70,969	34,67,323	31,40,748	3,26,475	5,85,12,019	3,46,22,312	23,89,507

Statement showing the Demand, Collection and Balance

LAND REVENUE.		SUNDRY SOURCES OF REVENUE.				
TOTAL.		ABKARRY.				
Subsequent Collections up to end of November 1857.	Balance.	Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.
15	16	17	18	19	20	21
RS.	RS.	RS.	RS.	RS.	RS.	RS.
6,056	4,537	78,921	68,476	5,445	5,444	...
30,849	763	67,119	66,887	732	732	...
29,609	24,322	1,04,325	95,816	8,509	6,331	2,978
26,864	3,859	43,751	38,997	4,753	4,629	124
3,666	14,113	28,266	28,165	101	101	...
1,87,951	29,035	35,976	32,929	3,047	3,047	...
1,33,526	13,036	1,19,419	1,11,056	8,363	3,398	...
70,569	7,750	2,55,340	2,42,082	13,258	12,396	...
853	1,560	78,510	67,385	6,125	6,125	...
1,29,379	36,175	92,650	84,687	7,963	7,963	...
5,58,586	12,616	1,13,350	92,337	18,113	18,113	...
1,32,378	7,044	1,35,300	1,21,999	13,301	13,301	...
9,19,543	89,834	2,05,670	1,71,290	34,380	34,380	...
71,419	8,786	25,494	25,143	351	351	...
2,32,443	13,597	78,900	64,664	14,236	14,216	...
4,22,521	16,101	40,850	31,236	9,614	9,244	...
1,10,672	5,162	1,30,855	1,16,996	13,859	13,563	1,497
1,73,146	18,184	1,01,100	1,00,540	560	560	...
2,52,159	23,927	83,858	68,141	15,717	15,121	596
3,175	17,960	73,312	71,348	1,964	1,329	635
3,143	7,232	6,42,017	6,39,786	2,231	2,231	...
35,04,909	3,55,598	25,24,388	23,43,105	2,01,378	1,76,306	2,472

of all Sources of Current Revenue for Fusly 1266.—Continued.

SUNDRY SOURCES OF REVENUE.									
MOTURPRA.					SALT.				
Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.	Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.
22	23	24	25	26	27	28	29	30	31
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
9,935	9,358	577	388	189	4,62,365	4,62,365	...	...	...
5,373	5,155	118	58	60	1,76,837	1,76,837	...	...	...
62,109	59,769	2,340	1,886	454	2,31,007	2,11,291	19,716	19,716	...
18,336	18,554	218	41	243	2,57,861	2,57,861	...	...	...
35,898	35,702	197	110	87	3,75,811	3,75,811	...	...	...
16,282	14,056	2,226	1,558	668	5,29,244	5,39,344	...	...	...
1,39,732	1,29,669	10,063	8,049	2,014	...	...	...	...	...
2,30,046	2,15,153	14,893	13,086	1,807	...	...	...	...	...
45,361	45,432	379	188	191	...	...	...	...	...
31,342	24,426	6,922	6,053	869	2,07,062	2,07,062	...	...	...
41,813	23,317	18,496	14,763	3,733	...	...	...	...	...
41,848	39,140	2,708	2,594	114	3,36,213	3,31,521	4,692	4,692	...
42,326	41,615	1,211	997	314	5,91,719	5,82,561	9,158	9,152	...
6,209	4,810	1,399	1,395	4	...	...	...	...	...
...	...	...	...	...	4,09,076	3,70,387	38,789	38,789	...
90,704	74,299	16,405	15,772	633	3,46,390	3,46,390	...	...	...
57,912	49,890	8,022	7,822	200	...	...	...	...	...
74,179	66,887	7,292	5,630	1,662	...	...	...	...	...
16,703	11,542	5,161	4,811	352	4,95,964	4,90,780	5,184	5,174	...
1,11,591	1,11,434	157	104	53	3,88,998	3,88,998	...	...	...
...	...	...	...	...	5,76,291	5,76,291	...	...	...
10,79,111	9,90,358	98,855	85,808	13,547	53,25,023	53,27,492	2,47,469	1,07,592	...

Statement showing the Demand, Collection and Balance

SUNDRY SOURCES OF REVENUE.									
SEA CUSTOMS.					FRONTIER DUTIES.				
Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.	Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.
32	33	34	35	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,484	36,484	...	...	...	...	...	...	...	...
38,692	38,692	...	...	...	...	...	...	...	...
31,571	28,524	3,047	3,047	...	482	417	15	15	...
18	18	...	...	...	...	...	...	...	...
47	47	...	...	...	...	...	...	...	...
17	17	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
30,701	30,701	...	...	...	80,047	80,044	3	3	...
1,90,001	1,75,806	14,395	14,395	...	52,946	29,513	3,433	3,433	...
...	...	...	...	...	...	...	...	...	...
17,920	16,837	1,583	1,583	...	346	287	61	61	...
17,343	17,343	...	...	...	84,507	84,507	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
70,320	70,320	...	...	...	40,853	40,776	77	77	...
1,59,165	1,59,165	...	...	...	189	189	...	...	...
6,76,832	6,76,835	...	...	...	...	...	...	...	...
12,66,610	12,49,585	19,025	19,025	...	1,89,272	1,85,682	3,590	3,590	...

of all Sources of Current Revenue for Fusly 1266.—Continued.

SUNDRY SOURCES OF REVENUE.									
STAMPS.					TOTAL SUNDRY SOURCES.				
Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.	Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,181	17,181	...	...	...	5,99,886	5,93,864	6,022	5,832	190
24,957	24,957	...	...	...	3,12,878	3,12,028	850	790	60
25,676	24,563	1,114	1,114	...	4,55,121	4,20,330	34,741	32,009	2,732
19,699	19,699	...	...	...	3,40,162	3,35,124	5,038	4,671	367
9,909	9,909	...	...	...	4,49,982	4,49,634	348	311	87
21,804	21,804	...	...	...	6,13,422	6,08,149	5,278	4,605	668
33,927	32,605	1,322	1,322	...	2,93,078	2,73,330	19,748	17,734	2,014
30,616	30,616	...	...	...	5,16,001	4,87,800	28,201	26,394	1,807
6,330	6,330	...	...	...	1,25,701	1,19,197	6,504	6,313	191
17,090	17,090	...	...	...	3,48,150	3,38,265	14,885	14,016	869
27,220	27,220	...	...	...	1,82,383	1,45,774	36,609	33,376	3,233
22,500	22,359	141	141	...	6,46,609	6,25,765	20,843	20,731	112
84,897	78,741	6,156	6,156	...	11,48,053	10,29,426	1,18,627	1,18,413	214
25,611	25,611	...	...	...	57,514	55,570	1,744	1,740	4
55,513	55,513	...	...	...	5,61,757	5,07,108	54,649	54,649	...
34,150	34,150	...	...	...	5,62,443	5,38,674	23,769	24,186	633
25,979	25,979	...	...	...	2,14,743	1,92,675	22,071	20,354	1,687
29,385	29,385	...	...	...	2,04,664	1,96,822	7,742	6,950	1,662
80,244	79,154	1,090	1,090	...	7,37,936	7,60,714	27,222	26,334	888
1,12,762	1,12,762	...	...	...	8,45,867	8,49,346	2,091	1,933	158
12,004	12,004	...	...	...	19,06,747	19,04,515	2,232	2,231	1
7,17,354	7,07,432	9,922	9,922	...	111,73,753	107,33,654	4,40,099	4,23,975	16,078

Statement showing the Demand, Collection and Balance

TOTAL LAND AND SUNDRY SOURCES.					EXTRA REVENUE.				
Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.	Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.
52	53	54	55	56	57	58	59	60	61
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
15,68,844	15,52,229	16,615	11,828	4,727	8,056	8,056	...	...	...
15,76,434	15,48,972	32,462	31,639	823	6,858	6,785	68	59	9
26,80,160	25,91,488	88,672	61,618	27,054	14,716	14,716	...	...	...
14,81,824	14,46,063	35,761	81,538	4,226	15,674	15,626	48	16	32
21,02,184	20,84,052	18,081	3,876	14,205	6,887	6,542	295	105	190
24,94,591	22,72,631	2,22,260	1,92,557	22,703	7,952	6,168	1,784	390	1,894
25,63,235	23,96,626	1,66,610	1,51,560	15,050	26,485	17,523	8,812	4,101	4,711
25,94,921	24,88,401	1,06,520	96,983	9,557	28,785	14,259	9,475	5,223	4,358
8,71,924	8,68,007	8,917	7,166	1,751	5,513	5,134	879	120	259
15,77,811	15,96,372	1,80,939	1,43,893	37,044	17,966	4,413	12,553	9,506	8,947
24,93,195	18,85,284	6,07,911	5,91,562	16,349	16,818	18,070	8,748	1,172	2,576
82,93,512	80,43,748	1,60,767	1,53,609	7,158	19,629	12,518	7,110	5,063	2,05
55,98,348	44,70,343	11,28,005	10,37,957	90,048	27,838	24,350	8,486	2,993	493
14,19,124	18,37,175	81,949	73,159	8,790	8,043	8,043	...	...	...
24,73,519	21,72,829	3,00,690	2,87,033	18,597	9,078	6,510	558	238	325
29,83,285	25,19,845	4,63,390	4,45,656	16,734	8,240	8,240	...	...	...
24,49,569	23,11,684	1,37,903	1,31,055	6,849	6,583	8,252	611	122	189
21,43,354	19,39,282	2,04,072	1,84,226	19,846	7,112	5,901	1,911	1,103	308
28,68,250	25,64,941	3,03,309	2,73,484	24,825	15,992	12,709	2,283	2,025	268
25,60,461	25,87,306	23,155	5,106	18,049	32,178	32,178	...	...	...
19,82,628	19,70,028	12,606	5,374	7,232	6,200	5,345	855	897	459
496,86,772	453,36,170	48,00,602	39,26,985	3,73,617	2,83,421	2,33,783	54,638	22,744	21,059

of all Sources of Current Revenue for Fusly 1266.—Concluded.

INTEREST ACCOUNTS.					GRAND TOTAL.				
Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.	Demand.	Collections within the Fusly.	Balance.	Subsequent Collections up to 30th November 1857.	Balance.
62	63	64	65	66	67	68	69	70	71
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
313	57	256	246	10	15,77,213	15,60,343	16,370	12,138	4,737
206	21	195	91	94	15,83,492	15,50,776	32,716	31,790	926
588	23	560	501	59	26,95,464	26,06,232	39,222	62,119	27,113
5,204	2,002	2,302	1,154	1,048	15,02,701	14,64,690	38,011	32,703	5,306
45	43	...	...	...	21,09,014	20,90,638	18,376	3,981	14,395
732	732	...	...	...	25,03,574	22,79,530	2,24,044	1,92,947	31,097
164	164	...	...	...	21,89,835	24,14,413	1,75,422	1,55,551	19,761
433	408	30	30	...	26,19,089	25,03,062	1,16,027	1,02,217	13,810
18	18	...	...	...	8,77,455	8,63,159	9,395	7,266	2,010
1,831	1,331	...	...	...	15,96,509	14,02,015	1,94,493	1,53,502	40,991
5,812	4,822	480	408	72	25,15,825	19,03,186	6,12,189	5,92,143	18,997
470	470	...	...	...	32,23,610	30,55,733	1,67,877	1,58,662	9,213
8,510	8,510	...	...	...	56,29,695	44,98,204	11,31,491	10,40,958	90,541
1,539	1,539	...	...	...	14,23,767	13,41,808	81,949	75,149	5,799
7,277	4,715	2,562	1,288	1,974	24,89,870	21,86,055	3,03,815	2,62,419	15,133
8,770	8,770	...	...	...	30,00,246	25,36,856	4,63,390	4,44,449	16,784
186	186	...	...	...	24,58,318	23,20,102	1,38,215	1,31,175	7,038
1,224	1,224	...	...	...	21,51,691	19,45,707	2,05,984	1,85,330	20,361
765	765	...	...	...	28,85,098	25,79,415	2,05,683	1,80,510	21,093
35	35	...	...	...	25,92,697	25,62,542	29,135	5,106	18,029
...	...	...	...	...	19,88,826	19,75,365	13,451	4,771	7,689
38,195	31,920	6,275	3,718	2,557	500,13,888	455,51,823	43,61,380	39,65,487	2,08,123

Abstract.

ITEMS.		Demand.	Collection.	Balance.	Subsequent Col- lection up to end of Nov. 1857.	Balance.
1		2	3	4	5	6
		RS.	RS.	RS.	RS.	RS.
Land Revenue.	Permanently settled,	49,74,827	45,81,513	3,93,284	3,64,161	28,123
	Not Permanently settled,...	335,33,192	300,70,069	34,67,225	31,40,748	3,26,475
	Total...	385,13,019	346,52,512	38,60,507	35,04,909	3,50,598
Sundry Sources.	Abkary,	25,24,383	23,43,105	1,81,278	1,76,800	4,472
	Moturpha,	10,79,111	9,80,256	98,855	85,308	13,547
	Salt,	53,95,023	52,67,498	1,27,525	1,27,525	...
	Sea Customs,	12,68,610	12,49,585	19,025	19,025	...
	Sayer,	1,89,272	1,85,682	3,590	3,590	...
	Stamp,	7,17,354	7,07,532	9,822	9,822	...
	Total...	111,73,753	107,33,658	4,40,095	4,22,076	18,019
	Total Land and Sundry Sources,	496,86,772	453,86,170	43,00,602	39,26,985	8,73,617
	Extra Revenue,	2,88,421	2,83,738	54,683	32,724	21,959
	Interest,	38,195	31,920	6,275	3,718	2,557
Grand Total...		500,13,888	456,51,828	43,61,560	39,63,427	3,98,133

No. 18.

Statement shewing the extent to which coercive process was employed in the Collection of the Revenue in Fusly 1266.

DISTRICTS.	PROCESS ISSUED.			ESTIMATED VALUE OF PRO- PERTY ATTACHED.			PROPERTY SOLD.					
	Number of Villages.	Number of Ryots.	Amount of Arrears.	Land.	Personal property.	Total.	LAND.		PERSONAL PROPERTY.		TOTAL.	
							Value actually Sold.	Estimated value.	Value actually Sold.	Estimated value.	Value actually Sold.	Estimated value.
	2	3	4	5	6	7	8	9	10	11	12	13
1			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam, ...	...	...	...	...	...	...	...	...	...	...	...	...
Vizagapatnam, ...	...	...	...	...	...	...	...	...	...	...	...	...
Rajahmundry, ...	...	...	...	...	...	...	...	...	...	...	...	...
Masulipatam, ...	...	...	...	...	...	...	...	...	...	...	...	...
Guntur, ...	...	...	...	...	...	...	...	...	...	...	...	...
Nellore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Cuddapah, ...	...	...	...	...	...	...	...	...	...	...	...	...
Belary, ...	...	...	...	...	...	...	...	...	...	...	...	...
Kurugol, ...	...	...	...	...	...	...	...	...	...	...	...	...
Chandrapur, ...	...	...	...	...	...	...	...	...	...	...	...	...
North Arcot, ...	...	...	...	...	...	...	...	...	...	...	...	...
South Arcot, ...	...	...	...	...	...	...	...	...	...	...	...	...
Tanjore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly, ...	...	...	...	...	...	...	...	...	...	...	...	...
Madurai, ...	...	...	...	...	...	...	...	...	...	...	...	...
Tinnevely, ...	...	...	...	...	...	...	...	...	...	...	...	...
Coimbatore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Salem, ...	...	...	...	...	...	...	...	...	...	...	...	...
Canara, ...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar, ...	...	...	...	...	...	...	...	...	...	...	...	...
Madras, ...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	2,513	55,354	4,01,025	39,096	98,235	1,37,383	8,553	16,773	7,759	9,013	16,313	25,791

No.

Statement showing the Demand, Collection and Balance of

DISTRICTS.	LAND						
	PERMANENTLY SETTLED.						
	Arrears at the beginning of Fusly 1266.	Collections within the Fusly.	Remissions.	Total.	Balance at the close of the Fusly.	Subsequent Collections and Remissions up to Nov. 1857.	Balance.
	2	3	4	5	6	7	8
1	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1 Ganjam,	2,808	7	...	7	2,801	...	2,801
2 Vizagapatam,	6,200	3,621	1,815	5,436	771	...	771
3 Rajahmundry,	16,144	12,632	1,873	13,996	2,148	...	2,148
4 Masulipatam,	42,884	42,884	...	42,884	...	...	...
5 Guntoor,	...	...	...	...	...	...	...
6 Nellore,	30,812	22,395	...	22,395	7,417	4,000	3,417
7 Cuddapah,	15,198	15,198	...	15,198	...	...	...
8 Bellary,	...	...	...	...	...	...	...
9 Kurnool,	...	...	...	...	...	...	...
10 Chingleput,	16,139	15,743	...	15,743	416	...	416
11 North Arcot,	1,41,453	1,41,453	...	1,41,453	...	...	...
12 South Arcot,	1,315	1,813	...	1,313	...	...	...
13 Tanjore,	7,472	7,157	...	7,157	315	815	...
14 Trichinopoly,	1,889	1,889	...	1,889	...	...	...
15 Madura,	84,926	84,926	...	84,926	...	...	...
16 Tinnevely,	76,203	63,215	...	63,215	7,998	7,998	...
17 Coimbatore,	787	787	...	787	...	...	...
18 Salem,	26,586	26,258	...	26,258	328	...	328
19 Canara,	...	...	...	...	...	...	...
20 Malabar,	27,989	30,572	...	30,572	7,867	1	7,868
21 Madras,	...	...	...	...	...	...	...
Total...	5,08,235	4,75,541	3,188	4,78,729	22,506	12,309	17,197

19.

Arrears of all Sources of Revenue in Fusly 1266.

REVENUE.						
NOT PERMANENTLY SETTLED.						
Arrears at the beginning of Fusly 1266.	Collections within the Fusly.	Remissions.	Total.	Balance at the close of the Fusly.	Subsequent Collections up to the end of November 1857.	Balance.
9	10	11	12	13	14	15
RS.	RS.	RS.	RS.	RS.	RS.	RS.
22,409	4,820	...	4,820	17,589	280	17,309
36,004	28,103	...	28,103	7,901	2,462	5,439
83,349	19,504	...	19,504	63,845	609	63,236
24,939	4,988	260	5,248	19,691	198	19,493
4,32,195	18,473	2,52,827	2,71,300	1,60,395	465	1,60,430
3,06,935	2,42,510	40,548	2,83,058	1,13,927	25,031	88,896
1,09,554	1,00,634	...	1,00,634	8,920	3,105	5,815
80,833	59,388	4,400	63,788	17,045	5,095	11,950
22,123	2,553	7,231	9,784	12,339	...	12,339
2,68,707	1,35,091	35,671	1,70,762	97,945	6,853	91,092
7,13,506	6,83,479	...	6,83,479	30,027	10,959	19,068
1,55,348	1,40,037	...	1,40,037	15,311	976	14,335
12,34,117	7,55,709	...	7,55,709	4,78,408	8,577	4,69,831
1,18,541	1,12,475	...	1,12,475	6,066	1,463	4,603
1,97,165	1,88,658	...	1,88,658	8,507	2,688	5,819
6,08,405	5,72,287	1,734	5,74,021	34,834	7,822	26,568
66,606	63,149	...	63,149	3,457	237	3,220
1,80,296	1,55,312	4,410	1,59,722	20,574	760	19,814
2,54,450	2,50,332	...	2,50,332	4,118	1,027	3,091
12,194	7,444	680	8,124	4,070	883	3,237
47,095	7,852	32	7,884	39,211	1,150	38,061
50,64,821	35,52,798	3,47,793	39,00,591	11,54,230	81,490	10,72,740

Statement shewing the Demand, Collection and Balance of

LAND REVENUE.						
TOTAL.						
Arrears at the beginning of Fusly 1266.	Collections within the Fusly.	Remissions.	Total.	Balance at the close of the Fusly.	Subsequent collections up to the end of November 1857.	Balance.
16	17	18	* 19	20	21	22
RS.	RS.	RS.	RS.	RS.	RS.	RS.
25,217	4,827	...	4,827	20,890	880	20,110
42,812	31,724	1,815	88,589	8,672	2,462	6,210
99,494	82,127	1,873	83,500	65,994	609	65,385
67,823	47,872	360	48,132	19,691	193	19,498
4,82,195	18,473	2,52,827	2,71,800	1,60,893	465	1,60,480
4,37,297	2,65,405	40,548	8,08,953	1,21,244	29,031	92,318
1,24,752	1,15,833	...	1,15,833	8,920	2,105	5,815
80,833	59,388	4,400	68,788	17,044	5,994	11,050
22,128	2,553	7,231	9,784	12,339	...	12,339
2,84,867	1,60,834	35,671	1,86,505	98,862	6,854	91,508
8,54,959	8,24,982	...	8,24,982	80,027	10,959	19,068
1,56,662	1,41,351	...	1,41,351	15,811	976	14,335
12,41,589	7,62,866	...	7,62,866	4,78,728	8,892	4,69,831
1,20,430	1,14,364	...	1,14,364	6,088	1,463	4,603
2,82,091	2,78,584	...	2,78,584	8,507	2,688	5,819
6,84,613	6,40,502	1,734	6,42,236	42,377	15,815	26,562
67,894	68,937	...	63,937	3,437	287	3,220
2,06,832	1,81,559	4,410	1,85,979	20,852	760	20,092
2,54,450	2,50,332	...	2,50,332	4,118	1,027	3,091
50,123	38,017	680	38,697	11,436	838	10,603
47,095	7,852	32	7,884	89,211	1,151	38,060
55,73,056	40,28,339	3,50,981	48,79,320	11,98,786	93,799	10,99,937

Arrears of all Sources of Revenue in Fusly 1266.—Continued.

SUNDRY SOURCES OF REVENUE.						
ABKARRY.						
Arrears at the beginning of Fusly 1266.	Collections within the Fusly.	Remitted.	Total.	Balance at the close of the Fusly.	Subsequent Collections up to the end of Nov. 1857.	Balance.
23	24	25	26	27	28	29
RS.	RS.	RS.	RS.	RS.	RS.	RS.
1,239	680	...	680	559	74	485
365	365	...	365	...	...	...
3,226	3,226	...	3,226	...	...	...
7,462	7,462	...	7,462	...	...	...
11	...	11	11	...	...	...
1,679	1,258	...	1,258	421	421	...
4,740	4,740	...	4,740	...	...	...
8,712	8,712	...	8,712	...	...	...
290	290	...	290	...	...	...
46,475	21,088	...	21,088	25,437	4,699	20,738
30,844	30,844	...	30,844	...	...	...
8,742	8,742	...	8,742	...	...	...
860	563	...	563	297	...	297
2,071	791	...	791	1,280	1,214	66
6,810	6,810	...	6,810	...	...	...
7,407	7,407	...	7,407	...	...	...
1,480	1,480	...	1,480	...	...	...
18,649	18,649	...	18,649	...	...	...
16,395	16,395	...	16,395	...	...	...
2,390	1,974	36	2,010	380	5	875
...	...	...	...	...	...	...
1,64,548	1,36,426	47	1,36,478	28,375	6,413	21,962

Statement showing the Demand, Collection and Balance of

SUNDRY SOURCES						
MOTURPHA.						
Arrears at the beginning of Fusly 1266.	Collected within the Fusly.	Remitted.	Total.	Balance at the close of the Fusly.	Subsequent Collections up to the end of November 1857.	Balance.
30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
723	300	...	800	428	23	405
797	464	...	464	332	139	124
4,414	8,712	103	8,184	600	16	834
1,339	97	...	97	1,242	17	1,225
1,233	523	11	524	603	20	679
5,191	2,303	...	2,303	2,356	194	2,192
9,939	8,444	...	8,444	1,493	354	1,141
17,133	11,347	680	12,027	5,106	1,527	8,579
3,021	996	196	1,192	1,829	...	1,829
10,775	8,074	277	8,331	2,424	86	2,836
21,681	13,601	...	19,601	2,180	605	1,575
3,033	2,714	...	2,714	859	57	312
296	226	...	226	70	...	70
1,277	1,186	...	1,186	91	91	...
...	...	...	...	...	...	...
32,786	31,721	...	31,721	1,045	868	682
6,002	5,315	...	5,315	187	...	187
1,551	3,992	62	6,034	1,497	160	1,387
8,611	8,331	...	8,331	60	30	30
927	750	56	806	121	38	86
...	...	...	...	...	...	...
1,26,755	1,13,218	1,884	1,13,872	21,155	2,721	13,442

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Arrears of all Sources of Revenue in Fusly 1266.—Continued.

SALT.						
Arrears at the beginning of Fusly 1266.	Collected within the Fusly.	Remitted.	Total.	Balance at the close of the Fusly.	Subsequent Collections up to the end of November 1857.	Balance.
37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...
...	...	...	...	...	...	...
18,948	18,946	...	18,946	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
14,247	14,247	...	14,247	...	...	...
59,134	59,134	...	59,134	...	...	...
...	...	...	...	...	...	...
36,895	36,895	...	36,895	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
3,214	3,164	...	3,164	50	50	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
1,32,237	1,32,187	...	1,32,187	50	50	...

Statement showing the Demand, Collection and Balance of

[illegible]

Arrears of all Sources of Revenue in Fusly 1266.—Continued.

[illegible]

Statement showing the Demand, Collection and Balance of

SUNDRY SOURCES						
STAMPS.						
Arrears at the beginning of Fusly 1266.	Collected within the Fusly.	Remitted.	Total.	Balance at the close of the Fusly.	Subsequent Collections up to the end of November 1857.	Balance.
58	59	60	61	62	63	64
RS.	RS.	RS.	RS.	RS.	RS.	RS.
...	...	...	...	...	...	...
...	...	...	...	...	...	...
886	886	...	886	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
1,859	1,859	...	1,859	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
104	104	...	104	...	...	...
4,456	4,456	...	4,456	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
540	540	...	540	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
7,845	7,845	...	7,845	...	...	...

Arrears of all Sources of Revenue in Fusly 1266.—Continued.

TOTAL SUNDRY SOURCES OF REVENUE.						
Arrears at the beginning of Fusly 1266.	Collected within the Fusly.	Remitted.	Total.	Balance at the close of the Fusly.	Subsequent Collections up to the end of November 1857.	Balance.
65	66	67	68	69	70	71
RS.	RS.	RS.	RS.	RS.	RS.	RS.
1,968	980	...	980	988	98	890
1,162	829	...	829	323	129	194
27,643	20,941	102	27,043	600	16	584
8,802	7,559	...	7,559	1,243	13	1,225
1,213	522	22	544	699	20	679
6,870	4,061	...	4,061	2,806	614	2,192
16,589	15,048	...	15,048	1,496	355	1,141
25,845	20,059	660	20,739	5,106	1,527	3,579
3,811	1,236	196	1,482	1,829	...	1,829
57,250	29,112	277	29,389	27,861	4,787	23,074
52,525	50,345	...	50,345	2,180	603	1,575
26,179	25,810	...	25,810	369	57	212
84,121	83,753	...	83,753	367	...	367
3,349	1,978	...	1,978	1,371	1,305	66
45,243	45,243	...	45,243	...	...	...
40,173	39,123	...	39,123	1,045	363	632
7,432	7,294	...	7,294	188	1	187
21,200	19,641	62	19,703	1,497	160	1,337
28,897	28,737	...	28,737	110	80	30
3,317	2,723	93	2,816	501	41	460
...	...	...	...	...	...	...
4,63,118	4,11,097	1,431	4,12,530	50,568	10,185	40,463

Statement showing the Demand, Collection and Balance of

TOTAL LAND AND SUNDRY SOURCES OF REVENUE.						
Arrears at the beginning of Fusly 1266.	Collections within the Fusly.	Remissions.	Total.	Balance at the close of the Fusly.	Subsequent Collections and Remissions up to 30th Nov. 1857.	Balance.
72	73	74	75	76	77	78
RS.	RS.	RS.	RS.	RS.	RS.	RS.
27,185	5,807	...	5,807	21,378	378	21,000
43,372	32,553	1,815	34,368	9,004	2,600	6,404
1,27,136	59,069	1,475	60,544	66,592	623	65,969
76,625	55,432	260	55,692	20,983	215	20,718
4,33,438	18,995	2,52,849	2,71,844	1,61,594	485	1,61,109
4,34,167	2,69,469	40,548	3,10,017	1,24,150	29,645	94,505
1,41,291	1,30,876	...	1,30,876	10,415	3,459	6,956
1,06,678	79,447	5,080	84,527	22,151	7,522	14,629
25,433	3,838	7,427	11,265	14,168	...	14,168
3,42,117	1,79,945	35,949	2,15,894	1,26,223	11,641	1,14,582
9,07,485	8,75,277	...	8,75,277	32,207	11,564	20,643
1,82,841	1,67,161	...	1,67,161	15,680	1,033	14,647
13,25,710	8,46,619	...	8,46,619	4,79,091	8,893	4,70,193
1,23,779	1,16,342	...	1,16,342	7,437	2,768	4,669
3,23,333	3,18,827	...	3,18,827	8,506	2,687	5,319
7,24,786	6,79,630	1,374	6,81,364	43,422	16,178	27,244
74,876	71,231	...	71,231	3,645	238	3,407
2,28,031	2,01,210	4,472	2,05,682	22,349	920	21,429
2,33,347	2,79,119	...	2,79,119	4,228	1,107	3,121
53,450	40,740	772	41,512	11,938	875	11,063
47,095	7,852	32	7,884	39,211	1,150	38,061
60,36,174	44,39,438	3,52,412	47,91,850	12,44,324	1,08,984	11,40,340

Arrears of all Sources of Revenue in Fusly 1266.—Continued.

EXTRA REVENUE.						
Arrears at the beginning of Fusly 1266.	Collected within the Fusly.	Remitted.	Total.	Balance at the close of the Fusly.	Subsequent collections up to the end of November 1857.	Balance.
79	80	81	82	83	84	85
RS.	RS.	RS.	RS.	RS.	RS.	RS.
38	38	...	38	...	...	...
...	...	...	...	...	...	...
67	23	11	34	33	1	32
54,259	2,670	...	2,670	51,589	66	51,523
1,806	61	704	765	1,041	...	1,041
4,256	1,192	983	2,175	2,031	268	1,313
11,572	7,516	...	7,516	4,056	1,228	2,328
3,423	1,657	186	1,843	1,530	595	985
1,057	569	269	838	219	2	217
1,416	382	35	417	999	129	870
2,252	1,584	...	1,584	668	121	547
10,767	5,972	...	5,972	4,795	376	4,419
4,895	3,686	...	3,686	1,209	8	1,201
735	19	...	19	716	691	25
648	300	...	300	348	216	132
17	...	...	...	17	...	17
536	245	...	245	341	...	341
1,933	1,158	4	1,162	771	134	637
3,902	3,522	...	3,522	280	136	244
...	...	...	...	...	...	...
4,250	931	...	931	3,319	48	3,271
1,07,879	31,525	2,192	33,717	74,162	4,019	70,143

Statement shewing the Demand, Collection and Balance of

INTEREST ACCOUNTS.						
Arrears at the beginning of Fusly 1266.	Collected within the Fusly.	Remitted.	Total.	Balance at the close of the Fusly.	Subsequent Collections up to the end of November 1857.	Balance.
86	87	88	89	90	91	92
RS.	RS.	RS.	RS.	RS.	RS.	RS.
272	160	...	160	112	...	113
691	92	47	139	552	1	551
531	409	...	409	122	6	116
33	...	...	...	33	...	33
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
84	84	...	84	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
91,917	32	...	32	91,885	2,608	89,277
...	...	...	...	...	...	...
245	119	...	119	126	...	126
2	...	...	...	2	...	2
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
93,775	896	47	943	92,839	2,615	90,224

Arrears of all Sources of Revenue in Fusly 1266.—Concluded.

GRAND TOTAL.						
Arrears at the beginning of Fusly 1266.	Collected within the Fusly.	Remitted.	Total.	Balance at the close of the Fusly.	Subsequent Collections up to the end of November 1857.	Balance.
93	94	95	96	97	98	99
RS.	RS.	RS.	RS.	RS.	RS.	RS.
27,495	6,006	...	6,006	21,489	373	21,112
44,083	32,645	1,562	34,507	9,556	2,501	6,955
1,27,753	59,501	1,486	60,987	66,746	639	66,117
1,30,917	58,103	260	58,362	72,555	281	72,274
4,35,244	19,056	2,52,553	2,72,609	1,82,635	435	1,62,150
4,35,423	2,70,581	41,531	3,12,192	1,26,231	29,913	96,318
1,52,863	1,38,892	...	1,38,892	14,471	4,687	9,784
1,10,135	81,186	5,266	86,454	23,731	8,117	15,614
22,490	4,407	7,695	12,103	14,387	2	14,385
3,43,553	1,80,328	35,983	2,16,311	1,27,222	31,770	1,15,452
10,01,654	8,76,893	...	8,76,893	1,24,761	14,294	1,10,467
1,92,508	1,73,133	...	1,73,133	20,475	1,409	19,066
11,30,350	1,50,424	...	8,50,424	4,80,426	3,901	4,71,525
1,24,116	1,16,361	...	1,16,361	8,155	3,459	4,696
3,27,981	3,19,137	...	3,19,127	8,854	2,903	5,951
2,24,303	6,79,630	1,734	6,79,364	43,489	16,173	27,261
70,462	71,475	...	71,476	3,986	238	3,748
2,19,364	2,02,368	4,476	2,06,844	23,120	1,054	22,066
2,57,249	2,82,642	...	2,82,642	4,507	1,249	3,365
53,430	40,740	772	41,512	11,938	375	11,063
51,243	8,783	33	8,815	42,530	1,195	41,335
62,57,333	44,71,859	2,54,651	48,26,510	14,11,216	1,10,613	13,00,700

Abstract.

ITEMS.	Arrears at the beginning of Fusly 1266.	WITHIN THE FUSLY.						Balance at the close of the Fusly.	Subsequent Collections up to the end of Nov. 1857.	Balance.		
		3	4	5		6					7	
				Collected.	Remitted.	Total.						
1	2	3	4	5	6	7	8	9	10			
			RS.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
Land Revenue.	Permanently settled, ... Not permanently settled, ... Total...		5,08,235	4,75,541	...	3,188	...	4,78,729	...	12,309	...	17,197
			50,64,821	35,52,798	...	3,47,793	...	39,00,591	...	81,490	...	10,82,740
			55,73,056	40,28,339	...	3,50,981	...	43,79,320	...	93,799	...	10,99,937
			1,64,848	1,36,426	...	47	...	1,36,473	...	6,413	...	21,962
			1,36,765	1,13,218	...	1,384	...	1,13,672	...	3,721	...	18,442
Sundry Sources.	Abkarry, ... Moturpha, ... Salt, ... Sea Customs, ... Sayer, ... Stamp, ... Total...		1,32,237	1,32,187	...	...	...	1,32,187	...	50	...	...
			16,336	16,336	...	...	...	16,336	...	...	...	...
			5,087	5,087	...	...	...	5,087	...	...	...	...
			7,845	7,845	...	...	...	7,845	...	...	...	...
			4,63,118	4,11,097	...	1,431	...	4,12,530	...	10,135	...	40,403
Extra Revenue.	Total Land and Sundry Sources, ... } Total...		60,36,174	44,39,438	...	3,52,412	...	47,91,850	...	1,03,984	...	14,46,340
			1,07,879	31,525	...	2,192	...	33,717	...	4,019	...	70,143
Interest Account.	Total... Grand Total...		93,775	896	...	47	...	943	...	2,615	...	90,217
			62,37,828	44,71,859	...	3,54,651	...	48,26,510	...	1,10,618	...	13,00,700

No. 20.

Particulars of Arrears of Peishcush due for Fuslies previous to Fusly 1266.

DISTRICTS.	1	2	3	4	Arrears already recom- mended for remis- sion deducting sums which were after- wards collected, or for the remission of which sanction has been since received.			6	PARTICULARS OF COL. 6.				Amount now proposed for remission.	REMARKS.
					RS.	A.	P.		RS.	Doubtful.		Irrecoverable.		
										RS.	RS.			
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	A. P.
1	Ganjam, ...	2,801	...	2,801	...	...	2,801	...	...	...	...	...	...	...
2	Vizagapatam, ...	771	...	771	...	...	...	...	...	...	...	...	...	...
3	Rajahmundry, ...	2,148	...	2,148	...	...	...	...	...	...	...	...	...	...
4	Masulipatam, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	Guntur, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Nellore, ...	7,417	4,000	3,417	1,536	11	5	1,881	541	...	1,340	4	...	...
7	Cuddapah, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	Bellary, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	Kurnool, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	Chingleput, ...	416	...	416	...	...	...	416	...	...	...	...	...	...
11	North Arcot, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	South Arcot, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	Tanjore, ...	315	315	...	...	...	...	...	...	...	...	...	...	...
14	Trichinopoly, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	Madura, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	Tinnevely, ...	7,993	7,993	...	...	...	...	...	...	...	...	...	...	...
17	Coimbatore, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	Salem, ...	278	...	278	...	...	...	278	278	...	...	...	...	...
19	Canara, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
20	Malabar, ...	7,367	1	7,366	...	...	...	7,366	7,366	...	...	...	...	...
21	Madras, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	29,506	12,309	17,197	2,307	3	5	14,890	8,216	3,217	3,457	11	3	

Particulars of Ryotwar Arrears for Fuslies previous to Fusly 1266.

DISTRICTS.	PARTICULARS OF COLUMN 6.				PARTICULARS OF COLUMN 10.											
	Balance at the end of Fy 1266.	Collections and remissions to the end of November 1857.	Remaining Balance.		Arrears already recommended for remission deducting sums which were afterwards collected or for the remission of which sanction has been since received.	Remaining Balance.		Doubtful.	Irrecoverable.	Amount now recommended for remission.	Death.	Desertion.	Poverty.	Other causes.		
			RS.	P.		RS.	P.								RS.	P.
1																
1 Ganjan, ...	17,589	280	17,309	12,233	1	5,076	2,123	1,355	1,598	110	5815	4	1,506	1	4	20
2 Vizagapatam, ...	7,901	2,462	5,439	3,556	1	1,883	150	...	1,733	1	...	...	4,038	7	10	1,733
3 Rajahmundry, ...	63,845	603	63,235	49,065	6	14,170	2,833	3,023	8,308	12	14514	9	...	...	...	3,790
4 Masulipatam, ...	19,631	198	19,433	...	...	19,493	1,061	13,429	...	...	...	...	...	...	...	...
5 Guntoor, ...	1,60,895	465	1,60,430	7,026	4	1,53,404	1,37,935	...	15,419	...	72	...	289	9	10	7,342
6 Nellore, ...	1,13,927	25,031	88,896	33,182	5	55,743	16,500	11,192	27,991	4	56312	1	16,082	13	6	10,636
7 Cuddapah, ...	8,920	3,105	5,815	1,212	6	4,603	2,786	277	1,540	12	29	5	8212	2	2	1,361
8 Bellary, ...	17,045	5,995	11,050	5,721	1	5,329	2,095	...	3,324	8	27	1	9,868	8	6	10815
9 Kurnool, ...	12,330	...	12,330	10,233	10	2,115	...	...	2,115	11	...	...	...	...	...	2,115
10 Chingleput, ...	97,945	8,833	91,092	57,754	6	33,338	23,349	2,448	7,146	...	...	...	...	...	...	7,145
11 North Arcot, ...	30,027	10,959	19,068	169	4	18,839	16,189	613	2,067	...	...	...	...	...	...	2,067
12 South Arcot, ...	15,311	976	14,335	7,784	6	6,551	3,678	2,973	...	...	...	...	...	...	...	...
13 Tanjore, ...	4,78,408	8,577	4,69,831	76,137	9	3,93,703	41	3,93,762	...	...	...	...	...	...	...	...
14 Trichinopoly, ...	6,066	1,463	4,603	818	14	3,784	2,205	...	1,453	13	...	...	...	...	...	1,453
15 Madurai, ...	8,507	2,638	5,869	1,271	11	4,597	3,513	...	547	5	...	...	...	...	...	547
16 Tinnevely, ...	34,334	7,882	26,452	9,660	11	16,791	6,828	8,834	1,039	...	...	...	...	...	...	1,039
17 Coimbatore, ...	3,457	297	3,220	1,461	12	1,753	1,288	470	...	...	...	...	...	...	...	...
18 Salem, ...	20,574	760	19,814	10,017	6	9,797	2,388	...	7,414	8	34	5	7,348	10	5	2,032
19 Canara, ...	4,173	1,082	3,091	284	4	2,807	769	...	2,032	4	...	...	...	...	...	...
20 Malabar, ...	4,070	883	3,237	686	15	2,540	2,468	...	72	8	...	...	...	...	...	72
21 Madras, ...	39,211	1,150	38,061	11,961	15	26,099	1,113	24,986	...	...	...	...	...	...	...	...
Total...	11,64,935	81,515	10,83,740	300,401	311	7,82,340	2,29,425	4,69,115	83,900	...	931	5	39,542	1	2	41,546
										83,502	12	2	1,782	2		91

No. 22.

Particulars of Arrears of Sundry Sources of Revenue due for Fuslies previous to Fusly 1266.

DISTRICTS.	Balance at the end of		Collections and remissions to the end of		Remaining Balance.		Arrears already received which were after wards collected or for the remission of been since received.		Remaining Balance.		PARTICULARS OF COLUMN 6.			Amount now proposed for remission.		REMARKS.
	Fussy 1895.		November 1897.													
	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.	RS.	RS.	RS.	A. P.	RS.	10	
1 Ganjam, ...	983	98	890	15	7	846	...	831	15	15	1	...	78	71	...	The arrears entered for remission in Col. 10 belong for the most part to the Moturpha revenue.
2 Vizagapatam, ...	333	139	194	115	2	6	79	...	...	...	...	...	220	10	11	
3 Rajahmundry, ...	600	16	584	335	1	11	249	28	...	...	...	...	1,169	12	5	
4 Masulipatam, ...	1,243	18	1,225	...	...	...	1,225	55	...	...	...	...	212	7	3	
5 Guntoor, ...	699	20	679	405	9	10	273	61	...	...	...	...	667	13	5	
6 Nellore, ...	2,806	614	2,192	840	4	11	1,352	684	...	1	...	...	254	9	10	
7 Cuddapah, ...	1,495	335	1,141	309	11	8	831	576	...	...	...	...	1,358	...	9	
8 Bellary, ...	5,106	1,527	3,579	1,679	2	10	1,900	542	...	...	...	...	239	15	1	
9 Kurnool, ...	1,829	...	1,829	1,558	12	...	240	...	...	17	...	...	698	15	8	
10 Chingleput, ...	27,861	4,787	23,074	1,268	9	9	21,805	21,989	...	...	...	...	35	10	9	
11 North Arcot, ...	2,180	605	1,575	6	...	4	1,569	1,533	...	4	...	...	...	...	...	
12 South Arcot, ...	369	57	312	183	5	1	129	125	...	...	...	...	...	...	...	
13 Tanjore, ...	357	...	367	66	...	...	301	...	...	301	...	...	...	...	...	
14 Trichinopoly, ...	1,371	1,305	66	31	14	5	34	...	...	...	34	11	11	...	...	
15 Madras, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
16 Tinnevely, ...	1,045	363	682	...	...	...	682	393	...	...	289	11	11	...	...	
17 Coimbatore, ...	183	1	137	6	4	5	181	14	...	167	...	...	...	415	7	...
18 Salem, ...	1,497	160	1,337	532	6	4	304	339	...	...	...	...	...	2	6	...
19 Canara, ...	110	30	80	5	4	...	25	23	...	...	...	...	...	47	2	1
20 Malabar, ...	501	41	460	407	2	...	53	6	...	...	...	...	...	...	...	
21 Madras, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total...	50,589	10,186	40,403	7,825	11	7	32,578	25,318	...	1,321	5,739	...	...	5,738	15	1
										Moturpha,	...	...	...	5,722	15	8
										Alkarry,	...	...	...	15	15	5
										Total...	...	...	...	5,738	15	1

85

No. 23.
Particulars of Arrears of "Extra Revenue" or Sevoy Jumma due for Fuslies previous to Fusly 1266.

DISTRICTS.	Balance at the end of Fusly 1266.	Collections and remissions to the end of Nov. 1857.	Remaining Balance.	Arrears already recommended for remission deducted from sums which were afterwards collected or for the remission of which sanction has been since received.	PARTICULARS OF COLUMN 6.					REMARKS.
					Recoverable.	Doubtful.	Irrecoverable.	Amount now proposed for remission.		
1	2	3	4	5	6	7	8	9	10	
1 Ganjam, ...	112	...	112	...	RS. 112	...	...	...	...	...
2 Visagapatnam, ...	552	...	552	...	RS. 92	...	...	...	...	...
3 Rajahmundry, ...	154	...	147	...	RS. 114	...	...	...	...	...
4 Masulipatnam, ...	81,622	66	51,556	...	RS. 8,447	...	...	...	...	...
5 Guntur, ...	1,041	...	1,041	...	RS. 645	...	...	...	...	...
6 Nellore, ...	3,081	...	1,813	...	RS. 1,524	...	...	...	...	...
7 Cuddapah, ...	4,056	1,228	2,828	...	RS. 2,338	...	...	...	...	...
8 Bellary, ...	1,580	595	985	...	RS. 467	...	...	...	...	...
9 Karavoti, ...	319	...	317	...	RS. 119	...	...	...	...	...
10 Chingelput, ...	99	...	970	...	RS. 463	...	...	...	...	...
11 North Arcot, ...	92,553	2,729	89,284	...	RS. 86,415	...	...	...	...	...
12 South Arcot, ...	4,795	376	4,419	...	RS. 2,678	...	...	...	...	...
13 Tanjore, ...	1,335	...	1,327	...	RS. 1,327	...	...	...	...	...
14 Trichinopoly, ...	718	691	27	...	RS. 78	...	...	...	...	...
15 Madras, ...	347	215	132	...	RS. 181	...	...	...	...	...
16 Tinnevely, ...	17	...	22	...	RS. 247	...	...	...	...	...
17 Coimbatore, ...	341	...	341	...	RS. 504	...	...	...	...	...
18 Salem, ...	771	134	637	...	RS. 413	...	...	...	...	...
19 Canara, ...	380	126	254	...	RS. 10	...	...	...	...	...
20 Malabar, ...	...	...	...	...	RS. 3,271	...	...	...	...	...
21 Madras, ...	3,319	48	3,271	...	RS. 3,271	...	...	...	...	...
Total...	1,06,992	6,623	1,50,360	13	3	1,09,001	22,747	2,348	3,351	4

STATEMENTS ACCOMPANYING THE

No. 24.
Particulars of Arrears of all Sources of Revenue due for Fuslies previous to Fusly 1266.

ITEMS.	Balance at the end of Fusly 1266.	Collections and remissions to the end of November 1857.	Remaining Balance.	Arrears already recommended for remission deducted from sums which were afterwards collected or for the remission of which sanction has been since received.	PARTICULARS OF COLUMN 6.					Amount now proposed for remission.	
					Recoverable.	Doubtful.	Irrecoverable.				
								7	8		9
1	2	3	4	5	6	7	8	9	10		
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	A	P.
1 Peishcush, ...	29,506	12,809	17,197	2,307	14,890	8,216	3,217	3,457	3,457	11	3
2 Ryotwar &c.,...	11,64,285	81,545	10,82,740	3,00,401	7,82,340	2,29,425	4,69,115	83,800	83,802	12	4
3 Sundry sources, ...	50,589	10,186	40,403	7,825	32,578	25,518	1,321	5,739	5,738	15	1
4 Sevoy Jumma, ...	1,66,992	6,632	1,60,360	51,360	1,09,001	22,747	33,906	2,348	2,351	...	...
Total...	14,11,872	1,10,672	13,00,700	3,61,896	9,38,809	2,85,906	5,57,559	95,944	95,950	7	...
As per Statement No. 19, ...	14,11,318										
Difference...											

This difference is the amount due for Fuslies 1266 and 1267, from certain Paddy Taxes in Canara, which having been omitted in the District Return No. 11 was omitted in Statement No. 19, also which is prepared on it.

No.

Statement showing the Collections

DISTRICTS.	LAND REVENUE.					
	Fusly 1265.			Fusly 1266.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	2	3	4	5	6	7
1	RS.	RS.	RS.	RS.	RS.	RS.
1 Ganjam, ...	45,108	9,54,627	9,99,735	4,827	9,58,365	9,63,192
2 Vizagapatam, ...	41,291	12,10,166	12,51,457	31,725	12,31,943	12,63,668
3 Rajahmundry, ...	47,712	20,60,511	21,08,223	32,128	21,71,103	22,03,231
4 Masulipatam, ...	77,240	9,97,770	10,75,010	47,873	11,10,939	11,58,812
5 Guntoor, ...	24,314	15,09,798	15,34,112	15,173	16,34,417	16,52,890
6 Nellore, ...	1,55,845	15,43,297	16,99,142	2,65,406	16,64,482	19,29,888
7 Cuddapah, ...	86,614	20,24,292	21,10,906	1,15,333	21,23,295	22,39,128
8 Bellary, ...	1,03,302	19,11,736	20,15,038	59,360	20,00,600	20,59,960
9 Kurnool, ...	2,741	7,12,557	7,15,298	2,552	7,42,810	7,46,362
10 Chingleput, ...	1,27,105	7,76,734	9,03,839	1,50,834	10,63,007	12,13,841
11 North Arcot, ...	6,74,596	11,89,488	18,64,084	8,24,933	17,39,510	25,64,443
12 South Arcot, ...	2,11,879	22,70,321	24,82,210	1,41,351	24,16,950	25,58,331
13 Tanjore, ...	9,27,817	37,32,646	46,60,463	7,62,866	34,40,918	42,03,784
14 Trichinopoly, ...	56,090	11,73,312	12,29,402	1,14,362	12,76,927	13,91,287
15 Madura, ...	3,33,951	16,81,376	20,15,327	2,73,584	16,65,722	19,39,306
16 Tinnevely, ...	4,55,349	18,44,554	22,99,903	6,10,502	19,72,910	26,13,412
17 Coimbatore, ...	53,153	21,51,302	21,84,455	63,937	21,18,989	21,82,926
18 Salem, ...	95,527	16,28,944	17,19,471	1,81,570	17,42,460	19,24,030
19 Canara, ...	2,37,006	17,43,106	20,30,112	2,50,332	18,04,228	20,54,560
20 Malabar, ...	91,169	16,55,976	17,47,144	28,017	16,93,459	17,31,476
21 Madras, ...	8,775	62,884	71,659	7,853	65,504	73,357
Total	39,06,583	3,28,16,403	3,67,16,986	40,28,375	3,46,39,572	3,86,67,891

25.

Current and Arrears for Fusly 1266.

OTHER SOURCES OF REVENUE.		SEVOY JUMMA.		TOTAL.			
Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.	Fusly 1265.	Fusly 1266.	Comparison.	
8	9	10	11	12	13	Increase.	Decrease.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
6,61,301	5,94,814	11,786	8,312	16,72,822	15,66,248	...	1,06,474
2,64,677	3,12,857	7,548	7,244	15,23,682	15,83,769	60,087	...
4,70,424	4,47,320	21,061	15,601	25,99,707	26,66,157	66,450	...
3,34,838	3,42,683	26,539	21,521	14,36,438	15,23,916	86,578	...
4,51,003	4,50,153	9,603	6,647	19,94,718	21,09,695	1,14,977	...
6,19,323	6,12,213	8,186	8,310	23,27,153	25,50,411	2,23,258	...
3,01,328	2,88,373	22,791	25,372	24,35,025	25,52,373	1,17,348	...
4,95,795	5,07,860	10,849	16,550	25,21,682	25,84,380	62,698	...
1,23,445	1,20,482	2,936	5,231	8,41,679	8,72,125	30,446	...
4,13,405	3,62,376	4,018	6,535	13,21,261	15,82,752	2,61,491	...
1,76,730	1,96,119	7,053	20,049	20,47,867	27,80,611	7,32,744	...
5,40,799	6,51,575	24,893	19,487	30,47,902	32,29,393	1,81,491	...
10,25,871	11,13,179	29,827	28,530	57,26,161	53,45,493	...	3,80,668
33,703	57,547	5,714	4,892	12,93,819	14,53,728	1,59,909	...
5,28,454	5,52,351	12,200	13,793	25,55,931	25,05,450	...	50,531
5,54,191	5,77,803	12,849	19,834	28,66,943	32,11,099	3,44,156	...
1,74,350	1,99,970	22,268	9,722	23,81,073	23,92,618	11,545	...
1,96,576	2,16,463	8,082	2,698	19,24,129	21,49,191	2,25,062	...
6,91,903	7,89,501	1,26,439	20,834	28,48,458	23,64,945	16,487	...
3,02,987	3,46,570	35,643	33,630	25,85,774	26,11,726	25,952	...
18,43,889	19,04,717	4,970	6,391	19,19,513	19,84,465	64,947	...
1,07,29,545	1,11,44,961	4,25,255	3,07,393	4,78,71,790	*5,01,20,245	27,86,123	5,37,673
						Net Increase	22,48,455

* This Statement slightly differs from Statements 17 and 19 as it does not include the collections from Government Plantations in Bellary and some items of Land Revenue in Trichinopoly and Tinnevely, on the other hand it includes Frontier duties collected in Madras and the general receipts on account of Refunds, which have not been entered in Statements 17 and 19.

No. 26.

Statement shewing the Collections and Charges for Fusly 1266.

NAMES OF THE DISTRICTS.				Total Collections Current and Arrears of Land and Extra Sources of Revenue inclusive of Sevoy Jumma and interest.	Amount consisting of Collector's salary and establishment, Saderwarded &c.	TOTAL CHARGES.				
						Percentage.	Amount of Extra charges.	Percentage.	Total.	Percentage.
1				2	3		4		5	
				RS.	RS.	RS.	RS.	RS.	RS.	RS.
1	Ganjam,			15,86,348	1,40,539	9	44,062	3	1,84,691	12
2	Vizagapatam,			15,83,769	1,30,906	6	43,059	3	1,46,964	9
3	Rajahmundry,			26,66,157	1,66,776	6	36,570	2	2,03,346	8
4	Masulipatam,			15,33,016	1,26,632	8	48,866	3	1,75,498	11
5	Guntoor,			21,09,695	1,20,677	6	95,055	4	2,15,732	10
6	Nellore,			25,50,411	2,52,480	10	29,085	1	2,81,565	11
7	Cuddapah,			55,52,878	2,10,860	8	10,405	1	2,21,265	9
8	Bellary,			25,84,380	2,10,399	8	13,249	1	2,23,648	9
9	Kurnool,			8,72,125	1,12,878	13	11,503	1	1,24,381	14
10	Chingleput,			15,82,752	1,63,641	10	25,532	2	1,91,178	12
11	North Arcot,			27,80,611	2,01,397	7	14,415	1	2,15,812	8
12	South Arcot,			32,22,898	2,19,517	7	77,590	2	2,97,107	9
13	Tanjore,			53,45,493	4,65,170	9	73,527	1	5,38,697	10
14	Trichinopoly,			14,53,728	1,08,587	7	70,421	5	1,79,008	12
15	Madura,			25,05,450	1,69,135	7	60,213	2	2,29,345	9
16	Tinnevely,			32,11,099	2,16,750	7	44,305	1	2,61,064	8
17	Coimbatore,			23,92,618	2,01,937	8	16,308	1	2,18,295	9
18	Salem,			21,49,191	1,84,557	9	20,111	1	2,04,668	10
19	Canara,			28,64,945	2,71,268	9	1,05,491	4	3,76,759	13
20	Malabar,			26,11,726	2,75,072	11	1,13,594	4	3,88,666	15
21	Madras,			19,84,465	1,92,458	10	2,53,968	13	4,46,426	23
Total...				5,01,20,245	41,16,694	8	12,07,329	3	53,24,063	10
Fusly 1265,				4,78,63,534	40,11,108	8	14,40,522	3	54,51,680	11
Increase,				22,56,711	1,05,586	...	...	...	...	...
Decrease,				...	...	...	2,83,193	...	1,57,407	...

A in No. 26.

Explanation of Extra Charges in Fusly 1266.

[illegible]

APPENDIX.

FROM W. KNOX, ESQ., ACTING COLLECTOR OF GANJAM; TO J. D.
SIM, ESQ., SECRETARY TO THE BOARD OF REVENUE,
FORT ST. GEORGE; DATED 12TH OCTOBER, 1857.

SIR,

Para. 1. I have the honor to submit the following annual Report detailing the results of the Revenue administration of the Ganjam District during the past Fusly 1266. The figured Statements accompany this.

2. Having gone down to Kennedy on account of the late disturbances, I took the opportunity with reference to the standing orders of the Board of Revenue to assume charge of the Sub-division for the purpose of making the Settlement for Fusly 1266. Mr. Davidson then Acting Principal Assistant Collector, settled Goomsur, Sooradah and a part of Poobacondah, but was compelled by ill-health to go to England before completing the latter Talook. Mr. Thornhill who joined his appointment in the month of February last, immediately entered upon his revenue duties and completed the Settlement of Poobacondah and made that of Moherry and Itchapore.

3. During the time I was occupied in the Jummahbundy of the Sub-division, I retained under my charge the Salt Cotars of Nowpadah and Vomaravilli. To Mr. Davidson and afterwards to Mr. Thornhill was entrusted the management of the Ganjam Cotar, during the time they were in charge of the Collector's division. After the completion of the Jummahbundy, I have again assumed the charge of the Collector's division, and Mr. Thornhill has been managing the affairs of the Sub-division.

4. During the months of April and May last, cholera raged all over this District, and carried off numbers of people. The want of good drinking water was much felt, particularly along the Trunk road where the disease was most severe.

5. The rains were not as abundant during Fusly 1266 as they were during the year preceding it. Yet the dry grains, Gingelly, Mustard, &c., yielded an average crop. With regard to Paddy, the crop was a full one, only in those places where there exist means of irrigation. The Sugarcane crop also suffered. Notwithstanding all this, the demand being large and prices high, the revenue was paid up without any difficulty.

6. The average prices do not exhibit any remarkable difference. They are generally the same as those which ruled during the last year, the prices of the dry grains shew a slight fall attributable to the abundance of their crop. The prices of paddy at the various market towns is slightly higher.

7. The exports were not to the same extent during the year 1855 and 1856. There was a falling off in the exports of Paddy, Rice and Sugar. In the Gingelly seeds the exports shew an increase.

SETTLEMENT REPORT OF THE

Statement XV. Quinquennial.

8. The following figures are extracted from the Statement No. XV,* shewing the number of Government villages :

	Villages.	Hamlets.	Total.
Ryotwar, ...	655	426	1,081
Rented, ...	574	68	637
Waste, ...	8	...	8
Enams, ...	1,237	489	1,726
Petas-paying Moturpha and subject to the fishery rent only, ...	233	100	333
	33	...	38
	1,503	589	2,092

9. The number of villages during the last year was 1491. It will thus appear that the figure shewn above exhibits an increase of 12 villages. This increase occurs in Goomsur where the Khonds have newly built some villages, subject to the usual conditions of paying revenue to Government. Their revenue is at present Rs. 121-6, giving us about Rs. 10 for every one of the 12 villages. The number of villages under rent is shewn to be 574; of these 458 are under village rents paid by the Ryots collectively, and the number of villages given to renters has been reduced from 778 to 116 when I first took charge in Fusly 1263. Three of these villages have been given on rent for 10 years on a progressive cowle under the sanction given in Extract Proceedings dated 25th August 1856. The cowle has taken effect from the Fusly under review. In Goomsur three villages are under quinquennial† cowle. The cowle there also has taken effect from Fusly 1266; other villages are under cowles not exceeding three years.

10. One of the Enam villages belongs to Government and it is now enjoyed by Soorya Mala Puttamahadavi, the wife of the late Soondersing under a grant for life made by the Government.

Statement XVIII.

11. This is a Statement of the existing works of irrigation. The following are the figures extracted from it :

	Works belonging to Government.	Works belonging to Private Individuals.	In repair.	Out of repair.	Total.
Tanks, ...	2,340	736	2,340	733	3,076
Nullahs from rivers, ...	350	37	361	35	396
Streams of small extent, ...	448	121	463	106	569
Wells, ...	73	1,296	1,808	61	1,869
Total.....	3,220	2,190	4,475	935	5,410

12. Most of the Tanks are very inconsiderable in extent and for want of proper sluices and calingulahs, their usefulness for purposes of irrigation is very much lessened, none of them command extensive cultivation. The Nullahs led from the rivers are very valuable works, they are chiefly in Wadadah, Itchapore and Goomsur, they too require in many parts head sluices and calingulahs. The wells are dug for temporary use. They are not strong and do not last long.

* Note.—The mutations from one kind of revenue system to another are frequent in this District, it is therefore suggested that this Statement accompany the Jammabundy Report every year.

COLLECTOR OF GANJAM.

Statement XX. Quinquennial.

13. This Statement shows the Goodcut of this District ; the following is an extract from it :

Particulars.	TALOOKS.	Total Goodcut.	Deduct Polumboke.	Remaining.	Deduct Enams.	Remaining Circar Land.	Arable not included in the Fusly 1265.	Taken up for Fusly 1266.
	1	2	3	4	5	6	7	8
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1 Itchapore.	...	70,274	31,778	38,502	7,352	31,150	273	30,877
2 Poobabondah, ...	...	107,342	44,602	62,740	16,415	46,325	2,525	43,800
3 Braminchaye, ...	...	8,199	1,328	6,871	2,025	4,846	4,095	751
4 Moherry, ...	...	154,229	1,09,322	54,907	17,821	37,086	4,952	32,134
5 Goomsur, ...	...	121,932	46,110	75,822	22,390	53,432	0	53,432
6 Sooradah, ...	...	18,653	10,802	7,851	2,818	5,033	35	4,998
Total.....		4,90,629	2,43,936	2,46,693	68,821	1,77,872	11,880	1,65,992
6 Wadadah, &c. ...	...	1,34,344	51,861	82,483	31,820	50,663	538	50,125
7 Palatalagam, ...	...	6,191	1,646	4,545	2,721	1,824	0	1,824
8 Gatalavalsah, ...	...	1,061	445	616	93	523	22	501
9 Codoor, ...	...	8,635	2,266	1,369	894	475	22	453
10 Lutchmepoorum, ...	...	2,655	956	1,699	726	943	9	934
Total.....		1,47,886	57,204	90,682	36,254	54,428	581	53,847
Grand Total ..		6,38,515	3,01,140	3,37,375	1,05,075	2,32,300	12,461	2,19,839
Ancient Zemindaries, ...	...	6,40,983	1,96,510	4,44,473				
Proprietary Estates, ...	...	96,927	33,736	63,191				
Total, ...		7,37,910	2,30,246	5,07,664				
Grand Total...		13,76,425	5,31,386	8,45,039				

From the Statement we gather that about 12,461 acres of land are yet to be reclaimed, and this, I believe, will be found far below the mark when the District is surveyed. The figures in column 3 comprises extensive tracts of jungle, much of which I believe to be under cultivation, though it is impossible to discover it among the hills. The conditions of the 20 years' cowle which now exists have been made known to the people. There have been but few applications on the part of the people for waste jungle land according to the existing cowle. The terms are not, as far as I can learn, sufficiently inviting, 20 years is in the estimation of the people but a small period and one in which there is not room for a fair return for capital, sunk in the land, it must not be forgotten that a farmer leaving his holding can take but little away with him, except live stock, while the manufacturer has his machinery, &c. People might be induced to take up jungle and waste land if the cist which is to be assessed at the end of the term was made permanent (or what would in my opinion be far better if long leases of 80—90 years were given,) but this cannot be done successfully and fairly both as regards Government and the ryot until the District has been regularly assessed. It must be remarked that the figures which this Statement shews are for the most part assumed. The Curnums of Wadadah, Polaky, Itchapore, Poobabondah and Moherry have generally been induced to adopt the new forms of accounts. In Goomsur and other tracts the difficulty has not yet been got over. The Curnums do not understand the forms. In many places the Hoozoor Goomastahs have put the Curnums in the way, in others the Curnums unable to write on paper have employed volunteers to prepare the accounts for them, some time must still elapse before the adoption of the new forms become general throughout the District, and before they can be fully relied on, all that could be done by the Collector for the introduction of these forms has been done.

14. The number of the ryotwar villages was, during the Fusly 1265, 639. During the Fusly under review, 8 of these villages have passed to the other modes of land tax owing to the poverty of the ryots. On the other hand, there have been added to the ryotwaree system 24 villages—15 of which belonged to the

Statement III.

gootta system and the remaining 9 were under renters. The number of villages settled under the ryotwaree system has therefore during the Fusly 1266 risen to 655. The state of these is described below:—

TALOOKS.	Numbers of villages.	Bariz for	Bariz for	Increase.		Decrease.	
		Fusly 1265	Fusly 1266	Rs.	Rs.	Rs.	Rs.
1|Itchapore,	65	47,877	48,794	917	...	...	...
2|Poobacondah,	136	94,397	95,366	969	...	...	...
3|Moherry,	48	30,108	30,033	...	75	...	...
4|Goomsur,	265	69,393	70,687	1,294	...	...	...
5|Sooradah,	2	796	803	7	...	...	...
6|Wadadah including Polaky and Wodapaud,	121	1,52,304	1,54,521	2,217	...	...	...
7|Palatalagam,	13	5,041	5,205	164	...	...	...
8|Gatalavulsah,	2	1,478	1,478	...	...	...	...
9|Lutchemepoorum,	3	1,774	1,787	13	...	...	...
Total.	655	4,03,168	4,08,674	5,581	75	...	...

The increase which is apparent here is attributable to the following causes:—

1. Cultivation of waste lands in Itchapore, Wadadah, and Poobacondah, ... 3,612 0 0
2. Conversion of the Dry and Garden lands into Wet in Wadadah, ... 231 0 0
3. Cultivation of the lands left waste during the Fusly 1265, but fully cultivated during the Fusly 1266 ... 1,703 0 0

The small decrease in Moherry which is produced by various causes and in individually small amounts does not require notice.

The following is the description of the lands which are comprised in the villages noticed above:

	Fusly 1265.		Fusly 1266.		Increase.		Decrease.	
	Land.	Cist.	Land.	Cist.	Land.	Cist.	Land.	Cist.
Dry land,	55,126	68,333	56,650	69,619	1,524	1,286	...	...
Wet land,	1,11,315	3,19,362	1,12,578	3,21,638	1,263	2,276	...	...
Gardens,	1,337	4,593	1,368	4,842	31	249	...	...
Total...	1,67,778	3,92,288	1,70,596	3,96,099	2,818	3,811	...	...
Increase of Cist by the conversion of the Dry and Garden land into Wet,	...	...	...	231	...	231	...	...
Deductions,	1,67,778	3,92,288	1,70,596	3,96,330	2,818	4,042	...	...
Remaining,	...	2,136	...	715	...	...	...	1,421
Add ready money items,	1,67,778	3,90,152	1,70,596	3,95,615	2,818	5,463	...	...
...	...	13,016	...	13,059	...	43	...	...
Total...	1,67,778	4,03,168	1,70,596	4,08,674	2,818	5,506	...	...

15. The causes of increase have already been noticed. The increase in the ready money items Rs. 44-13-5 are cuttoobady on several small enams in Moherry, the holders not being able at first to make good their claims, the land was during the year 1265 treated as jeroyatee. The Enamdars have, however, subsequently produced reliable titles and the enams having been continued to them, the Government demand has again been limited to the established cuttoobady. This increase is counterbalanced by a decrease of cuttoobady of Rs. 2-0-0 on an unauthorized grant which has been resumed and incorporated in the jeroyatee lands in the estate of Polaky. The net increase is thus, Rs. 42-13-5.

Statement III. Encl. B.

An extract from the enclosure B in Statement No. III. is given below.

	DRY.		WET.		GARDENS.		TOTAL.	
	Land.	Cist.	Land.	Cist.	Land.	Cist.	Land.	Cist.
Under Ryots,	55,126	68,333	1,11,315	3,19,362	1,337	4,593	1,67,778	3,92,287
Deduct Abandoned,	65	286	6	5	5	7	76	298
Remaining,	55,061	68,047	1,11,309	3,19,357	1,332	4,585	1,67,702	3,91,989
Add Taken up,	1,589	1,803	1,269	2,281	36	256	2,894	4,340
Total,	56,650	69,850	1,12,578	3,21,638	1,368	4,841	1,70,596	3,96,329
Deduct Waste,	55	129	62	215	1	6	118	340
Remaining,	56,595	69,722	1,12,516	3,21,423	1,367	4,835	1,70,478	3,95,989
Actually cultivated...							Land.	Cist.
Waste charged.....							1,70,393	3,95,884
							80	96
							1,70,478	3,95,980

This will, I feel satisfied, be considered a satisfactory proof of the progress of the District.

16. The amount of remissions was Rs. 715-3-1 for Fusly 1266. This is about one-third of the amount remitted during the year 1265. The amount of cist assessed on land left waste during the Fusly 1266 was 349. Of this amount Rs. 299-0-0 belong to Wadadah and Polaky, owing to a partial failure of rain in some localities. For failure, inundation and destruction of crops, there was remitted Rs. 153-0-0. For two villages* the amount thus remitted was considerable, viz. Rs. 115. The ryots of these villages have experienced a succession of bad crops and are much impoverished, and consequently required consideration. The remaining sum was scattered in small amounts over a number of villages. The amount shewn under "deduction on account of Cowle" occurs in Itchapore where waste land of 15 acres has been granted on a 5 years' cowle to a private individual for cultivation on his agreeing to pay Rs. 1½ for acre; this is his first year and ¾th of his cist is consequently remitted.

17. In the Talook of Wadadah there is an item of remission called "Sery Waja:" this is a kind of remission made when Jeroyati land is cultivated by the Curnum and Carjee of the village. During the last Jummaundy it came to notice, that in the village of Silada the ryots actually cultivated at the reduced cist a certain piece of land while it was nominally shewn as under the cultivation of the village Curnum. This of course could not be permitted, and the deduction of this 28 Rs. from the usual amount of Sery remissions produces a decrease in that item.

The following figures describe the ready money items:

	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Cuttoobady on Enams,	17,484	17,610	126	...
Jodgee on Agraharums, &c.	13,035	13,035	...	...
Quitrent,	247	279	32	...
Topes,	586	538	...	48
Chayroots,	40	42	2	...
Fisheries,	4,447	5,027	580	...
Income of juffed Enams,	3,780	4,092	312	...
Total.	39,619	40,623	1,052	48

SETTLEMENT REPORT OF THE

Valid titles having been produced, several Enams which were classed under the head of doubtful origin in Moherry were continued to their holders, and the outtoobady assessed on them realized. This shews an increase of Rs. 126* under the head of Outtoobadies. At Setarampore in Poobacondah a site has been taken for the construction of a school house for the "Onslow institution," and at Sooradah the Roman Catholic Missionaries have occupied a piece of ground for building purposes. These two are new additions to the item of Quitrent, hence the increase evident in it. The topos of Sooradah did not yield a full crop; there was therefore a decrease of Rs. 108-0-0, but this is counterbalanced by an increase of Rs. 80 obtained from the topos of Moherry; hence a net decrease of Rs. 48-0-0 in the item of topos. There are 132 separate fishery rents in this District, according to the orderst of Board of Revenue quoted in the margin, the system of quinquennial rent has been introduced. 128 have been taken up for five years; these give an increase of Rs. 519. Four have been taken up for one year only, and in these there has occurred a decrease owing to local circumstances.

18. All the jufted Enams belong to Moherry. The men who once owned them would not take them up upon a moderate bid, thinking that, by so doing, they would forfeit their claims to them as Enamdars. The ryots under whose cultivation they have been also could not be induced to take them up, as they supposed that this act on their part would injure the cause of the men who once owned them. The affairs of these have therefore been managed solely by the Talook authorities, owing to the high prices their income shews an increase of Rs. 312-0-0 over the Bariz of the Fusly 1265. The report on these Enams will be submitted within a short time as they have all been looked into and the accounts are prepared.

Statement IX.

19. This Statement shows the particulars of the Extra Revenue, &c. The item of irrigation or water cess shows a decrease; this is owing to the arrears of Fusly 1264 having been collected in 1265. The non-realization of the balances outstanding against the ryots in the reverted estates, the remission of some unclaimed enam lands, the non-cultivation of any lands subsequent to the settlement, the conversion of certain lands in Goomsur claimed by different villages round into a separate village, and the non-imposition of fines to any large extent, produce in these several items a decrease of Rs. 845-0-0. The sale of Books of rules to the Curnums produced Rs. 75-0-0; commission for managing the estates of the minor and incapacitated Zemindars amounted to Rs. 58-0-0; surplus collections amounted to Rs. 22-0-0; refunds amounted to Rs. 427. In the other items there is a small increase, all these combined to produce an increase of Rs. 692-0-0. The refunds consist of unclaimed salaries; the recipients having in several instances died without heirs; this is consequent on the system of pro-andit as waiting till all the Talook Moyenzabitahs came in would occasion too much delay, it therefore sometimes happens, that fines are imposed or vacancies occur which are not known when the bill is prepared at the Sudder Station, and the whole amount of the salary is charged according to the audited bill and the difference carried to credit in another item. The misconduct of the servants employed in the Salt department which subjected them to heavy fines and the sale of a surplus quantity of straw purchased for covering the salt heaps have produced an increase. The Sea Customs exhibit a decrease; and is attributable to the ordinary causes, the non-receipt of Tonnage duty, vessels having departed within the allowed time; and the registration fee not being an item of collection every year. The decrease in the interest account is owing to the absence of any large deficit on the part of Zemindars, &c. In Fusly 1265 there was a sum of Rs. 1,889 interest on the arrears of peishcush of the Hautghur Talook for Fusly 1263. It was adjusted in Fusly 1265. In the abkarry interest account there is apparent an increase of Rs. 23 owing to the introduction of the practice of charging interest on every kist not paid as it falls due instead of on the balance outstanding at the close of the Fusly.

Statement X.

20. Statement 10 is the Comparative Statement of all sources.

COLLECTOR OF GANJAM.

The following is a brief abstract of its contents:

ITEMS.	No. of Talooks.	LAND REVENUE.			EXTRA ITEMS.				Extra Revenue.	Interest Account.	Grand Total.
		Permanent Bariz.	Bariz not Permanent.	Total.	Abkarry.	Moturpha.	Stamps.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12
Ancient Zemindaries.	1	20,000	...	20,000	500	...	...	500	11	112	20,623
	1	23,000	...	23,000	1,010	...	...	1,010	...	11	24,021
	1	25,000	...	25,000	1,055	...	...	1,055	...	3	26,058
	1	82,529	...	82,529	12,025	...	...	12,025	2,182	...	96,736
	13	1,00,406	...	1,00,406	6,543	...	1,301	7,743	241	149	1,08,539
	1	55,000	...	55,000	1,605	...	...	1,605	...	8	56,613
	1	13,580	...	13,580	...	...	...	...	...	...	13,580
	1	11,674	...	11,674	...	...	...	...	...	...	11,674
	1	18,156	...	18,156	2,940	...	1,807	4,747	21	...	22,924
	1	19,318	...	19,318	...	...	...	...	...	4	19,318
Proprietary Estates.	1	12,145	...	12,145	...	...	...	...	...	...	12,145
	25	46,328	...	46,328	2,020	...	107	2,127	2	29	48,486
	48	4,27,136	...	4,27,136	27,097	...	3,115	80,812	2,461	312	4,60,721
	7	...	3,63,195	3,63,195	32,682	7,560	13,703	53,945	3,797	1	4,20,935
	3	...	1,78,627	1,78,627	13,542	2,375	363	16,280	1,836	...	1,96,743
	12	...	5,41,822	5,41,822	46,224	9,935	14,068	70,225	6,633	1	6,17,681
	60	4,27,136	5,41,822	9,68,958	73,921	9,935	17,181	1,01,037	8,094	313	10,78,402
	...	...	...	...	...	...	...	...	...	...	4,62,365
	...	...	...	...	...	...	...	...	...	...	36,494
	...	...	...	...	...	...	...	...	...	...	15,77,251
Government Talooks.	7	...	3,63,195	3,63,195	32,682	7,560	13,703	53,945	3,797	1	4,20,935
	3	...	1,78,627	1,78,627	13,542	2,375	363	16,280	1,836	...	1,96,743
Grand Total.	60	4,27,136	5,41,822	9,68,958	73,921	9,935	17,181	1,01,037	8,094	313	10,78,402
	...	...	...	...	...	...	...	...	...	...	4,62,365
Salt.	...	...	...	...	...	...	...	...	...	...	36,494
	...	...	...	...	...	...	...	...	...	...	15,77,251

The upturn of the crops in the Zemindaries was generally good, and nothing has occurred in them worthy of special notice. Of the ancient Zemindaries Dharacote is not a profitable estate. The proprietary Estates of Nundegam Boorgam and Ragoonadpore also are not as profitable concerns as most of the others. In Palasah and Ragoonathapore, there are Courts of District Moonsiffs, this is the cause of the large sales of stamp paper in the estates of Turlah and Ragoonathapore. The following figures are extracted from enclosure A of the Statement X.

	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Estates permanently settled, ...	4,27,136	4,27,136	...	...
Jodicee on the Agraharans, &c., ...	30,519	30,645	126	...
Rents for more than one year, ...	14,000	31,514	17,514	...
Rents for one year, ...	1,05,704	84,048	...	21,656
Ryotwaree, ...	3,82,747	2,95,615	12,868	...
Aumani, ...	30	...	...	30
Total...	9,60,136	9,68,958	30,508	21,686
Abkarry, ...	68,153	73,921	5,768	...
Moturpha, ...	9,834	9,935	101	...
Salt, ...	5,14,193	4,62,365	...	51,828
Sea Customs, ...	49,011	36,484	...	12,527
Stamps, ...	18,535	17,181	...	1,354
Total...	6,39,731	5,99,886	5,864	65,709
Grand Total...	16,19,867	15,68,844	36,372	87,395
Extra Revenue, ...	9,869	8,094	...	1,775
Interest account, ...	1,916	313	...	1,603
Total...	11,785	8,407	...	3,378
Grand Total...	16,31,652	15,77,251	36,372	90,773

In the rents for more than one year, there appears an increase; while in those for one year there is a decrease. The ryots of villages in Goomsur begged Mr. Macdonald to allow them

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to keep their villages for 3 years certain, as they dreaded the renters coming forward with higher offers year by year. This request of the ryots are complied with, and the consequence has been an increase of Rs. 489-0-0 which is willingly paid by the ryots. The number of the villages under each head not being the same in both years, there must be a vast difference in the amount of their dist which could only be explained by an account particular of each head. The causes for the difference in the other sources of Revenue will be noticed hereafter.

Statement XI.

21. From this Statement it will be seen, that at the end of the Fusly 1266 there remained a balance on all sources of Rs. 16,870-0-0. This is more than double the balance which remained at the end of the Fusly 1265. The following are the causes of this large balance. As the Abkarry kists fall due at the end of every month, owing to the change of 11 days in the Fusly year, the kist for the last month in the Fusly year remained due at its close. There was also a large amount which, although collected in the Talooks, could not be shewn in the Hoozoor accounts before it reached the Hoozoor Treasury. These two items added amounted to Rs. 5,545-0-0, the small balance left on the 1st September has been much reduced, the actual balance now outstanding is within 10 Rupees. The land revenue balance was, I am sorry to say, double that which remained at the close of the Fusly 1265, and after deducting the subsequent collections up to the end of August we have still a balance of Rs. 7,368-0-0, of this sum Rs. 5,634-0-0 was outstanding against Moherry. Against Goomsur there was a sum of Rs. 1,163-0-0 outstanding. In the former instance it was attributable to great and, I fear I must add, wilful remissness on the part of the Tahasildar who is now under suspension. A younger and more active man has been sent to Goomsur, and every exertion is being made to realize as much as is recoverable, and much Jummabundy report will furnish particulars. The balance on 1st October was Rs. 5,332.

Statement XII.

22. Against the permanently settled estates there appears to be outstanding at the close of the Fusly a balance of Rs. 2,881-14-1 including the arrears; of this Rs. 2,801-0-0 is the balance of Peishcush of Braminchayi* purchased on account of Government. The current demand has in all other instances been duly paid up.

Statement XIII.

23. This shows the amount of arrears outstanding on the different Talooks on account of each Fusly. It will be seen from this that the amount of arrears was at the close of Fusly 1266, Rs. 21,491-14-3. This was reduced by subsequent collections up to the end of August last to Rs. 21,259-15-3. The amount that will have to be written off the accounts as being desperate is Rs. 16,803-3-10 as will be seen in the 11th column of the above Statement. This amount includes Rs. 12,276-15-7, sanction for remitting which was solicited in the Jummabundy reports of those years to which it belongs. Rs. 2,913-1-5 is the amount of the arrears of peishcush and interest of the estate of Braminchayi*. As the report† on the Braminchayi Enams has been submitted to the Board, this sum may be adjusted without further loss of time. These two amounts added make Rs. 15,190-1-0. In his proceedings, dated the 31st March 1856, reviewing the Jummabundy of Fusly 1263 the Commissioner for the Northern Circars accorded sanction for writing off Rs. 2164-1-11. But this amount being Rs. 74-0-0 less than that proposed to be written in the Land Revenue item, reference was again made to the Commissioner. In his reply‡ he stated, that he was going to apply for sanction for writing it off in the review on the Jummabundy of this District for the next Fusly. As the particulars of the amount not sanctioned to be written off were not known, it was not possible to write off the sanctioned amount, viz. Rs. 2,164-1-11. It is therefore now requested that sanction for writing off the whole amount may be accorded as soon as practicable, as its existence as an item in the accounts merely serves to make the outstanding balances appear heavier than they are in reality. From what has been stated above, it

* Vide para. 56 of the Jummabundy report for Fusly 1265.

† Dated 20th July, 1857.

‡ 24th April 1856 No. 299.

will appear, that there remains only a sum of Rs. 1,613-2-10 still to be accounted for. This amount is not recoverable as has been ascertained by a careful scrutiny during the Jummabundy time, and I request that sanction may be given to write off this sum also. Its particulars are as below:—

	LAND REVENUE.		Cuttoobady.		Total.		Moturpha.		Grand Total.	
	Land tax.		Fishery.							
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1 Poobacondah,...	66	3 10	115	5	23	11 6	139	6	139	6
2 Moherry, ...	32	13 4	...	...	7	8 6	40	5 10	40	5 10
3 Goomsur, ...	75	4 4	...	...	...	...	75	4 4	75	4 4
4 Wadadah, ...	1,233	11 11	...	...	...	...	1,233	11 11	1,248	12 11
5 Polaky, ...	3	3 8	30	...	...	...	33	3 8	33	3 8
6 Palatalagam, ...	...	7 10	...	...	...	...	7	10	7	10
7 Gatalavalasah, ...	9	11 11	...	...	...	...	9	11 11	9	11 11
Total ..	1,421	8 10	145	5	31	4	1,598	1 10	1,613	2 10
This Amount of arrears belongs to the following Fuslys.										
Fusly 1260	32	13 4	...	...	...	...	32	13 4	32	13 4
" 1261	7	10	...	...	...	...	7	10	7	10
" 1262	8	...	...	...	7	8 6	8	...	8	...
" 1263	840	6 1	...	...	...	...	840	6 1	840	6 1
" 1264	523	10	...	...	...	...	523	10	538	11
" 1265	23	11 7	145	5	23	11 6	192	12 1	192	12 1
Total ..	1,421	8 10	145	5	31	4	1,598	1 10	1,613	2 10
The causes that render its recovery impossible may be classed as under.										
Deaths, ...	52	13 4	...	...	...	...	52	13 4	52	13 4
Desertion, ...	8	8 2	...	...	4	11	13	3 2	13	3 2
Destitution, ...	1,334	3 4	145	5	26	9	1,506	1 4	1,521	2 4
Failure of Crop, ...	20	...	...	...	...	...	20	...	20	...
Total ..	1,421	8 10	145	5	31	4	1,598	1 10	1,613	2 10

I beg now to offer a brief explanation of the foregoing figures. It will be perceived that this Statement includes Rs. 192-12-1 belonging to the Fusly 1265. The season of Fusly 1265 was a good one, and the collections were made with perfect ease. The only large item is Rs. 115-5-0 for Fishery tax, this was the amount remitted under orders of Government, dated 4th November 1856, to Boat-men who registered their Boats at Ganjam and Munsoorcottah, they being merely called on to pay the difference between their tax and the registry fee. The reservoir of salt water at the Nowpadah Pans was put in repair, and the fishery renters of a neighbouring village (Maghavaram) experienced much loss, as the water was not as deep as usual in the back water where they fished, a sum of Rs. 30 was remitted to these men. The remaining amount is composed of Rs. 23-11-6 cuttoobady on certain service Enams in the Talook of Poobacondah which, after having been abandoned for several years on account of the heaviness of the quit-rent, were taken up again on the condition of one half of the regulated amount being remitted for two years, and of Rs. 23-11-7 remission in small sums granted in two villages in Moherry on account of the poverty of the debtors. The remaining amount of arrears, viz. Rs. 1,420-6-9, extends over five years, viz. from Fusly 1260 to Fusly 1264; it was at one time hoped that this would have been recovered, but it has been ascertained to be desperate owing to the poverty of the parties by whom it is due or to their having left the country or died. In Polaky the system of settling with the cultivator for a certain quantity of the grain he produced prevailed until Fusly 1264. In Fusly 1263 the prices were high and the demand which depended upon them was also high at the time of fixing the dist, but the prices fell immediately and the cultivators who had agreed to pay according to the then ruling prices could not be compelled to pay what they did not get. The ryots too are difficult to manage and make away with their produce, and though now recovering were much depressed by previous mismanagement under the

late Proprietor, this has rendered the recovery of this arrears a very difficult task, and I think it desirable on all accounts that they should be wiped off and the ryots allowed a fair start, now that the old system has been compounded to a money settlement. I went personally into each man's case, and only gave remission where I felt sure the ryot was unable to pay his balance.

24. During the settlement of Goomsur for Fusly 1265 under Captain Macdonald, there was a case of a renter against whom there was outstanding a sum of Rs. 32-13-4. This balance remained uncollected owing to the remissness of the then Tahsildar in the first instance, but in Fusly 1265 he not only suffered a failure of crop but he was robbed of a large sum of money, and he is now unable to pay this balance, the cuttoobady Rs. 7-8-6 due on a resumed ownerless Enam should also be written off.

25. In Moherry there is a sum of Rs. 42-6-3 belonging to the Fusly 1263, this Mr. Thornhill found to be desperate, the payers having become very poor and lost all credit.

26. The 9 and 10 columns of the Statement No. XIII exhibit a sum of Rs. 4,456-11-5 as recoverable and as doubtful. Of this amount Rs. 3,294-11-4 belongs to Moherry, and includes Cuttoobadies, the income of certain resumed Enams and Moturpha. No settlement as regards the Cuttoobadies and the income of the resumed Enams can be made as the question of the Enamati settlement is still under consideration. With regard to Moturpha I beg to state that minute enquiry is necessary to decide upon every individual amount, and I have not been able to give my attention to it owing to other important duties and to my having no Assistant here which throws many petty duties of no great importance but taking up much time on my hands.

Salt.

27. The following Statement gives in a concise form the amount of Salt, received and expended during the past year:

	Remaining at the beginning of the Fusly.	Stored in the Fusly.	Total.	Sales within the Fusly.			Wastage.	Total of the 7 and 8 columns.	Remaining.
				Home consumption.	Inland consumption.	Total.			
1	2	3	4	5	6	7	8	9	10
Ganjam,.....	48,323	1,38,958	1,87,281	65,760	30,524	96,283	988	97,281	90,000
Munsoorcottah,.....	4,434	2	4,436	3,820	525	4,354	82	4,486	...
Nowpadah,.....	1,71,435	4,02,264	5,73,699	27,782	2,58,533	2,86,315	1,250	2,87,565	2,86,134
Vomaraville,.....	85,920	1,24,820	2,10,749	2,574	85,489	88,063	1,485	89,548	1,21,201
Total..	3,10,121	6,66,044	9,76,165	99,954	3,75,071	4,75,025	3,805	4,78,830	4,97,335

* Fusly 1261	ns.
" 1262	3,89,726
" 1263	6,85,401
" 1264	5,86,452
" 1265	2,81,647
" 1266	4,21,841
Total...	23,65,067
Average...	4,73,013

Extract Proceedings of the Board of Revenue.

28. The season was I must allow a very favourable one, and the crop of the year under review was nearly double the average crop* of the preceding five years and about one half greater than that of the Fuslies 1262 and 1263 which turned out the greatest quantity of the five years. The whole crop of Fusly 1266 was Maunds 9,30,838; of this the produce of Nowpadah Pans alone amounted to about Maunds 5,60,000. In Vomaravelli sanction to commence was not received till 23d January† 1857 and the work was not begun with the same cheerfulness as in the preceding years; under the impression that it was to last for only one year, but even with this drawback the upturn is very fair. In Ganjam the workmen struck for an increase of remuneration and required much management and firmness to bring them to reason, the upturn is therefore creditable to the Superintendent, indeed, I may say the three officers in charge of the pans have exerted themselves vigorously to check fraud and extend the manufacture and with success.

Fusly 1266.
Crop and stored within the season.

Ganjam,	1,76,357	33,400
Nowpadah,	5,60,658	4,02,000
Vomaravilli,	1,84,827	1,24,800
Total	9,30,838	6,25,200
Fusly 1265		
Ganjam	89,395	49,200
Nowpadah,	2,42,452	2,42,452
Vomaravilli,	85,586	85,586
Total	4,17,443	3,77,248

29. In the margin is shown the crop of the Fusly under review and that immediately before it with the amount stored within the Fusly this affords proof that every exertion was made in this important branch of the manufacture, all the remaining salt has been since received into store, the difficulty in obtaining sufficient straw for thatching prevented the completion of this work at Ganjam as speedily as at the other cotours.

30. I propose in a few days to submit a separate report on the future management of the salt in this District and the rates of hire to manufacturers which must, I think, be raised as owing to the high price of grain and the work afforded by Government in public work labourer's hire has risen all over the District.

31. In the sales there appears to be a falling* off both in the "Home consumption" and "Inland consumption" to the extent of above 60,000. The want of salt at all the cotours owing to the partial failure of the crop in Fusly 1265 is the cause of this deficit, though the new salt was sold at as early a date as practicable. The quantity of wastage is within the mark, no remark is therefore needed.

Statement No. XIV.

32. This Statement shews a deficit of Rs. 51,418 in the salt receipts and in the charges there is an increase of Rs. 6,391 consequent chiefly on the maintenance of the establishment on an extended scale. These two items reduce the profits to Rs. 57,809 below those of the former year; this will, however, be more than met by the proceeds of the Salt stored in this season for sale in next.

33. Of the seven Seaports which exist in this District, that of Calingapatam is the most important, and the number of European merchants there is increasing. Munsoorcottah comes next, its trade has very much increased of late, and its position and proximity to many of the most fertile Zemindaries and rice producing tracts of this District give it great advantages. Sonnapore, Barvah, Poondy and Bavapaud do not command any extensive trade, owing to the short crop in Fusly 1265, the exports in Fusly 1266 have not come up to those of the former year. The Sea Custom receipts and disbursements were briefly as follows:—

	RECEIPTS.		Increase.	Decrease.
	Fusly 1265.	Fusly 1266.		
Exports,	48,577	35,749	...	13,128
Imports,	134	734	660	...
Total...	49,011	36,483	...	12,528
Extra items.				
Tonnage duty,	3,196	2,613	...	583
Fines,	12	19	7	...
Refunds,	...	22	22	...
Registration fees,	335	52	...	283
Total...	3,543	2,706	...	837
Grand Total...	52,554	39,189	...	13,365
Charges.				
Salaries and Sautward,	1,399	1,410	41	...
Miscellaneous Charges,	34	198	164	...
Total...	1,433	1,608	205	...
Net profit,	51,121	37,581	...	13,570

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31. There is an increase in the amount of charges, and this is owing to the fact that there were several items in which tonnage duty was refunded to the owners of the vessels, in consequence of there having been mistakes in its collection. The salaries of the Establishment was not disbursed within the Fusly for the whole year.

35. There are 26 Abkarry farms in this District; all these were offered on rent for five years, excepting the Goomsur and Chinnakimedy farms, the whole were taken on the advertized terms. The Goomsur and Chinnakimedy farms were taken for one year only. These are all described below in figures :—

	Farms.	Fusly 1265. One year's rents.	Talooks.	FUSLY 1266.		Total.	Increase.	Decrease.
				Five years' rents.	One year's rents.			
		RS.		RS.	RS.	RS.	RS.	
Farms yielding more than Rs. 5,000.....	4	41,004	4	35,855	7,700	43,555	2,551	...
Farms yielding less than Rs. 5,000.....	22	27,136	22	29,829	500	30,329	3,193	...
Licensed Shops for selling Europe liquors.	2	18	3	37	...	37	19	...
Total	28	68,158	29	65,721	8,200	73,921	5,703	...

36. The large increase, viz. Rs. 3,786-0-0, occurred in Purlakimedy. The improved state of the Talook and the execution of maramut works on an extended scale produced this increase. With regard to the rise and fall in the Bariz of the other farms, no remark is needed as none of them are extraordinary.

37. There remained a balance of Rs. 5,145-1-3 at the close of the Fusly. The subsequent collections to the end of August last amounted to Rs. 5,411-3-7. The remainder, viz. 33-13-8, has been collected since.

* Vide Para 52 of the Jumana-bundy report for Fusly 1265.

38. Of Rs. 525-11-10 the arrears of Abkarry revenue belonging to the Fusly 1268, Rs. 39-1 have been collected. The remaining sum also will be collected.

39. The following figures relate to the Moturpha tax :

	Bariz.	Collected with- in the Fusly.	Balance out- standing at the close of the Fusly.
Fusly 1265		RS.	RS.
„ 1266	9,835	9,406	429
Increase	9,935	9,358	577
Decrease	100	.....	148
		48	.....

40. The Bariz for Fusly 1266 is Rs. 100-0-0 more than that of the preceding year. This is owing to the imposition of this tax upon the houses of those who deserted them during the Fusly 1265 which have been newly tenanted, the tax has no where been newly imposed but of course in towns where it already existed all new comers are liable and are called on to pay it.

41. The balance that remained at the close of the year was Rs. 577, but this was reduced to Rs. 309 by subsequent collections to the end of August last. Of this amount Rs. 208 belong to Moherry and Wadadah, the remaining amount is scattered over the other Talooks in inconsiderable sums, all that is recoverable will be collected with as little delay as possible.

Stamps.

42. The revenue of the Stamp paper is shown below.

	RECEIPTS.		Increase.	Decrease.
	Fusly 1265.	Fusly 1266.		
Sale proceeds of Stamp Paper,	18,534	17,181	...	1,353
Extra revenue,	2,025	912	...	1,113
	20,559	18,093	...	2,466
Charges,	925	...	...	925
Commission to Stamp venders,	1,076	740	...	336
Refunded Stamp duty,	2,001	740	...	1,261
Net profit,	18,558	17,353	...	1,205

43. The decrease in the Stamp Revenue is attributable to the decrease of litigation. The amount of Commission due to the Stamp Venders for Fusly 1266 is Rs. 858, a bill has been submitted to the Civil Auditor for pre-audit. It will be disbursed as soon as the audit bill is received.

44. The figured Statement No. XIV describes the results of the past year's revenue management more especially. The causes of increase and decrease in the several resources of revenue have already been adverted to.

45. In the charges there is an increase of Rs. 11,530-0-0 owing to the disbursement in full of the salaries of the Collector and the Principal Assistant Collector. Captain Campbell's Military salary is also included in this increase.

46. In the salaries of the Establishment there will appear an increase of Rs. 14,680. This is owing to the disbursement of the salary attached to the appointment of Head Seristadar to the acting incumbents in full for some months during 1254 and 1255. During the Fusly 1266 the salary of the Head Seristadar was disbursed in full. The salaries of the other public servants for May and June belonging to 1265 were disbursed during the Fusly 1266. These are the causes of this large increase.

47. In the Extra Revenue charges there is a decrease of Rs. 1,440-0-0 owing to the non-disbursement as yet of the travelling batta to some of the public servants due to them for several months during the Fusly 1266. The prisoners' batta is also to be paid up for several months. Bills have been submitted to the Civil Auditor and this amount will be disbursed as soon as they are returned audited.

48. The increase in the Extra Tent Allowance is owing to the protracted stay of the Collector and his Principal Assistant in the Kinedy country for the suppression of the disturbance.

49. From my Assistants I have received as usual much zealous co-operation and assistance, and the want of Mr. Davidson's services has been much felt and prevented my giving my full attention to revenue business by giving me much extra work in other departments.

50. My Head Seristadar joined me in August 1256 and was with me during the Jam-mabundy to which he gave his best attention: he is now on leave and his place is filled by the Naib who has exerted himself much in getting up these accounts.

I have, &c.

W. KNOX,

Acting Collector.

P. S.

The report from the Principal Assistant Collector has not yet been received, it will be forwarded on receipt with any remarks that may appear necessary.

SETTLEMENT REPORT OF THE

COLLECTOR OF VIZAGAPATAM.

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LETTER FROM P. B. SMOLLETT, ESQ., COLLECTOR AND AGENT TO THE
GOVERNOR, VIZAGAPATAM; TO J. D. SIM, ESQ., ACTING SECRETARY
TO THE BOARD OF REVENUE, FORT ST. GEORGE;
DATED 21st JULY 1857, No. 95.

SIR,

1. I have the honor to forward the usual Annual Report of the Land and other revenues of the Vizagapatam District for the year just expired, with 24 Statements in illustration thereof. It had been customary to supply 59 under the orders of Mr. W. Elliot but these are now discontinued, the Commission being at an end.

2. The season in the past year was generally favorable. The rains were early and fell abundantly. The North East Monsoon was almost unfelt, but such was the previous abundant supply of water that its want was hardly felt. The prices of all sorts of grain have ranged high throughout the entire year, as will be seen by the comparative Statement of prices for ten years appended to this Report:—

Number.	Fusly 1256.	Fusly 1257.	Fusly 1258.	Fusly 1259.	Fusly 1260.	Fusly 1261.	Fusly 1262.	Fusly 1263.	Fusly 1264.	Fusly 1265.	Total.	Average.	Fusly 1266.
1 Paddy,	71	77	68	56	51	52	45	105	73	76	679	68	89
2 Natcheny,	76	81	72	61	54	54	46	132	83	85	745	74	88
3 Gingely Oil Seeds,	169	222	159	134	153	152	166	257	319	340	2,141	214	345
4 Jonnaloo,	88	92	97	89	83	71	52	135	91	95	893	89	91
5 Guntaloo,	70	76	67	56	51	68	44	131	79	81	723	72	86
6 Cundaloo,	83	102	93	92	92	93	84	166	133	121	1,053	105	120
7 Green Gram,	130	123	110	96	114	113	101	223	148	156	1,316	132	150
8 Menoemooloo,	134	126	110	96	100	109	96	205	144	121	1,241	124	134
9 Horse Gram,	84	89	74	54	57	84	66	140	123	98	869	87	76

3. The Vizagapatam District consists of ancient and Hill Zemindaries in number 14, and of 24 Proprietary Estates. The number of these Properties has not changed in 1856-57. The permanent Pesheush upon them is Land Revenue. 9,76,020-13-2. The Lands belonging to the Government consist of Palcondah Talook rented by Messrs. Arbuthnot and Co. for Rupees 1,10,003, and the Talooks of Survasiddy and Golgondah with some Dutch Lands at Bimlipatam. The gross demand on these was 2,87,535-3-2 Rupees, which added to the Pesheush formed an aggregate gross current demand for the year under notice of Rupees 12,63,556-0-4.

4. The settlement of Survasiddy Talook was made by the Principal Assistant Mr. Knox, and was nearly completed before his removal to Masulipatam in January last. Golgondah was

settled by myself. The settlement was chiefly ryotwar with separate Pattahs, with the exception of a few joint village rents, and some small Hill hamlets which are usually rented out. The details of this settlement it is needless to notice item by item in each year. It will be sufficient to state that the gross demand of the year for Jeroyetty land was Rupees 1,68,008-6-6, exceeding the demand of the preceding season by Rupees 21,048-8-0.

5. The reductions from this demand in the shape of remissions were very small in the past year, being Rupees 1,354-7-6 only under every head. Deducting this, the settlement on the Land was Rupees 1,66,653-15-0, and adding the quit-rent on Agraharums, Mocassahs, &c., the entire demand was Rs. 1,75,577-3-2. This settled demand exceeded that of the preceding year by Rupees 21,060-0-0.

6. Of the demand as above set forth Rupees 1,75,625-1-7 were brought to account within the year. The balance outstanding was Rs. 952-1-7, of this Rs. 100-3-0 has been subsequently recovered. The rest is principally owing by indigent cultivators, and by owners of Enams whose lands from various causes had not been cultivated.

7. The arrears outstanding in the Government Talooks against ryots &c. at the close of last year, were Rs. 7,900-10-7. In my Report dated the 8th November last, it was recommended that Rupees 6,009-12-4 should be altogether relinquished, but no reply has yet been received. It will be necessary to report hereafter on the remaining balances with a view to their adjustment in the accounts of this office.

8. The last instalment of the rent of Paleondah, which is paid into the General Treasury in Madras, was not brought to account in my Books till after the close of the revenue year. A sum of Rupees 27,727 appears, therefore, as a current revenue balance in this Collectorate.

9. The entire collections of the Government Lands current and arrear were Rupees 2,86,959-5-3 exceeding those of the previous season by Rupees 21,387-3-7.

10. The Pesheush of the several Mootahs included in the Survasiddy Talook was Rupees 99,918-8-0. The Settlement in the last Fusly amounted to Rs. 1,19,592-13-9 exceeding the permanent demand by Rupees 19,974-5-9.

11. The Estates comprized in the Golgondah Talook formerly were assessed with a Pesheush of Rs. 40,500-0-0. The Settlement of the present Fusly were Rs. 56,564-9-5 showing an increase of Rs. 16,064-9-5.

12. In Golgondah there are villages yielding Rupees 4,000 with a small Cuttoobady, set aside for the support of Chinna Bhoopatya and other members of the Golgondah Family, which are not included in the settlement. These villages were meant as a permanent provision for the family, in lieu of their Zemindary resumed by Government without payment of its value. On more than one occasion this Mocassah has been apparently viewed by the Supreme Authorities as a provision for life only. But this in my judgment is an erroneous supposition.

13. The rent of Golcondah is Rs. 44,045-12-0 in excess of the former Pesheush, so that on the whole the present Land Revenue of the Government Talooks is 80,084-11-2 in excess of the Zemindary taxation, irrespective of Moturpha, which in most instances was included amongst the permanent assets, especially in the first division of this District.

14. It has been already stated that the fixed current demand on Zemindars and Proprietors was Rs. 9,76,020-13-2. Of this demand Rs. 9,73,087-7-5 were collected within the year. The outstanding balance was Rupees 2,933-5-9 since reduced to Rs. 536-5-9 payable by the Zemindars and Proprietors marginally noted. The Pesheush has been generally discharged with great punctuality.

	Rs.	A.	P.
Waltair,	522	0	5
Peddagoomloor, ...	13	15	4
	536	5	9

SETTLEMENT REPORT OF THE

15. The receipts from all Zemindary Estates including interest and arrears were Rupees 9,76,821-7-8 in the year under notice.

16. The only balance due from a Zemindar remaining unadjusted in the accounts is an old demand of Rs. 770-8-0 due by the Pachipentah Zemindar for Fusly 1259, and of Rupees 551-15-10 for interest charged thereon. Proposals for the final adjustment of these sums were made under date the 8th November last, when orders are passed on that proposal,—this balance will be adjusted.

17. If the entire Zemindary receipts current and arrears be added to the Government Land revenues brought to account, the entire Land revenues of the year current and arrears will be found to be Rs. 12,63,786-12-11, and to exceed the collections of the preceding year by Rs. 11,741-15-5.

18. Proceeding to the Extra Sources of revenue in Vizagapatam, a Statement is submitted showing the entire current demand under each head for the year under report.

No.	Sources.	Fusly 1265.			Fusly 1266.			Increase.			Decrease.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Abkarry, ...	61,577	13	1	67,119	4	...	5,541	6	11	...	...	...
2	Motorpha, ...	5,316	12	2	5,272	12	1	...	...	...	44	...	1
3	Salt, ...	1,49,286	11	4	1,76,837	2	0	27,550	7	2	...	...	...
4	Sea Customs, ...	20,850	13	2	39,692	...	5	8,842	3	3	...	...	...
5	Stamps, ...	19,206	8	...	24,937	...	6	5,800	8	6	...	...	...
	Total...	2,65,334	0	9	3,42,878	3	6	47,587	9	10	44	...	1

Net. 47,543 9 9

19. The abkarry shews an increase of Rs. 5,541-6-11. The settlement in Fusly 1266 was Rs. 67,119-4-0, against Rupees 61,577-13-1 in Fusly 1265. This source of revenue has been let out in the year under review on rents for five years. Of the entire demand Rupees 66,887-5-0 were collected within the year, and the balance Rupees 731-15-0, will be immediately recovered.

20. Of the motorpha demand of Rupees 5,272-12-1 Rupees 5154-11-1 were recovered within the revenue year. The balance of Rupees 118-1-0, it is hoped will be in great measure realized shortly.

21. In salt the sales shew the considerable increase of Rupees 27,550-7-2 in the year under review, the receipts being Rupees 1,76,837-2-6 in Fusly 1266 against Rupees 1,49,286-11-4 in the preceding year. The revenues from this source would have been still more extensive, but from the small stock on hand throughout the year, a very considerable annual increase of revenue would, in all probability, be obtained if an adequate Establishment was organized to superintend the manufacture, and to repress smuggling throughout this District. The wastage of salt in the year under notice was considerable, and particularly at the Carasah Pan which has now been abandoned, and where the Salt originally of small grain and inferior quality, had been in store for some three or more years, the quantity found deficient in Fusly 1266 was 6592 In. Mds., 37 Seers, 57 Tolahs, for writing off which in the accounts authority is now requested. It may be observed that sanction has not yet been received for writing off the wastage of the two preceding years.

22. In the Sea Custom department the receipts in the year were Rupees 38,692-5, shewing an increase of duties to the extent of Rupees 8,885-3-3. The Export trade of the Vizagapatam district has made immense progress of late years. From the port of Bimlipatam the exports of Sugar, Gingely seeds and Rice continue annually to increase, and promise to exceed those of the vaunted harbour of Coringa, and the exports of the Godavery Delta of which so much is sung and said.

23. There is an apparent increase of Rupees 5,660-8-6 in the sale of Stamps principally to enable parties to enter suits against the bankrupt Firm of Heely and Co. The increase is more nominal than real, inasmuch as the refunds of Stamp duty were very large.

24. Besides these there was a collection under the head of Miscellaneous Receipts, or Sevoy Jumma, of Rs. 6,785-3-1 in Fusly 1266.

25. The Revenues under all heads current and arrears amounted to Rs. 3,19,642-3-10, and were Rupees 48,252-12-11 in excess of the Receipts of the preceding year.

26. And if the land and all extra sources of revenue in the Vizagapatam district be compared in the aggregate, the current revenues will be found to be Rupees 15,51,123-6-0 in Fusly 1266, and Rupees 14,81,939-2-7 in Fusly 1265. If the comparison be made including current and arrears, then the figures will stand at Rs. 15,83,768-9-10 in the one, and Rs. 15,23,682-3-10 in the other. There is an increase of Rupees 60,086-6-0 in the year under review.

27. On the whole, the Board of Revenue may be assured that in no modern period has this district ever attained to a state of greater prosperity, a prosperity attributable, in most part, to the fact that the largest portion of the province is private property. The lands in private ownership has been improved, and the estates now yield on an average nearly as much again as the tribute paid to Government. There is thus a large amount of income retained and spent in the district. The exports of raw produce by sea amount in value to perhaps double the Government land revenues received. Trade and Commerce flourish, and there are some thirty Lacs of Public securities held in the names of the landlords of this district. Gang robberies as well as highway robberies have wholly disappeared, and the industrious classes have full and regular employment. If care be taken to foster and protect the landlord interests of this district as I have endeavoured to uphold them, this state of ease and comfort will in all likelihood continue. If it be sought to neglect and buy them out, then this province will fall into the same poverty stricken condition which characterizes the ryotwari districts of the Madras Presidency.

I have the honor &c.

P. B. SMOLLETT,

Collector and Agent to the Governor.

LETTER FROM A. PURVIS, ESQ., COLLECTOR OF RAJAHMUNDY; TO
SECRETARY TO THE BOARD OF REVENUE, FORT ST. GEORGE;

DATED 4TH DECEMBER 1857, No. 149.

SIR,

I have the honor to forward, as per list accompanying, the usual Statements connected with the Settlement of this District for Fusly 1266 (A. D. 1856-57).

2. Seasonable rains fell pretty generally in May and June, admitting of the cultivation of the early Cerral crops as well as those of Sugarcane, Indigo, Gingely oil seeds, &c., and the sowing of the seed beds for the wet land cultivation. About five inches rain fell in July, and we had heavy rains in August and September which did some injury to the early dry crops including that of Gingely oil seed, which in parts suffered considerably. In the upper Talooks the continued wet hindered the cultivation of the Jonna crop. The wet cultivation both under Tanks in the upper Talooks and in the Delta Talooks under the influence of the Anicut, was carried on to the full extent except in cases where the lands were submerged. There was a little rain in the early part of October and a heavy fall towards the latter end of the following month throughout the District, from which the wet crops derived much benefit. They suffered however in parts from grubs. These rains were favourable for Cotton and Tobacco cultivation. Two days rain in December was of service to the growing dry and cotton crops. The summer rice cultivation (Dalva) as well as that of Gingely oil seeds, was carried on by help of the Anicut irrigation, except in the Cotah Ramachendrapoor Talook, in which Talook these crops were not raised to any extent in the year under report, owing to the Coringa main channel having been closed for repairs.

3. On the whole, the Poonasa crops yielded but an indifferent return for reasons given above. The same was the case as regards the Jonna crop in the Rajahmundry, Cottapully, &c., Talooks. The out-turn of the black paddy crop was good, and the irrigated rice lands yielded generally a fair crop. The return of the summer rice cultivation, and of the second crop of gingely oil seeds, as well as of the Sugarcane plantations, was good. The same was the case with the later dry crops, Pulses, Tobacco, &c.

Health.	Fusly 1265.	Fusly 1266.
Cholera, ...	294	268
Small Pox, ...	502	422
Fever and other diseases, ...	4,203	4,546
Epidemic diseases among the cattle, ...	16,060	20,020

4. The District continued healthy; Cholera showed itself in parts towards the close of the Fusly, but the mortality was below that from the same cause in the previous year, as was the case as regards small pox. Fever was more than usually prevalent during the cold weather in the upper Talooks.

5. Epidemic disease among the cattle was very prevalent, especially in the Talooks of Caujavaram, Lingumpurty and Bickavole. The mortality greatly exceeded that of the previous Fusly.

6. Statement No. 2 shewing the average prices of the different sorts of grain calls for no particular remark. Prices though showing an average slightly lower than in the previous year continued highly remunerative. Larger production caused a fall in the price of Horsegram.

7. A census of the District was taken just at the close of Fusly 1265, the last having been taken in Fusly 1260 under the Board's Circular order of 7th February 1850. The marginal abstract prepared from Statement No. 17 shows an increase of 69,667 above the number entered in the accounts for Fusly 1260. Every care was taken by me to have the census taken as correctly as the means at my disposal would admit. The accounts were of necessity prepared in the first instance by the village officers, but were carefully checked by the Tahsildars and their subordinates, and those of a certain number of towns and villages re-examined by the Naib Sheristadar and other servants who were deputed by me for the purpose. The main cause of the increase in the Lingumparty Talook is, I should mention, owing to the population of the Totaputty estate not having been taken in Fusly 1260.

Census.	Fusly 1260.	Fusly 1265.	Increase.	Decrease.
Men, ...	3,29,041	3,45,188	16,147	...
Women, ...	3,46,517	3,67,826	21,099	...
Children, ...	3,36,178	3,68,689	32,511	...
Total...	10,12,036	10,81,703	69,667	...

8. There was no change in the total number of villages or hamlets. The villages of Bundapooram* which reverted to Government in the year under report, has of course been classed as one of the Government villages which now, including Agraharams, Mocassa and Moturpha villages, number as in the margin.† The remaining 790 including 20 Agraharams are Zemindary and Proprietary villages. Of them 211 belong to the Pittapoor, and 53 to the Polavaram and Puttesum estates, now under the Court of Wards, the others are under the direct management of their respective proprietors.

9. Statement No. 1 shows that the Jummabundy of 8 Talooks and the two small divisions, as they are called, was made by myself, and that of the Peddapoor and Bickavole Talooks by the Acting Head Assistant Collector Mr. Melony. The Jummabundy of the four Talooks in the sub-division was made by Mr. C. R. Pelly, the Acting Sub-Collector. The Jummabundy of the Pittapoor estate comprising two large Talooks and two small sub-divisions also devolved on me.

10. The annexed Statement shows the mode in which the several villages were settled:—

VILLAGES.	Fusly 1265.	Fusly 1266.	Increase.
	No.	No.	No.
Under joint rents, ...	813	813	...
„ whole rents, ...	19	20	1
„ Vissabady, ...	3	3	...
	835	836	1
	Villages... 820	Particulars.	
	Hamlets... 16		

11. The number of Government villages paying land revenue is 820 and 476 hamlets. Of these latter 460 are not independent villages. In the other 16 separate Puttahs are given, as if they were distinct villages, and I therefore propose they should be so classed from the present Fusly.

12. The Statement given below shews the land agreed for and that actually cultivated in the two last Fuslys. The sources of irrigation are noticed. A net increase of Rs. 48,912 in the assessment on the land taken up, and Rs. 41,649 in that of the actual cultivation above the previous Fusly is apparent.

DESCRIPTION OF LAND.			Fusly 1265.		Fusly 1266.		Comparison.		
			Land.	Cist.	Land.	Cist.	Increase.	Decrease.	
AMARACUM OR DITUM.	Dry,	Islands,	Acres. 2,71,567	Rupees. 7,44,283	Acres. 2,61,590	Rupees. 7,14,558	Rupees. ...	Rupees. 29,725	
			11,998	87,566	12,326	95,103	7,537	...	
	Total.....		2,83,565	8,31,849	2,73,976	8,09,661	...	22,188	
	How IRRIGATED.	Ancicut Channels.	Wet,	60,855	2,30,483	69,877	2,74,147	43,664	...
			Dry converted into Wet,	27,419	1,27,402	39,827	1,92,504	65,102	...
			Garden,	388	2,879	342	3,057	178	...
			Dry converted into Garden,	1,344	10,050	1,103	8,504	...	1,546
			Wet do. into do.	49	242	15	97	...	145
		Total...		90,055	3,71,056	1,11,164	4,73,309	1,07,253	...
		Other Sources of irrigation.	Wet,	68,868	2,34,211	60,061	200,260	...	33,951
Dry converted into Wet,			1,566	5,557	717	2,025	...	3,532	
Garden,	1,842		8,545	1,827	8,107	...	438		
CULTIVATION. <td rowspan="2">Dry,</td> <td>Islands,</td> <td>1,86,583</td> <td>6,42,122</td> <td>1,69,334</td> <td>5,95,437</td> <td>...</td> <td>46,685</td>	Dry,	Islands,	1,86,583	6,42,122	1,69,334	5,95,437	...	46,685	
			10,115	79,596	10,194	84,925	5,330	...	
	Total.....		1,96,698	7,21,718	1,79,528	6,80,363	...	41,355	
	How IRRIGATED.	Ancicut Channels.	Wet,	50,994	2,07,370	57,998	2,48,094	40,724	...
			Dry converted into Wet,	26,793	1,25,865	38,827	1,88,938	63,073	...
			Garden,	388	2,878	342	3,057	179	...
			Dry converted into Garden,	1,344	10,050	1,101	8,467	...	1,583
			Wet do. into do.	49	242	15	96	...	146
		Total ..		79,568	3,46,405	93,283	4,48,652	1,02,247	...
		Other sources of irrigation,		56,744	2,27,671	52,424	2,08,428	..	19,243
Total.....			1,36,312	5,74,076	1,50,707	6,57,080	83,004	...	
Grand Total.....			3,33,010	12,95,794	3,30,235	13,37,443	41,649	...	

13. The decrease of Rs. 58,341* in the dry, and wet lands irrigated from other sources than the Anicut, has arisen mainly from such lands having been brought under the influence of the Anicut channels and transferred therefore to that head. The increase of Rs. 1,07,253 in the wet lands irrigated by Anicut channels is owing partly to the reason above given and partly to the amount of water tax fixed on these lands having been included. The increase of Rs. 7,537 under Islands is occasioned partly by certain lands of this description having been carefully measured and the true extent assessed to the Revenue, and partly to higher rents having been obtained for some Islands. I have endeavoured as far as possible to do away with the practice of the annual measurement of these lands, and in many cases the Ryots have agreed to take the rent for the year unconditionally, and not, as was formerly the practice, subject to the result shown by the measurement after the freshes had subsided.

14. Under the head of actual cultivation in the above Abstract there is a net increase of Rs. 41,649 caused by a gross increase of Rs. 5,330 and Rs. 1,02,247 in Islands and wet land, and a gross decrease of Rs. 46,685 in dry and Rs. 19,243 in land irrigated by other sources than the Anicut. These fluctuations arise chiefly from the causes noticed in the preceding para.

15. The net increase in the assessment of land taken up for cultivation is Rs. 48,912 and results from a gross increase of Rs. 62,191 and a gross decrease of Rs. 13,582. Of the gross increase Rs. 43,866-14-9 is on account of water tax newly imposed on lands irrigated from the Anicut channels in the present year. The remainder is mainly the assessment on Islands assessed as before noted after careful measurement, on lands hitherto uncultivated, but now brought under the plough in the Delta talooks, and land, not included in the joint rent, cultivated in the upper talooks.

16. The principal items of the gross decrease are Rs. 8,408-1-7, the assessment on land either covered by sand from the Godavery floods, or occupied by Channels and embankments, and Rs. 4,209-11-9 reductions made in the rents of certain villages, full enquiry having satisfied me that such was called for.

17. It will be seen from the Statement given at Para. 12, that there was in the aggregate a decrease of 2,775 acres in the extent of land actually cultivated in the year under report. This was principally in the Bickavole, Paupavaram and Lingumarty talooks. In the first, in consequence of certain lands having been under inundation, and other tracts having become unproductive (rowa). In the two last named talooks the falling off is attributable to the less favourable nature of the season.

18. The following Statement gives at one view, the demand on account of all branches of Land Revenue, and exhibits a net increase of Rs. 1,24,259 arising from a gross increase of Rs. 1,55,562, and a gross decrease of Rs. 31,303 in comparison with the results of the previous year:—

ITEMS.	Fusly 1265.		Fusly 1266.		Comparison between columns 3 and 5.	
	Land.	Cist.	Land.	Cist.	Increase.	Decrease.
1	2	3	4	5	6	7
Dry, ...	2,71,567	7,44,283	2,61,590	7,14,558	...	29,725
Islands, ...	11,998	87,566	12,386	95,103	7,537	...
Total...	2,83,565	8,31,849	2,73,976	8,09,661	7,537	29,725
Wet, ...	1,20,728	4,64,694	1,20,938	4,74,107	9,713	...
Dry converted into Wet, ...	28,988	1,32,959	40,544	1,94,520	61,570	...
Garden, ...	2,236	11,421	2,169	11,161	...	260
Dry converted into Garden, ...	1,691	12,104	1,844	13,320	1,210	...
Wet do. ...	698	3,970	610	7,831	...	1,139
Total...	1,63,330	6,30,151	1,75,105	7,01,251	72,499	1,899
Total of Dry and Wet...	4,46,895	14,62,000	4,49,081	15,10,912	80,036	31,125
DEDUCT.						
Remissions granted according to Statement No. 4.	1,707	8,408	1,291	8,810	402	...
Occasional, ...	...	...	...	...	...	...
ORDINARY.						
Badebaujooloo, ...	...	3,138	...	3,132	...	6
Ready money allowances to village officers, ...	...	52,540	...	53,815	1,275	...
Total...	...	55,678	...	56,947	1,275	6
Total Deductions...	1,707	64,086	1,291	65,757	1,677	6
Remaining...	4,45,188	14,97,914	4,47,790	14,45,155	78,359	31,118
Add ready money collections.						
Jodee on Enams, ...	...	68,516	...	68,703	...	118
Water tax on Enams, &c. ...	...	16,893	...	94,096	77,203	...
Sundry Items, ...	...	27,181	...	27,169	...	72
Total...	...	1,12,590	...	1,89,908	77,203	183
Total Jumma-bandu Beriz...	...	15,10,504	...	16,35,063	1,55,562	31,303
Deduct decrease...					31,303	...
Net increase...					1,24,259	...

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19. It will be seen from the Abstract in para. 18 that remissions were granted during the settlement of this year to the amount of Rs. 65,757, being a net increase of Rs. 1,671 above those granted in the previous year. Of the above, the sum of Rs. 8,810 is chiefly the assessment on lands unfit for cultivation from various causes, and is entered under the head of "Occasional," and Rs. 56,947 being the amount of ready money allowance under that of "Ordinary" in Statement No. 4. This Statement exhibits the details of the different items, but a few observations in explanation of the increase and decrease under certain heads, are necessary.

20. The extent of land washed away by the river in the year under review was but small; remissions were, however, allowed to the amount of Rs. 2,047, being the assessment on dry lands which had been washed away in previous Fuslies, though the assessment had still been included in the demand, owing to detailed accounts not having been furnished till the settlement of the Fusly under report.

21. Land 3 Acres 16 Coontas in extent bearing an assessment of Rs. 18-6-0 was granted to certain Ryots, the sites of whose dwellings had been washed away by the river in the village of Tondavaram in the Rawley talook, there being no village site land (Gramacurtum) available.

22. The increase under this head, is remission allowed in the villages of Rajahmundry and Dooddookoor, in Tandemullah talook, on account of lands rendered unfit for cultivation, from being under water.

23. The increase under this head, arising chiefly from the remission of Rs. 759 granted in villages in the Mogaltoor and Tanookoo talooks, in the Sub Division, on account of land not actually taken up for cultivation, though so included in the accounts in the first instance.

24. Remissions were considered necessary on certain lands in six villages in the Cotah. Ramachendrapoor and Caupavaram Talooks which had become saline and for the present unfit for cultivation. They were not granted without careful examination and enquiry.

25. The remission under this head, has arisen partly from certain lands in the village of Bheemacrosepolem, in the Cotah Ramachendrapoor Talook, being rendered unfit for cultivation and partly from the assessment on the lands of two villages in the Tanookoo Talook fixed in the first instance at 10 per cent. on the revenue having been reduced to 5 per cent. as they had been cultivated with dry instead of wet crops in the Fusly under report.

26. The increase shewn under this head, is the assessment on 40 Acres of land given to certain parties in exchange for land taken up, as the site of the new town at Narsapoor under the sanction of Government, dated 27th November, 1855.

27. The amount disbursed under this head, during the Fusly under report, is Rs. 53,814-12-4, being a net increase of Rs. 1,275 above the last. The principal item is on account of village vernacular schools in the Tandemullah Talook. The ryots of a number of villages in this Talook expressed their readiness to subscribe as in the other Talooks of the Sub-Division, and this sum is the amount disbursed from the subscription on this account. The whole amount subscribed being brought to account in the first instance.

28. Two Moonsiffs were newly employed in the villages of Valloor and Bundapeoram, the latter village having recently reverted to Government, and some additional Pettendars were appointed principally in the sub division. An allowance was granted on account of shroffs in five villages where such officials were urgently required, and in three an allowance was granted for

Naickwadies. The above are the principal causes of the remaining increase in the remissions in the head under remark.

29. It will be seen from the abstract in para. 18 that the total demand under this head which has hitherto been termed "Ready money collections" is Rupees 1,89,908 being a net increase of Rs. 77,018 above the preceding Fusly, the causes of which I now proceed briefly to explain.

30. This is owing to a water tax having been imposed this year.

31. Occasioned by a further imposition of the water tax on lands irrigated from the anicut channels in the Zemindary estate of Pettapoor under the management of the Court of Wards.

32. A tax for the use of the Anicut water having been levied on all Enam lands in Proprietary estates during the Fusly under report in common with Enams similarly watered in the Government villages is the cause of this increase.

33. The decrease has arisen chiefly from some Cuttobady Enams having been washed away by the Godavery, and from short produce in certain Enams of a similar description, the amount payable on which varies with the actual out-turn.

34. This is owing to a deficiency of produce.

35. This is owing to the falling off in the Enam cultivation by Ryots who cultivate Government land in Rajahmundry under Ryot-war, the only village in which this tax is imposed.

36. The following Statement shows the amount of this cess in each of the Delta Talooks in the year under report:—

No.	TALOOKS.	Fusly 1265.			Fusly 1266.			Increase.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Collector's Division.										
1	Amlapoor, ...	...	...	...	2,640	9	7	2,640	9	7
2	Nagaram, ...	240	10	7	12,611	7	10	12,370	13	3
3	Rawley, ...	...	...	...	1,055	13	9	1,055	13	9
4	Cotah Ramachendrapoor, ...	803	14	...	9,668	13	9	8,864	15	9
5	Bickavcle, ..	3,443	10	6	18,929	14	2	15,486	3	8
6	Caupavaram, ...	879	...	1	9,791	13	5	8,912	13	4
		5,367	3	2	54,698	8	6	49,331	5	4
Sub-Division.										
1	Mogaltoor,...	2,000	14	...	3,492	7	6	1,491	9	6
2	Woondoy, ...	1,885	14	...	3,093	6	...	1,207	8	...
3	Tarookeo, ...	2,716	8	...	6,198	0	...	3,481	14	...
		6,603	4	...	12,734	3	6	6,180	15	6
Total.....		11,970	7	2	67,482	12	...	55,512	4	10

As the measures adopted for the imposition of a water cess form the subject of a separate report, it is not necessary to enlarge on the matter in this place.

37. This small decrease has arisen from the amount usually levied from the Ferry men at Bodasa Koodroo in the Amlapoor Talook having been transferred from this head to that of "Local Funds" under orders of the Board, dated 7th May 1856.

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Fusly.	Acres
1265	3090
1266	3275
Increase	185

38. There was a small increase in the extent of land under Sugarcane cultivation. The season was not very favorable for the cultivation of Cotton and Indigo; the heavy rains at the season of planting impeded operations.

39. There are in this District 78* Proprietary Estates containing 407 villages besides hamlets. Of these 3 Estates comprising 131 villages paying a Peishcush of Rs. 2,72,157-8-6 belong to the minor Zemindar of Pittapoor and are now under the management of the Court of Wards, while the others with a Peishcush of Rs. 3,17,818-8-3 are in the possession of the Proprietors.

40. Of Rs. 5,89,978-0-9 the total amount of Peishcush on all the above Estates Rupees 5,78,076-14-8 were paid within the Fusly, and Rs. 2,360-4-0 subsequently up to the end of October, leaving a balance of Rs. 2,171-15-10.

41. The arrears outstanding at the commencement of the Fusly were Rs. 16,141-1-2. Of this Rs. 12,623-5-6 were realized within the Fusly under report. Rs. 1,329-1-5 remitted to the Proprietors of Billoomilly and Vyanagoodem on account of the loss sustained from the non-repair of the Bundacat noticed in the Minutes of Consultation, dated 21st July 1856, and Rupees 41-1-9 to the Proprietor of Boommoor for lands taken up for the Sappers Cantonment. A balance of Rs. 2,147-5-6 remained at the close of the past Fusly.

42. The total amount of balances both current and arrears was at the end of September last, Rs. 6,679-9-4 as follows:—

No.	ESTATES.	Current.			Arrears.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Billoomilly, ...	810	7	11	809	13	6	1,620	5	5
2	Byanagoodem, ...	504	12	4	508	12	4	1,013	8	8
3	Bundapooram, ...	...	...	...	798	13	5	798	13	5
4	Jangareddy goodem, ...	499	19	...	29	14	3	529	5	3
5	Vazayemmapattah, ...	2,816	14	3	...	...	...	2,816	14	3
6	Boommoor, ...	334	9	10	...	...	...	334	9	10
7	Vellah, ...	12	3	...	...	...	...	12	3	...
8	Goottendavy, ...	26	2	7	...	...	...	26	2	7
9	Veeravelly pollem, ...	5	10	7	...	...	...	5	10	7
10	Ingeram, ...	1	...	...	...	...	...	1	...	...
11	Anoomoolunkah, ...	...	...	...	...	...	...	...	...	...
12	Erranagoodem, ...	...	...	...	...	...	...	...	...	...
13	Juggunnadhapooram, ...	...	...	...	...	...	...	...	...	...
14	Calavalapully, ...	...	...	...	...	...	...	...	...	...
15	Coorkoor, ...	17	2	1	...	...	...	17	2	1
	Total...	4,882	51	10	2,147	5	6	6,679	9	4
	Deduct collections in October...	2,360	4	...	...	...	...	2,360	4	...
	Remaining...	2,171	15	10	2,147	5	6	4,319	5	4

43. If from the above Rs. 3,432-11-6 being the amount of balances against the first three Estates be struck off for reasons stated in the correspondence noted in the margin* there remains Rs. 3,246-13-10 to be noticed. The estate No. 4 has been sold as reported in the letter to Board of the 1st October 1857. The balance due on No. 5 has since been paid. The Proprietor of estate No. 6 has brought a claim for compensation for the loss occasioned by the opening of a drainage channel through the lands of his village to the Godavery at Dhowlaishwaram, tendering security for the balance pending investigation, which will be completed on as early a date as possible. The estate No. 7 is under attachment of the Court as noticed in Para. 34 of the last year's report, the small balance against it will be recovered through that channel. The balances on other estates amounting to Rs. 10-4-9 will be realized shortly.

* See Para. 34 of the Jummabundy report for Fusly 1265. Letter to Board dated 6th July 1857.

44. The following Statement shows the collections and balances at the close of the Fusly, on account of the current demand in each Talook, as well as the collections subsequently realized up to the end of October last:—

No.	Talooks.	Demand.	Collections with- in the Fusly.	Balance.	Subsequent Col- lections up to the end of Oct. 1857.	Balance.
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Amilapoor, ...	1,53,870	1,50,890	2,980	857	2,123
2	Nagaram, ...	1,30,485	1,29,162	1,273	1,001	272
3	Rawley, ...	92,582	92,065	517	419	98
4	Cotah Ramachendrapoor, ...	1,69,577	1,65,921	3,656	767	2,889
5	Bickavole, ...	1,52,549	1,41,846	11,703	6,256	5,447
6	Peddapoor, ...	44,308	44,229	79	79	.....
7	Caupavaram, ...	1,85,410	1,75,822	9,588	4,564	5,024
8	Rajahmundry, ...	40,861	39,565	796	18	778
9	Cottapully, ...	55,532	54,571	961	3	958
10	Lingamparty, ...	29,787	28,891	1,396	414	982
11	Cocanada Division, ...	16,805	11,171	5,634	3,511	2,123
12	Pettapoor Do. ...	4,288	3,692	596	399	197
13	Coringa, Do. ...	341	31	310	220	90
	Total....	10,76,845	10,37,356	39,489	18,508	20,981
14	Mogultoor, ...	1,69,153	1,67,840	1,313	87	1,226
15	Woody, ...	1,60,411	1,59,911	500	34	466
16	Tanookoo, ...	1,92,769	1,92,349	420	140	280
17	Tandemullah, ...	35,885	35,575	310	.....	310
	Total...	5,58,218	5,55,675	2,543	261	2,282
	Grand Total.....	16,35,063	15,38,031	42,032	18,769	23,263

45. Of the balance shewn from the above Statement to be still outstanding, about Rs. 5000 are due on account of tax on enams, principally in the Bickavole Talook, for the use of the Godavery water. Certain Enamdars having refused on various pretexts to pay the demand, I have directed the attachment of their Enams, and unless they can show good grounds for not paying, which I am satisfied in most cases they will not be able to do, it will become my duty to recommend that the attachment should be made permanent. Of the remainder a portion is under realization, a portion is due by Ryots too poor to pay, and a part is the assessment on land taken up by channels and embankments, &c. Careful enquiry is in progress into the causes of the residue being still outstanding.

46. The arrears under this head at the commencement of the Fusly, under report, were Rs. 83,349-0-5 of which Rs. 19,503-9-9 were realized within the Fusly, and Rs. 481-11-2 subsequently up to 30th September last, leaving a balance of Rs. 63,363-11-6 on account of the following Fuslies.

Fusly	Rs.	A.	P.
1262	1,518	4	10
Do. 1263	82,764	2	8
Do. 1264	16,178	9	8
Do. 1265	11,909	10	4
	63,363	11	6

47. Enquiry was made into the balances during the Settlement now under report, and they were classed as follows:—

ITEMS.	Fusly 1262.			Fusly 1263.			Fusly 1264.			Fusly 1265.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Recoverable, ...	8	8	3	134	11	8	771	6	1	2,051	1	7	2,965	11	7
Doubtful, ...				237	8	6	237	8	6	2,547	11	6	3,022	12	6
Irrecoverable, ...	1,507	12	7	33,391	14	6	15,164	11	1	7,310	13	3	57,375	3	5
Total ..	1,516	4	10	33,764	2	8	16,173	9	8	11,909	10	4	63,363	11	6
PARTICULARS OF IRRECOVERABLE BALANCES.															
1 Due by deceased Ryots, ...				1,012	5	3	277	3	1	95		9	1,384	9	1
2 do. by Ryots emigrated, ...				1,771	8	1	937	15	6	318	9	11	3,028	11	6
3 do by do. too poor to pay, ...	1,507	12	7	25,654	12	8	8,902	15	1	3,071	1	7	39,139	9	11
4 On lands taken up by channels, embankments roads, ...				4,953	4	6	2,038	7	4	1,609	3	8	8,600	15	0
5 do. occupied by dwellings, ...							307	7	1	297		7	604	7	8
6 do. either unfit for cultivation or failure of produce from various causes, ...							2,486	13	11	1,761	2	9	4,248		8
7 Excess cuttoobady fixed on Gurnums of Vakattippar, ...							35	14	7	35	14	7	71	13	2
8 On palmira trees taken for Public Works, ...							117	14	6	119	11	5	237	9	11
Total...	1,507	12	7	33,391	14	6	16,164	11	1	7,310	13	3	57,375	3	5

48. Measures have been taken for the speedy recovery of the arrears classed as recoverable. Of the amount entered under the head "doubtful" Rs. 712-9-6 are the arrears outstanding against the Enamdars of Tanookoo, the collection of which was postponed pending further enquiry under the orders of the Commissioner, and as regards the remainder Rs. 2,310-3-0 further enquiry is called for and is in progress. In regard to the arrears amounting to Rs. 57,376-3-5 classed as irrecoverable, I beg to suggest that the sanction of Government for writing off the same from the accounts may be obtained. It is hardly necessary to mention, that the sum of Rs. 49,109-11-0 which I recommended in para. 38 of my report, for Fusly 1265, should be foregone, is included in the above amount.

Charges management.

	Increase	Decrease
Sub Collectors	Rs. 4,618	Rs. 3,831
Head Asst. do.	4,801	10,489
Assistant. do.	2,883	1,086
Total ..	8,762	15,856
Deduct increase...	8,762	
Net decrease...		6,604

49. The total charges under the head of Land Revenue in the Fusly under report were Rs. 1,71,982-2-9 being a net decrease of Rs. 14,779 below that of the preceding year. The principal items of decrease are Rs. 6,601 in the salary of the different Covenanted officers as noted in the margin, Rs. 3,210 in the pay of the establishment owing to vacant situations and fines, Rs. 1,139 in the Sauderward charges, owing to economy having been enforced in this branch of expenditure, and Rs. 3,402 in the Extra Revenue charges owing principally to the non-employment of extra Goomastahs during the Settlement.

50. In para. 17 of the Sub-Collector's report the further information called for by the late Commissioner regarding the commutation of the annual demand on certain Enamdars in Tandemullah to a fixed rent, is given. It will be seen that certain years were omitted when striking the average, because no cultivation at all took place in those years, but even with this omission there is no reason to consider the new rates at all burdensome.

The fixed quit rent, the Sub-Collector observes, was distributed among the Enamdars by classifying their lands and by apportioning the ~~quit~~ according to certain rates unanimously agreed to by all parties concerned.

Extra Sources of Revenue.

51. I now proceed to the extra branches of Revenue for the Fusly under report.

Abkarry Demand.

52. The annexed Statement shows a net increase of Rs. 5,050 in the Abkarry Revenue.

Items.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Demand on Abkarry Farms ..	RS. 98,992	RS. 1,04,025	RS. 5,033	...
Licenses granted for the sale of foreign spirits ...	230	390	20	...
Total...	99,272	1,04,325	5,053	...
Extra Revenue, ...	35	32	...	3
Grand Total...	99,307	1,04,357	5,050	...

53. As observed in para. 66 of my Report on the Settlement of Fusly 1265, this branch of Revenue was settled under a triennial rent from Fusly 1265 to 1267 in all the Talooks with exception of Rajahmundry, which was under Aumany for Fusly 1265, but was rented out at the commencement of Fusly 1266 for that and the following year. The increase exhibited in the above Statement is attributable chiefly to the increase of Rs. 2,441 in the rents of the Rajahmundry Talook. In the first year of comparison a reduction was allowed in consequence of the change in the date on which the Fusly year commenced.

54. Of the above demand Rs. 95,816-7-2 were realized within the Fusly, and a further sum of Rs. 6,081-3-6 up to 30th September, leaving a balance of Rs. 2,427-5-4, which will shortly be recovered. The sum of Rs. 442-6-8 so long in deposit as claimed by the Totapully Mansubdar has been carried to the credit of Government under the orders contained in Minutes of Consultation, dated 25th April 1857.

55. Under this head there is a net increase of Rs. 1,341-2-3 arising from a gross increase of Rs. 6,721 and a gross decrease of Rs. 5,380 in different items as shown in Statement No. 8.

56. It is proper to notice that in last Fusly the demand on account of this branch of Revenue was entered as Rs. 51,246-4-4. It has been since raised to Rs. 60,767-12-7 by the transfer of the Fishing tax to this head from that of Land Revenue under the instructions of the Board, dated the 5th November 1856.

57. Of the current demand Rs. 59,769 were realized within the Fusly, and Rs. 1,804-14-9 up to 31st October, leaving a balance of Rs. 585-0-3 for speedy realization, of which measures have been adopted.

58. The amount of arrears outstanding at the commencement of the Fusly was Rs. 4,812-4-5 of which Rupees 3,725-11-1 have been since collected,* leaving a balance of Rupees 586-9-4 as follows:—

FUSLIES.	Motarpha.			Fishing tax.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1263 ...	51	6	9	16	9	0	67	15	9
1264 ...	248	7	1	26	11	3	275	2	4
1265 ...	283	1	3	15	6	0	243	7	3
Total...	587	15	1	48	10	3	586	9	4

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In para. 71 of the last year's Report, the causes of the balance outstanding on account of arrears of Moturpha were fully stated, and sanction for writing off Rs. 51-6-9 for Fusly 1263 and Rs. 257-7-1 for Fusly 1264 solicited. Of this, however, 14 Rs. have since been collected as well as a sum of Rs. 8-10-0 in the amount classed as recoverable leaving 5 Rs. which cannot be realized, and which has therefore now been included under the irrecoverable head. In the sum of Rs. 49,658-7-11 classed as irrecoverable under the head of Land Revenue in my last report. Rs. 16-9-0 on account of Fusly 1263 and Rs. 12-12-0 in part of Rs. 26-11-3 of Fusly 1264 were outstanding under the head of "Fishery tax." These sums have now been deducted from the irrecoverable arrears of land revenue and included under a similar head in Moturpha. Of the balance outstanding under both heads on account of Fusly 1265 a sum of Rs. 39-12-6

is recoverable. The total amount therefore which is now recommended to be written off on account of Fuslies 1263-64, and 65 is Rs. 555-12-10 as shown in the margin.* I must mention that the balance outstanding for Fusly 1265 was carefully enquired into and was found to be due principally by shepherds who had left the country, and a sum of 53 Rupees was due by parties too poor to pay.

Salt.

59. The accounts connected with the Salt Revenue for the year under notice are submitted as entered in the list alluded to in para. 1 of this report.

60. Of the two stores hitherto established in this district, that of Mogultoor was abolished at the end of January, by which time the salt in store was all disposed of; the sales in the Carapah (Pittapoor) division having been stopped in order to the speedy sale of the Salt remaining at Mogultoor. The establishment at the Carapah store according to the revised Moyen Sabital was brought into operation on the 21st April as reported in my letter of the 26th May last.

61. The Carapah salt division at present consists of 32,593 Pans in 10 villages, and the following Statement shows the quantity of salt, the manufacturers agreed to make, the quantity actually manufactured in each village or group of pans, as well as the amount received into store:—

No.	VILLAGES.	Number of Pans.	Amount of Dittum.	Estimated quantity manufactured with in the Fusly.	QUANTITIES RECEIVED INTO STORE.			REMARKS.
					Within the Fusly.	Subsequent to 20th September.	Remaining to be stored.	
1	2	3	4	5	6	7	8	9
1	Panogoodoo, ...	8,171	1,68,000	1,38,070	...	82,874	67,770	The Columns 6 to 8 will not agree with Column 9 as the quantity in the latter is entered by Estimate only.
2	Vampolavada, ...	3,941	73,000	48,018	...	38,000	12,018	
3	Salapauka, ...	1,071	82,000	22,894	21,380	...	...	
4	Congodoo, ...	2,813	1,01,000	83,988	...	87,872	...	
5	Gorrapoody, ...	2,818	81,000	49,828	...	51,094	...	
6	Chollunghy, ...	2,078	88,000	20,548	...	...	20,548	
7	Gorjanapully, ...	2,773	1,00,000	80,308	...	84,108	49,608	
8	Carapah, ...	1,389	18,000	7,050	21,280	25,010	...	
9	Panferlagedda, ...	1,719	80,000	17,776	8,702	1,972	...	
10	Vamavaram, ...	1,719	80,000	17,776	1,200	18,776	...	
	Total...	32,593	7,50,000	4,47,876	52,512	2,87,006	1,50,026	

62. The manufacture of Salt was carried on in 27,657 pans in the first mentioned seven villages last year, while in the period under review, 32,593 pans in 10 villages were at work. Of these 3,217 were in the villages Nos. 8 and 9 not worked last year, though in the one preceding it. The manufacture of Salt in 1,719 pans at the last mentioned village was allowed this year.

63. The measures adopted for the improvement of the manufacture of the article and the result thus far attained having been noticed in a separate communication, it is not necessary to do more than observe that the manufacturers pursued the Nellore system in preparing the pans. They began work in the pans from 18th January, and the collecting of the Salt commenced on the 18th March and finally closed on the 10th June.

64. The season was much more favorable than the previous one, though there were complaints that the sun was not as powerful as usual, and evaporation consequently less rapid. Every exertion was made to manufacture as much Salt as possible, but the rains set in early and the whole of the Salt agreed for could not be made. There was however an increase of 3,17,876 Indian Maunds in the estimated produce of the Fusly above the produce of the previous season.

65. The Salt manufactured, though not equal to the Nellore salt, was a good deal better than had hitherto been made. All very inferior salt was destroyed and as the manufacturers had gone to a considerable expense in preparing their pans, I thought it right to give them the full sanctioned rate for all Salt accepted, on the understanding that unless further improvement was apparent in the following season the rate would be reduced.

66. In the following Statement the different items of this branch of Revenue in the two last Fuslies are compared:—

No.	ITEMS.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1	HOME CONSUMPTION.								
	Iyen Salt	2,04,157	40	1,92,349	58	18		11,808	
	Smuggled Salt,	2,04,197		1,92,407				11,790	
2	INLAND CONSUMPTION.								
	Other Districts,	22,176		23,821		1,645			
	Foreign States,	6,784		7,340		556			
		28,960		31,161		2,201			
3	EXPORTS BY SEA.								
	On account of private trade to Calcutta,	17,039		7,366				9,673	
	of Government to do.	7,500						7,500	
		24,539		7,366				17,173	
4	For Consumption in the French Settlement of Yanam	72		72					
		2,57,768		2,31,006				26,762	
	ADD								
	Arrears of past Fusly received into the Huzzoor Treasury in the Current Fusly,	3,486		18,946		15,460			
	Total Demand	2,61,254		2,49,952				11,302	
	DEDUCT								
	Arrears of the Current Fusly not received into the Huzzoor Treasury during the Fusly,	18,946		19,718				770	
	Collections received within the Fusly.	2,42,308		2,30,236				12,072	
5	Recoveries of advances made for the manufacture of Salt,	6,734						6,734	
6	Extra Revenue,	61		10				51	
7	Refunds of charges on account of Establishment and storing, &c.	502		40				462	
		7,297		50				7,247	
	Grand Total	2,49,805		2,30,184				19,621	

SETTLEMENT REPORT OF THE

67. The rumour of the intended abolition of the Mogaltoor store and the probable closing for a time of the sales at Carapah (Pittapoor) got abroad shortly before the close of Fusly 1265, which caused a considerable run upon the last named stores at the end of that year, hence the decrease in the present under the head of "Home consumption." The decrease in the exports by Sea is mainly owing to the smaller quantity of Salt available for private trade in the season under report, and to no Salt having been supplied on Government indent. No advances having been made in Fusly 1265 there were no recoveries under this head.

68. The annexed Statement of charges exhibits a net decrease of 2,360 Rupees:—

Number.	ITEMS.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1	Salaries of the Establishment.....	6,846		6,697				749	
2	Sauderward,	290		218				78	
3	Advances made to the Salt manufacturers,			8,633		8,633			
4	Coodevaram or share due to the manu- facturers,.....	12,743		7,181				5,562	
5	Extra charges,.....	9,219		4,615				4,604	
	Total.....	29,104		26,741				2,360	

The abolition of the Mogaltoor Store caused a decrease in the salaries of Establishment and Sauderward. The increase under advances is owing to such having been made to the Salt manufacturers for Fusly 1266 as a special case and under the circumstances detailed in my letter of the 8th January last. The decrease in the Coodevaram is accounted for from a smaller quantity of Salt manufactured in Fusly 1265 being paid for in the Fusly under report. The decrease of Rs. 4,604 in the extra charges is mainly owing to the smaller disbursements on account of charges for exportation by Sea, for storing and for extra Peons—certain sums due to the latter not having been charged within the Fusly, owing to the passed bills, not having been received from the Civil Auditor.

69. The Statement of wastage exhibits a wastage of Maunds 19,230, S. 32 in the Carapah division, and Maunds 16,450, S. 13, C. 5 in that of Mogaltoor. The account which is attached to the Statement shews the particulars of the same and the allowance fairly to be made in certain cases. Of the Salt stored in Fusly 1265 in the Carapah division 60 heaps stored and sold by weight and 28 heaps stored by weight and sold by measurement contained Salt the produce of Fusly 1264 regarding which I made some observations in my report of Fusly 1265. The long continuance of this Salt in store has of course increased the wastage. There were 74 heaps stored and sold by measurement, the produce of the same and the following Fusly. The Salt stored in Fusly 1263 in the Mogaltoor division is the produce of that Fusly and therefore a deduction of 5 per cent. must be allowed, the heaps having been stored with the old mercais and sold by the new as explained in my reports of Fuslies 1264 and 1265 and my letter dated 7th May 1856. The actual wastage was about 18 per cent. occasioned by the Salt having been in store for about three years.

70. The collections under this head during the Fusly under report are shown in the following Statement in comparison with those of the preceding Fusly.

Sea Customs.

ITEMS.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
ON FOREIGN BOTTOMS.								
Exports,	28,335	4 7	21,098	12 9	...	...	7,236	7 10
Imports,	490	7 9	1,031	7 2	540	15 5	...	...
Total.....	28,825	12 4	22,130	3 11	540	15 5	7,236	7 10
ON BRITISH BOTTOMS.								
Exports,	14,209	7 7	7,070	12 9	...	...	7,138	10 10
Imports,	3,081	15 8	2,369	10 10	...	...	712	4 10
Total.....	17,291	7 3	9,440	7 7	...	...	7,850	15 8
Total. { Exports,	42,544	12 2	28,169	9 6	...	...	14,375	2 8
Imports,	3,572	7 5	3,401	2 ..	540	15 5	712	4 10
Total.....	46,117	3 7	31,570	11 6	540	15 5	15,087	7 6
Deduct subsequent collections from 16th to 30th June 1857,	164	13 8	3,046	7 5	...	...	2,881	9 9
Remainder.....	45,952	5 11	28,524	4 1	540	15 5	17,969	1 3
Add balance for the same period of last Fusly,	571	2 ..	164	13 8	...	...	406	4 4
Total.....	46,523	7 11	28,689	1 9	540	15 5	18,375	5 7
Deduct Increase,							540	15 5
Net Decrease,							17,834	8 2

The large decrease in the exports is chiefly owing to diminished exportation of grain and Gingely oil seed, both on British and Foreign bottoms to England, France, and the Mauritius. The export season was rather late and a good deal of produce was not shipped till after the close of the Fusly.

71. It will be seen from Statement No. 14, that there is a decrease of Rs. 3,863-0-8 in the Sea Custom charges which is mainly owing to no refunds having been made as in last Fusly on account of duty improperly levied after the passing of Act XXX. of 1854.

72. The following comparative Statement of the collections on account of Frontier duty shows a decrease of Rs. 60:—

ITEMS.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
French Frontier of Yanam,	467	...	423	...	...	...	44	...
Exports,	11	...	9	...	...	...	2	...
Imports,	478	...	432	...	...	...	46	...
Add arrears collected,	10	...	6	...	...	...	4	...
Deduct Collections from 16th to 30th June 1857,...	488	...	438	...	...	...	50	...
Remaining.....	5	...	15	...	...	...	10	...
	483	...	423	...	...	...	60	...

The decrease is chiefly from the limited exportation of Cloths and Tobacco into Yanam.

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SETTLEMENT REPORT OF THE

73. It will be seen from the following comparative Statement that there was a net increase of Rs. 858-13-2 in the stamp collections mainly from the increased sales of stamps for the institution of suits:—

No.	ITEMS.	Fusly 1265.		Fusly 1266.		*Increase.		Decrease.	
1	Sale of Stamps for bonds and instituting suits, Deduct collections from 16th to 30th June 1857.	Rs. 24,000	A. P. 885	Rs. 25,629	A. P. 1,114	Rs. 1,029	A. P. 228	Rs. ...	A. P. ...
	Remaining...	23,714	4	24,515	4	801	...	...	...
2	Securities for Public Servants.	51	5	47	...	...	...	...	...
	Total...	23,765	12	24,562	4	796	8	...	...
	Add collections from 16th to 30th June in last Fusly, ...	327	12	535	12	558	...	...	...
3	Penalties, and stamp duty recovered in pauper suits, ...	24,093	5	25,448	...	1,354	8	...	...
	Total...	1,812	2 3	1,316	7 5	...	...	492	10 10
	Total...	25,905	10 3	26,764	7 5	858	13 2	...	...

74. Statement No. 9 shows a net decrease under this head of Rs. 5,616 arising from a gross decrease of Rs. 6,831 and a gross increase of Rs. 1,215. The former is partly in the amount of fines levied under Regulation IX. of 1822; in Marine receipts (chiefly fines imposed on certain parties and Tonnage duty) in stamp duty in Pauper suits, as well as levied from the Proprietors. The principal item of gross increase is Rs. 809 in the emoluments of Mooniffs and Pettendars, &c., owing to their offices having been vacant for a time, and the sums deducted from the demand as payable to them, having been credited to the head under remark.

75. In para. 39 of my report for the last Fusly, I stated that Rs. 38-13-6 outstanding under this head were irrecoverable, and Rs. 7-1-3 recoverable, Rs. 11-6-0 being in part of the former sum has already been struck off under sanction of Government,* the remainder Rs. 25-7-6 is still retained in the accounts pending the receipt of orders. The amount had since died, and the office has been filled by an individual unconnected with the deceased's family. I beg therefore now to recommend that this should likewise be written off as irrecoverable.

76. The arrears under this head at the beginning of Fusly were Rs. 530-9-10. Of this Rs. 409-2-6 were recovered within the Fusly, leaving a balance of Rs. 121-7-4. Of the latter Rs. 83-8-11 is irrecoverable, being the amount of interest due on the arrears against the Estates of Billoomilly and Byenagoodem al- ready noticed in para. 43 and sanction is solicited accordingly for writing off the amount. The remaining balance will be shortly recovered.

77. As directed in para. 4 of the Extract Minutes of Consultation, dated 25th October 1855 annexed to the Board's Proceedings of the 30th idem, a Statement marked B. of costs awarded to Government by the Court, and the amount recovered together with the balance still due is forwarded. The balance of Rs. 135 therein exhibited is in deposit in the Court pending the decision by the Sudr Udalut in the Appeal Suit filed by the Plaintiff in the case.

78. A Statement showing the total demand and collection on account of each branch of Revenue in the year under report as compared with that immediately preceding is next given.

ITEMS.	1	Fusly 1265.				Fusly 1266.				Fusly 1266.			
		Demand.	Collection in the Fusly.	Subsequent collections up to the Oct. 1856.	Total.	Demand.	Collection in the Fusly.	Subsequent collections up to the Oct. 1857.	Total.	Demand.	Collection in the Fusly.	Subsequent collections up to the Oct. 1857.	Total.
Land Revenue.		Rs. 5,91,158	Rs. 5,78,982	Rs. 9,883	Rs. 5,88,865	Rs. 5,89,976	Rs. 5,73,077	Rs. 9,727	Rs. 5,87,804	Rs. 5,87,804	Rs. 5,73,077	Rs. 9,727	Rs. 5,87,804
Permanently settled estates, ...		12,490	8,075	4,035	12,100	34,181	27,272	4,434	31,706	31,706	27,272	4,434	31,706
Jodee or Shrotrien including water tax on Enams and on Proprietary Estates.		14,56,571	14,61,861	9,331	14,71,392	15,36,644	15,34,098	13,799	15,67,897	15,67,897	15,34,098	13,799	15,67,897
Joint rents, ...		11,733	11,593	33	11,656	12,338	11,661	536	12,197	12,197	11,661	536	12,197
Ryotwar, ...		15,10,824	14,81,523	13,589	14,95,112	16,35,963	15,95,931	18,769	16,11,800	16,11,800	15,95,931	18,769	16,11,800
Estates.		21,01,982	20,80,511	23,472	20,83,983	22,25,039	21,71,108	28,496	21,99,604	21,99,604	21,71,108	28,496	21,99,604
Total.		99,979	96,489	2,740	99,229	1,04,325	95,816	6,103	1,01,919	1,01,919	95,816	6,103	1,01,919
Extra Revenue.		60,767	56,998	3,250	60,148	62,109	59,769	1,804	61,573	61,573	59,769	1,804	61,573
Interest Account, ...		2,57,765	2,58,821	18,947	2,87,768	2,31,007	2,11,291	19,716	2,31,007	2,31,007	2,11,291	19,716	2,31,007
Alkarry, ...		475	472	6	478	432	417	15	432	432	417	15	432
Mourpba, ...		48,117	45,932	163	48,117	31,570	28,534	3,046	31,570	31,570	28,534	3,046	31,570
Salt, ...		24,552	23,766	886	24,552	25,677	24,252	1,115	25,677	25,677	24,252	1,115	25,677
Sea Customs, ...		4,30,054	4,32,398	23,994	4,56,392	4,55,120	4,20,379	31,799	4,52,178	4,52,178	4,20,379	31,799	4,52,178
Stamps, ...		25,91,046	25,29,909	40,466	25,72,375	26,80,159	25,91,487	60,295	26,51,782	26,51,782	25,91,487	60,295	26,51,782
Total.		17,071	17,050	12	17,062	14,716	14,716	...	14,716	14,716	14,716	...	14,716
Extra Revenue.		3,849	3,818	285	3,603	3,588	28	430	4,018	4,018	3,588	430	4,018
Interest Account, ...		20,920	20,368	397	20,666	15,304	14,744	430	15,174	15,174	14,744	430	15,174
Total.		26,11,966	25,43,277	49,763	25,93,040	26,95,463	26,06,331	60,725	26,56,956	26,56,956	26,06,331	60,725	26,56,956
Grand Total.		...	...	...	...	...	...	56,499	...	...	...	56,499	...

Up to the end of September 1857 as per Statement No. 11. In the Month of October 1857.

SETTLEMENT REPORT OF THE COLLECTOR OF RAJAHMUNDRY.

79. In conclusion, I append a comparative Statement exhibiting the gross amount of Revenue realized within the Fusly and the charges of management. A decrease of one per cent. in the latter is observable.

ITEMS.	FUSLY 1265.					FUSLY 1266.				
	Collections.			Charges.	Percentage of Collections 4 & 5	Collections.			Charges.	Percentage of Collections 9 & 10
	Current.	Arrears.	Total.			Current.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11
Land Revenue, ...	Rs. 20,82,971	Rs. 47,818	Rs. 21,30,789	Rs. 1,86,760	Rs. 9	Rs. 21,80,501	Rs. 32,559	Rs. 22,13,060	Rs. 1,71,062	Rs. 8
Abkarry, ...	98,619	1,877	98,496	...	...	95,870	3,226	99,102	...	...
Moturpha, ...	47,977	1,754	49,831	4,825	10	59,820	3,713	63,535	4,825	8
Salt, ...	2,39,354	3,487	2,42,871	29,003	12	2,11,347	18,046	2,30,393	18,211	8
Sea Customs, ...	50,088	571	51,529	7,747	14	32,807	165	32,972	3,834	12
Sayer, ...	473	10	483	978	202	425	6	431	978	225
Stamps, ...	25,579	328	25,907	3,023	14	25,878	886	26,764	3,471	13
Total Extra Sources...	4,60,899	9,027	4,69,917	66,171	10	4,26,156	26,042	4,52,197	31,304	7
Grand Total...	25,43,861	55,845	25,99,706	2,32,931	9	26,06,656	59,501	26,66,157	2,03,346	8

80. The late Acting Sub-Collector Mr. Pelly left the district before the period for reporting on the results of the year had arrived. A copy* of the report sent in by the present Acting Sub-Collector is submitted.

81. I readily acknowledge the efficient assistance afforded me by my subordinates Mr. Robinson, Mr. Pelly, and Mr. Morris, each in their time officiated during a part of the year as Sub-Collector. The Acting Head Assistant Collector Mr. Molony in charge of the Revenue and Police of two Talooks, the Salt, Sea Customs, Moturpha, and the Police of other Talooks rendered me valuable aid.

I have the honor to be,

Sir,
Your most obedient servant,
A. PURVIS,
Collector.

35 (79)

LETTER FROM T. J. KNOX, ESQ., ACTING COLLECTOR OF MASULIPATAN;
TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF
REVENUE, FORT ST. GEORGE; DATED 26TH OCTOBER, 1857.
No. 198.

SIR,

1. I have the honor to submit the following Report on the settlement of the Revenue for Fusly 1286, together with 18 accounts drawn up according to the forms prescribed by the Board. The report of the Sub-Collector is also annexed.

2. I joined this district in February 1857. Up to which time Mr. Fraser had settled 3 of the 6 Talooks usually under the Collector's management, and had directed the fourth to be taken by the Head Assistant, leaving 2 for me, which I settled in March. The Sub-Collector settled the entire Sub-Division containing 4 Talooks, and the Head Assistant the two which form his regular charge.

3. Showers of rain fell in every month from February 1856 to May, when the S.W. monsoon set in with heavy rains, which continued during July and August. The Kistna freshes were seasonable, and filled the tanks of the Deevy Talook which had been dry for 2 years. Equally favorable for the district were the minor hill streams, which feed the tanks of the Ellore, Pentapaud, Nundegam, and Juggiahpett Talooks. The Weythron, or Venkiah Calwa as it is sometimes called, and its branch channels, supplied at the right time Godavery water to portions of Ralunghy, Pentapaud, and Kykaloor Talooks. The Kistna ancient channels also, so far as they were excavated, afforded a large supply of water to wet lands in the Goodewadah, Bunder, and Pedanah Talooks, and a small portion of the Bazarah Talook. Thus up to October all was prosperous, though for the dry crops perhaps there had been too much rain, from the middle of October, however to the middle of November, there was no rain, and some damage occurred, but all fears as to the general out-turn of the harvest, were dissipated by the storm of the 20th and 21st November, when the rain was abundant. I may here mention a peculiar effect attributed to the wind that then blew. The Ryots declare that it so dried up the sap in the paddy stalks that though there were numberless fine looking heads of paddy, they contained no grain, but merely an empty husk, and the fact is certain, whatever may have been the cause, however, on the whole, the season was very favourable.

4. There was a remarkable rise in the wages of agricultural labour in this season. In some Talooks the wages were doubled, and in most payment in cash, and not in kind, was demanded. This change was owing both to the large increase in the wet cultivation, and to the demand for labour in the Public Works Department, for in both cases men and not women were required, moreover many who were formerly farm servants having acquired independent notions and money in the Public Works Department, returned to their villages to cultivate on their own account. The price of ploughing cattle has also risen very high, more cattle are required for ploughing, and it appears as if buffaloes which hitherto have been principally used, will not stand either the wet or the work, for they have died like rotten sheep, and the Ryots have to substitute bullocks, it is evident that Government as any landlord in England would do, must facilitate and insist on dry lands being retained in every village for pasturage.

5. While labour and farm stock rose in value, the prices of produce fell, as the marginal figures shew exemplifying the universal rule that with an increasing national power of accumulating, there is a decreasing rate of profits. The ryots are chiefly affected by the market prices, in March, April, and May, when from the necessity of paying their rent, they are compelled to raise money. I am happy to state as a proof that this district is improving, that many ryots this year were not obliged to sell, but held on till prices rose, and secured a fair price for their grain. When the poor can escape, the village

shroff and the whealthir become grain merchants, comfort, and capital will quickly fall to the ryot's lot.

Census.

6. A new census was taken in Fusly 1266 which differed considerably from that taken in Fusly 1260.

DESCRIPTION.		Fusly 1260.	Fusly 1265.	Increase.	Decrease.
Men,	...	2,79,204	3,28,455	49,251	...
Women,	...	2,41,662	2,95,353	53,691	...
Total...		5,20,866	6,23,808	1,02,942	...

The greater part of the increase of population is in the Talooks of Ralunghy, Pentapaud, Nundegamah, and Tirwoor. I fully believe the population is increasing, because the material wealth of the district most undoubtedly is, but I have no confidence in these statistics though every effort was used to attain correctness. This District has only just started into a permanency in its existence. The magnificent works of irrigation not only pour wealth into every village, but they secure the country against famines and seasons of distress, which so greatly deteriorate the moral and physical character of a people, and apparently the people already feel this security; in many villages tiled houses are being erected, and Captain Orr is said to have estimated the value of the timber passing up the channels for private building purposes, at upwards of 2 lacs of Rupees. This district affords a most interesting study to any man anxious to see a population increase in numbers and acquire wealth and watch how the progress is affected by an imperfect land tenure, and a total absence of roads, markets and every social institution that promotes the circulation and growth of wealth.

Mode of Settlement.

7. The number of villages under each mode of settlement current in this district is given below:—

ITEMS.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Under joint rent,	601	589	.....	12
Ryotwar,	63	63	.....	7
Amanu or sharing,	8	1	.....	.....
Rents for one year,	84	104	20	.....
Do. for more than one year,	35	55	20	.....
Total Sairy.....	715½	713½	Net 3	.....
Cuttoobady villages,	167½	164½	.....	3
Rent free villages,	34	34	.....	.....
Grand Total.....	917	917	.....	.....

I must explain that the increase in the rented villages is, because several deserted villages were given on easy rents by the Sub-Collector to parties desirous of re-peopling them, and because the ryots of some villages would not agree to take them for the rent proposed by the Collector, and the villages were leased out to strangers. The decrease in the Amanie villages, is owing to the villages of the Cuddindy Purganah being this year settled on joint rents. In the rents for more than one year, the hamlets given on long leases to Mr. H. B. Smith are not included, because as hamlets they have no distinct place in the accounts. The number of Sairy villages has been increased by the resumption of 3 Cuttoobady villages for arrears in pursuance of the orders* of Government noted in the margin.

* E. M. C. 18th January 1856.
No. 53.

Statement No. 3.
Results of settlement.

8. The estimated area of occupied land in Joint Rent and Ryotwar villages, and the portion actually cultivated are given in the sub-joined table:—

ITEMS.		FUSLY 1265.		FUSLY 1266.		COMPARISON.			
		Land.		Land.		Increase.		Decrease.	
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Amaracum of over-pation.	Dry,	4,03,797	3,82,046	4,03,561	3,73,278	...	...	...	...
	Lanka (River islet),	1,024	10,824	1,116	11,124	82	300	...	...
	Bangayet,	2,539	12,632	2,406	11,565	...	...	133	667
	Dry made wet including Bangayet made wet,	9,513	18,747	17,782	41,734	8,269	22,987	...	...
	Usual wet,	1,10,615	3,69,906	1,13,212	3,16,843	2,597	46,937	...	...
	Total...	5,32,495	7,34,115	5,38,376	7,54,832	5,881	20,717	...	...
Cultivation.	Dry,	2,17,616	2,87,731	2,14,596	2,75,006	...	...	3,021	12,725
	Lankahs,	928	10,210	965	10,231	35	11	...	...
	Bangayet,	2,067	10,376	1,822	9,775	...	...	155	603
	Dry made Wet including Bangayet, do.	8,948	17,903	17,175	40,530	8,227	22,367	...	...
	Usual Wet,	56,387	1,79,421	55,335	2,50,985	32,851	1,01,567	...	...
	Total...	2,84,943	5,95,691	3,22,653	6,16,508	37,710	1,10,817	...	...

Under the village joint rent system, the arable area in a village is occupied, and the portion not cultivated is retained for grazing, and there is little value that I can see in the amaracum account. In dry land newly irrigated and brought under paddy cultivation, there is an increase of acres 8,000 in the Talooks of Goodewadah (1), Ralunghy (2), Pentapaud (3), and Kykaloor (4), and 33,000 acres have been added to the account of cultivated wet land in Deevy (1), Ellore (2), Pentapaud (3), Goodewadah (4), Juggiahpett (5), Tirwoor (6), Bunder (7), and Pedanah (5). In Deevy, Ellore, Juggiahpett, and Tirwoor the increase is nominal, because in the preceding season there was a great failure of the wet cultivation, but in the other Talooks, the increase was due to the irrigation from the Anicuts. The only instance of a falling off in the cultivation occurred in the Ryotwary lands of the Colair, which, having been under water for sometime, became an unprofitable, and I believe, unwholesome marsh. At my suggestion, the lake was drained to some extent in May and June last, and I trust some land was rendered fit for cultivation.

9. I subjoin a Statement giving at a glance an idea of the increase of revenue as yet derived by Government from the Kistna and Godavery anicuts, and their auxiliary.

SETTLEMENT REPORT OF THE

TALOOKS.		NUMBER OF VILLAGES WATERED.	USUAL WET LAND AND DRY CONVERTED INTO WET IN SAIKY VILLAGES.										ERAMS IRRIGATED IN FUSLY 1266.					TOTAL OF SAIKY AND ERAMS.				
			Irrigated area.		Addition to Revenue.				Grand total of addition to Revenue.		In Saiy vil- lages.		On Mokasa, &c. and Enams in them.		Total.		Total of irrigated land, cols. 6 and 10.		Addition to Revenue.			
Saiy.	Mokasa and Agrah.	Fusly 1265.	Fusly 1266.	Addition made prospec- tively for Fusly 1266 with reference to the in- creased cultivation of Fusly 1265.	Addition to the Revenue of Fusly 1266.	Prospective ad- dition to the Re- venue of Fusly 1266.	Total.	7	8	9	10	Land.	Revenue.	Land.	Revenue.	Land.	Revenue.	17	18	19	20	21
1 Bander,	24	4	28	3,621	6,047	3,081	3,081	3,721	2,087	...	...	413	...	...	2,500	8,547	640	3,081	3,721	...	...	...
2 Podanah,	14	...	14	2,074	3,947	1,775	1,775	2,032	...	...	...	...	...	...	...	3,247	257	1,775	2,032	...	...	...
3 Goodewadah,	26	...	26	18,326	25,385	6,396	6,396	16,308	5,564	1,806	...	2,530	649	8,034	2,455	33,469	12,367	6,396	19,763	...	...	...
4 Kybaloor,	45	...	17	63,12,739	16,435	3,683	3,683	8,499	4,177	1,962	...	2,858	812	7,033	2,074	23,468	6,890	3,683	10,578	...	...	...
5 Pentapaud,	11	...	5	16	4,355	5,331	3,215	6,506	2,917	656	...	665	318	3,452	974	8,813	4,189	3,291	7,460	...	...	...
6 Ralunghy,	25	...	10	35	2,735	3,933	3,749	7,157	2,026	1,430	...	358	127	2,386	1,537	6,374	4,974	3,740	8,714	...	...	...
7 Banderah,	8	...	...	...	...	395	395	690	73	123	...	...	...	...	...	395	448	325	773	...	...	...
Total	218	69	275	43,830	60,763	22,391	22,391	44,873	16,746	5,277	...	6,812	1,906	23,558	7,188	84,321	29,765	22,991	53,056	...	...	...
1 In Goodoor Pungah,	3	...	3	139	388	...	...	...	37	...	...	...	...	...	...	405	...	...	...	...	...	...
2 Chavindra Mootah,	4	...	4	...	1,514	...	...	...	497	...	...	...	...	...	...	3,011	...	...	...	...	...	...
3 Noosard Zemindary,	13	5	16	3,848	4,941	...	...	...	280	...	...	479	...	...	...	5,100	...	...	...	...	...	...
Total	30	5	25	2,987	6,923	...	...	...	814	...	...	479	...	...	...	7,516	...	...	...	...	...	...
Grand Total	248	69	202	47,817	65,966	...	...	...	17,560	...	...	7,291	...	...	...	91,837	...	...	...	...	...	...

The subject is one that must be developed in a special Report. I may however remark generally that in this district there are peculiar difficulties in exhibiting the actual increased revenue yielded to Government. There is no regular field assessment in this district, and it is impossible to levy with any certainty a distinctive water rate per acre or per cutty, for here land is only known by the amount it will produce but not by its area, moderate additions have been steadily made to the rents of villages, most of which must be attributed to beneficial effects of the Anicuts.

10. The Ryots are beginning to use the water supplied by the channels in summer. In 13 villages of the Ralunghy Talook, 1,170 acres were thus cultivated in Fusly 1266. On 700 acres a second crop of paddy was raised after a first crop had been got. On 200 acres a second crop of paddy was raised after a dry crop had been taken off the ground.

On 70 acres a second crop of paddy was raised, the land having previously lain fallow.

On 200 acres, a second crop gingely oil, chilly, &c., were raised.

For this cultivation in Fusly 1266 no additional tax was levied, because it was just and politic to encourage the Ryots in their experiment. They however were warned of their liability in future.

11. I think it well to notice the special crops for which Statement No. 7 is assigned, the whole land cultivated with Sugar is not quite an acre, and this is grown by two Zemindars for pleasure; of Cotton there are 9,022 acres altogether under cultivation in the district, of which 7,300 acres are in Ralunghy, Pentapaud, and Nundegam. The Indigo is grown only in 2 of the Government Talooks to the extent of 14 acres, viz. 9 acres in Tirwoor and 5 in Ralunghy. The Vulloor Zemindar cultivates 42 acres on his own account, and there are said to be 2 acres of cultivation in the village of Tungellamooddy, of the indigo cultivation recently carried on by Mr. H. B. Smith in the Tirwoor Talook, the Tahsildar thus reports: "In Vakalapooddy, Mr. Smith is intending to set up vats. The indigo is a profitable cultivation attended with little difficulty. In Da-sarevareegoodem, on 7 acres of land assessed at Rs. 4, Indigo was grown in Fusly 1265, and the first cutting gave 4 maunds. The second cutting gave 7 maunds. Total 11 maunds, which at 40 Rupees the maund, returned 440 Rupees. The expenses did not exceed Rs. 125. There are many villages fit for the growth of the Indigo. The assessment on such lands is not beyond 8-10, or 15 Rupees per cutty of 14 acres. In the villages rented out to Mr. Smith, the rate per acre is not more than Rs. 0-11-3. Twice the extent of land now fit for cultivation, may be easily reclaimed from jungle. Some ryots, seeing the example set by Mr. Smith, are intending to grow the plant and manufacture Indigo on their own account. The crop cannot be injured by cattle. Once grown the plant, with occasional weeding, lasts two years, and given 2 cuttings a year. Mr. Smith's servants have built 40 houses in Vakalapooddy, and Ryots from the Nizam's territories are coming in and settling." This, a very interesting experiment, and the fact which I believe must soon become patent, is here shadowed forth that in this district when rice is sufficient for the home market, has been produced, the dry grains with cotton and indigo will be more profitable products than rice. I believe this district cannot compete with Pegu or other wet climates in the growth of rice for exportation, and the waters from the anicuts would not be so much required for dry grains, and any water rate levied must be proportionably affected, I may be wrong, but the subject is one of vital importance to the district.

12. Referring to the abstract Statement in para. 8, the Board will observe an increase under the heads "usual wet" and "Dry converted into wet," amounting to nearly Rs. 30,000. Of this, about Rs. 20,000 are derived on the irrigated lands, vide Statement and para. 9. The remainder from unauthorized Enams lately resumed. Of the total amaram demand of Rupees

40

SETTLEMENT REPORT OF THE

7,54,339, the remissions were Rs. 22,103. The remainder was the Revenue settled, viz. Rupees 7,32,736, to which must be added

1 Ready money items including Teerwa jasty on Enams in the joint rented and Ryotwar villages.	Rs.
2 Revenue of rented villages	48,963
3 Do. of an Amanie village....	34,236
4 Quit rent and Teerwa jasty on Cuttoobady villages,	118
	49,076
Total...	8,57,029

13. The details of the remissions alluded to in Statement No. 4, afford details of the remissions granted, and I will offer a few explanations on 8 items, also a comparison of each item.

Statement 13. No. 4.	Rs.
Total remission.....	22,103
On account of losses by season &c. to Ryots.....	14,117
On account of fixed remission.....	7,986

1stly. The decrease of Rupees 60,719 under head "Shamlut Bunder," was because the season was very favourable, and lands were not left waste as in Fusly 1265.

2ndly. The remission Rs. 6,476 on account of "Pauny Boody" was chiefly in the Talooks of Raulunghy, Pentapaud, Kykaloor, and Goodewadah, where some crops had been swamped by excessive rain. The fact was satisfactorily ascertained in all cases.

3rdly. The remission of Rupees 1,300, on account of Sairy was in the Talooks of Bunder, Pedanah, and Deevy. In several villages of these Talooks, the dry paddy and chayroot were dried up by the drought of October, and the ryots could rear no other crop. Before this was granted, Mr. Fraser and the Head Sherishtadar inspected the localities, and were satisfied of the equity of the claim for remission.

4thly. As sairy lands in the occupation of ryots were lost by excavating channels, the sist of those lands had to be deducted from the joint rent, to the amount of Rupees 248-6-0.

5thly. Rupees 1,224-11-7 was a similar remission on account of sairy lands given in exchange for Enams taken up by channels.

6thly. The decrease under the head Teazgary is owing to the abolition of wundra, with reference to the principles enunciated by the Board of Revenue, 31st August 1854. The sum of Rupees 1,327 now shown under this head, represents the official emoluments enjoyed by the Curnums in the Talook of Kykaloor in the shape of lands, the sist whereof is added to the Government demand of the respective villages and deducted therefrom as wundra.

7thly. Treebhagum and Chatroobhagum remissions Rs. 6,309 represent the share of the revenue enjoyed by certain Mokassadars and Bramins to whom the villages had been originally granted as Enams, subject to the payment of, as those terms denote, a third and a fourth of the gross produce. With reference to the remarks of Government in para. 19 of their printed orders on the Settlement Reports of Fusly 1264, I trust the information given above regarding the remissions under this head, will be sufficient.

8thly. The Baud Enam remission amounting to Rupees 280, hitherto granted to certain Curnum families and Chowdaries will be discontinued from Fusly 1267.

14. With reference to the remarks of Mr. Fraser in para. 9 of his Settlement Report for Fusly 1264, regarding certain quit-rents hitherto regulated by the annual produce, I beg to inform the Board that the commutation of them into fixed money quit-rents, has been completed in the Goodewadah Talook. When the result has been proved by the experience of a few seasons, a special report must be made upon the subject.

2. The increase from "Cuttoobady Maff Enams" is caused by these Enams having been held responsible for the quit-rents remitted by the Zemindar, and the same reason accounts also for the increase from Cuttoobady on subsequent Enams which have been since fully assessed.

3. The other items call for no remark, excepting the increase of Rs. 5,114 under the head of Teerwajasty, a rate levied on small Enams irrigated by the ancient channels; but as this will form subject of a separate report, I need only add here, that it was thought right to commence with a moderate contribution from the Enam holders, to the Revenue of the State. Rs. 69 from jungle tax, is the tax recently imposed on the wood cut in the mangrove jungle of the Deevy Talook in pursuance of the orders of Government.

15. Of the miscellaneous items embraced in Statement No. 9, I need only notice a few. Maramut Niasiff, decrease Rs. 3,961. No repairs of any consequence having been executed in the few Talooks, where this tax has ever been collected, receipts from this source were very small in Fusly 1266. The large decrease in other items is owing simply to the fact of there having been no adjustments from deposits. The increase of Rs. 844 under head "sale" of Palmira trees is owing to the establishment by Mr. Fraser of a restrictive fee of 8 annas on each Government tree, and 1 anna on each 100 leaves cut. This was adopted to prevent the unlimited destruction of Circular trees, it having been the practice in this district heretofore, to give away trees for nothing. I must here add that these fees, and probably much more, should be systematically expended in planting Palmira seeds; there are very few young trees to be seen in the district.

16. The sundry sources of Revenue are, 1 Salt, 2 Abkarry, 3 Moturpha, 4 Stamps, 5 Sea Customs. The revenues derived from these in Fusly 1266, are given below in comparison with Fusly 1265.

Sources.	Demand. Fusly 1265.	Demand. Fusly 1266.	COMPARISON.	
			Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1 Salt,	2,54,564	2,57,861	3,297	...
2 Abkarry,	43,750	43,750	...	...
3 Moturpha,	23,491	18,839	...	4,652
4 Stamps,	15,449	19,699	4,250	...
5 Sea Customs,	...	13	13	...
Total...	3,37,254	3,40,162	2,908	...

The increase in the Salt Revenue is too small to call for any remark. The decrease in the Moturpha is in consequence of the abolition of the tax on shepherds under orders of Government. The increased sale of stamp papers is a sad, but sure proof that wealth is accumulating in this district, for litigation in this country is the expensive pastime of the rich alone. The Sea Customs revenue which was nothing in Fusly 1265, amounted this Fusly to Rs. 13, viz., Import duty on certain articles from Penang and Caintal Rs. 11. Export duty to the former port 2 Rs. The annexed Table will shew the relative position of exports and imports. I consider this Table quite justifies the opinion I advanced in para 11.

SETTLEMENT REPORT OF THE

Articles.	Exports.	Imports.
Paddy and rice, ...	Rs. 16,455	Rs. 34,723
Other agricultural produce, ...	1,53,198	...
Ghee, ...	52,204	...
Hides and Horns, ...	46,676	...
Piece goods, ...	87,573	57,487
Carpets, ...	5,000	...
Cotton wool, ...	21,229	1,56,965
Saltpetre, ...	5,000	...
Sundries, ...	77,188	49,684
Metals, ...	...	81,168
Timber, ...	...	12,476
Total...	4,01,611	3,45,428

Salt account No. 3 No. 4-5 & 6 with 3 enclosures.

17. The detailed salt accounts noted in the margin are here with submitted. I shall here advert briefly to the main results exhibited by them.

Quantity in store at the commencement of the Fusly,...	Maunds.	Rs.
Do. manufactured and received within the Fusly including salt reloaded by a Dhoney which took it for Calcutta, ...	7,63,830	...
...	1,39,860	...
Sold for District Home consumption, ...	8,92,690	58,582
Do. for other District only Rajahmundry, ...	...	3,396
Do. for the Nizam's Territories, ...	2,00,492	1,95,833
Wastage, ...	2,62,470	2,57,861
Balance on hand, ...	12,154	...
...	2,74,624	...
...	6,18,066	...

Of the sale to the Brinjaries, viz. 2,00,492 Maunds, 89,468 were sold by the heap and the remainder 1,11,024 by measurement. With reference to the remarks made by the Commissioner in para. 63 of his Proceedings of Fusly 1264, it must be observed that the rule of selling by the heap is, and has been observed in this district in all cases where the purchaser so desire. But where the purchases made by Brinjaries are smaller than 10 garces, and where the salt offered is old, as is the case in this district, they prefer measurement from fear of incurring unusual wastage.

18. The wastage of the salt sold was as follows:—

On the salt of Fusly	1262	1263	1264	1265	M. S.
...	...	...	...	...	8 31 per cent.
...	...	...	...	...	5 23 "
...	...	...	...	...	3 88 "
...	...	...	...	...	4 22 "

Statements Nos. 10, 11 & 12. Demand of all sources of Revenue, &c.

19. Having in the preceding paras. gone into the necessary details of each branch of Revenue, I shall now give below a comparative view of the total Demand, Collection, and Balance under each head.

COLLECTOR OF MASULIPATAM.

SOURCES OF REVENUE.	FUSLY 1265.					FUSLY 1266.					COMPARISON OF COLA. 2 & 7.	
	Demand.	Collection within Fusly.	Balance at the end of Fusly.	Subsequent collection to 30th September.	Balance.	Demand.	Collection within Fusly.	Balance.	Subsequent collection.	Balance.	Difference.	Per centage.
1	2	3	4	5	6	7	8	9	10	11	12	13
Land Revenue.	Rs. 2,84,693	Rs. 2,41,748	Rs. 42,945	Rs. 42,945	Rs. 2,727	Rs. 2,84,693	Rs. 2,41,748	Rs. 42,945	Rs. 42,945	Rs. 2,727	Rs. 2,84,693	Rs. 2,41,748
Government estates.	7,62,167	7,55,082	6,185	5,408	2,727	8,57,039	8,53,797	3,239	1,137	2,095	84,872	12 7 1
Total...	10,46,790	9,97,770	49,130	48,353	2,727	11,41,663	11,10,939	30,783	28,763	3,970	94,872	9 1
Sea Customs.	Rs. 3,54,564	Rs. 3,54,564	...	...	...	Rs. 3,54,564	Rs. 3,54,564	...	...	...	...	...
Abkary.	48,760	38,388	7,462	7,462	...	48,760	38,388	7,462	7,462	...	...	...
Moturapha.	33,491	28,217	274	274	...	33,491	28,217	274	274	...	...	...
Shamra.	15,449	15,449	...	...	...	15,449	15,449	...	...	...	...	...
Sea Customs.	...	...	...	...	...	...	...	...	...	...	...	...
Total...	3,87,264	3,89,518	7,786	7,786	231	3,87,264	3,89,518	6,088	2,915	3,193	2,908	18 9
Extra Revenue.	14,086	13,460	636	...	...	14,086	13,460	636	...	...	...	...
Interest account.	4,904	4,904	...	...	...	4,904	4,904	...	...	...	...	...
Grand Total...	14,08,084	13,45,643	57,892	54,039	3,860	15,02,702	14,64,691	38,011	30,830	7,181	90,668	7 1 8

It will be observed from the above Statement that the total demand of the district was Rs. 15,02,702, collection thereof within Fusly Rs. 14,64,691. Balance Rs. 38,011 which was reduced by the 30th of September 1857 to Rs. 7,181 due as follows:—

Nos.	Rs.
1 On Davercottah, ...	1,861
On another petty estate, ...	14
...	1,875
2 On Government Estates, ...	2,095
3 On Abkary, ...	1,874
4 On Moturapha, ...	249
5 On Extra Revenue, ...	40
6 On interest account due by the Davercottah Zemindar chiefly, ...	1,048
Total...	7,181

which is nearly 7 annas per cent. But as the items Nos. 1-3 and 6 are immediately recoverable, the proportion of the rest of the balance will be only 2 annas per cent. Of the balance on the Government Estates, Rs. 2,095, the recoverable portion is only about Rupees 400, the rest are either doubtful or quite irrecoverable, being due for the most part on Cuttoobady Enams. The proportion of the balance on the Government Estates to their Beriz is only $\frac{1}{4}$ Rupee per cent. The actual balances on each Talook are given in the margin. Considering that these also consist mostly of irrecoverable balances—this state of the balance sheet speaks for the diligence of the several Tahsildars to whom not a single stimulating order was issued.

20. The Board are no doubt aware, that there has been great improvement in the Revenues since Fusly 1261. I give in the margin the aggregate actual collections of current Revenue within the Fusly from all sources of each year from Fusly 1261 to the Fusly 1266. The Revenue of Fusly 1263 amounting to Rupees 14,15,851-0-0 was then the highest on record. At that time the Frontier customs duty contributed the sum of Rs. 41,495. The Revenue of Fusly 1266 within the Fusly was Rs. 14,46,068 with the frontier customs duty, and several other items abolished.

Collection within Fusly.		
Fusly.	Exclusive of Sayer.	Inclusive of Sayer.
1261	12,38,785	13,24,802
1262	11,71,674	12,10,361
1263	13,75,856	14,15,351
1264	12,77,702	12,79,256
1265	13,27,287	13,27,287
1266	14,46,068	14,46,068

SETTLEMENT REPORT OF THE COLLECTOR OF MASULIPATAM.

Arrears of Revenue due on the District. Statement No. 13.

21. The arrears of Revenue on the district at the end of September 1857 stood at Rs. 72,293 which may be described as follows:—

	Total...	RS.	A.	P.
		72,293	0	0
Recoverable balance on Mokasses, Aggraharums, Quit-rent Enams, according to the instalments arranged by the late Special Assistant Collector Mr. Ballard, ...		10,935	0	0
Doubtful balance being the arrears of joint, rent, quit-rent on Enams, &c., chiefly of Fusly 1264 and 1265 which will be reported upon in future, ...		4,187	0	0
Balance already reported upon for remission on which orders have not yet been received, viz. ...				
1 On Mokassa and Aggraharums as per letter to Board of 3rd January, 1857, deducting subsequent collections, ...	43,259	0	0	
2 Of Maramat nisiff as per letter of 10th June 1857, deducting subsequent collections, ...	7,327	0	0	
3 Of Moturpha as per letter of 15th September, 1857, ...	1,170	0	0	
4 Of Enam quit-rents in the Sub-Division as per letter of 21st September, 1857, ...	5,815	0	0	
		58,071	0	0
Total...		72,293	0	0

22. There was only one instance in which property was sold for arrears. There were in all 31 cases of the issue of process, 2 paid on the notice being served, 28 paid on attachment of property, and there was only one, who allowed his property to be sold for the balance.

23. The gross collections under all heads of Revenue current and arrears amounted to Rs. 15,23,016 against Rs. 14,36,488 in Fusly 1265. The gross charges Rs. 1,75,498 against Rs. 1,62,804 in Fusly 1265. The chief reason of the net increase in the charges was the extraordinary item of Rs. 21,109 which was paid as a final settlement of the claims of the Baudoo Enamdars. The proportion of Moturpha charges to Moturpha Revenue is 30 per cent. This is owing to the fact of the Moturpha remissions given to certain Zemindars being included among the charges.

24. The report of the Sub-Collector Mr. M. C. Chase, is a proof that that officer is a zealous and active public servant, and not above interesting himself in details. The Head Assistant Collector Mr. T. A. N. Chase had a very difficult settlement to make, and the fact that he carried into execution most unpalatable orders effectually and without exciting irritation, proves he has done the State good service. I have had very valuable assistance on every occasion from my Head Sheristadar A. Sashia, and I must add my testimony to the general opinion that he is a first-rate public servant. I wish I could say much for the Naib Sheristadar Shankarow. I believe the Board did this District an injury in appointing him, in opposition to their own Circular Orders. He is an honest man and a good accountant, but otherwise a nonentity. I agree with the Sub-Collector that D. Nursingarow, Tahsildar of Tirwoor, is a valuable public officer and deserving promotion.

I have the honor to be, &c.

(Signed) T. J. KNOL

Acting Collector

LETTER FROM R. R. COTTON, ESQ., ACTING COLLECTOR OF GUNTOOR;
TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF
REVENUE, FORT ST. GEORGE;
DATED 23RD NOVEMBER 1857, No. 159.

SIR,

1. I have the honor to forward the several Statements connected with the revenue settlement of this District for Fusly 1266, (1856-57), prepared in the prescribed form.

2. The Jamabundy was completed several weeks previous to my taking charge of the District. Of the 14 Talooks, 11 were disposed of by Mr. Newill, Acting Collector, and 3 by the Head Assistant, and the following Tabular Statement exhibits the different stations at which the settlement, and the distribution of Puttahs, took place:—

Names of Talooks.	Stations where the settlement and distribution of Puttahs took place.	By whom made.	Remarks.
1 Pruttipaud, ...	Guntoor, ...	Late Acting Collector.	Puttahs distributed by Mr. Newill.
2 Portion of Mungalagherry, ...	Amaravaty, ...		
Do. do. ...	Collepara, ...		
3 Baupetlah, ...	Baupetla, ...		
4 Portion of Ponnor, ...	Ponnor, ...	Do.	Do. by the Ag. Head Asst. Col.
Do. do. ...	Cheybrole, ...		
5 Maurtoor, ...	Maurtoor, ...	Do.	Do. by the Acting Collector.
6 Reypully, ...	Reypully, ...		
7 Tenally, ...	Collepara and Colloor, ...	Do.	Do. by the Acting Collector.
8 Guntoor, ...	Cheybrole, ...		
9 Coorapand, ...	Amaravaty, ...	Do.	Do. by Mr. Barlow, Asst. Col.
10 Condaveed, ...	Condaveed, ...		
11 Nursarowpet, ...	Nursarowpet, ...	Hd. Asst. Collector.	Do. by the Head Asst. Col.
12 Innacondah, ...	Innacondah, ...		
13 Datchapully, ...	Goorzall, ...		
14 Timmercottah, ...			

3. Some of the subordinate stations above shewn were selected in preference to the Cusbah towns, both on account of their central position, and as being more convenient for the villagers. It appears that Mr. Newill's presence having been necessarily required in the several Talooks of the Guntoor Circar, in carrying out the numerous important measures that were introduced, it was not practicable for that Gentleman to visit Palnaud as suggested in para. 2 of the Proceedings of the Board of Revenue, but these instructions will be attended to, as far as practicable, during the ensuing settlement.

4. The number of villages and the tenures under which they are held are given in the subjoined abstract *one village in the Datchapully Talook which was held on aggraharum tenure reverted to Government in this year; the proprietor having voluntarily given it up, in consequence of his inability to pay the arrears of quit rent due upon it amounting to Rupees 742.

Number of Villages and the tenure under which they are held.

* Lunjapally.

SETTLEMENT REPORT OF THE

TALOOKS.	GOVERNMENT VILLAGES.				AGGRAHARUMS.			Jaghire.	Total.
	Land Mo- turpha.	Moturpha alone.	Police.	Total.	Subject to quit rent.	Free gift.	Total.		
1	2	3	4	5	6	7	8	9	10
1 Pruttipaud, ...	42	...	...	42	5	...	5	...	47
2 Mungalagherry, ...	65	1	...	66	5	1	6	1	73
3 Baupetlah, ...	21	...	1	22	1	...	1	...	23
4 Ponnor, ...	58	...	...	58	10	...	10	...	68
5 Maurtoor, ...	55	...	...	55	14	...	14	...	69
6 Reypully, ...	68	1	...	69	8	...	8	...	77
7 Tennally, ...	46	...	...	46	12	...	12	...	58
8 Guntoor, ...	57	...	...	57	4	...	4	...	61
9 Corrapaud, ...	122	...	...	122	20	1	21	...	143
10 Condaveed, ...	40	2	...	42	4	...	4	...	46
11 Nursarowpet, ...	80	...	...	80	18	1	19	...	99
12 Innacondah, ...	83	...	...	83	21	5	26	...	109
13 Datchapully, ...	57	1	...	58	8	...	8	...	66
14 Timmercottah, ...	80	...	...	80	8	1	9	...	89
Total...	874	5	1	880	138	9	147	1	1,028

5. The Police village in column 4 appertains to the Vencatagherry Estate in the Nellore District, and was transferred to Guntoor in 1847 under the orders of Government indicated in the margin.

E. M. C. 22nd June 1847.

Nature and extent of the principal sources of irrigation.

Ponnor Talook.
Uloor.
Sandole.
Appicutla.
Coommamore.
Nundoor.
Baupetla Talook.
Baupetlah.
Cherkoor.
Oopootoor.
Curlopallium.

6. The nature and extent of the sources of irrigation are exhibited in Statement No. 13, of which an abstract is given below, the principal channels are the Toongabhadra, and Coomnamore, the others sanctioned to be excavated in 1854 and 1856, have not been yet completed, the revenue derived under each of them will be shown in its proper place. The large tanks in the District are those noted in the margin, all the others are comparatively small and of secondary importance.

TALOOKS.	Tanks.	River channels.	Spring channels.	Annieuts.	Wells.	Total.	Remarks.
1	2	3	4	5	6	7	8
1 Pruttipaud, ...	10	...	...	...	11	21	
2 Mungalagherry, ...	23	...	...	...	...	241	
3 Baupetlah, ...	18	7	...	...	...	963	Col. 3 includes branch channels also.
4 Ponnor, ...	80	2	936	1	210	...	Col. 4 embraces every channel small and great.
5 Maurtoor, ...	19	12	3	33	41	119	
6 Reypully, ...	31	9	...	16	178	218	In Col. 5 small embankments across streams are also included.
7 Tennally, ...	1	17	...	52	199	281	
8 Guntoor, ...	36	...	...	1	449	468	
9 Corrapaud, ...	50	...	...	...	72	109	
10 Condaveed, ...	12	...	...	22	115	183	
11 Nursarowpet, ...	66	...	...	...	3	15	
12 Innacondah, ...	83	...	...	43	181	269	
13 Datchapully, ...	48	...	...	86	742	869	
14 Timmercottah, ...	46	...	6	44	69	209	
Total...	463	47	959	353	2,599	4,430	

COLLECTOR OF GUNTOOR.

7. The census taken in the year, after careful examination, shows an increase of population of about four per cent., and the statistical returns obtained from Talooks likewise exhibit an increase in almost all the other items.

General Statistics.

Vide abstract below.

RESIDES.	No. of Houses.	Population.	No. of Ryots.	No. of Puttahs.	No. of Ploughs.	Cattle.	Sheep.	Total.
1	2	3	4	5	6	7	8	9
1260 and 61.....	1,11,569	5,70,083	58,965	29,234	55,669	6,25,906	5,07,051	11,32,957
1266.....	1,17,596	5,93,213	66,234	70,786	67,737	6,30,625	4,03,548	10,34,173
Increase.....	6,027	23,130	7,319	41,552	12,068	4,719	Decrease. 1,03,503	Decrease. 98,784

8. The number of ryots in column 4 when compared with the number in last year is less by 1775 caused by the abolition of Pullary, the contributors of which usually received puttahs and were classed as landholders, and the decrease in the number of sheep has been occasioned from decease.

9. The rent roll of the District is given in the subjoined memorandum.

ITEMS.	FUSLY 1266.					
	SINGLE PUTTAHS.		JOINT PUTTAHS.		TOTAL.	
	No.	Assessment.	No.	Assessment.	No.	Assessment.
		Rs.		Rs.		Rs.
Ryots paying under 10 Rs.	24,441	1,26,695	5,488	34,170	29,929	1,60,865
Do. from 10 to 30 do.	21,817	3,98,399	3,663	68,071	25,480	4,66,970
Do. from 30 to 50 do.	7,415	2,81,415	1,122	43,619	8,537	3,25,034
Do. from 50 to 100 do.	4,720	3,18,120	488	34,524	5,208	3,52,644
Do. from 100 to 250 do.	1,302	1,79,793	219	32,984	1,521	2,12,777
Do. from 250 to 500 do.	76	24,121	27	9,259	103	33,380
Do. from 500 to 1000 do.	6	3,874	2	1,178	8	5,052
Do. upwards of 1000 do.	...	...	...	...	...	...
Total.....	59,777	13,32,917	11,009	2,23,805	70,786	15,56,722

10. The number of Puttahs in this year has been greater than that of 1265, the increase being 13,028.

MONTHS.	1265.		1266.	
	Inches.	Tenths.	Inches.	Tenths.
May.	...	5	4	...
June.	3	2	3	2
July.	1	1	3	9
August.	4	9	6	3
September.	1	9	2	1
October.	11	0	3	1
November.	...	7	4	8
December.	...	5	1	4
January.	...	...	...	...
February.	...	9	...	...
March.	...	3	...	8
April.	3	6	...	7
Total...	29	5	20	5

11. The season in the year under review was generally favorable as will be seen from the Register of rain given in the margin. From the month of April to August 1856, the fall of rain was good except in some few places, where it was partial; but in September and October it was still partial and insufficient; there were however heavy showers in the middle of November, but they were accompanied by violent hurricanes which caused the death of a large number of cattle, but the rain which fell in December was very beneficial.

12. The freshes in the Krishna river were abundant, and almost all the Tanks in the District also received the usual supply of water.

13. The early dry crops of Suzza and Gidda Jonna suffered from grubs in the early part of July; but they recovered themselves by subsequent rains and yielded a good return. In

SETTLEMENT REPORT OF THE

the eastern Talooks, Mocca Jonna cultivation failed to a considerable extent both from the heavy rains in August and from the freshes in the Kistna. The produce of dry Paddy likewise failed to some extent from the partial and scanty character of the rain, which fell in September and October, the late crops such as varega, &c., yielded an ordinary return. The staple dry crop of Jonna was good, but the cultivation of cotton suffered greatly from the heavy rains in November, the produce of oil seeds was also affected by grub, and yielded generally one-half of the ordinary return.

14. The wet cultivation under channels branching from Kistna was successful except here and there, where in consequence of the inaccessibility of water and the insufficiency of rain, it was not so good as it would otherwise have been. Under the tanks dependent upon rains, the cultivation was equally prosperous, although on the western Talooks owing to the scanty fall of rain in September, it suffered to some extent.

15. The sanitary state of the District was generally good throughout the year. Cholera made its appearance in June, but ceased in a few days. Small-pox prevailed to a small extent, and fever in the Hilly tracts was slight. Cattle and sheep suffered very little from disease.

16. The prices of grain and other agricultural products, although less than those in the past Fusly, were still remunerative to the ryots, and enabled them to pay their kists with punctuality; an abstract Statement of these prices, compared with the prices of 1265 is annexed, which will explain the state of the market during the Fusly under report.

MONTHS.	1265		1266		Decrease.		Per centage.	
	Jonna	Paddy	Jonna	Paddy	Jonna	Paddy	Jonna	Paddy
July, ...	Rs. 51	Rs. 36	Rs. 54	Rs. 30	Rs. 17	6	Rs. 34	17
August, ...	57	38	88	30	24	8	42	21
September, ...	63	44	82	29	31	15	50	33
October, ...	55	42	81	80	24	12	42	27
November, ...	51	40	31	80	20	10	39	26
December, ...	48	38	28	29	15	9	34	24
January, ...	37	35	24	26	13	9	35	26
February, ...	37	34	23	25	14	9	39	29
March, ...	37	35	23	25	14	10	40	29
April, ...	35	31	25	25	10	6	28	21
May, ...	35	31	24	25	11	6	31	16
June, ...	34	30	24	25	10	5	28	17
Total...	355	434	353	330	203	104		
Average...	45	36	28	23	17		38	24

17. The preliminary Dittum settlement annually made by the Talook officials was discontinued this year under the orders of Government conveyed in para. 2 of Extract from Minutes of Consultation, dated the 11th March 1856, No. 285, which has proved a great relief both to the Talook servants and to the ryots generally, all relinquishments and occupancies of land on the part of the ryots are entered in separate registers kept in the Talook Cutcheries for that purpose, which are produced for examination and check at the time of the Jamabundy settlement, no serious inconvenience has been experienced thereby on the contrary, a good deal of unnecessary labor and delay has been saved, and the Talook officials have now time to attend to other matters of more importance.

18. The annexed Statement shews the extent of dry, garden and wet cultivation, and the

quantity of waste lands charged to the ryot as compared with the results of Fusly 1265, also the amount remitted on waste lands and other particulars:—

[illegible]

SETTLEMENT REPORT OF THE

12. It will be seen from item No. 2, that the quantity of waste given up in 1266, in Dry, Garden and Wet lands amounts to 82,063 acres, bearing an Assessment of Rs. 28,444, but these are not real relinquishments. A large portion of the sum of Rs. 29,163, exhibited in column 13, is on Garden lands in the coast villages, which were transferred to the head of Punjab; the assessment on them having been reduced to the level of the ordinary dry rate, and excluding this item, the remainder amounts to Rupees 64,675; a greater portion of which is still to be deducted on account of transfers from one individual to another, so that the actual relinquishments would not much exceed 40,000 Rupees under the several heads of Punjab, Garden and Nunjah, the present accounts are not sufficiently explicit to distinguish the transfers from relinquishments before the Tahsildars, but this deficiency will be supplied in future.

Waste remitted. 20. The "Caboolaty" remitted in the Fusly under report amounts to Rupees 7,492, being less by Rupees 14,857, than the sum given up in the last Fusly under similar circumstances.

Waste charged. 21. The quantity of waste lands charged to the ryots amounts to Rupees 2,31,244, or 14-3-6 per cent. of the whole land revenue demand upon the average, being in advance of the amount charged in 1265 in the sum of Rupees 68,832. Of this, Rupees 85,317 are on "Madupoo Beedoo," or waste usually retained by ryots for pasture; a large portion of which they would never be willing to give up, and the other sum of Rupees 1,48,927 are on lands thrown out of cultivation and on those necessarily taken up for grazing cattle; the orders of Government, sanctioning the discontinuance of Pullary, not authorizing the occupancy of land for pasture except under the payment of full rent in common with other cultivated lands. It may as well be remarked that the extent of waste charged bears a proportion of more than 1/4th or Rs. 15-7-5 per cent. on actual cultivation.

22. The cultivation of dry lands exceeds that of Fusly 1265 in the sum of Rupees 58,694; of this, deducting the transfers to this head from the item of Gardens, the net increase may be assumed at Rupees 31,925 distributed over almost all the Talooks; which has been occasioned from the favorable character of the season, and the remunerative prices obtained by ryots for their produce, the liberal remissions in 1264, 1851-55, having also prevented the resources of the District from being impaired by the adverse nature of the season in that year.

23. The decrease under this head is Rupees 26,684 caused chiefly by the transfer of the head of Punjab as stated in para 10, and I beg leave to state that in the sandy tract extending along the coast, large crops of root, Raghee, and other valuable products are raised; these crops being watered from pits of ryots from 3 to 6 feet deep; the water is raised by the hand, as the nature of the soil not admit of any other means of irrigation, and the lands also require profuse manuring; thus watered were classed as garden, and the demand upon it regulated with reference to rates varying from 4 to 40 Rupees an acre, whilst the ordinary Punjab rates on lands, not so ranged from Rs. 1-4-0 to Rs. 2-8-0, these exorbitant rates having been found oppressive, constituting as they did, a direct tax upon industry, they were discontinued on the orders of Government conveyed in Extract from Minutes of Consultation. Only the dry* rates of the respective villages, having been charged, and the lands themselves transferred to the head of Punjab; the following Statement will more clearly point out the result of this arrangement in a financial point of view; the reduction of the high garden rates above explained has not been attended with any loss of revenue to Government, as the ryots have taken up new lands to make good the deficiency arising from the reduction. It encourages improvement, and has done away with the objectionable

* 7th February, 1857, R. D.

No. 143.

* Varying from 1-4-0 to 2-8-0

system of taxing the crop, not the land. It has also removed the many evils arising from the intrigue and corruption practised by the village Curmums in the annual measurement of several patches of small holdings, many not exceeding fractions of an acre, and ensures the permanency of occupation; all the ryots having under this arrangement, received permanent Puttahs under the understanding that no alteration will be permitted in their holdings except under especial circumstances. For more detailed information upon this point, I beg leave to refer to Mr. Newill's official report for 1856-57, and to the correspondence indicated marginally; a remission of $\frac{1}{4}$ th in the demand on these lands was allowed as directed by Government, in the Talook of Baupetlah; the settlement of Repulla and Ponnor having been completed previous to the receipt of the orders of Government, but this indulgence will be extended also to the latter Talooks in the ensuing settlement. I would further remark that the maximum quantity of holding entitled to the remission of $\frac{1}{4}$ th was fixed by Government at 10 acres; but Mr. Newill considered it expedient to reduce it to 5 which has been found to be the utmost extent that can be worked with a single plough in the sandy tracts of the coast villages.

TALOOKS	No. of villages in each Talook	AS PER ACCOUNTS OF 1285.						DEDUCT RE-LINQUISHMENTS IN 1286			REMAINDER.		Rates as at present fixed.	No. of acres which was taken up to make good the amount in Col. 8 at the rates in Column 14.	Extra Quantity taken up in 1286.	Total of Columns 15 and 16.	Sit on lands in Column 14 at the rates in Column 14.	DEDUCT 1-8TH ON HOLDINGS EXCEEDING 5 ACRES EACH.					Total revenue for 1286 minus the amount in Col. 21.	Increase of Column 23 above Column 8.
		Dry.		Garden.		Total.		Dry Acres.	Garden Acres.	Total No. of Acres.	Acres.	Sat.						Total quantity of hold-ings.	Sat.	Deduct 1-8 Rupees.	Remainder.			
		Acres.	Sat.	Acres.	Sat.	Acres.	Sat.																	
																						Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
			Rs.		Rs.								Rs. A. P.				Rs. A.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Baopetlah	16	5,476	12,480	1,315	20,924	6,791	33,304	6	98	108	6,688	33,306	2 2 8	14,371	2,652	17,023	38,725	937	2,038	253	1,785	39,470		
Ponnor	8	894	1,559	190	1,332	823	3,891				633	3,391	2 2 8	1,403	136	1,528	3,694					3,694		
Repulla	19	3,772	7,193	469	3,023	4,341	11,215	175	89	213	4,044	10,309	2 1 8	5,540	1,132	6,972	13,197					13,197		
Total	43	9,862	21,242	2,008	24,768	11,889	48,010	180	136	316	11,360	46,008		31,513	3,910	35,423	55,516	937	2,038	256	1,788	55,361	7351	

24. In requesting attention to this large advance of 7,351 Rupees, I cannot but express my diffidence as to the permanency of the existing holdings. Permanent puttahs have in fact been given; and the Ryots have clearly been informed that they will never be permitted to relinquish any portion of their farms, but I apprehend that in the course of a few years, some of these will be given up; there can, however, be no doubt that in the long run the revision now made will be found to work beneficially both as regards the interest of Government, and of the cultivators.

25. The wet cultivation in the present year amounts to Rupees 2,42,746* and is in advance of the Tarum sist of the last Fusly in the sum of Rupees 25,909 which has been occasioned from the extension of Kistna jr. Nanyah. Inclusive of waste lands. rigation, and from several of the Tanks which were dry in 1285, having had timely supply of water to admit of the cultivation of the lands under them. The following memorandum exhibits the classification of the irrigation of the District under its different sources of supply with the extent of cultivation under it; (the Garden wells being excluded as usual) as compared with the result of the settlement of the previous Fusly 1285.

SETTLEMENT REPORT OF THE

ITEMS.	Fusly 1265 Settlement.	Fusly 1266 Settlement.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Krishna channels.				
Toongabhadra channel,	49,209 1	74,200	21,336	..
Nullamada, &c.	3,635			
Baupetlah Tank,	24,531	26,995	2,464	...
Nizampatam channel, new,		1,208	1,208	...
Total...	77,395	1,02,403	25,008	...
Small Krishna channels,	759	15,901	15,142	...
Total...	78,154	1,18,304	40,150	...
Koonders Marsh,	22,622	23,539	917	...
Tanks dependent upon rains,	31,922	70,878	38,956	...
Total...	54,544	94,417	39,873	...
Grand Total...	1,32,698	2,12,721	80,023	...

26. The remissions under the several heads of Punjab, Garden, and Nunjah amount to Rs. 1,15,976, the details of which are given in Statement No. 4, and I beg leave to notice such as require explanation, and of which the following is a memorandum, the other items are of an ordinary nature and need no comment.

ITEMS. 1	Punjab.		Garden.		Nunjah.		Total.		Difference.	
	1265	1266	1265	1266	1265	1266	1265	1266	In-crease.	De-crease.
	2	3	4	5	6	7	8	9	10	11
1. On entire fields.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. On portions of do.	...	2,850	177	...	10,504	7,775	10,681	10,625	...	56
3. On short produce.	2,913	3,649	...	142	1,058	...	3,971	3,791	...	180
4. Fasal cummee loss of crop.	542	90	27	...	13,988	5,273	14,557	5,419	...	9,138
5. Cowle remission	...	...	662	623	...	...	662	623	...	39
6. Mauool remission	16,595	27,127	...	3	1,041	21,117	17,636	58,247	40,611	...
7. Vundra	22,319	25,344	618	423	...	10	22,337	25,777	2,940	...
...	10,936	10,517	612	583	...	11	11,548	11,111	...	437
Total...	53,395	79,577	1,996	1,830	26,591	34,186	81,893	1,15,593	43,551	9,550
8. Sundry remissions	...	40	295	45	707	43	806	383	...	423
Total...	53,345	79,872	2,055	1,875	27,298	34,229	82,699	1,15,976	43,551	10,273
Deduct decrease...									10,273	
Net Increase...									33,278	

27. The remissions exceed the amount of 1265, in the sum of Rupees 33,278, the amount forming the items Nos. 1 and 2 with reference to Punjab was remitted chiefly in Pruttepaud and Mungalagherry; in the former Talook, on lands rendered unfit for cultivation from inundations, and in the latter, on lands taken up in this year consequent on the encouragement afforded by the revision of assessment, which the ryots were not able to cultivate from want of rain, the Nunjah remission of Rupees 7,775 were granted in Baupetla, Ponnoot, and Reypally on lands which were necessarily kept waste from the insufficient supply of water in Tanks.

28. The remission for short produce was allowed on wet cultivation under the irrigation of swamps which partially failed in this year, this remission was of late given on all lands, wherein the produce appeared to have fallen short, but this practice has been discontinued this year, as regards the lands under tanks and channels, and the remission confined solely to cultivation under swamps which in consequence of the uncertainty of the supply of water requires this indulgence.

29. Item No. 4 requires no comment, being the remission of additional rent on lands where a second crop has not been raised.

Talooks.	Cowle re- mission on dry lands.	Cowle re- mission on Gardens.	Cowle re- mission on wet lands.	Total.
	Rs.	Rs.	Rs.	Rs.
1 Pruttipaud, ...	1,191	...	...	1,191
2 Mungalaherry, ...	2,206	...	578	2,778
3 Baupetlah, ...	2,552	...	919	3,471
4 Ponnor, ...	...	...	18,506	18,506
5 Maurtoor, ...	7,291	...	...	7,291
6 Reypully, ...	...	...	20	20
7 Tenally, ...	1,404	3	1,075	2,481
8 Guntoor, ...	3,110	...	28	3,138
9 Coorapaud, ...	67	...	...	67
10 Condaveed, ...	2,759	...	...	2,759
11 Nursarowpet, ...	5,423	...	...	5,423
12 Innacondah, ...	2,798	...	...	2,798
13 Datchapully, ...	3,520	...	...	3,520
14 Timmercottah, ...	4,809	...	8	4,809
Total...	87,127	3	21,117	58,247

30. The nature of the cowle re-mission amounting to Rupees 58,247 is explained in the marginal Statement, it has been occasioned from extended cultivation of dry and wet lands on cowle tenure, the latter chiefly under the Kristna channels in the several Talooks of Ponnor, Tenally, Baupetlah, and Mungalaherry.

15th October 1856, No. 133.

31. The item of "Mamool remission" is under scrutiny and will be disposed of in due course, the nature of it having been explained in para. 16 of Mr Newill's report, further comment seems uncalled for.

32. The remission under the head of "Vundra" to Bramins and other privileged classes, is an item which does not admit of immediate disposal. It has been prohibited to be allowed on lands occupied since 1258; but the amount shown in the above Statement forms the remission granted prior to that year.

33. As connected with this subject, I think it necessary to remark that one-third of the Pullary amounting to Rupees 57,123 was struck off this year, the other two-thirds having been given up in 1265, so that the orders of Government regarding its discontinuance have now been fully carried out, but in renting out the Hills and jungles, as the final instructions of Government were not received before the completion of the arrangement; many of the open villages, where there were neither Hills nor Jungles, were also included under the uncertainty as to whether the Government would authorize the relinquishment of revenue to the extent recommended by Mr. Newill to be given up, this arrangement has, however, since been revised, and the rents are now confined to Hills and Jungles exclusively as directed in Extract from the Minutes of Consultation, No. 747, dated 18th July 1856, the following Memorandum explains the particulars of the present rental and the amount given up:—

TALOOKS.	One-third of Pul- lary retained in 1265 but given up in 1266.	Rental of Hills, Jungles, &c. for 1266 concluded before the re- ceipt of Govern- ment orders.	Since given up in 1267.	Remainder or rent of Hills and Jungles exclu- sively.
	Rs.	Rs.	Rs.	Rs.
1 Pruttipaud...	3,098	...	...	...
2 Mangalaherry,...	3,653	775	773	...
3 Baupetlah,...	1,463	...	...	...
4 Ponnor, ...	2,019	...	...	...
5 Maurtoor, ...	2,278	...	...	...
6 Reypully, ...	551	...	...	...
7 Tenally, ...	1,647	48	49	...
8 Guntoor, ...	2,946	106	106	...
9 Coorapaud, ...	2,435	6,539	2,994	3,545
10 Condaveed, ...	2,977	1,229	494	735
11 Nursarowpet, ...	9,178	6,364	5,034	1,340
12 Innacondah, ...	13,009	11,535	3,923	8,312
13 Datchapully, ...	3,457	3,114	...	3,114
14 Timmercottah,...	1,382	591	...	591
Total...	57,123	30,299	12,669	15,637

34. In para. 22 of Mr. Newill's communication, the probable rental of Hills and Jungles was estimated at 10 to 15,000 Rupees, but the actual results show an increase of more than 2,000 Rs.; many of these rents were given for a period of 5 years from 1266.

To Commr. 24th March 1856,
No. 41.

* 800 Rupees.

35. The rent* of the coast Jungles has also been given up this year under the orders of Government.

36. The system of joint rents which prevailed in the Talooks of Mungalaherry, Tenally and Repully has been done away with; and the villages, under that system, which amounted to 53 in number, have been settled under ryotwary tenure in common with other villages. A detailed report† on this subject, has already been submitted to the Board of Revenue by the late Acting Collector.

37. The settlement of the coast villages is given below; the increase of Rupees 4,408 above the revenue of 1265 has been produced by the extended occupancy of land under the inducement held forth by the revision of assessment, explained in para. 23 of this Report:—

TALOOKS.	Items.	1265		1266		Difference in Sist.	
		Land.	Sist.	Land.	Sist.	Increase.	Decrease.
1	2	3	4	5	6	7	8
Ponnoor,	Dry	Acres 1,032	Rs. 2,381	1,528	3,694	...	123
	Garden...	133	1,456	...	...	...	...
		1,165	3,837	1,528	3,694	...	123
Baupetlah,	Dry	7,338	14,863	17,023	33,470	2,889	...
	Garden...	1,266	20,719	...	...	...	...
		8,604	35,582	17,023	33,470	2,889	...
Reypulla	Dry	3,941	7,532	6,972	13,197	1,643	...
	Garden...	489	4,022	...	...	...	...
		4,430	11,554	6,972	13,197	1,643	...
	Total...	14,199	50,953	25,523	55,361	4,531	123
						Deduct Decrease	123
						Net Increase	4,408

Sundry items.

38. The sundry items connected with Land Revenue are exhibited below:—

ITEMS.	Fusly 1265.	Fusly 1266.	DIFFERENCE.	
			Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Rents of Hills and Jungles,	...	30,392	30,299	...
Cheyroot rent,	94	1,847	1,753	...
	94	32,146	32,052	...
Quit rent on Enams,	56,378	56,257	...	121
Shrotrium on Aggraharums,	18,360	18,263	...	97
Fruit Trees,	8,322	3,840	...	4,482
Sundry Small Farms,	606	606	...	...
Total.....	83,760	1,11,112	32,052	4,700
			Deduct Decrease,	4,700
			Net Increase, ...	27,352

39. The increase under the head of rents of Hills and Jungles requires no remark. It is a new item; that of Pullary having been discontinued.

40. The rent of Cheyroot dye was not taken up in last year except in two small villages, whereas in the year under review many more villages were rented which will account for the increase.

41. The decrease in quit rent on Enams has been caused by the relinquishment of lands on the part of Enamdars from inability to pay the arrears due, for further explanation vide margin, the item of "Pootla Badiga" was levied upon certain Enams at 4 Rupees a pootty on the estimated quantity of produce; but in order to prevent fraud and other irregularities incident to this item, it was commuted to a money payment at 4-10th of the amount demandable upon the land; the rate of assessment having been assumed with reference to the average rates prevailing in the neighbourhood: there are a few instances (29) in which a similar arrangement has yet to be made, but it will be completed as early as practicable.

42. The decrease in the shrotrium on aggraharums amounting to Rupees 97 has arisen from the relinquishment of an aggraharum by the party who held it as stated in para. 4.

43. The falling off in the demand on Fruit Trees, viz. Rupees 4,482 is not a real deficiency, many of the Topes which were formerly rented annually, have, under the orders of Government, been made over either to the original owners or others on payment of assessment on the land, and transferred to the heads of Punjab, Garden or Nunjah as the case may be, there are some other Topes yet rented which will likewise be disposed of shortly, the correct decrease under this head amounts to Rupees 818 caused by the assessment on the land being, in some cases, below the amount of rent.

44. The sundry small Farms and Licenses consisted of tax levied on drawing toddy, and on Palmyra fruits and wild dates, the former has been transferred to Abkarry Revenue under instructions conveyed in Extract from the Minutes of Consultation, and the latter still continues under this head, with reference to this transfer, the entry of the amount in 1265, as regards this item has been modified in the Statement appended to para. 38.

45. The aggregate amount of land revenue for 1266 when compared with that of 1265 shews a net increase of Rupees 1,25,014 as explained hereunder.

ITEMS.	Fusly 1265.	Fusly 1266.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Dry land assessment,	11,85,121	12,87,200	1,02,079	...
Guttoo toom or fee in grain levied on Punjab Enam.	255	242	...	14
Garden assessment,	67,429	40,925	...	26,504
Nunjah do.	1,30,305	2,12,463	82,158	...
Guttoo toom on wet Enam,	2,394	258	...	2,136
Quit rent on Enams,	56,378	56,253	...	125
Shrotrium on aggraharums,	18,359	18,263	...	96
Rent of Hills and Jungles, Pullary, &c. ...	58,017	32,146	...	25,871
Fruit Trees,	8,322	3,840	...	4,482
Sundry small Farms and Licenses,	606	606	...	...
Total...	15,27,187	16,52,201	1,24,237	59,223
			Deduct decrease...	59,223
			Net Increase...	1,25,014

46. The only explanation that appears necessary in this place is in reference to the item of " Ghuttoo toom" the falling off in which is attributable to a water rate having been charged on Nunjah Enam lands as directed by Government which has rendered the levy of " Ghuttoo toom" unnecessary.

47. The above demand is exhibited Talookwar in the Statement below, from which it will be seen, that the increase referred to is distributed over the several Talooks in the District, the cause of this has already been explained and requires no further elucidation.

NAMES OF TALOOKS.	No. of villages.	1865.				1866.				COMPARISON.		
		Dry Garden sundry items &c.	Wet.	Total.	Total.	Dry Garden sundry items &c.	Wet.	Total.	Total.	Increase.	Decrease.	Rs.
		3	4	5		6	7	8		9	10	
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Prattipand,	47	1,52,882	1,161	1,54,043	1,54,043	1,55,668	2,697	1,58,365	1,58,365	4,322	...	...
Mungelagherry,	72	1,07,750	4,386	1,12,136	1,12,136	1,06,463	5,739	1,12,202	1,12,202	4,322	...	...
Banpettah,	22	76,085	50,993	1,27,078	1,27,078	81,760	70,346	1,52,106	1,52,106	25,028	...	...
Pennoor,	68	98,703	43,936	1,42,639	1,42,639	1,00,436	57,014	1,57,450	1,57,450	14,811	...	...
Maurtoor,	69	1,20,788	4,766	1,25,554	1,25,552	1,24,221	5,421	1,29,642	1,29,642	4,090	...	...
Repulley,	77	84,934	7,572	92,506	92,506	90,092	29,066	1,19,158	1,19,158	26,552	...	...
Tenally,	53	1,16,296	77	1,16,373	1,16,373	1,19,537	628	1,20,165	1,20,165	3,792	...	...
Guntoor,	61	91,836	2,469	94,305	94,305	92,212	3,313	96,025	96,025	1,670	...	...
Coorapadi,	143	1,21,446	3,381	1,24,827	1,24,827	1,26,451	6,205	1,32,656	1,32,656	7,829	...	...
Condarood,	46	72,982	1,132	74,114	74,114	73,791	2,326	76,227	76,227	2,313	...	...
Narasowpetti,	99	81,034	8,938	89,972	89,972	84,224	7,470	91,744	91,744	6,724	...	...
Imampodah,	109	62,141	2,809	64,950	64,950	67,751	4,725	72,476	72,476	7,526	...	...
Datchapally 3 villages of Guntoor Circar,	3	5,230	...	5,230	5,230	5,446	203	5,649	5,649	419	...	...
Datchapally,	874	11,92,155	1,26,068	13,18,223	13,18,223	12,28,102	1,96,163	14,24,265	14,24,265	1,05,442	...	...
Tummarcottah,	63	83,858	3,649	87,507	87,507	88,135	9,560	97,695	97,695	10,188	...	...
...	89	1,18,475	2,382	1,20,857	1,20,857	1,23,244	6,907	1,30,241	1,30,241	9,384	...	...
...	152	9,03,333	6,031	9,09,364	9,09,364	9,11,879	16,557	9,27,986	9,27,986	19,572	...	...
Grand Total.....	1,086	18,94,488	1,32,699	15,27,187	15,27,187	14,59,420	2,12,730	16,55,001	16,55,001	1,25,014	...	...

48. There has been no Sugarcane cultivation in the District, and there is no probability of its introduction for some years to come; the Indigo culture has increased as there has been a brisk demand for the article, the particulars of increase are given in the subjoined abstract:—

ITEMS.	1265.		1266.		INCREASE.	
	No. of vats.	Acres.	No. of vats.	Acres.	No. of vats.	Acres.
Prattipaud,	1	21	1	50	...	29
Bauppellah,	30	2,694	55	7,874	25	5,180
Maurtoor,	...	518	9	573	1	25
Repullay,	...	22	1	34	1	12
Tennally,	1	36	1	44	...	8
Condaveed,	...	14	...	5	...	9
Innacondah,	...	387	15	858	1	471
Ponnoor,	...	...	...	64	...	64
Nannarowpett,	...	...	...	58	...	58
Timmercottah,	2	98	3	180	1	82
Total...	56	3,820	85	9,740	29	5,920
						Net Increase.

49. The decrease in Condaveed is of a trivial nature, and requires no remark.

50. The cultivation of cotton has not been successful this year from the unfavorable nature of the season, as respects the growth of that article the decrease in the extent of cultivation amounts to 8,307 acres, the produce has been short and not sufficiently remunerative to the grower, and it may be estimated at something less than one-half of the average quantity.

Extra Revenue.

51. The particulars of Sevoy Jumma, or extra revenue, are given in Statement 9, of which the following is a concise abstract:—

ITEMS.	Fusly 1265.	Fusly 1266.	DIFFERENCE.	
			Increase.	Decrease.
1 Land Revenue,	Rs. 3,189	Rs. 5,320	Rs. 2,131	...
2 Refunds of Revenue charges,	4,732	100	...	4,632
3 Sundry sources of Revenue,	3	...	...	3
4 Motarpha,	9	28	19	...
5 Salt,	9	...	...	9
6 Sea Customs,	724	573	...	151
7 Sayer,	2	5	3	...
8 Stamp,	817	811	...	6
9 Interest account,	69	45	...	24
Total...	9,554	6,882	2,153	4,825

52. The increase in land revenue is chiefly ascribable to a sum of Rupees 580 collected on account of Pullary and held in deposit having now been carried to account, and to the levy of double dist (viz. Rupees 608) on village sites improperly cultivated to the inconvenience of the villagers and also to fines in the Revenue Department having been more than in the previous Fusly; * the variations in other items will be noticed under their proper heads.

* The decrease in refunds of revenue charges arises from Mr. Wound's salary not having been paid and debited in this year.

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53. The demand on account of Moturpha falls short of that of 1265 in the sum of Rupees 4,672 arising principally from the exemption of sheep from taxation under orders of Government, dated 18th July 1856, in all the other items, the fluctuation is not so great as to need special notice, the following memorandum shows the details of some of the chief items of the Moturpha demand for Fusly 1266 compared with its predecessor, the small amount of extra revenue under this head requires no notice.

ITEMS.	Fusly 1265.	Fusly 1266.	DIFFERENCE.	
			Increase.	Decrease.
Tax on looms, ...	Rs. 20,374	Rs. 20,678	304	...
„ on shops, ...	11,113	11,019	...	94
„ on Cotton cleaners, ...	1,495	1,503	8	...
„ on Chucklers, ...	1,317	1,337	20	...
„ on Sheep and Goats, ...	1,895	...	...	4,895
„ other sundry items, ...	2,318	2,303	...	15
Total...	11,512	30,840	332	5,004
			Deduct Increase.	332
				Net Decrease..... 4,672

54. The demand of Abkarry Revenue for the Fusly under review is Rupees 23,266 which is more than that of Fusly 1265 by Rupees 1,292, the increase having been produced from competition amongst the bidders. It will be perceived from the accounts submitted in last year that the Abkarry demand was Rupees 19,875, but this entry has been increased in this year to Rupees 26,984; the increase of 7,109 having been added consequent on the transfer of certain items to this head which formerly were classed under "Sundry small Farms and Licenses."

55. A comparative abstract Statement is subjoined shewing the sales of Salt, the revenue of the year under consideration is below the revenue of the preceding year by Rupees 3,930.

NAMES OF DISTRICTS EXPORTED TO.	1265.		1266.		INCREASE.		DECREASE.	
	Quantity	Price	Quantity	Price	Quantity	Price	Quantity	Price
1	2	3	4	5	6	7	8	9
Guutoor District....	1. Maunds	Rupees	1. M.	Rupees	1. M.	Rs.	1. M.	Rs.
Other do.	1,01,141	1,01,141	1,17,587	1,17,117	16,446	15,976	3,453	3,453
	14,130	14,130	10,677	10,677	...	...	...	...
Nizam's Country....	1,15,271	1,15,271	1,28,264	1,27,794	16,446	15,976	3,453	3,453
Private trade by Sea, ...	2,68,274	2,61,783	2,56,348	2,44,261	...	...	12,926	12,926
On account of Government ..	17,040	2,646	5,120	918	...	...	11,620	1,728
	...	...	7,800	...	7,800	...	...	...
Muster Salt, &c....	4,02,185	3,79,700	3,98,532	3,73,976	24,246	15,976	27,699	21,700
	32	32	1,694	1,700	1,602	1,688	...	...
Extra Revenue ...	4,02,217	3,79,732	4,00,226	3,75,676	23,908	17,644	27,890	21,700
	...	9	...	133	...	126	...	...
Grand Total...	4,02,217	3,79,741	...	3,75,811	...	17,770	...	21,700
								Net Decrease... 3,930

56. The increase in the sales for home consumption has arisen from the quantity at Nizam-patam, &c., having been sold by heaps instead of by actual measurement; this arrangement was necessary to clear the stores in view to the abolition of the Depôts at Nizampatam, Paraly,

and Pedda Ganjam at an early date for the purpose of remodelling the Salt establishment sanctioned in Extract from Minutes of Consultation, No. 394 of the 29th April, 1857.

57. The decrease in exports to other Districts has been caused by some of the merchants from Cuddapah having proceeded to the cottars in the Nellore District instead of to Pedda Ganjam where there has been no salt, consequent upon the sale of the article in the manner explained in the preceding para.

58. There is a considerable falling off in the Exports to Hyderabad which has been occasioned under circumstances precisely similar to those set forth in para. 31 of Mr. Newill's report on the settlement of Fusly 1265.
Dated 15th October 1856, No. 133.

59. The decrease in private trade by sea is attributable to the limited demand in Bengal.

60. The consignments to Chittagong under the orders of the Board of Revenue, dated the 28th July 1856, amount to 7,800 Indian Maunds as shown in the Statement referred to in para. 55.

61. The increase in the sales of muster salt, &c., has been produced by the disposal of the extra quantity found in some of the heaps above the prescribed standard, and the excess in extra revenue hardly seems to require notice, being only 126 Rupees.

62. The season for the manufacture of salt was less unfavorable in this year than in the last, and the quantity manufactured amounted to 7,37,573 Maunds, a large portion of which has been stored within the Fusly under the superintendence of the Acting Head Assistant Collector.

63. The wastage of salt in this year has nearly been the same as in 1265 as will be seen from the marginal memorandum.

64. The Sea Customs amount to Rupees 47 in 1266, there were no collections at all under this head in 1265, the decrease of 151 in the extra revenue under this head is attributable to the non levy of tonnage on the same ship within 6 months, vide orders of Government, dated 17th October 1855, No. 226.

65. The item of stamp revenue is in advance of the revenue of the past year by Rupees 649 caused by the increased sale of stamps.

66. The following Statement shows the aggregate demand of all sources of revenue for Fusly 1266 compared with the demand of 1265.

ITEMS.	Demand of Fusly 1265.	Demand of Fusly 1266.	DIFFERENCE.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
1 Land Revenue,...	15,27,187	16,52,201	1,25,014	...
2 Moturpha, ...	40,539	85,899	...	4,640
3 Abkarry, ...	26,984	28,266	1,282	...
4 Salt, ...	3,79,731	3,75,811	...	3,920
5 Sea Customs, ...	...	47	47	...
6 Stamp, ...	9,281	9,910	629	...
	4,56,315	4,49,988	1,978	8,580
	9,554	6,832	...	2,722
7 Extra Revenue, ...	...	...	...	...
Grand Total...	19,98,256	21,09,016	1,26,982	11,352
		Deduct Decrease...	11,232	
		Net Increase...	1,15,750	

67. The demand, collection, and balance of the year under report is given below.

ITEMS.	Demand of 1266.	COLLECTIONS.		Total.	Balance.
		Within the Fusly.	Subsequent to 30th June 1857.		
	RS.	RS.	RS.	RS.	RS.
1 Land Revenue, ...	16,52,201	16,34,417	3,356	16,37,773	14,428
2 Moturpha, ...	35,899	35,702	81	35,783	116
3 Abkarry, ...	28,266	2,18,165	101	23,266	...
4 Salt, ...	3,75,811	3,75,811	...	3,75,811	...
5 Sea Customs, ...	47	47	...	47	...
6 Stamps, ...	9,910	9,910	...	9,910	...
Total...	4,49,933	4,49,635	182	4,49,817	116
7 Extra Revenue, ...	6,882	6,586	65	6,651	231
Grand Total...	21,09,016	20,90,638	3,603	20,94,241	14,775

68. The Board will be glad to observe that the Land revenue demand of the present Fusly is in excess of that of any previous one during the last 55 years, and so are the collections also, except in Fusly 1227, in which year a large amount of arrears of Peishcush was recovered, which go far to prove the growing prosperity of the District, the balance on the demand does not exceed 0-11-2 per cent, a fact unprecedented in any of the previous years, measures have been adopted for the recovery of the balance still due under the heads of Land Revenue, Moturpha and Extra Revenue.

69. The collections of 1266 compared with those of 1265 are given below including arrears also.

ITEMS.	Collections within 1265 inclusive of years.	Collections within 1266 inclusive of arrears.	DIFFERENCE.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
1 Land Revenue, ...	15,26,608	16,52,890	1,26,282	...
2 Moturpha, ...	42,136	36,224	...	5,912
3 Abkarry, ...	27,379	28,165	786	...
4 Salt, ...	3,79,731	3,75,811	...	3,920
5 Sea Customs, ...	...	47	47	...
6 Stamp, ...	9,261	9,910	649	...
7 Extra Revenue, ...	4,53,507	4,50,157	1,482	9,832
	9,604	6,648	...	2,956
Grand Total...	19,94,719	21,09,695	1,27,764	12,788
			12,788	
			1,14,976	

70. The subjoined Statement shews the former Peishcush of the late Zemindaries, and the revenue actually derived from them in the year under report. It will be seen that the gross collections exceed the Peishcush in every Estate except that of Vassereddy where there is a deficiency of about 1 per cent. In order to institute a fair comparison, the resumption of Enams which have since taken place, the amount of Vundra disallowed, and many other items of a similar nature should be deducted from the gross collections, but I have not been able to do this from want of accounts sufficiently explanatory.

Classification.	Names of Estates.	Number of villages.	Peishcush.	Demand for Fusly 1266.	COLLECTIONS.		COMPARISON BETWEEN COL. 4 AND 5.		Per cent.
					Collections of arrears and current revenue inclusive of Sevoy Jummah.	Net Revenue.	Increase.	Decrease.	
1	2	3	4	5	6	7	8	9	10
Exceeding the Peishcush.	Mulrause, ... Chikaboorpand, ... Suttanapully, ... Reypullah, ...	323 79 90 67	RS. 1,23,792 1,26,700 1,26,700 93,638	RS. 1,23,792 1,26,700 1,26,700 1,18,151	RS. 1,23,792 1,26,700 1,26,700 1,21,236	RS. 1,23,792 1,26,700 1,26,700 1,10,100	RS. 1,23,792 1,26,700 1,26,700 1,10,100	RS. 1,23,792 1,26,700 1,26,700 1,10,100	RS. 1,23,792 1,26,700 1,26,700 1,10,100
Below Peishcush.	Vassereddy, ...	649	RS. 6,84,721	RS. 6,84,721	RS. 6,84,721	RS. 6,84,721	RS. 6,84,721	RS. 6,84,721	RS. 6,84,721
Total		682	RS. 19,25,453	RS. 19,25,453	RS. 19,25,453	RS. 19,25,453	RS. 19,25,453	RS. 19,25,453	RS. 19,25,453

The expenditure on account of Public Works is not included in the charges in column 7 from want of correct information, and when this is also taken to account, there would be a decrease instead of an increase in every estate, measures will be adopted to supply this deficiency in future reports.

71. The arrears at the close of Fusly 1265 inclusive of Extra revenue were Rupees 4,34,001 of which Rupees 18,763 were recovered, and Rs. 2,53,531 remitted under the sanction of Government making in all Rupees 2,72,294 and leaving a balance of Rs. 1,61,707, a large portion of which consists of disputed payments on Enams and aggraharums to be eventually disposed of, vide Memorandum below.

ITEMS.	Total amount of arrears.	Collection in 1266.					Residue.
		Within the Fusly.	Subsequently.	Total.	Remission.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Dry and Garden, ...	1,00,513	9,127	129	9,256	73,739	83,045	17,435
Wet, ...	6,768	619	4	623	4,809	5,432	1,336
Pullaw, ...	4,850	638	3	641	3,032	3,673	1,177
Fruit Trees, ...	1,711	668	3	671	611	1,282	429
Total...	1,13,859	11,052	139	11,191	82,241	93,432	20,427
Quit rent on Enams, ...	2,39,723	6,689	90	6,779	1,70,586	1,77,365	62,358
Shrotrium on aggraharums, ...	78,613	732	...	732	...	732	77,881
Total...	3,18,336	7,421	90	7,511	1,70,586	1,78,097	1,40,239
Extra Revenue, ...	1,806	61	...	61	704	765	1,041
Grand Total...	4,34,001	18,534	229	18,763	2,52,531	2,72,294	1,61,707

72. Of the Ryotwary balance of Rupees 21,463 above shewn, Rupees 7,422-0-4 were recommended to be remitted from causes explained in para. 48 of Mr. Newill's Report on the Settlement of Fusly 1265 which reduces the arrears to the sum of Rupees 14,045-15-8; the irrecoverable portion of which is exhibited in a subsequent part of this report.

73. The arrears of Moturpha revenue at the close of 1265 were Rs. 1,232 recoveries within the Fusly, and the subsequent collections, &c., have reduced it to Rupees 693, as shown hereunder; a portion of this, viz. Rs. 405-9-10 was recommended to be struck off, leaving the arrears to be accounted for at Rupees 287.

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FUSLIES.	Arrears at the close of 1265.	COLLECTIONS.					
		Within the Fusly.	Subsequently.	Total.	Remission.	Total.	Balance.
1262	RS. 14	RS.	RS.	RS.	RS.	RS.	RS.
1263	64	8	...	8	11	11	3
1264	408	34	...	34	...	34	56
1265	746	480	6	486	...	486	374
Total	1,332	522	6	528	11	539	693

74. Explanation as to the extent of coercive process that was employed in the collection of revenue with the other particulars called for by the Board in their Circular, are furnished in Statement No. 13; the sales of property have taken place only in cases of contumacious refusal and not in those instances in which the Ryots were unable to adjust their demand from real incapacity.

75. I beg leave to annex a Statement of sums which are considered irrecoverable under the head of Land revenue, and for the remission of which, I request that the sanction of Government may be obtained. Every enquiry was made at the time of Jummabundy the result of which establishes the impossibility of the recovery of these balances, the arrears on Enams are likewise hopeless and require to be remitted to the extent exhibited in the Statement, the Enams on which they were due having been resumed in consequence of the non-payment of the same:—

... having been resumed in consequence of the non-payment of the same :-																		
ITEMS.	Fuslies.	Arrears at the close of 1266.			Collections.			Remainder.			Deduct recover-able.	REMAINED IRRECOVERABLE BEING DUE BY RYOTS.						Total irrecover-able.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Ryotwar.	1264	2,037	8	8	6	6	4	2,031	4	309	7	6	6	4	9	18	10	
	1265	8,552	7	5	116	11	9	8,435	11	8	2,080	14	4	65	12	2	270	
		10,589	14	7	128	2	1	10,466	12		2,390	5	10	72	11	289	9	
Enams and aggraharums which were resumed for non-payment of arrears.	1234															7,714	11	
	1235																5	
	1236	3	11					3	11	2						4		
	1237	3	13	6				8	13	6						3	11	
	1238							1								3	13	
	1239															1		
	1240	3	11															
	1241	5	8	1				3	10	7						3	10	
	1242	16		1				5	8	1						3	10	
	1243	374						16		1						5	8	
	1244	195	14	1				374		11						16		
	1245	227	6	4				195	14	1						374		
	1246	151	7	1				227	6	4						195	14	
	1247	170	10					151	7	1						227	6	
	1248	160	14	8				170	10							151	7	
	1249	161	1	1				160	14	8						170	10	
	1250	68	15	1				161	1	1						160	14	
	1251	40	5	11				68	15	1						161	1	
	1252	62	14	11				40	5	11						68	15	
	1253	73	4	11				62	14	11						40	5	
	1254	108	9	8				73	4	11						62	14	
	1255	84	14	6				108	9	8						73	4	
	1256	71	12	8				84	14	6						108	9	
1257	81	6					71	12	8						84	14		
1258	93	8					81	6							71	12		
1259	112	9					93	8							81	6		
1260	130	14	10				112	9							93	8		
1261	170	13	7				130	14	10						112	9		
1262	155	8	2				170	13	7						130	14		
1263	368	12	8				155	8	2						170	13		
1264	1,573	12	4				368	12	8						155	8		
1265	1,786	2	7				1,573	12	4						368	12		
1266	902	13	2				1,786	2	7						1,573	12		
							902	13	2						1,786	2		
		7,342	10	2											902	13		
							7,342	10	2									
Extra Revenue.	1265	107	5	7			107	5	7		42	13	10			7,342	10	
	Total	18,039	13	10	128	2	1	17,916	11	9	2,483	3	8	72	11	800	3	

76. Of the sum of Rupees 7,343-10-2 on Aggraharums and Enams, shewn above, Rupees 742-6-0 are due upon the former and the rest on the latter.

	RS.	A.	P.
Balance at the close of Fusly 1264.....	266	5	0
Recovered since.....	5	13	0
Remainder.....	260	8	0
Deduct recoverable.....	48	0	9
Remainder.....	212	7	9
Hopeless, viz.			
Deceased.....	20	8	1
Deserted.....	90	4	7
In reduced circumstances.....	101	9	9
	212	7	3

77. The hopeless arrears of Moturpha of Fusly 1265 amount to Rupees 212-7-3 which I recommend may be struck out of the accounts, these were also scrutinized at the time of Settlement, and are proved to be irrecoverable, measures have been adopted for the realization of the amount classed as recoverable.

78. The practice of making advances to Ryots for cultivation has been discontinued in this District long ago.

79. The gross receipts and charges of the Fusly under review are exhibited in Statement No. 14, the cause of variations in the receipt having already been explained under proper heads, a repetition of them does not appear called for, the following abstract shews the various items of charges compared with 1265:—

ITEMS.	Fusly 1265.	Fusly 1266.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue charges,	1,77,433	1,66,035	...	11,398
Abkarry, do.	...	16	16	...
Moturpha, do.	315	326	11	...
Salt, do.	22,943	47,246	24,303	...
Sea Customs, do.	432	430	...	2
Stamp, do.	1,373	1,680	307	...
Total...	2,02,496	2,15,733	24,637	11,400
			Deduct Decrease...	11,400
			Net Increase...	13,237

80. The net decrease in the land revenue charges arises chiefly from the absence of the payment of Mr. Wood's salary in the present year. Statement No. 14 shows a decrease of Rs. 30,074 under the head of Establishment (Huzoor and District), whereas in the item of "Extra Revenue charges not chargeable to any particular source of revenue," there is an increase of Rs. 38,015, but this variation has principally been produced from the fact that the pay of Mohitands and village Curnums and Moonsiffs which were formerly included in the charges for Huzoor and District Establishment, has now been transferred to Extra Revenue.

81. The Abkarry charges of 16 Rupees were incurred this year for the plantation of Pal-mira Trees in Palnaud and other places where they are few.

82. The increase in the expenditure under the head of Moturpha is too small to require notice.

Maunds.
 * Fusly, 1265 ... 1,66,867
 1266 ... 7,62,614

83. The increase in the salt charges is attributable to the manufacture* of a large quantity of salt in the year under report.

84. The decrease of two Rupees in Sea Customs needs no remark.

85. The increase in stamp charges arises from the refund of stamp duty under Act No. XVII. of 1848 being greater than in 1265, and also from the payment of Commission on the increased sales of paper.

86. Having been in charge of the District but 3 months it may be considered presumptuous in my attempting to report upon the conduct of my Subordinates; but I am sure I speak Mr Newill's sentiments as well as my own in saying that Mr. Master the Acting Head Assistant by his attention to his duties, and the manner in which he has conducted them promises to become an excellent public servant.

87. From Coopoo Row the Head Sheristadar I have received great assistance; his character is too well established to require any commendation from me. During my short incumbency I have had reason to be generally satisfied with the conduct of the Huzzoor Establishment.

I have the honor to be &c.

R. R. COTTON,
 Acting Collector.

GUNTOOR, COLLECTOR'S OFFICE,
 23rd November, 1857.

94

LETTER FROM F. B. ELTON, ESQ., COLLECTOR OF NELLORE; TO
 J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF REVENUE,
 PORT ST. GEORGE; DATED 31st OCTOBER 1857, No. 156.

SIR,

I have the honor to submit the annual Report on the Settlement of the land and Extra sources of Revenue of this District, for the past Fusly 1266, (A. D. 1856-57), with Statements as per separate List, and the Report of the Sub-Collector for his Division.

Villages at which the settlement was made.

1 Sydappoor.
 1 Goondavole.
 1 Toomultulpoor.
 1 Ravoor.
 1 Sungum.
 1 Talamunchy.
 1 Nellore.

7

2. The settlement of the 6 Talooks of the Sub-Division was conducted by Mr. Minchin. In the principal Division the 7 Talooks noted in the margin were settled by myself, previous to my departure on leave; two, Cottah and Survapully, were settled by the Acting Collector Mr. Taylor, and the remaining two Woodiagherry and Calegherry by the Acting Head Assistant Collector. The places where the settlement was carried on, and the time occupied in the distribution of Puttahs, are shown in Statement No. 1.

3. The number of villages in the Nellore District in Fusly 1266 was 1,825, the same as in the previous year; but there is an accession of one to the number of hamlets, which are now 1305. Two hamlets in the Government villages of Tooremerla and Vomoelairoo in the Toomalatalpoor

Talook have been newly brought to account, whilst one belonging to a Shrotruim Village in the Cavity Talook has ceased to exist, the ryots having left it.

		Fusly 1265.	Fusly 1266.
Government Villages under Ryotwary field assessment.....	Smalley's surveyed....	86	86
	Do. Muctah.....	381	381
	Fraser's ditto.....	127	127
	Stonhouse's settl....	67	67
		661	661
Not under field assessment.....	Bilsmuctahs.....	8	8
	Rented for one year..	7	1
	Ditto for 3 years.....	50	55
	Agany or sharing system.....	...	2
		65	66
		726	727
Villages under private proprietors.....	Shrotruims.....	263	262
	Amarams.....	18	18
	Cuttoobadies.....	8	8
	Surva Easams.....	19	19
	Zemindary.....	777	777
	Paliput.....	14	14
		1,099	1,093
		1,825	1,826

4. The various tenures on which these villages are held, and the modes of settlement prevailing in the Government villages are shown in the margin. The only alteration that occurred in the present year is that the Shrotruim village of Toommagoonta in Tulamunchy Talook was given up to Government, from the inability of the Shrotruim-dars to bear the Peshcush charged thereon, with reference to the orders of Government, dated 25th November 1856. This and another Government village were settled on the sharing system, owing to the absence of proper offers for renting them. All the other Government villages not under the field assessment were rented out for three years, with one exception, where the village was rented for one year only.

5. The particulars of works of irrigation are shown in Statement No. 18. It must be borne in mind that this statement (according to previous practice, which has not been deviated from in this respect) shows as separate and distinct channels, every branch of a river channel irrigating a village. Again what are called

Anicuts, are for the most part dams of an unimportant character, comprising even small temporary bunds of sand or mud, intended to turn aside the water of some small channel into a Ryot's holding. There is but one important Anicut in the District; that recently erected over the Pennar. The annexed short statement is calculated to give a fair view of the irrigation resources of this District.

PARTICULARS OF IRRIGATION WORKS.	Percentage of wet-land irrigated.	
1 Anicut on the Pennar River	35	Of the whole wet cultivation.
13 Channels from the Pennar River and Tanks supplied by them...		
Tanks with a cultivation of 5000 Rupees and upwards, supplied by minor rivers and Jungle streams...	20	Do.
Inferior works...	45	Do.
	100	

The wells are distinguished into old and new; the former irrigate the usual garden or Mooloom lands; the latter 1,898 in number, are wells dug in dry lands for irrigation. The absence of a similar Statement for the former quinquennial period, precludes me from showing the increase that has taken place under this head.

6. Population and other Statistics are given in the margin, in comparison with the preceding quinquennial period. The population is that of the entire district, Zemindaries included, and exhibits an increase of 16,842.

GENERAL STATISTICS.	Fusly 1260.	Fusly 1265.
Population	9,35,690	9,52,022
Terraced houses		1,998
Tiled do.		8,130
Thatched do.		1,70,236
		1,80,371

Many of these designated as terraced houses are of the humblest description, constructed with a mud roof, to avoid the danger of fires, but not otherwise much superior to building in most parts of the District.

7. Statement 16 exhibits the amount of Agricultural stock in the Government villages.

	Fusly 1261.	Fusly 1266.
Ploughing cattle	1,05,896	99,652
Cows	1,90,956	1,64,946
Buffaloes	88,104	72,926
Sheep	4,37,105	3,73,708
Total...	8,28,061	7,10,327
Ploughs	82,174	88,597

A very considerable diminution has, I regret to say, occurred since Fusly 1261, under the head of Cows, Buffaloes, and Sheep, which is attributable to a succession of disastrous circumstances; the inundation of Fusly 1262; the drought of Fusly 1263; epidemic diseases; and lastly the storm in November, 1856, which caused great destruction among the flocks and herds. In the number of the larger area under cultivation.

8. The rent roll exhibits no material variations, and does not therefore call for remark.

9. The season opened under unusually favorable circumstances. Early rains in May and June, followed by still more copious falls in July and August, and successive freshes in the Pennar, coupled with remunerative prices, gave a great stimulus to cultivation. A much larger breadth of land than usual was brought under Carror the 1st series of wet crops, Suzzu and others of the 1st series of dry grains were also largely raised. In July and August the Peshanum, or 2nd series of Paddy, was extensively cultivated, the area under this species of crop being twice that of the preceding year. The season was also favorable for the 2nd dry series, consisting of Aurunga oil seeds. The rains, however, almost entirely failed during the months of September and October and a great part of November,

and the North East monsoon was unusually late; the crops suffered severely in consequence, and were in a very precarious state. On the 20th November the North East monsoon set in with unusual violence, accompanied by a severe gale, and extremely heavy rain, which breeched a great number of Tanks. Measures were however adopted to place them in temporary repair, and a timely fall of rain in the early part of December having refilled many of the Tanks,

	Fusly 1266.	Fusly 1265.
	Acres.	Acres.
Wet 1st series...	8,889	2,049
2nd do.	49,981	25,570
3rd do.	50,912	72,371
Total...	1,04,732	99,990
Dry...	2,72,310	2,45,747
Garden...	17,876	12,430
Total...	3,94,818	3,58,167

the 3rd series of wet crops was cultivated to a considerable extent. The 3rd series of dry grains consisting of Pyra Jonna, Varega and Pulse crops were also extensively cultivated. Subsequently the rains having ceased, and the supply of water in the Tanks and channels being insufficient to bring the whole of the crops to maturity, some portions, which were sown at a later period, failed partially or entirely. The later crops both wet and dry also suffered considerably from an attack of Caterpillars. On the whole, as shown in the margin, the cultivation under all heads of wet, dry, and garden, far exceeded that of the preceding Fusly, though Fusly 1265 was a year in which cultivation was very extensively carried on. The harvest on the other hand was inferior to that of the previous year, owing to the drought before the setting in of the monsoon, the effects of the storm, and the destructive visitation of insects. The fall of rain at Nellore during the 12 months from May 1856 to April 1857 is given in the margin.

11. Small pox and fever prevailed in some Talooks, the latter in a very remarkable degree in Toomultalpoor, owing to which the Settlement had to be carried on in the neighbouring Talook of Sydappoor. Cholera during the year under review.

12. Prices were remunerative, though lower than in the preceding year; the price of Paddy on the average of the year was considerably above the commutation rate, and that of the dry grains was nearly equal to it, as shown in the margin. In the months of March, April, May and June however, when the Ryots bring their produce to market, prices were somewhat lower.

	Fusly 1265 per garce.	Fusly 1266 per garce.	Communa-tion rate per garce.
	Rs.	Rs.	Rs.
Wet...	137	109	86
Dry...	160	120	128

Dittum.

	WET.		DRY.		GARDEN.		TOTAL.	
	Acres.	Assesment.	Acres.	Assesment.	Acres.	Assesment.	Acres.	Assesment.
Lands in the occupation of the Ryots in Fusly 1265.	1,10,971	7,81,743	2,70,050	4,51,881	18,881	1,01,027	4,08,402	13,34,651
Deduct lands relinquished in Fusly 1266.	4,331	27,130	14,300	21,843	1,007	5,752	19,598	54,725
Add lands newly taken up in do.	12,940	74,145	46,393	71,231	1,491	9,065	60,724	1,54,441
Total of lands in the occupation of the Ryots in Fusly 1266...	1,23,580	7,78,758	3,02,043	5,01,269	18,805	1,04,340	4,49,528	13,84,387
Increase...	8,709	47,015	31,993	49,388	424	3,313	41,126	99,716

of wet, 31,993 acres of dry, and 424 acres of garden land.

13. The Dittum, as mentioned (para. 10.) in the last Settlement Report, has been abolished in this District. The extent of land in the occupation of the Ryots during the year under review, in comparison with Fusly 1265, is shown in the margin. There is an increase under all heads in Fusly 1266, viz. 8,709 acres

SETTLEMENT REPORT OF THE

14. Out of the lands in the occupation of the Ryots as above the following were left waste and deducted from the Settlement.

ITEMS.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1 Lands under water in the beds of Tanks, ...	22,881	...	24,006	...	1,625	...	...	...
2 Lands left waste by poor Ryots, ...	6,418	...	9,534	...	3,116	...	...	...
3 Do. by deceased do. ...	819	...	558	...	...	...	261	...
4 Do. by deserted do. ...	1,951	...	1,331	...	...	...	620	...
5 Dittum lands left waste in lieu of others cultivated,	603	...	526	...	...	...	77	...
6 Lands left waste from want of water, ...	74,605	...	92,913	...	19,308	...	...	...
7 Do. from wells being out of repair, ...	434	...	139	...	...	...	246	...
8 Lands cut up by floods, and covered with accumulations of sand. ...	544	...	553	...	49	...	...	...
	1,07,715	...	1,20,609	...	24,093	...	1,204	...
			Net Increase		22,894			

The principal increase is in lands left waste from want of water, consequent on the state of the Tanks, the rains though abundant being too sudden and violent, and accompanied with a gale of wind.

Actual cultivation and Waste charged to the Ryot.

* Exclusive of Tirva Jasty and Fusul Jasty.

15. the assessment on the lands actually cultivated, inclusive of the waste charged to the Ryots, amounted to Rs. 12,53,758, while in the previous year it was 11,76,936, which shows an increase in favor of the year under report of Rs. 76,822.* The details under the heads of wet, dry, and garden are given in the subjoined Statement.

	Fusly 1265.		Fusly 1266.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Wet, ...	1,08,631	6,62,119	1,04,085	6,35,320	4,546	26,799	...	...
Dry converted into Wet, ...	...	12,714	...	10,672	...	2,042	...	...
Dry, ...	2,93,710	4,39,961	2,63,332	4,42,356	29,878	47,605	...	...
Fussul jasty, ...	...	6,934	...	5,693	...	1,241	...	...
Garden, ...	13,339	1,01,678	17,968	98,660	371	3,018	...	...
Tecrva jasty, ...	...	886	...	1,007	...	...	...	...
Total...	4,20,680	12,74,242	3,95,885	11,93,708	34,795	80,705	...	171
					Net Increase...	80,534		

Fuslies.	Rupces.
1256	12,52,424
1257	13,08,906
1258	13,03,967
1259	11,90,128
1260	11,85,400
1261	12,55,863
1262	12,38,863
1263	8,91,625
1264	10,01,507
1265	11,93,708
Average...	11,71,789
1266	12,74,242

the case of the dry lands.

The actual cultivation (inclusive of waste charged) is higher than the average of the last 10 years by Rupees 1,02,503, and exceeds every one of the series with the exception of Fusly 1257, notwithstanding the large reductions of assessment lately sanctioned in the garden lands, which are wholly excluded from it, and are not shown as a remission, as in

16. The deductions from the cultivation, demand, are shown in Statement No. 4.

17. The total amount of remissions in the year under review was Rs. 1,54,358 against Rs. 1,23,700 in Fusly 1265.

18. A very large proportion of this sum consists of the reduction of 2 and 3 annas in the Rupee on the dry land rates, lately sanctioned. In the present year it amounted to Rs. 71,492 against Rs. 65,020 in the previous one, the increase being proportionate to the larger breadth of dry land under cultivation.

Ext. Min. Con. dated 24th July 1856, No. 893, p. 23.

19. The next most important item of remission is Shamilat Bunjur, or portions of fields, or holdings of Ryots, left waste, the latter remark applying to villages not included in Mr. Smalley's survey, where the fields are of a very large size. It was given principally on portions of wet lands left waste, owing to causes beyond the control of the Ryot, such as the want of a sufficient supply of water to bring all the lands under cultivation on the one hand, or from the lands being submerged in the beds of tanks, &c.

Fusly.	Fusly.
1265	1266
Ra.	Ra.
20,496	25,168

20. The remission on account of Shavy or Crops withered for want of water, including remissions on Crops which perished from the saline nature of the soil, amounted to Rs. 14,790, being Rs. 6,759 in excess of the previous year. The failures occurred in the Peshannam Crops, from the remarkably dry weather which preceded the setting in of the North East monsoon; and in the later cultivation, from the failure of water towards the end of the year in the Tanks. With reference to the prevailing prices at the period of harvest, nearly the full extent of Shavy was remitted, except in Woodiagherry, where a lower rate of commutation prevails, which was not the case the previous year, or the amount would have more nearly corresponded.

	Fusly 1265.	Fusly 1266.
Assessment on Shavy land,.....	Rs. 12,546	Rs. 15,238
Deduct for assessment profits on other lands from high prices,...	4,519	448
Remainder,.....	8,027	14,790

21. Rupees 2,770 were also remitted on crops submerged and destroyed by inundation, and Rs. 911 on crops destroyed by the freshes of rivers, and the overflowing of the sea during the storm. Rupees 2,199 was remitted under the head of Paulerasy, being a prescriptive deduction in favor of certain non-resident ryots, and for manual labor involved in the use of Picottahs; and Rs. 843 under the head of Fussul Cummee on two Crop lands on which a single Crop only was raised. Magany lands which were cut up by freshes or torrents, and gardens whose wells were in a ruinous state, were in special cases allowed to be cultivated with Metta produce, and the difference between their Tarum assessment and the lower dry rate, viz. Rs. 4,365, was remitted under the head of Teerwa Cummee. This item also comprises the remission of the Tarum assessment given on the Magany lands of certain resumed Cundregas, which being irrigated from Tanks constructed by the owners, were only liable to pay the dry assessment.

	Wet.	Dry.
	Acres.	Acres.
Immemorial waste covered with Jungle,.....	30	630
Immemorial waste,.....	367	1,498
Waste for 10 years,.....	674	1,724
Waste below 10 years,.....	84	206
Total,.....	1,155	4,058

22. The Cowle remissions amounted to Rupees 10,989, being considerably in excess of similar remissions in the previous year, which were only Rupees 4,124. This is a further proof of the desire to extend cultivation. The lands nearly taken upon Cowle in the year under review were principally immemorial waste, or waste for upwards of 10 years, as the marginal details will show.

Amount granted in Fusly 1265.	Amount granted in Fusly 1266.
Ra.	Ra.
8,371	17,800

23. The last item which remains to be noticed is the Moonsub, or discretionary remission,* the principal particulars of which are given below.

It consists of Rs. 4,897 remitted on Crops which failed after the ears were formed, or which were so destroyed by Caterpillars as to leave very little for the

SETTLEMENT REPORT OF THE

Ryots to reap, but which would not come strictly under the head of Shavy; Rs. 1,310 is the half Teerwah remitted on certain of Messrs. Travers' and Frasers' cundregas under the orders of Government. Remissions amounting in the aggregate to Rs. 648 were given in numerous small cases of a miscellaneous nature, and Rupees 10,945 were remitted in the Mucta Poolary (fixed grazing tax) on account of lands occupied for cultivation from time to time, and no longer available for pasture, as well as owing to loss of cattle from the effects of the storm, disease, &c. The former though stated as a ground of remission would be found if analyzed to be a gain, as land pays for more when cultivated than in the shape of grazing tax.

Sugarcane, Cotton, and Indigo cultivation.

	Fusly 1265.	Fusly 1266.
Sugarcane,	Acres 12	Acres 8
Cotton,	14,178	14,126
Indigo,	17,844	19,327

24. Statement No. 7 exhibits the extent of land cultivated with Sugarcane, Cotton, and Indigo. The first is cultivated but to a very trifling extent. There was a small decrease in Cotton, which is also not a staple product of this District, and an increase of acres 1,783 under the head of Indigo.

25. The demand under the head of Sevoy Jummah was Rupees 8,684, against 6,874 Rs. in the preceding year. The increase occurred principally in the proceeds of Enam lands under attachment pending enquiry, in fines levied on stray Cattle, in the proceeds of Palmyra trees sold on account of Government, penalties levied by the Courts on unstamped documents, and interest charged on arrears of Land Revenue.

26. The particulars of sundry items of land revenue are shown in Statement No. 4. They amount to Rs. 2,22,012, being Rs. 6,054 less than in the preceding year. The decrease occurred chiefly in the amount shist (a charge made on waste lands under the plea that they afford pasture) and in the Cunchas or regular pastures, in consequence of less land being available owing to extended cultivation, or from lower offers having been received. There was also a decrease under Enam bediga, Palmyra rents, and Chayroot but not very considerable.

27. The Settlement of the rented and amany villages amounted to Rupees 40,104, which is very nearly the same as in the preceding year, notwithstanding the reduction of the garden assessment.

28. The Toomagoontah Shrotrium reverted to Government in the year under report, but owing to the ruinous state of its irrigation works produced very little, though the former Jody was Rs. 1,133. Measures will be adopted to bring it into better order. There was a further diminution on the Shrotrium Peshcush of Rs. 379 on account of the reduction in the Jody in one instance, and in some others on account of lands taken up for Roads, as per sanction of Government quoted in the margin.

29. The Peshcush on Zemindaries and permanently settled Estates did not vary from the preceding year.

30. The general result of the Land Revenue Settlement of Fusly 1266 inclusive of the Permanent Peshcush of Zemindaries &c., &c., and the Jody on Shrotriums is shown below:—

	Fusly 1265.		Fusly 1266.	
	No. of villages.	Rupees.	No. of villages.	Rupees.
Ryotwary including ready money collections,	689	12,98,105	689	13,41,331
Rent and Amany,	57	40,202	58	40,104
Shrotriums, &c.,	289	83,132	285	81,820
Barra Enams,	19	...	20	...
Zemindaries and Poliputs,	791	4,17,814	791	4,17,814
Total,	1,825	18,39,253	1,823	18,81,449

COLLECTOR OF NELLORE.

The result is an increase in the year under report of Rs. 42,216 above Fusly 1265, itself a very prosperous year.

31. The amount of the Extra sources of Revenue during the year under report are shown at one view in the Abstract entered below, in comparison with Fusly 1265.

ITEMS.	Settlement of Fusly 1265.	Settlement of Fusly 1266.
	Rs.	Rs.
Salt,	5,51,956	5,39,344
Sea Customs,	...	17
Abkarry,	34,249	35,976
Moturpha,	16,863	16,282
Stamps,	19,919	21,808
	6,22,487	6,13,422

32. The large revenue derived from Salt in the previous Fusly has been to a considerable extent kept up, there is however a decrease of Rs. 12,612 under this head resulting from a falling off in the Inland sales of Rs. 9,275, and of Rs. 7,500 in exports, against an increase in the Home sales of Rs. 4,163. There was an increase of 34,525 maunds in the exports on private trade, but no export on Government Indent, under which head 84,525 maunds were exported in Fusly 1265. The revenue derived from salt during the previous 5 years is given in the margin.

33. The Abkarry was settled at an advance of Rupees 1,727 from higher offers having been received, probably attributable to the change of system, under which the farms are rented for a longer period. The Moturpha exhibits but little fluctuation, but the stamps show a considerable increase. The trifling amount under the head of Sea Customs consists entirely of tonnage duty.

34. The total demand for Fusly 1266 of Land and extra sources of Revenue combined, inclusive of Sevoy Jummah, is Rupees 25,03,575, against Rupees 21,68,614 in the previous year, being an increase of Rupees 34,961 as shown below.

	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land Revenue,	18,39,253	18,81,469	42,216	...
Extra sources,	6,22,487	6,13,422	...	9,065
Total ordinary,	24,61,740	24,94,891	42,216	...
Sevoy Jummah or Extra Items,	6,874	8,684	1,810	...
Grand Total,	24,68,614	25,03,575	44,961	...
		Net Increase,	34,961	...

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35. The collections under the several heads are shown in Statement No. 11. Out of the land Revenue demand of Rupees 18,81,489, Rupees 16,61,482 were realized within the Fusly, and Rupees 1,79,787 subsequently to the end of September,* up to which these accounts have been made up.

The balance outstanding is thus reduced to Rupees 37,200, or nearly 2 per cent. on the demand. This is a considerable improvement on last year. Of this Rupees 26,380 is outstanding on account of Amany Ryotwar, part of which as the season is now favorable is likely to be collected. Rupees 10,199 were due on Shrotriums, principally on villages under attachment, which having been under Government management and yielded a revenue less than the Pesh-cush fixed on them, there is little or no prospect of the difference being realized. Rupees 621 were due on permanently assessed Estates, the greater part of which will be realized.

Collections. Extra sources.

36. The Abkarry balance has been fully recovered; under the heads of Moturpha, and Sevoy Jummah, there were balances of Rupees 759, and 1,459, respectively, a portion of which is likely to be recovered.

37. Statement No. 13 exhibits the extent of property sold in satisfaction of arrears of Revenue; although moveable property was attached to a considerable amount, it was found necessary to sell only a small portion of the same.

38. The balances outstanding under all heads, inclusive of those for Fusly 1265, amounted at the commencement of the year under report to Rupees 4,38,423-9-7. This amount was however reduced to Rupees 1,26,231-1-9 at its close, partly by collections,* and part having been remitted under the sanction of Government. By subsequent collections to the end of August, and by writing off a further sum† for which sanction has been received, this will be reduced to Rupees 99,935-1-11, and from this the sum of Rupees 35,818-14-10, which was recommended for remission in the settlement report of Fusly 1265, and Rupees 229-6-3 in the Shrotrium Balance Report of the 4th June 1857, being deducted, there remains Rupees 63,886-12-10 total reported on. Of this Rupees 9,416-14-3 is Shrotrium balance, which will as usual form the subject of a separate report. The remainder has been enquired into (chiefly at the settlement) and is classed as follows:—

	RS.	A.	P.
Recoverable	21,730	4	8
Doubtful	1,563	0	2
Irrecoverable... ..	31,116	9	9
	54,439	14	7

39. The 1st head requires but little notice. Great difficulty is however experienced in this District in realizing balances of any long standing, even when considered as fairly recoverable, the ryots being usually quite unprepared to pay up any considerable sum beyond the demand of the current year, after the kists have recommenced.

40. The doubtful balance, exclusive of what is due† on Shrotriums, consists of Rupees 613-3-4 due by the Chiltatewar and Woorthawar Poligars for Fusly 1265, which it is supposed may possibly be hereafter recoverable from their Roossooms. Rupees 979 only of Ryotwary balance has been retained under this head, pending the settlement of boundary disputes and other points not yet settled for want of the necessary information.

41. The irrecoverable balances which are now recommended to be written off amount to Rupees 31,116-9-9, which are shown Fuslywar below, under the several heads to which they belong.

(98)

FUSIES.	Pesheush.		Rents for more than one year.		Rents for one year.		Ryotwar.		Stala curmums.		Moturpha.		Dowle Ezafa and Sevoy Jumamah.		Total.	
1251	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1252	...	...	...	...	...	...	2	4	1	8	8	...	...	...	1	11
1253	...	...	...	...	...	...	12	4	...	9	...	...	2	13	4	13
1254	...	...	...	...	...	...	...	...	...	...	...	...	1	5	...	1
1255	...	...	...	...	...	...	...	...	...	...	...	...	1	2	5	2
1256	...	...	...	...	...	...	...	...	...	...	...	...	2	...	3	5
1257	...	...	...	...	...	...	1	5	2	...	...	...	...	...	19	1
1258	...	...	...	...	...	...	19	1	4	...	...	...	...	...	10	4
1259	...	...	...	...	...	...	10	4	1	...	...	...	...	...	12	3
1260	...	...	...	...	...	...	12	3	10	...	...	...	...	...	165	8
1261	...	...	...	...	...	...	162	5	11	3	9	2	...	...	649	7
1262	...	...	...	...	...	...	532	8	7	18	9	9	95	1	910	1,440
1263	...	...	...	...	...	...	1,383	4	7	11	14	1	45	8	2	9,709
1264	1,340	4	...	...	8	13	5	6,954	13	5	71	4	240	6	2	19,099
1265	...	...	1,801	4	1	262	14	16,175	...	4	452	7	8	408	...	...
	1,340	4	...	...	...	...	...	25,251	14	11	559	6	1	696	10	5
	...	...	1,805	7	1	344	11	...	...	...	...	...	1,118	3	10	31,116
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	9

42. The Pesheush balance Rupees 1,340-4-0 is due by the Woorthawar Poligar for Fusly 1264, there seems no prospect of recovering this sum from his Roosooms, which were insufficient to cover the current demand in Fusly 1265 also, it is therefore recommended for remission, according to previous practice.

43. The balance under the head of the rents consists of Rupees 1,539-3-3 the remission allowed to the renters of 20 villages in the Sydapoor Talook, on account of the reduction of garden assessment, under the orders* of Government, and Rupees 610-11-3 due by the Head Canpoos and Curnum of Panooburty, in the same Talook, who rented the village for an amount unduly raised by competition, and have thereby fallen in arrears. Their property was attached, but in consideration of their poverty, and the inexpediency of injuring the ryots by selling up their houses, wells, and farming stock, I recommend the balance to be written off.

44. The balance under the head of Ryotwar, inclusive of Stala Curmums, Roosooms, and Sevoy Jumamah, are classed as irrecoverable on the following grounds.—

	RS.	A.	P.
Due by deceased Ryots.....	563	12	1
Ditto absconded.....	718	6	0
Ditto poor.....	15,472	2	3
Ditto other causes.....	10,175	4	6
Total.....	26,929	8	10

The three first requires no detailed remarks. The fourth consists of the following items, Rupees 1,514-3-3 is the amount of Shavy remission withheld from the Ryots of certain villages in Fusly 1264, on account of high prices. Considering the nature of the case; the previous disastrous year, the unfavourable season which followed, and the then depressed state of the district, special sanction should, I consider, have been again applied for to relax the rule, as was done in Fusly 1263. I now beg to recommend that the balance be written off. Rupees 1,465-15-11 is a portion of the Tarum rates in 8 villages, usually allowed to remain uncollected on account of high assessment. Rupees 2,183-13-10 is the assessment of certain waste lands carried to account at the Settlement, but which were afterwards ascertained to have been left waste from deficiency of water; Rupees 1,623-2-3 is remission due on account of Crops which perished from drought, and inundation, the accounts of which were received too late to be deducted from the Demand; and Ru-

SETTLEMENT REPORT OF THE

pees 23-1-6 is Teroova cummee (included in the Demand for the same reason) on wet lands cultivated with dry grains. Rupees 457-14-2 is the assessment on lands ploughed for Fusly 1265, but erroneously carried to account, under the head of Sevoy Jumma, in Fusly 1264. Rupees 295-0-7 is the balance of Bediga on certain Mettah Enam lands laid waste, the owners of which are either not forthcoming, or have failed to liquidate the Bediga, in consequence of which the Enams in question will be liable to be resumed. Rupees 37-7-4 is the assessment of certain Cuttoobady Enam lands under attachment in the resumed Jagheer of Woodia-

Vide letter from Colr. of Nellore to the Board, under date 15th October 1854, para 5.

gherry, which appear to have been improperly zafed, but which are considered to require the sanction of Government for their restoration. Rupees 81-11-5 is the assessment of lands cultivated by certain village servants, in lieu of their Manniums rendered unfit for cultivation, pending sanction for exchanging them for others. Rupees 64-10-3 is the assessment of some cultivated lands included in certain roads newly formed. Rupees 1,537-0-1 is the amount of Poollary or grazing tax outstanding, which owing to loss of cattle or other causes has not been able to be collected. As the late years had been very fatal to cattle, and there is a considerable falling off in the Agricultural stock of the District, I recommend that this balance should be written off. Rupees 161-15-5 is due by certain privileged classes, not usually subject to the grazing tax; and Rupees 731-1-6 is the balance of Jodi on 11 Cundregas under attachment for arrears; this balance accrued under Government management, owing to the actual proceeds of the Cundregas falling short of the Jodi fixed on them, and is consequently considered irrecoverable.

Due by deceased Ryots. 29 7 0
Ditto absconded. 98 4 0
Ditto poor 568 15 5
696 10 5

45. The Moturpha balance of Rupees 098-10-5 being due by deceased, absconded, and poor persons as shown in the margin is irrecoverable.

46. The aggregate amount of irrecoverable balances under all heads reported on above is Rupees 31,118-9-9, and I request that the sanction of Government may be obtained for writing it off, together with the proportion of Chittatewar and Wootawar Roossooms chargeable thereon.

47. The issue of Tuccavy for cultivation has been discontinued, under the orders of Government, dated 4th September 1855. Out of the Tuccavy of 500 Rupees sanctioned for Salt manufacture for Fusly 1266, Rupees 315 were issued, which will be recovered in full from the Salt manufacturers' share.

Comparative Abstract of Demand, Collection, and Balance.

48. Annexed is a Comparative Abstract of the Demand, Collection, and Balance of all sources of Revenue, current and arrears, in comparison with Fusly 1265.

Fuslies.	Items.	Demand.			Collection.			Balance.				
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
1265.	Land.	Current.	18,39,253	..	..	15,43,297	..	..	2,95,956	..	..	
		Arrears.	3,00,539	..	..	1,55,846	..	..	1,44,694	..	..	
	Extra Sources.	Current.	6,22,487	..	..	6,17,556	..	..	4,932	..	..	
		Arrears.	4,208	..	..	1,870	..	..	1,938	..	..	
	Sevoy Jumma.	Current.	8,874	..	..	4,449	..	..	2,425	..	..	
		Arrears.	2,081	..	..	249	..	..	1,832	..	..	
			27,78,442	..	..	23,33,685	..	..	4,51,777	..	..	
	1266.	Land.	Current.	18,37,489	..	..	15,54,882	..	..	2,82,607	..	..
			Arrears.	2,27,307	..	..	2,08,406	..	..	1,61,892	..	..
		Extra Sources.	Current.	6,18,422	..	..	6,08,149	..	..	5,278	..	..
Arrears.			6,870	..	..	4,064	..	..	2,806	..	..	
Sevoy Jumma.		Current.	8,684	..	..	6,906	..	..	1,784	..	..	
		Arrears.	4,256	..	..	1,192	..	..	3,064	..	..	
		29,41,998	..	..	24,80,396	..	..	4,61,602	..	..		

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COLLECTOR OF NELLORE.

75

Charges.

49. The details of the charges are shown in Statement No. 14, and their per centage to the gross collections is entered below in a comparative form.

Fuslies.	Collections.	Charges.	Per Centage.
	RS.	RS.	
1265	23,27,153	3,26,387	14
1266	25,50,410	2,81,565	11

50. The Collector's salary for 11 months only was paid within the year under report, whilst during the previous year the full salary for 12 months, and some arrears were disbursed. A smaller charge was also incurred under the head of Deputation allowance, and salaries of Assistant Collectors, than in Fusly 1265; and the pay of a part of the District establishments both Land Revenue and Salt for 11 months only appear in the accounts. A smaller quantity of Salt stored in the present year also led to a diminution in the amount of the Salt manufacturer's share, and other attendant charges. On the other hand a larger sale of stamps caused an increase in the amount of the vender's commission; and a larger amount of stamp duty was refunded than in the previous year.

Remarks on the conduct of Subordinate officers.

51. It is again my pleasing duty to record my sense of the zeal and efficiency of my Sub-Collector Mr. Minchin, of whom I have before spoken in the highest terms.

52. In my last report I stated that Mr. F. W. Morris, late Acting Head Assistant, was a most promising Public Servant, and notwithstanding the unfortunate result of his last examination (which is greatly to be attributed to the extent of the duties he has had to perform) I can, after further experience, speak with still greater confidence on this point. He is a talented young man; diligent in the performance of his work; and most willing to undertake any public duty entrusted to him.

53. Mr. Hooper who was appointed to this District at a late period of the year under report has also given me satisfaction.

I have the honor to be, &c.

F. B. ELTON, Collector.

LETTER FROM M. MURRAY, ESQ., COLLECTOR OF CUDDAPAH; TO
J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF REVENUE,
NUE, FORT ST. GEORGE; DATED 27TH OCTOBER 1857, No. 111.

SIR,

1. I have the honor to forward the Annual Report on the settlement of both the Land and Extra sources of Revenue of the District of Cuddapah for Fusly 1266. (1855-56).

2. The Statement was commenced on the 4th December 1856 and concluded on the 30th June 1857. The names of the different officers by whom and the stations at which the settlement of each talook was conducted, are particularized in the accompanying Statement.

3. The season of Fusly 1266 may be said to have been a good one, throughout the District generally. The rain that fell between May, June and July, though partial, proved sufficient to enable the ryots to plough their Wet, Dry, and Garden lands and sow the two latter. The favorable monsoon which followed from August to November supplied the Tanks, Coontahs and Channels with a full supply of water which enabled the ryots to sow their wet lands with the Cartheekum and Vysakum or 1st and 2nd crops, and to convert a considerable extent of Dry land into Wet and Garden for Teervajasty. It also proved favorable for the cultivation of Chitta Jonna, Cotton and other dry grain usually produced on Raggeda, or black soil, and to the lands previously sown. Between the 5th and 12th December, however, heavy showers fell accompanied by high wind which greatly injured the dry crops, consisting of Jonna, Cotton, Green gram, &c., by causing a blight which prevented the ear filling and caused a sweet gum to exude from the heads which ought to have produced grain, and the pods of Cotton, before opening, prematurely dropped; the flower of the last was, for the time, destroyed. It is however satisfactory to know that the rain proved advantageous to the different species of cereals in the Southern and Eastern Talooks where some of the Tanks received a supply which enabled the Vysakum or 2d crop to be sown and reaped.

4. It may be considered that the harvest of the year under review, throughout the District, was a good one and will bear comparison with any of the previous favorable seasons. Of the first sowing of Dry Crop in Red mixed soils and that on Raggeda, viz. Jonna and Pulse of all description, one-third of the quantity sown yielded an average of three quarters of a full crop, one third half and the remainder suffered more severely from the unseasonable rains which fell about the middle of December. The garden lands dependent on wells have, in general, yielded a full return. The wet lands under Tanks and channels in most parts of the District may be said to have yielded an average of not less than three quarters of a crop and about one half in others. Sugarcane and Indigo yielded an average return. Cotton suffered considerably by showers which fell in December and by the ravages of insects, in consequence of which the yield cannot be estimated at more than two-thirds of a crop in some places and about one half in others. Of the different species of oil plants, such as Castor, Gingelly oil seeds, Linseed, &c., one half may be estimated at two-thirds of a crop and the other half about one half.

5. The season like that of the past, has been far from healthy; although food has been plentiful for both man and beast, yet I regret to add, that the mortality among people in

some localities has been very great from fever which prevailed in almost every village throughout the year. Small Pox and Cholera have also been fatal. Cattle and sheep have likewise suffered from disease, probably caused by eating the young shoots of the grass which spring after the different rains, more particularly, amongst the former. This loss was severely felt by the cultivators as well as by the sheep farmers.

6. The Dresser attached to my establishment has made himself useful in rendering medical aid to the ryots, in conformity with the instructions of Government, as well as to the Public servants and their families. The number of cases treated by him during the year is 524.

There is a decrease amongst the children vaccinated of 2,887, which may, in a great measure, be attributed to the fever and sickness which has prevailed throughout the year. The vaccinators have complained that the people refused to have their children vaccinated, the cause why has not been satisfactorily ascertained.

	No. of Children.
Fusly 1265	22,977
" 1266	20,090
	* Net Dec. 2,887

7. It will be observed from Statement No. 2 that the prices of grain ranged lower during the Fusly under review when compared with those of the previous and with the average of five preceding years, but rather higher than Fusly 1262, the cheapest season ever known in the province. Not only has this happened as regards the prices of Paddy and other grain entered in the above Statement, but also as regards those of the other species not included in it. The per centage on Paddy being at about 15 per cent. and those on the principal dry grain being from 20 to 25 per cent. below the preceding year.

8. From Statement No. 3 it is shewn that on account of the great extent of land brought under cultivation in the present in comparison with the past year, there is an increase of Rupees 1,89,647* of which only a small amount belongs to Dry and the remainder to Garden and Wet, and the per centage on the increase may be stated in round number at 9 per cent. The high price of grain for the last 3 years and the great demand for Cotton and Indigo, may be ascribed as another cause, in addition to the favorable nature of the season referred to in para. 3 of this Report, which induced the ryots to extend the cultivation of these species of produce, especially the latter, which yielded very high prices, and also to sow both the Cartheekum and Vysakum, or the 1st and 2nd crops on Wet lands which, likewise yielded a remunerative return, as well as to bring under cultivation dry lands converted into wet on which Teervajasty is levied and lands which had been long waste on a reduction of assessment.

9. On comparing the revenue of the present year with the most favorable of any of the preceding since Fusly 1231 at which time the country was taken under Amanic (which had formerly been rented) the present has yielded a greater increase of revenue to Government than any of the former.

10. On a reference to the enclosure B in the above Statement, it will be seen that a sum of Rupees 64,801 has been carried to the credit of Government, collected from lands which had been left waste without any satisfactory cause being assigned, there being sufficient water in the reservoirs for their cultivation, and also upon lands which had been left waste for pasturage.

11. There is an increase of Rupees 72,810 above last year under the head Remissions, which is made up of various items as shewn in Statement No. 4, and may be classed under the heads Caboolaty Bunjer, or lands agreed to be cultivated, portions of which were waste, lands taken up on Cowle tenure, Ayacut Bunjer, other lands upon which high assessment has been recently reduced under the sanction of Government,† dated 10th July 1851, as well as certain other items under the head Miscellaneous.

12. There is a decrease of Rupees 5,579, arising from lands which had been swamped and injured by inundation as well as upon others on which crops have perished for want of

water in the previous year, but have been cultivated during the present, and from well lands subject to $\frac{1}{3}$ rd remission having been irrigated from Tanks and Channels on which $\frac{1}{4}$ th remission was granted instead of $\frac{1}{3}$ rd.

13. There is a decrease of Rs. 237 in the item denominated "Pymaish cummi," or fields believed to be less than those entered in Pymaish accounts, these lands were allowed a remission up to the past Fusly, but in the present they have been remeasured and found correct.

14. Under the head sundry items, there is an increase of Rupees 7,616, chiefly in the Enamaty Jodce, &c., owing to a larger quantity of land under this denomination having been brought under the plough than in the previous year, and also to an increase in the sale of Palmeira and other species of Timbers.

15. The decrease of Rupees 9,159 exhibited under the same head is to be attributed to land yielding a revenue of Rs. 8,640 which had not been entered in the accounts, but discovered subsequent to the settlement, on an examination of the cultivation in different villages by the Carkoons deputed for the purpose and comes under the head Tanakijasty, which was erroneously entered in Statement No. 4 of Fusly 1265, but now omitted in this Statement as referred to in para. 20 of last year's report. The decrease of Rupees 479 is owing to a smaller offer being tendered for the rent of orchards for one year in consequence of the trees being less productive.

16. There is a great diminution in the remission granted on account of Shavy or crops which have perished for lack of moisture in the present in comparison with that of the previous year as explained in para. 12.

17. Statement No. 6 shows the extent of land taken upon progressive and fixed cowle during the year under review. No particular remarks are required as the Statement itself is sufficiently explanatory.

18. The marginal note shews the increase in the cultivation of Indigo and Cotton and the decrease in Sugarcane. The increase is to be attributed

Statement No. 7.			
	Sugarcane. Acres.	Cotton. Acres.	Indigo. Acres.
Fusly 1265.....	6,216	65,908	33,931
" 1266.....	2,729	73,081	44,116
Dec.....	3,487 Inc.	9,173	10,185
Centage.....		14	31
Deduct Poonganoor.....	2,250		
Remaining.....	937		
Centage.....	15		

to the high prices of these two latter descriptions of produce, particularly Indigo, which is much more remunerative to the growers than any other crop produced on their lands and for which an immediate sale can be obtained without expense of carriage. Owing to the seasonable rains, the ryots were induced to cultivate as much land with these products as they could manage. The decrease in the extent of land cultivated with Sugarcane is owing to the Samastanum of Poonganoor in which there are considerable plantations, having been made over to North Arcot, but which was formerly attached to Cuddapah. The chief cultivation of this produce is carried on in the Talooks of Goorumcondah and Muddenpully; though this product is cultivated in other talooks still the extent does not approach that in the above named two provinces. This being a 10 months crop, the ryots at the commencement of the season, planted as many acres as they could manage and the sources of irrigation would permit. Towards the latter part of the season the demand for sugar for exportation became so great that this article of commerce rose to an unprecedented height. The year previous, a candy was sold for Rupees 12 to 14, but towards the end of the present, it rose to from 35 to 42 per candy yielding an enormous profit to the grower.

19. The number of sugar manufactories in the district exclusive of Poonganoor is 115.

20. The cultivation of Cotton from American seed may be said to have almost ceased, the cause has been explained in former reports.

Statement No. 8.

	Vissa buddy.	Baghair Vissa- buddy.	Total.
Decrease in Fusly 1265.....	3,676	3,233	6,911
Deduct Poonganoor.....	2,935	2,934	5,869
Remaining Cuddapah District,	693	279	972
Average of 5 years from Fusly 1261 to 1265 exclusive of Poonganoor.....	70,040	73,386	1,43,426
Statement of Fusly 1265.....	67,904	71,825	1,39,729
Difference between the above 2 items.....	2,136	1,563	3,699

21. Statement No. 8 exhibits a decrease in various items of Vissabuddy and Baghair vissabuddy, and the marginal note shews the remaining decrease of this Zillah after deducting Poonganoor made over to North Arcot and the average of the 5 preceding years, which may be attributed to the high prices at which grain has ranged for the last few years, to the death, desertion, and impoverishment of some of the larger merchants and those carrying on petty trade who have abandoned their profession, as well as to the mortality amongst the herds of sheep and goats, the property of shepherds and Dungurs.

22. Statement No. 9 shews a total Increase of Rupees 4,996. Of this, Rupees 676 falls under the first item, viz., Land Revenue, and is owing to certain enam lands, the owners of which had died without heirs, and upon their demise the enam was resumed. Rupees 3,078 is attributable to a considerable quantity of land not entered in the accounts, but discovered by the Carkoons upon examination of the villages after the close of the Settlement to have been actually cultivated. Rupees 970 is an increase under the head Revenue Fines, levied from the Curnums from time to time on account of irregularities and those imposed on the Reddies and Curnums for offences under regulation IX. of 1822. Rupees 195 under the head of Stamps on account of penalties levied, which may be ascribed to a larger number of unstamped documents having been presented by the suitors before the Civil tribunals. The other items being small require no particular explanation.

23. There is a net decrease of Rupees 3,721 observable, of which Rupees 216 comes under the item extra collections, or sums collected above the demand of the last shists, which has not taken place during the present year. The sum of Rupees 2,840 is owing to fewer suspensions of the Reddies and the attachment of their enams than in the year previous, in consequence of their performing their magisterial duties in a more satisfactory manner and rendering greater assistance when the villages are visited by Gang robberies.

24. The decrease of Rupees 133 the sixth item, Tuffrick due by Enamdars, is owing to a less expenditure upon the works of irrigation and a smaller sum being collected from the enamdars as their share of the repairs.

25. The decrease of Rupees 410, under the head, sundry sources, is attributable to a smaller sum of concealed Moturpha having been discovered after the close of the annual settlement in the present than in the previous year.

26. The other item does not call for any particular remark it being small. Although there is a considerable Decrease still there is a net Increase amounting to Rupees 1,275 in the extra sources of Revenue.

27. Statement No. 10, shews an increase of Rupees 1,93,306, of which Rupees 7,127 appears in the 2nd item, and Rupees 1,82,520 against the 3rd item of enclosure A., an explanation with regard to these has already been given in para. 8 of this report.

28. The increase of Rupees 2,050 under the head of stamps, is owing to the greater demand and sale to the litigants in the Civil Courts.

29. The increase of Rupees 1,609, in the seventh item, is attributed to the causes already assigned, being the amount of net increase compared with the various items of extra revenue in Statement No. 9.

Statement No. 9.		Extra Revenue.
		Rs.
Land Revenue Total Increase.....		4,797
Deduct decrease under the same head....		3,153
Net Increase.....	Rupees...	1,608

30. Of the whole Decrease of Rupees 77,949 exhibited, Rupees 63,000 belongs to the first item, Rs. 7,709 to abkarry and Rupees 6,907 to moturfa which is attributable to the transfer of Poonganoor Samastanum to the District of North Arcot; but upon the whole, deducting the Decrease from the Increase, there is a net Increase of Rupees 1,15,356.

Description of Land.	Extent of cultivation.	Assessment as per survey	Deduct Re-missions.	Remaining net collections.	Average assessment per acre or columns 2 and 5.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs. A P.
Dry converted into Wet and Garden as per Tarwary... {	18,856	24,056	6,672	17,384	...
Teervajasty,..... {	...	1,13,743	32,304	86,439	4 9 4
Total...	18,856	1,42,799	38,976	1,03,823	5 8 1
Garden converted into Wet {	2,974	20,616	4,872	15,744	5 4 10
as per Tarwary..... {	...	15,576	3,904	11,672	3 14 9
Teervajasty..... {	2,974	36,222	8,776	27,446	9 3 7
Total...	2,974	36,222	8,776	27,446	9 3 7
Grand Total...	21,830	1,79,021	47,752	1,31,269	6 ... 2

31. In the marginal Statement, the Teervajasty levied upon dry lands converted into wet and garden is shewn together with the average per acre. It was considered desirable to shew the actual additional assessment levied on the land in consequence of no heading having been provided in the present forms of Statement received from the Board of Revenue as explained in para. 30 of last year's report.

32. At the close of the Fusly 1266, there remained a balance of Rupees 1,75,422 uncollected, as shewn in column 4, of which the greater portion has since been recovered. Of the remainder Rupees 34,148 a considerable portion is supposed to be recoverable, such sum, however, as may be considered irrecoverable will be enquired into during the annual settlement of Fusly 1267 (1857-58) and reported on in due course. Comparing, however, the collections of all branches of Revenue entered in Column 9, Abstract A, of the above Statement with those entered in the same abstract of the preceding Fusly, a net increase of Rupees 1,17,888 (collected) is the result.

33. With respect to the amount of Rupees 12,539, exhibited in Column 13 of the Statement, I beg to submit that the cause of their not being recovered is explained in para. 35 of this report with reference to Statement No. 13.

34. The balance of Rupees 15,193 due on account of Vengatagherry Peishensh at the close of the Fusly has been since recovered, but cannot appear in the accounts of this Fusly as it was not received until after it had terminated, but will be shewn in those of the ensuing Fusly.

35. In column 9 of this Statement, it will be seen that Rupees 5,899-14-3 is entered as recoverable, and in column 10 Rupees 350-3-3 is exhibited as doubtful, measures have been adopted for the recovery of these sums. I beg to recommend that of the sum of Rupees 6,289-3-5 entered in column 11 under the head irrecoverable, Rs. 2,253-9-1 may be remitted, and request the Board of Revenue will be pleased to obtain the sanction of Government for writing off this amount for the current Fusly, it being due by parties impoverished, deceased, and who have deserted their villages.

36. Statement A annexed to the above Statement shows the particulars of coercive measures adopted for the recovery of Government due during the Fusly under review, no party has been confined in Jail for the non-payment of revenue.

37. This Statement shews an increase of Rupees 1,34,678 in the gross collections, of which Rupees 29,219 are the recoveries in the present year, of the arrears of Land Revenue outstanding at the close of Fusly 1265, and Rupees 99,003 are the collections of the current Revenue which was greater in the present than in the preceding year, notwithstanding the transfer of Poonganoor.

38. The increase of Rupees 2,583 in the extra Revenue is composed of the larger collections of the present year's demand as well as the recovery of arrears of the past.

39. The increase of Rupees 3,869 under the head stamps is attributable to the more extensive sale of stamped papers and the collections for the month of June Fusly 1265 having been brought to account in the current year; this amount not having been received into the Treasury till after the termination of the Fusly.

40. The transfer of the Samustanum of Poonganoor to North Arcot as already noticed explains the cause of the decrease of Rupees 16,831 in the Abkarry, Moturpha and other branches of the Revenue, but it is satisfactory to find that there is a net increase of Rupees 1,17,847.

41. There is also an increase of Rupees 36,697 under the head charges, owing to the salaries of the Collector and his Assistants for May and June of Fusly 1265 having been disbursed in July of the current Fusly on account of the new system of pre-audit being brought into operation.

42. The increase in the next item, Hoozoor and District Establishment, is partly owing to the above cause and partly to the payment of increased salary to the Head Sheristadar of this District in the present Fusly agreeably to the order of Government, dated 8th December 1856, No. 1292, and to the disbursement of the arrears of the same under the above order. The other items being small do not call for any particular remark.

43. Under the head Moturpha and Extra Charges a decrease of Rs. 1,359 is observable owing to the salaries of additional Carpoons and Goomastas and Sanderward, &c., items not having been charged within the Fusly as was the case in the preceding year. There is, however, a net increase under this head of Rs. 35,338 after deducting decrease.

44. The abstract annexed to the above Statement will shew the per centage between the amount of collections and charges.

45. The measures adopted for the recovery of the balance outstanding under the head Tuccavy, or advances for cultivation has been explained in para. 41 of my report on the Settlement for Fusly 1265. The balance due for Fusly 1264 amounts to Rupees 100 and that for Fusly 1265 to Rupees 25, and I beg to state, that the former will be recovered agreeably to the instalment mentioned in the para. above alluded to, and the latter will be recovered without delay, strict orders having been issued to that effect.

	CABOOLATY.		CULTIVATION IN FUSLY 1265.		WASTE.	
	Land.	Present Assessment.	Land.	Present Assessment.	Land.	Present Assessment.
Dry,	Acres 424	Rupees 859	Acres 310	Rupees 648	Acres 114	Rupees 241
Under Tanks,	999	8,592	858	5,940	341	2,952
Under channels,	468	4,223	312	3,019	156	1,204
Under Wells,	514	4,674	366	3,435	148	1,230
Total...	2,405	18,678	1,816	13,042	759	5,633
Land given over for dry cultivation in consequence of the defective state of irrigation works,.....	82	330	78	317	4	13
	2,487	1,908	1,724	13,362	763	5,646

* Board's Proceedings, dated 27th November, 1856.
Do. do. 18th August 1857.
Extract Minutes of Consultation, 16th February, 1857.

46. The Statement in the margin shews the extent of land which has been brought under cultivation and the portion left waste, of those on which a revision of assessment has recently taken place and approved of by Government.* It will be seen that upwards of two-thirds have been brought under culture and one-third is still left uncultivated.

47. It may here be remarked that the portion thus left has been waste for many years, and the difficulty of levelling, extracting the roots of trees and shrubs has been proportionately great, but it is hoped that some part of it will eventually be cultivated. For the other portion, the proposers have been too precipitate, and after the land had been granted on reduced assessment they found that it had been so injured by floods, impregnated with salt, others situated too high to allow of irrigation, part taken up by roads, others situated near Tanks, the soil of which, has been applied for the repairs of the bunds and other so over grown with Date trees from which toddy is extracted, the Abkarry renters object to their being cut and cleared, as it would cause a loss to them; and certain lands upon measurement being found less than that entered in the Pymash, is such as to prevent the hope of their being cultivated. An enquiry into this subject will shortly engage my attention and be disposed of.

48. In column 3 of Statement No. 4 (ninth item) it will be seen that Rs. 17,407 have been granted as remission on the lands alluded to above, which exceeds the amount of actual collection of Fusly 1266 entered in the Statement appended to the preceding para. This is caused by portions of assessment only having been collected from some of the ryots who have left their lands waste, though there were means to cultivate them, and portions having been remitted to them according to circumstances, as well as the difference between the original survey assessment and that fixed on certain lands in the current Fusly 1266 in pursuance of the revision introduced under the authority of Government quoted in para. 12, regarding which a separate report will be submitted to the Board at an early date.

49. The annexed Statement exhibits the number of topes planted for charitable and private purposes under the rules which accompanied the Board's Circular, dated 6th April 1848, the extent of land occupied by them as well as the assessment leviable thereon. No new topes have been planted in Fusly 1266 under the rules referred to, as no proposals were offered, and the ryots prefer planting orchards upon their own dry Putta lands which are lightly assessed, paying the tax for the same, and thereby securing to themselves the full benefit of their labours and the produce of the orchards in future.

50. I have the honor to forward Mr. Blair's report,* of the three Talooks forming the Sub-Division of this province which enters into full detail of the Settlement. Mr. Wedderburn left the District in January last in order to proceed to Europe on furlough; he has been zealous in the performance of the duties of Sub-Collector. He has been succeeded by Mr. W. T. Blair, a most useful and valuable public servant, he was formerly Head Assistant of this province and is thoroughly acquainted with the usages of the district.

51. My Assistant, Mr. J. W. Reid, has afforded me every assistance that lay in his power, has an aptitude for business and takes an interest in the duties he is called upon to perform.

52. In conclusion, it affords me much pleasure to speak favorably of my Head Sheristadar H. Stroenevassarow, he continues to sustain the high character he has obtained during his long services in Mysore, Bombay territories, and while Head Sheristadar of Guntoor. With great intelligence and abilities he has assisted me in the reduction of the assessment upon land long waste as far as they have been sanctioned.

53. Kristna Row, the Naib Sheristadar, an old servant in this district has performed the duties to my satisfaction.

I have the honor to be, &c.
M. MURRAY, Collector.

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LETTER FROM C. PELL, ESQ., COLLECTOR OF BELLARY; TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF REVENUE, FORT ST. GEORGE; DATED 1ST OCTOBER 1857, No. 117.

Sir,

1. I have the honor to submit my Report on the Settlement of the district for Fusly 1266, and to forward the usual accounts.

2. The Settlement of eight Talooks was made by myself, of five by the Honorable D. Arbuthnot, Sub-Collector, and the remaining four by Mr. Goldingham, the Head Assistant. I made the settlement of one of the Talooks (Dhurma-
Places at which the Jamabundy was settled. verum) in the Sub-Division, and the Sub-Collector took up one (Muduckseerah) in the principal division, in accordance with the orders of the Board, the settlement of four Talooks devolved on Mr. Goldingham, in consequence of there not being another Assistant in this district, but I disposed of some of the business in two (Raidroog and Harponhully) of those Talooks myself; the period entered in Col. 6 of Statement No. 1 comprises the whole time from the commencement of the Settlement by the Sheristadars to the completion of the same.

3. There are according to Statement No. 15, 2,758 villages and 1,695 hamlets in this district, making an aggregate of 4,453, of the number of villages, 2,689 are Iyen Circar villages, and of these 2,618 yield revenue, and are under the Ryotwar system; the number is less than in last year by five.

8 Small villages in which no revenue was realized in this year, in last year yielded a revenue of Rupees ... 7 1 0 in this year, in last year yielded a revenue of Rupees ... 19 7 0

3 Villages in which no revenue was realized in last year, in this year produced Rs. 19 7 0 These are petty villages of the Koodleghee Talook only.

4. The sources of irrigation entered in Statement No. 18 have been taken from the account prepared by the late Principal Collector Mr. Robertson, with the addition of works constructed subsequent to the preparation of that account. I intend however having a fresh account prepared. The following is an abstract of the Statement No. 18.

	CIRCAR.		PRIVATE.		DASSAYUNDUM.	
	In good repair.	Out of order.	In good repair.	Out of order.	In good repair.	Out of order.
Tanks, ...	1,071	146	58	...	138	7
Rivers and Nullahs, ...	218	24	8	...	9	5
Spring channels, ...	1,285	242	197	10	16	1
Amicuts, ...	283	43	...	...	...	...
Wells, ...	12,793	2,517	4,352	312	147	3
	15,650	2,977	4,815	322	310	16

Tanks 19
 Spring channels 5
 Wells, the lands irrigated by
 which are held at dry land
 rates. 651

The new works constructed by the Ryots as noted in the margin have been included in the Statement for this year.

5. The last account of the population forwarded to the Board of Revenue was that taken in Fusly 1260; a new census has been taken during the Fusly 1265 and the Statement No. 17 now submitted has been prepared from this last census of Fusly 1265, the following abstract exhibits the difference between this Statement and the census of Fusly 1260.

	Fusly 1260.	Fusly 1265.	Difference.
Males,	6,13,371	6,18,267	25,164
Females	5,86,228	5,62,880	23,348
	12,29,599	11,81,087	48,512
Particulars.			
Adults,	8,26,590	7,86,341	40,249
Children,	4,03,009	3,94,746	8,263

This last census exhibits a decrease of 48,512 individuals, the cause of this decrease is attributed to the famine that occurred between the two periods; but I am not satisfied entirely with this explanation and am more inclined to attribute the decrease to want of accuracy in taking the census.

6. The following abstract exhibits the numbers of cultivating Ryots and Puttahs for Fusly 1266, according to Statement No. 16, as compared with those of Fusly 1265.

	Fusly 1265.	Fusly 1266.	Difference. Increases.
Ryots.			
Miraseedars and Stala Ryots,	80,209	86,813	6,604
Payakarees,	11,416	13,720	2,304
Total...	91,625	1,00,533	8,908
Puttahs.			
Iyen Puttahs,	91,625	1,00,533	8,908
Gonchy Puttahs,	3,188	3,577	389
	94,813	1,04,110	9,297

The increase is attributable to three causes, viz. to the taking up waste lands; to share holders dividing and taking separate Puttahs; and to Ryots who had relinquished their lands, taking them up again, the entries from Col. 9 to 12 in the said Statement, of the cattle belonging to cultivating Ryots, have been made in reference to the Memorandum in para. 5 of my Settlement Report of last year: because I am not satisfied with the account taken this year, and which I have returned to be re-examined.

Rent Roll.

7. The following Abstract Statement of the Rent Roll (No. 19) is a comparison with that of Fusly 1262.

	FUSLY 1262.		FUSLY 1265.		DIFFERENCE.	
	Individu- als.	Amount.	Individu- als.	Amount.	Individu- als.	Amount.
Ryots paying under 10 Rupees,	44,973	2,10,161	52,948	2,46,376	Increase. 7,975	36,215
Do. from 10 to 30 do.	29,675	5,25,859	31,295	5,47,037	1,620	21,178
Do. from 30 to 50 do.	9,350	8,57,304	9,070	8,39,160	Decrease. 280	18,144
Do. from 50 to 100 do.	6,246	4,21,941	5,564	3,72,724	682	49,217
Do. from 100 to 250 do.	1,940	2,70,868	1,510	2,09,955	430	60,913
Do. upwards 250 do.	186	66,568	146	52,269	40	14,299
	92,370	18,52,701	1,00,533	17,67,521	Increase. 8,163	85,180
Gonchee,	4,700	2,24,346	3,577	1,85,814	Decrease. 1,123	38,532
	97,070	20,77,047	1,04,110	19,03,335	7,040	1,73,712

It will be observed that the number of smaller holdings, that is those under 30 Rupees have increased; while the larger holdings have decreased, which is indicative of poverty, or it may be partly accounted for by shareholders splitting their Puttahs, and to the liberty of throwing up land lately acceded to the Ryots; about one-half the revenue is paid by holdings under 30 Rupees.

8. The Moongaree or early rains were more abundant in this year than in the preceding year, but the Hingaree or later rains were less than fell in Fusly 1265; on the whole the rain fall was more than last year. No description of crop suffered from the want of rain; both the Dry and Wet cultivation was good. The quantity of rain compared with Fusly 1265, as ascertained by the rain gauges, is shown in the annexed Memorandum. The total fall being 20 $\frac{3}{10}$ in the year, against 17 $\frac{6}{10}$ in the preceding year.

	MOONGAREE OR EARLY CROP RAIN.		HINGAREE OR LATER CROP RAIN.		TOTAL.	
	Last year.	Present year.	Last year.	Present year.	Last year.	Present year.
Talooks.						
In the four Northern Talooks,	1 $\frac{3}{10}$	12 $\frac{4}{10}$	19	4 $\frac{1}{10}$	20 $\frac{3}{10}$	16 $\frac{8}{10}$
In the five Southern do.	2 $\frac{1}{10}$	16 $\frac{6}{10}$	15 $\frac{1}{10}$	9 $\frac{6}{10}$	17 $\frac{2}{10}$	25 $\frac{1}{10}$
In the four Eastern do.	2 $\frac{1}{10}$	15	14 $\frac{1}{10}$	6 $\frac{1}{10}$	17 $\frac{2}{10}$	21 $\frac{1}{10}$
In the four Western do.	2 $\frac{6}{10}$	12 $\frac{3}{10}$	12	5 $\frac{1}{10}$	14 $\frac{7}{10}$	17 $\frac{4}{10}$
Average on the whole...	2 $\frac{3}{10}$	14	15 $\frac{3}{10}$	6 $\frac{1}{10}$	17 $\frac{6}{10}$	20 $\frac{3}{10}$
Months in which rain fell throughout the District.						
May,	1 $\frac{6}{10}$	3 $\frac{5}{10}$	...	...	1 $\frac{6}{10}$	3 $\frac{5}{10}$
June,	1 $\frac{1}{10}$	1 $\frac{1}{10}$	...	...	1 $\frac{1}{10}$	1 $\frac{1}{10}$
July,	1 $\frac{1}{10}$	1 $\frac{1}{10}$	...	...	1 $\frac{1}{10}$	1 $\frac{1}{10}$
August,	1 $\frac{1}{10}$	7 $\frac{1}{10}$	...	...	1 $\frac{1}{10}$	7 $\frac{1}{10}$
September,	...	...	8 $\frac{1}{10}$	2 $\frac{9}{10}$	8 $\frac{1}{10}$	2 $\frac{9}{10}$
October,	...	...	11 $\frac{1}{10}$	2 $\frac{1}{10}$	11 $\frac{1}{10}$	2 $\frac{1}{10}$
November,	...	...	...	1 $\frac{1}{10}$	...	1 $\frac{1}{10}$
From December to April,	...	...	1 $\frac{1}{10}$	1 $\frac{1}{10}$	1 $\frac{1}{10}$	1 $\frac{1}{10}$
	2 $\frac{3}{10}$	14	15 $\frac{3}{10}$	6 $\frac{1}{10}$	17 $\frac{6}{10}$	20 $\frac{3}{10}$

SETTLEMENT REPORT OF THE

Actual cultivation. 13. The actual extent of the lands cultivated and charged for, (exclusive of the Caboolaty Bunjer which has,) as being unnecessary (been altogether omitted from the accounts now sent), is entered in the Statement No. 3. An abstract of that Statement shewing some further particulars is subjoined.

	Fusly 1265.		Fusly 1266.		INCREASE.		DECREASE.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
Dry lands,	14,12,134	12,75,088	14,31,963	14,49,047	2,19,829	1,74,009	...	...
Wet,	78,653	8,14,960	83,898	8,70,205	3,745	55,245	...	...
Garden,	28,625	1,61,407	24,059	1,64,397	424	2,850	...	...
Dry converted into Wet, ...	29,468	1,65,948	32,329	1,84,447	2,861	18,499	...	...
Garden converted into Wet, ...	2,649	19,971	3,181	24,136	532	4,165	...	...
IRRIGATED LANDS.	1,34,403	11,62,286	1,41,967	12,43,075	7,562	80,789	...	...
Tanks,	59,360	4,89,820	64,798	5,66,981	5,438	77,161	...	...
Nullahs,	38,185	3,61,409	34,927	3,64,257	1,742	2,848	...	...
Wells,	41,858	3,11,057	42,242	3,11,837	382	780	...	...
Total...	15,46,539	14,87,324	17,73,930	26,92,122	2,27,391	2,54,798	...	...
Sown,	15,24,516	14,14,438	17,88,898	25,62,631	2,14,392	2,48,213	...	...
Vasooly Bunjer,	20,336	17,720	83,838	25,759	13,602	8,039	...	...
Shamlat Bunjer,	1,727	6,166	1,144	3,712	...	598	1,454	...

Of the increase of Rupees 1,74,009 in the dry lands, Rupees 90,000 is the assessment on lands taken on Kayem Cowle. Much of this land has been occupied in the expectation of the assessment being reduced to the rates recommended by me, but in consequence of these rates not having been fully sanctioned, I should fear that at the expiration of the cowle much of this land will be thrown up, or if retained it will be at the expense of other lands which will be then given up for it. The rest is attributable to the favourable season; the increase in the Tank lands, viz. Rupees 77,161 is owing entirely to the Tanks having received a large supply in this year than in last year. The increase in the Nullah and well lands needs no explanation.

Caboolaty waste charged to the Ryots.

14. The waste imposed on Reddies and Ryots as shewn in the above accounts amounts to Rupees 25,759 in assessment; and the demand thereon is Rupees 18,759. Of this amount, the sum of Rupees 9,911 is on account of Reddies appanum land and the remainder, viz. Rupees 8,818 is on account of Ryot's Pattah lands left unsown, without any good reason; the whole Bunjer charged in this year exceeds the amount charged in Fusly 1265 by Rupees 5,706.

Remission on the cultivation.

15. The remissions granted on the cultivation are shewn in full in Statement No. 4; and the following is an abstract of the same:—

	Fusly 1265.		Fusly 1266.		COMPARISON.	
					Increase.	Decrease.
Occasional,	Rs.	45,354	Rs.	1,28,347	Rs.	Rs.
Customary or general remission,	5,78,075	6,37,421	87,287	4,297		
Miscellaneous,	37,940	89,436	60,090	744		
	6,61,372	8,05,204	1,846	850		
Net...			1,49,223	5,391		

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COLLECTOR OF BELLARY.

10. In the occasional remissions there has been an increase in two items in Cowle; and in the Fussul Jastee on Sugarcane cultivation; the remission for lands taken on Cowle is as follows:—

Statement No. 6.		FUSLY 1265.		FUSLY 1266.		INCREASE.	
		Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
	Chedathy or Progresive Cowle, ...	1,593	4,733	5,309	11,561	3,716	6,828
	Kayem Cowle, ...	15,275	30,341	48,961	1,13,342	33,686	83,001
	Payinalee do. ...	361	3,245	208	1,508	Decrease. 153	1,742
		17,229	38,319	54,478	1,26,406	37,402	89,829
	Teerva Jastee and Fussul Jastee, ...		622		1,290		668
			38,941		12,696	Net. 37,249	88,755

The largest amount of Cowle remission is under the head of Kayem Cowle, and the greatest portion of the lands on which this remission is granted is in the Goolliem talook, encouraged by the favorable season, the high price of produce, and in expectation of an early reduction of the assessment as already observed, the ryots of this Talook have greatly bestirred themselves, and have broken up a great deal of new land without any aid in the way of Tuccavi which used formerly to stimulate their exertions.

17. The second item of increase under the head of occasional remission in the Fussul Jastee on Sugarcane cultivation, amounting to Rupees 2,820-11-0 and was granted in this year only. In Extract Proceedings of the Board of Revenue, dated

Para. 7.

12th April 1856, it is directed that Fussul Jastee should not be charged for the year in which cane is planted, but that the Iyen assessment together with Fussul Jastee should be collected in the second year, these instructions have been generally applied. But the above remission was granted to some of the Ryots of the Kumpley and Hoovinudgaly Talooks upon claims preferred by them, which were just; as the following account will explain—

TALOOKS.	FUSLY 1265.						FUSLY 1266.						Remission granted from the amount in Col. 15 on lands in which Sugarcane was planted in Fusly 1265 and on which Fussul Jastee was collected in that year and which were left waste in the year after the cane was cut.	
	EXTENT.			ASSESSMENT.			EXTENT.			ASSESSMENT.				
	Lands in which a Carteka crop had been raised previous to planting Sugarcane.	Lands in which no Carteka crop was raised previous to planting of Sugarcane.	Total.	Iyen assessment on the lands in Col. 2.	Fussul Jastee on the lands in Col. 2.	Total.	Lands in which the cane was cut and Paddy sown.	Lands in which the cane was cut and fresh cane planted.	Total.	Iyen assessment.	Fussul Jastee.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Kumpley,	504	2	506	59	5,346	5,405	108	31	360	506	10,756	5,375	10,137	2,522
Hoovinudgaly,	200	63	263	446	753	1,199	99	96	303	263	1,912	990	2,802	979
	704	65	769	505	6,099	6,604	203	56	508	769	12,668	6,325	12,993	2,821
														23

SETTLEMENT REPORT OF THE

At the Vysack cultivation of Fusly 1265 an extent of 769 acres of land was occupied with Sugarcane; and according to the foregoing account a portion* of it which had been waste at the Carteeka season was charged as customary, with the full Teerva, and the remaining portion† which yielded a crop in the Carteeka season, was charged with a half of the Teerva; the cane planted in that year remained in the fields till the month of March in Fusly 1266, and such fields were therefore charged in this year with a half Teerva, in addition to the full Teerva, according to the orders of the Board above alluded to; but the Ryots complained that having paid a half of the Teerva on their fields in Fusly 1265 for the cane planted in that year, if subjected to Fussul Jastee on the same, in this year, in the event of its being left waste after the cane is cut, would make the charge on the one crop of cane amount to one full Teerva and two Fussul Jastee Teervas; and they petitioned to be exempted in this year alone from paying Fussul Jastee on the fields left waste at the Carteeka season; a remission therefore of Rupees 2,821 being Fussul Jastee was granted on an extent of 508 acres left waste at the Carteeka season, as shewn in Col. 10, of the foregoing Statement; this being but just to them, will I doubt not meet with the Board's approval.

18. The second head of remission is the customary remissions comprising the general remission granted on the Survey assessment under the designations of Thesaye, and Chowthayee; and Bharee Deet Moonasib or remission granted on highly assessed lands. According to Statement No. 4, the Thesaye or one-third general remission granted in this year is below what was granted in last year by Rupees 744; this is attributable to the relinquishment of some highly assessed well lands by the Ryots, there is an increase of Rupees 32,054 in the Chowthayee or fourth general remission in this year, owing to extended cultivation. In the third item under this head of remission on highly assessed lands, there is an increase of Rupees 28,036 as shewn below:—

	Fusly 1265.	Fusly 1266.	Difference.
The Deet cummee granted, as settled by Mr Robertson, and the Mamool Moonasib cummee granted on account of decoyed Dhropyre trees,	22,336	26,297	3,961
Remission granted on lands bearing a demand exceeding 18 Rupees per acre, as per order of the Board, dated 29th September 1855,	1,131	1,362	231
Remissions granted, on highly assessed Dry and Irrigated lands, according to the late orders of Government, dated 15th April, 1857, ... ..	.....	23,844	23,844
Total... ..	23,467	51,503	28,036

* A separate report was submitted by me on the 7th July 1857, on the subject of the third item of the foregoing Memo. so that the subject needs no comment here, the other two items are not new. These remissions will all disappear as soon as the revision of the assessment is completed; but until that is done they must appear in the accounts.

19. The third head of remissions, viz. Miscellaneous, needs no explanation. Of the amount of remission granted under this head, on account of "Enam Vazah," viz. Rupees 278-3-0, the sum of Rupees 70 was on account of the lands held by the family of the Jarymala Poligar but this remission will not have to be granted in next year, as the lands will be brought to

COLLECTOR OF BELLARY.

the full assessment according to the order of Government, dated 22nd October 1855, communicated by the Board in their Extract of Proceedings of the 30th October 1855.

20. The net demand on the cultivated lands after deducting remissions to the amount of Rupees 8,05,204, is Rupees 18,86,918; to which has to be added the Miscellaneous receipts amounting to Rupees 1,92,002. The particulars of the Miscellaneous receipts are given on the back of the Statement No. 4, and the following is a Memo. of the same:—

	Fusly 1266.	Difference increase to the amount of Fusly 1265.
Collections on Enams.	1,74,243	Increase. 1,311
Do. of Quit Rent on Bungalows.	745	Decrease. ...
Do. on old Topes.	13,029	2,368
Do. on rent of Forests and Fisheries.	1,692	2
Do. on River Toll collections,	...	6,230
Do. on Government new Topes,	2,293	56
	1,92,002	Decrease. 7,345

The increase in the item of "Collection on Enams" is attributable to an increase of cultivation. The decrease in the item of "Old Topes" is owing to a less abundant yield in this year. The amount of River Toll collections for Fusly 1266 has been credited to the head of "Local Fund" in accordance with the instructions of the Accountant General, contained in his letter of the 8th September 1855. I submitted the usual biennial report on the Government New Topes up to Fusly 1265 on the 24th August 1857.

21. The Statement No. 7 shows the cultivation of Sugarcane, Cotton, and Indigo.

22. The extent of Sugarcane cultivation in this Fusly was acres 4,414, bearing an assessment of Rupees 62,660, which is below the preceding year's cultivation by 993 acres. The decrease in this cultivation is attributable to there having been a great demand for Rice in this year; but there has since been a great demand for Sugar, and the price of Jaggery has lately risen as much as 300 per cent. higher than the prices in the preceding year, but has again fallen a little.

23. The extent of cotton cultivation in this year is 2,61,045 which is more than double last year's cultivation, the increase being 1,36,500 acres attributable to an increased demand for this staple for exportation, and also to rains having fallen seasonably for sowing cotton; from the Memo. given in the margin, it will be seen that the cultivation in this year is greater than it has been for several years past.

24. Indigo cultivation in this year reached 3,569 acres, which though in excess of last year's cultivation by 2,454 acres, is not equal to the cultivation of Fusly 1263.

Cotton.		
Cotton cultivation of both Circar and Enam lands.		
Fuslies.	Extent.	Price of Cotton per Candy.
1258	2,70,257	40 3 0
1259	2,22,432	36 12 0
1260	2,41,529	50 2 0
1261	2,50,116	42 6 0
1262	24,808	38 11 0
1263	2,14,581	49 3 0
1264	1,67,250	50 3 0
1265	1,25,730	53 9 0
1266	2,61,045	50 0 0

Indigo.		
Fuslies.	Acres.	
1263	5,238	
1264	1,992	
1265	1,115	
1266	3,569	

SETTLEMENT REPORT OF THE

25. It will be seen from Statement No. 9 that the amount of Sevoy Jumah realized in this year is in excess of last year's amount by Rupees 13,745, this is attributable partly to a portion of the collections on account of Vysack cultivation belonging to Fusly 1265 having been realized in this year, partly to collections and the Vysack cultivation in some of the wet land Talooks having been credited to this account in consequence of the Settlement of those Talooks having been made previous to the Vysack cultivation; also to the collections on account of suppressed cultivation discovered subsequent to the examination of the Zilladars by other servants employed to re-examine the fields, being credited to this head and also to an increase of collections in this year on account of sequestered Enams.

General results.

26. The Land Revenue Beriz in this year is Rupees 20,78,920, which is in excess of the Beriz for Fusly 1265 by Rupees 1,03,621 shown as follows:—

ITEM.		Fusly 1265.	Fusly 1266.	COMPARISON.	
				Increase.	Decrease.
1		2	3	4	5
Circar.	Land Sown, Assessed Bunjer, Vysack Dowle, ...	17,25,437	18,48,066	1,22,629	...
	...	13,054	18,759	5,705	...
	...	37,461	20,092	...	17,369
	Total...	17,75,952	18,86,917	1,28,854	17,369
Enam.	Iyen Jodee and Kayem Jodee, ...	1,54,222	1,54,815	593	...
	Neer Sargee, ...	8,457	9,213	756	...
	Enam Tufuck, ...	10,253	10,215	...	38
	Quit Rent, ...	746	746	...	...
Sundry Items.	Old Topes, ...	1,73,678	1,74,989	1,349	38
	Condaavalee, &c., ...	15,398	18,029	...	2,639
	River Toll Collections, ...	1,593	1,692	...	999
	Total...	23,321	14,721	...	8,600
Government Plantation or new Topes, ...		2,348	2,223	...	125
Grand Total...		19,75,299	20,78,920	1,20,683	20,682

Net... 1,03,621

Of the amount of Beriz for this year, viz. Rupees 20,78,920, the sum of Rupees 20,00,600 was collected within the Fusly, and of the remaining sum, viz. Rupees 78,320, the sum of Rupees 67,972-0-0 has been collected up to the date of this report, leaving a balance of Rupees 10,348-0-0 of which about the sum of Rupees 6,648-0-0 is recoverable.

27. The enclosure A to Statement No. 18 will show that no severe measures were resorted to in the collection of the Revenue, there was occasion however to attach the property of some of the Ryots, but they immediately redeemed it by paying up their dues. The property of some few to the amount of Rupees 1824-0 had to be sold in satisfaction of their dues.

28. No part of the amount, viz. Rupees 700 sanctioned by Government for the purpose of granting advances on account of cultivation, was so disposed of in this year.

Advances for cultivation.

COLLECTOR OF BELLARY.

Sundry sources of Revenue.

Abkarry.	Rs.
The rent of the 7 Talooks rented for a term of 5 years for each year	64,600
The rent of the 10 Talooks rented for one year only	1,90,650
	2,55,250
Extra on account of a Detachment of Infantry being at Gooty	30
	2,55,340

29. The items comprising the sundry sources of Revenue in the Bellary district are as follows:—

30. The Farms of 7 Talooks were rented out for a term of 5 years in accordance with the orders of Government; and those of the remaining 10 Talooks were rented for one year only, as the contractors were not disposed to take them up for a longer term. A separate report was submitted on the 4th April 1856 on the subject. The demand of Fusly 1266 is in excess of that for Fusly 1265 by Rupees 23,691. There was a balance of Rupees 13,808 outstanding at the end of the Fusly, but the whole amount has since been collected.

31. Under this head are comprised the Veasabady and Baghyr Veasabady. The former is assessed on Merchants in accordance with a special Regulation (IV of 1818) for the Ceded Districts, and the latter on all professions, &c. the particulars exhibited in Statement No. 8 for each, and the amount for Fusly 1266 compared with the preceding year was—

ITEMS.	Fusly 1265.	Fusly 1266.	COMPARISON.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Veasabady, ...	96,530	94,813	...	1,699
Baghyr Veasabady, ...	1,37,165	1,35,215	...	1,950
Total...	2,33,695	2,30,046	...	3,649

This decrease is shewn in the subjoined Memo.

	FUSLY 1265.		FUSLY 1266.		ACTUAL INCREASE.				ACTUAL DECREASE.			
	Individuals.	Amount.	Individuals.	Amount.	Increase by new Ryots.		Teerwa Jastee on old Ryots.	Total.	Decrease in the No. of Ryots.		Teerwa Cunnace.	Total.
					Individuals.	Amount.			Individuals.	Amount.		
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Veasabady,	9,296	96,530	9,256	94,831	400	1,595	2,427	4,022	500	2,685	3,035	5,721
2 Baghyr Veasabady,	33,848	1,37,165	33,877	1,35,215	2,994	5,469	4,166	9,655	2,865	6,648	4,937	11,605
	43,144	2,33,695	43,133	2,30,046	3,354	7,064	6,613	13,577	3,365	9,333	7,972	17,326

32. The Revenue from stamps was Rupees 30,616 being in excess of last year by Rupees 4,430, this increase is attributable to a larger number of suits filed in the Civil Court.

Stamps.

SETTLEMENT REPORT OF THE

33. The amount of Demand of all sources of Revenue is according to Statement No. 11 Rupees 26,19,089, of which the sum of Rupees 25,03,082 was collected within the Fusly. The collections in the year as compared with the preceding year were as follows:—

	FUSLY 1265.			FUSLY 1266.			COMPARISON.					
	Iyen Collections.	Extra Collections.	Total.	Iyen Collections.	Extra Collections.	Total.	INCREASE.			DECREASE.		
							Iyen Collections.	Extra Collections.	Total.	Iyen Collections.	Extra Collections.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Land Revenue.	19,11,706	5,533	19,17,269	20,00,600	11,315	20,11,915	88,864	5,782	94,646	...	...	...
Abkarry,...	2,22,937	410	2,23,347	2,42,032	391	2,42,423	19,095	...	19,095	...	19	19
Moturpha,...	2,20,793	142	2,20,935	2,15,153	183	2,15,336	...	41	41	5,640	...	5,640
Stamp,...	26,186	2,305	28,491	30,615	2,773	33,388	4,429	468	4,897	...	...	...
Total...	4,49,918	2,857	4,72,773	4,87,800	3,347	4,91,147	23,824	509	24,333	5,640	19	5,659
Grand Total...	23,81,652	8,390	23,90,042	24,83,400	14,662	25,03,062	1,12,388	6,291	1,18,679	5,640	19	5,659
						Net	1,06,748	6,272	1,13,020			

The Balance at the close of the Fusly was Rupees 1,16,027, of this sum Rupees 98,072 has been collected up to the end of September, and the amount still uncollected is therefore Rupees 17,955 being on account of

Land Revenue	...	...	...	...	...	15,182
Moturpha	...	...	...	...	...	2,773
						17,955

* The sum due by Ryots and the sum to be returned on account of Dist Commis according to the orders of Government, dated 15th April, 1857

2,300
3,600
6,300

It is probable that about Rs. 6,500* of this sum will have to be remitted, and the remainder may fairly be expected to be collected.

34. The Statement No. 13 shews the collection of arrears of all sources of Revenue for former Fuslies; the amount of arrears at the end of June of Fusly 1266 according to Col. 7 of the Statement is Rupees 23,730-9-4, of this, the amount that has been collected up to the end of September is Rupees 674-10-4, and the remainder is Rupees 23,055-15-0 of which the sum of Rupees 3,405-6-4 is recoverable, and the amount to be remitted is Rupees 19,650-8-8.

35. The sanction of Government has not yet been received for striking off that portion of the above sum of Rupees 19,656-8-8 which has already been recommended for remission, in which however there has been an alteration since the recommendation was made, as shown below:

ITEM.	Amount before recommended for remission.			Amount thereof since collected.			Amount now requiring to be remitted from the sum then stated to be recoverable.			Actual amount to be remitted.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
The sum to be remitted from the amount stated to be recoverable in my Settlement Report for Fusly 1263 is.....	...	...	...	...	...	...	86	1	...	86	5	1
The sum recommended in my Report for Fusly 1264 together with the sum of Rs. 45-8-0 on account of the revenue of Fusly 1263 recommended in my report for Fusly 1264 is.....	6,887	7	5	18	8	2	...	...	...	6,868	15	3
The sum recommended in my Settlement report for Fusly 1265 on account of the revenue of Fusly 1264 is.....	7,920	1	8	...	47	5	52	2	11	7,897	15	7
	14,807	9	1	65	13	2	111	8	0	14,853	3	11

And the amount to be remitted from the balance of revenue for Fusly 1265 is Rs. 4,797-4-9 which was ascertained during the Jumabundy for Fusly 1266 to be irrecoverable, the following abstract exhibits the cause of the same being irrecoverable:—

ABSTRACT CAMORE

ITEMS	Total amount of Betia.	Balance up to 30th September, 1857.		Amount of the balance which is recoverable.	Amount of the balance which is irrecoverable	PARTICULARS.							
		Balance.	Per centage.			Death.		Desertion.		Poverty, &c		Vysack Banjar	
						Individuals	Amount.	Individuals	Amount.	Individuals.	Amount	Individuals.	Amount.
1	2.	3	4	5	6	7	8	9	10	11	12	13	14
Land Revenue, ...	Rs. A. P. 10,76,209 2 10	Rs. A. P. 5,110 8 4	P. R. A. P. ... 4 2	Rs. A. P. 1,572 4 9	Rs. A. P. 3,238 3 7	18 27 1 8	53 229 15 5	421 2,868 8 8	35 113 20 ...	...	...	...	...
Moturpha,	2,38,604 9 ...	1,708 14 4	... 11 8	348 18 7	1,358 ... 9 40	88 12 8	303 660 10	1,250 608 10 5	...	...	...	...	...
Sevoy Jumah,	10,423 2 ...	394 7 9	5 12 ...	193 7 4	201 ... 5 ...	...	...	...	...	...	201 ... 5 ...	...	...
	22,10,416 13 10	7,211 14 5	... 5 2	2,414 0 8	4,797 4 9	52 116 13 11	381 890 9 6	... 3,078 3 4	35 118 10 ...	...	...	...	...

36. In the Statement No. 14 is an account of the gross collections and charges. The collections were Rupees 25,84,379-12-4. There being no separate establishment maintained for the Abkarry and Moturpha, the collections in those branches are made by the Land Revenue establishment. The Land Revenue charges amount to Rupees 10-8-7 per cent. on the Land Revenue collections, but if the collection of Abkarry and Moturpha is also included, the Land Revenue charges will be only Rs. 8 per cent. on the collections; the charges for the collection of Stamp Revenue is Rupees 5,223-7-7 which amount to

SETTLEMENT REPORT OF THE COLLECTOR OF BELLARY.

Rupees 15-10-2 per cent. on the collections of stamp revenue. The total amount of charges is Rupees 2,23,648-2-9 which amounts to Rupees 8-10-6 per cent. on the gross collections; the charges of Fusly 1266 are below the charges of Fusly 1265 by Rupees 17,298, which is attributable to there not having been so many Assistant Collectors in this year as were in the preceding year and to other causes.

37. I have already explained the part taken by the Sub-Collector Mr. Arbuthnott and the Head Assistant Collector Mr. Goldingham in the Settlement; enclosed is Mr. Arbuthnott's Report. The late Head Sheristadar Neelacunta Row, conducted the Settlement of one Talook before he finally retired from the service of Government; I need speak no more of his services which have been fully appreciated by the Government and the Honorable Court of Directors, who have rewarded him with a pension to the full amount of his salary, viz. 700 Rupees per month for life with a moiety to his son after his death and again a moiety to his son's son (see Extract Minutes of Consultation, dated 8th August 1857, No. 796). Royapah who succeeded Neelacunta Row as Head Sheristadar entered on his duties from the 1st of February while the Settlement was in progress, and has given me that entire satisfaction which the Board I am aware expected from him, and which I had no doubt would be afforded. In all that Mr. Arbuthnott has said respecting the Sub-Collector's Sheristadar Chetumber Row I entirely concur. The Naib Sheristadar Narrainsawmy was lately sent from Chingleput by the Board to this District; he has been diligent in endeavouring to acquire a knowledge of his new duties. The Assistant Sheristadar Narrain Row is an old servant of the District, and took a large share in the Settlement and other duties of the District entrusted to him.

I have the honor to be, &c.

C. PELLY, Collector.

LETTER FROM CAPTAIN J. G. RUSSELL, OFFICIATING AGENT TO THE GOVERNOR OF FORT ST. GEORGE, AT KURNOOL; TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF REVENUE, FORT ST. GEORGE; .

DATED 15TH OCTOBER, 1857. No. 61.

SIR,

1. I have the honor to submit my annual Report on the settlement of the Land and Extra sources of Revenue, &c., of the Kurnool District for Fusly 1266, together with the prescribed Statements called for in the 14th para. of a Circular letter from the Board of Revenue, dated 23rd August 1856, and Extract Minutes of Consultation, under date the 21st March 1857, No. 6.

2. The Jummabundy operations commenced on the 19th November 1856, and were concluded on the 26th February 1857. The Talooks of Chagalmurry, Sirwell, Nundial, Panium, Nundicotookoor and Ateoor, were settled by me. The Officiating Assistant Agent, Lieutenant Grove, commenced the Jummabundy of the Talooks under his charge, viz. Dhone and Goodoor, on the 7th January and finished the same on the 2d April 1857. The stations at which the settlement was performed by the respective officers will be seen in Statement No. 1.

3. The number of villages and hamlets brought under settlement in the year under review is exactly the same as in Fusly 1265, amounting in all to 590, the town of Kurnool excepted; two villages Roodravarum and Mootanapully were transferred from the Dhone to the Nundicotookoor Talook as per letter from the Board of Revenue, dated 19th November 1856.

4. The season was the best we have had for many years, and the increased yield of his lands compensated the Ryot for the fall in prices.

5. The annexed Statement shows the prices of all grains produced in this District in Fusly 1266, in comparison with Fusly 1265.

No.	GRAINS.	Average price per garce up to the end of Fusly 1265.			Average price per garce up to the end of Fusly 1266.			COMPARISON.					
								Increase.			Decrease.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Paddy 1st sort, ...	155	14	10	113	7	3	...	...	...	42	7	7
2	Do. 2nd do. ...	132	4	11	94	8	8	...	...	...	37	12	8
3	Do. 3rd do. ...	128	15	7	91	2	3	...	...	...	32	13	4
4	White cholam, ...	169	8	6	89	11	2	...	...	...	79	5	4
5	Yellow do. ...	165	13	1	97	...	6	...	...	...	68	14	8
6	Cumboo, ...	147	3	6	88	...	8	...	...	...	59	2	10
7	Raghee, ...	101	10	1	58	4	2	...	...	...	45	5	11
8	Codro, ...	143	9	4	80	4	3	...	...	...	63	5	1
9	Cungonee, ...	256	14	7	190	7	6	...	...	...	66	7	1
10	Wheat, ...	307	8	...	240	12	...	...	...	...	66	13	...
11	Chenna, ...	217	2	8	164	8	...	...	...	...	52	10	...
12	Bulla, ...	332	2	8	163	5	10	...	...	...	63	12	...
13	Alachundaloo, ...	181	7	7	111	5	7	...	...	...	70	2	...
14	Gram, ...	216	10	2	153	14	...	...	...	...	62	13	...
15	Green gram, ...	176	10	7	130	10	2	...	...	...	46	...	...
16	Dholl, ...	262	8	6	208	...	1	...	...	...	54	8	...
17	Woodhooloo, ...	163	11	10	107	3	6	...	...	...	56	8	...
18	Caster oil seeds, ...	253	7	6	209	12	1	...	...	...	45	11	...
19	Gingily oil seeds, ...	54	5	6	46	5	1	...	...	...	8	...	...
20	Cotton per candy, ...	...	...	...	...	...	...	...	...	...	...	...	...

6. The subjoined abstract Statement exhibits in comparison the Talookwar Villawaree Beriz of Fusly 1266, and of the preceding Fusly.

No.	TALOORS.	FUSLY 1265.		FUSLY 1266.		INCREASE.		DECREASE.	
		Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	Chagulmurry,	47,091	77,976	49,315	79,639	2,224	1,719		
2	Sirwell,	64,373	89,182	66,899	92,007	2,526	2,879		
3	Nandial,	36,027	99,555	58,143	1,01,149	1,216	1,885		
4	Panniem,	53,049	86,384	54,543	89,148	1,494	2,763		
5	Dhone,	97,592	90,823	91,872	90,512			5,720	255
6	Goodoor,	69,577	61,677	62,014	62,014				
7	Nandicooteor,	74,491	1,04,332	78,653	1,09,567	4,167	4,871		
8	Alcoor,	55,160	64,120	55,494	65,266	934	1,137		
Total		5,08,265	6,73,192	5,16,801	6,89,339	14,536	16,858	5,720	255
Net						8,326	18,190		

7. In this Statement the particulars of the increase and decrease of the Villawaree between the last and present Fuslies are exhibited.

Items.	DRY.			GARDEN.			WET.			DRY CONVERTED INTO WET AND BAGAZET.			GARDEN CONVERTED INTO WET.			TOTAL.	
	Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Fusly 1265 Villaware Beris.....	495,971	5,72,263	12,10	3,605	29,236	1 2	6,756	61,054	13 6	1,914	10,591	9	17	185	2 5,98,265	6,73,106	8
1) Lands left waste from deaths	36	21 8 9	...	...	...	1	5 7 4	...	...	...	...	37	...	...	...	...	1
2) Do. do. from desertion.....	95	57 12 11	...	...	...	...	...	...	...	...	...	45	...	...	...	...	1
3) Do. do. from poverty.....	17,737	9,810	12 2	51	590	11 6	295	1,927	2 10	28	90	3 2	1	8 7 11	17,879	11,457	5 7
4) Do. do. by Peysacry.....	2,531	877	3 8	8	53	11 1	11	99	1 5	8	24	...	...	...	2356	1,969	2
5) Resumed Enams restored,	57	40	3 6	...	...	1	2 15 10	...	...	...	...	...	...	...	28	43	9 4
6) Lands taken for Public roads.....	105	218	2 6	1	21 10	...	1	2 14	...	1	...	15 3	...	...	168	235	10 9
7) Do. Peysacry.....	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
8) Struck off from measurement.....	296	157	8 11	1	2 1	...	...	...	...	...	...	...	...	...	291	159	9 11
9) Land converted,	247	470	2 6	26	118	8 11	...	...	...	189	547	11 11	...	...	461	1,136	2 4
10) Two crops land cultivated with one crop.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11) Wet &c. cultivated with dry, &c.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12) Reduction of assessment	...	1,901	1 4	...	118	8 10	...	...	...	331	27	8 4	...	...	...	2428	2 6
Total	29,579	13,555	4 3	57	621	8 4	270	2,121	9 5	225	1,190	14 3	1	6 7 11	21,156	17,457	12 4
Balance Remaining	4,75,336	5,95,748	8 7	3,518	39,731	8 10	6,462	58,961	4 1	1,659	9,020	10 7	10	130	4 3 4,87,907	6,55,618	4 4
1) Waste cultivated,	23,722	19,185	4 4	59	442	6 2	102	1,290	14 9	89	311	12 5	...	...	21,321	21,141	6 8
2) Permanent, do.	547	279	12 8	1	13	13 4	12	48	13 6	6	36	9 8	...	...	506	372	2 5
3) Resumed Enam land and cultivated.....	4,297	3,574	12 9	13	88	7 5	48	291	4 4	10	56	6 10	...	...	4,275	4,030	13 6
4) Discovered by measurement.....	148	147	11 9	1	...	...	...	...	...	...	...	...	...	...	119	147	9 9
5) Land converted,	168	547	11 11	...	...	...	...	...	...	...	...	...	...	...	421	1,186	2 4
6) One crop land cultivated with two crops.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7) Ponds, &c. cultivated with wet, &c.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3372	6 6
8) Goodiastee.....	...	1,218	2 6	...	325	2 2	...	...	...	1,125	1 9	...	...	...	...	729	2 7
Total	29,848	24,208	7 11	71	827	12 3	217	5,201	8	347	1,715	13 3	23	181	3 2 29,504	32,650	15 7
Total Villaware beris of Fusly 1266.....	5,01,292	5,88,057	6	3,589	29,258	8 1	6,699	61,025	12 1	2,036	10,756	7 10	42	393	7 5 5,16,001	6,59,329	8 11

8. The decrease of Rs. 49-9-6 is owing to the restoration of some Enams in the village of Entry No. 5. Goombagoondum to Utehemmah widow of Venkumsum Bhutloo as per Extract Minutes of Consultation, dated 5th October 1856, No. 1116, and to the accumulations of the produce thereof credited to Government, viz. 101-8-6 being repaid to her; a further decrease of Rupees 2-15-10 is attributable to the restoration of an Enam in the village of Yadavadah as per Extract from the Proceedings of the Board of Revenue, dated 26th January 1857, No. 259.

9. The lands of the village of Nulla Calwah being forest lands were at the time of the survey entered in the accounts at random, but some of them having been reclaimed and brought under cultivation it became necessary to measure each holding, hence the decrease.

10. The following Statement shows the particulars of the decrease under this head.

No.	TALOORS.	ITEMS.	FUSLY 1265.						PERMANENT REVENUE OF FUSLY 1266.						Balance re- maining.			
			Land.	Assessment.			Average.			Assessment.			Average.					
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Chagulmurry, ...	Dry,.....	442	1,015	4	9	2	4	9	716	11	9	1	9	11	298	9	11
		Garden,.....	17	166	8	...	3	12	8	102	8	1	6	...	6	63	15	11
		Wet,.....	6	104	4	...	17	6	...	74	1	2	12	5	6	30	2	10
		Dry converted into wet 2nd Crop,.....	4	38	5	8	9	9	5	24	6	2	6	1	6	13	15	6
			469	1,324	6	5	2	13	2	917	11	2	1	15	3	406	11	2
2	Sirwell,.....	Dry,.....	380	1,043	13	6	2	12	...	716	12	5	1	14	2	327	1	14
		Garden,.....	5	131	12	...	26	5	7	95	12	...	19	2	5	36	...	...
		Wet,.....	4	154	6	...	38	9	6	63	6	10	15	12	9	50	15	2
			389	1,329	15	6	3	6	9	875	15	3	2	4	...	454	...	...
3	Nundial, ...	Dry,.....	342	999	8	10	2	14	9	653	5	10	1	14	6	347	3	...
		Wet,.....	23	502	7	8	21	13	6	319	8	8	13	14	3	132	15	...
			365	1,502	...	6	4	1	10	971	14	6	...	...	...	530	2	...
			31	107	9	3	3	7	...	68	15	1	2	3	...	38	10	2
4	Panniem,.....	Garden,.....	3	37	1	...	12	5	8	24	5	6	8	1	10	12	11	6
		Dry converted into wet 2nd Crop, ...	1	38	...	4	38	...	...	25	3	...	25	3	...	12	13	4
			35	182	10	7	...	...	...	118	7	7	...	...	...	64	3	...
			2	48	12	...	24	6	...	30	2	1	15	1	...	18	9	11
5	Dhone,.....																	
6	Goodoor,.....	Dry,.....	680	1,492	13	1	2	2	6	898	15	5	1	5	...	593	13	8
		Wet,.....	1	13	1	...	13	1	...	8	8	...	5	8	...	4	9	...
			681	1,505	14	1	...	...	...	907	7	5	...	...	...	598	6	8
			95	929	1	...	9	12	...	694	11	...	7	5	...	234	6	...
7	Nandicooteor,.....	Teerwajastee,.....	1	512	6	...	5	12	6	5	1	...	5	1	...	...	11	6
			96	934	13	6	...	...	...	699	12	...	...	...	...	235	1	6
			54	197	7	...	3	10	...	136	7	...	1	4	5	61	6	5
			1	11	10	10	11	10	10	5	13	5	5	13	5	5	13	5
8	Alcoor,.....	Wet,.....	10	153	5	3	15	8	6	101	9	2	10	2	6	53	12	1
			65	364	7	1	...	...	...	243	7	2	...	...	...	120	15	11
			2 103	7,192	15	8	...	...	...	4,764	12	2	...	...	...	2,428	2	6
			2 024	5,785	9	5	2	13	9	3 884	8	1	1	14	9	1,901	1	4
		26	346	15	10	13	5	6	228	7	...	8	12	7	118	8	10	
		49	978	3	11	21	4	3	597	2	14	12	15	9	381	...	...	
		6	82	2	6	13	11	1	54	10	2	9	1	8	27	8	4	

SETTLEMENT REPORT OF THE

Entry No. 3.
Resumed Enams cultivated
Rs. 4,010-15-0.

11. The subjoined Statement shows the particulars of Enam lands resumed in the present year, such as have been added to the Villawace or remaining waste.

Number.	Talooks.	LAND RESUMED			BROUGHT TO VILLAWACE ACCOUNT			REMAINING BUNGER		
		Land.	Pattee or Jodee service on Enams		Land.	Goots.	Pattee or Jodee previously paid.	Land.	Pattee or Jodee previously paid.	
1	Chagulmurry.	560	45	5	423	266	8	134	4	7
2	Sirwell.	271	67	70	188	162	5	83	7	1
3	Nundial.	79	90	6	571	597	10	184	6	4
4	Pannium.	1,127	312	9	938	1,287	8	169	22	6
5	Dhone.	1,342	155	11	827	512	5	518	62	6
6	Goodoor.	620	133	15	499	418	7	120	11	5
7	Nundicutoor.	425	85	11	401	368	8	24	9	8
8	Atcoor.	312	165	11	409	398	9	77	6	5
	Total.	6,051	1,136	9	4,275	4,010	15	1,776	203	5

Entry No. 4.
Increase discovered by
measurement..... 147 5 9
Pannium..... 16 1 11
Atcoor..... 127 9 4
Chagulmurry..... 8 10 6
147 5 9

12. This increase arose from the measurement of the lands of Nullacalwah in the Atcoor Talook alluded to in para. 9, and to certain lands in Kondajootoor and Munchaiguttah in the Pannium, and Chettyweed in the Chagulmurry Talooks omitted at the time of the Pymaish, being now assessed.

Entry No. 8.
Gootajasty Rs. 2,713-5-10.

13. The annexed Statement shows the items of Gootajasty.

Number.	Talooks.	Items.	AS PER FUSLY 1265.			ASSESSMENT REVISED IN THIS YEAR			Increase.
			Land.	Assessment	Average	Assessment	Average		
1	Chagulmurry.	Dry...	55	27	10	45	11	10	
2	Sirwell.	Dry...	435	667	1 2	1,069	9 6	402	8 3
		Garden...	5	28	5 9 7	40	8 1 2	12	7
		Wet...	36	281	0 2	608	13 4	327	4 2
3	Nundial.	Dry...	966	978	10 5	1,718	13 10	742	3 5
		Garden...	664	438	8 1	348	5 5	90	9 4
		Wet...	41	324	7 10	403	6 8	78	14 10
		Teerwajasty...	102	818	5 2	1,031	7 10	213	2 8
			15	60	13 9	75	5	14	2 2
4	Pannium.	Dry...	722	1,459	2 10	1,655	14 11	390	12 1
		Wet...	587	190	6	315	5 1	116	15 1
		Teerwajasty...	17	103	4 6	158	10	24	12 4
			30	306	9 3	379	14 8	74	3 5
5	Dhone.	Dry...	643	605	3 9	861	4 7	246	10
		Garden...	1,374	627	11 3	838	10 7	210	15 4
		Wet...	31	115	5 8	197	6	88	9
		Teerwajasty...	310	2,433	13 4	2,898	11 4	468	12 8
			2	1	6	11	8	8	10
6	Goodoor.	Dry...	1,717	3,178	3 10	3,033	12 7	785	8 9
		Wet...	130	93	10 1	155	11 2	62	4 1
			3	1	10	8	2	5	14
			183	95	4 1	163	6 2	66	2 1
7	Nundicutoor.	Dry...	972	625	2 11	103	8 5	363	9 9
		Garden...	36	88	10 9	113	6	51	11 7
		Wet...	32	82	14 6	148	1 1	66	2 7
		Teerwajasty...	11	37	10 4	93	7 5	57	13 1
8	Atcoor.	Dry...	1,061	812	6 0	1,970	4 6	457	14
		Wet...	83	58	4	80	5 0	28	1 9
		Garden...	4,730	2,550	12 5	3,708	14 11	1,213	8 6
		Wet...	113	834	7 10	739	10	355	13 2
		Teerwajasty...	590	3,721	8 8	4,548	10 5	1,125	1 9
			67	406	7 4	555	6 9	149	15 6
	Total.		5,400	7,212	4 8	9,925	10 1	2,713	5 10

COLLECTOR OF KURNOOL.

14. Of this amount Rupees 794-1-7 is the tax on lands lightly assessed being attached to others too highly assessed.

15. The annexed Statement exhibits the remission on lands left waste in Fusly 1265:—

Talooks.		REMISSIONS ON ACCOUNT OF BUNGER IN FUSLY 1266.															
		Dry.			Bagayet.			Wet.			Dry converted into garden and wet.			Garden converted into wet.			Total.
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Chagulmurry,	390	8	6	20	2	8	26	1	...	...	...	...	...	436	12	...
2	Sirwell,	905	...	5	102	8	2	48	14	9	33	12	3	...	1,090	8	7
3	Nundial,	1,657	15	2	28	...	10	9	14	2	5	10	3	...	1,696	8	5
4	Pannium,	70	14	9	5	18	2	...	7	2	27	6	10	...	104	9	11
5	Dhone,	1,196	8	5	10	9	...	455	2	2	149	10	10	3	1,825	11	...
6	Goodoor,	851	9	2	3	15	...	10	8	4	10	10	...	9	866	4	6
7	Nundicutoor,	546	13	4	52	18	6	19	15	8	132	1	4	...	801	11	5
8	Atcoor,	298	6	2	18	...	...	63	7	8	22	9	8	...	397	7	1
Total...		5,417	11	11	231	12	4	644	6	1	431	13	2	13	2,220	4	1

16. The annexed Statement shows the different heads under which remissions were made on Bunder.

	Fusly 1265.	Fusly 1266.	COMPARISON.	
			Increase.	Decrease.
Total Caboolaty Bunder.	23,758 6	13,830 8	9,928 8	4
Deduct Remissions.				
1 For Bunder.	8,967 11 5	...	8,967 11 5	...
2 " Shamlat. Do.	2,607 15	2,581 1 5	26 14 6	...
3 " Teerwajasty. Do.	387 8 1	443 8 8	56 5 4	...
4 " Fussuljasty. Do.	4,593 2 8	361 3	4,232 2	...
5 " Pauneeboodity.	380 15 3	2,263 4 10	1,882 5 7	...
6 " Payamally.	112 7 5	25 15 10	86 7 7	...
7 " Gootacummy.	98 15 7	1,064 5 4	965 5 9	...
8 " Cowle.	58 2 4	...	58 2 4	...
Total.	17,181 9 8	6,729 4 1	2,904 8	13,846 6 10
Remaining charged in the Beriz.	6,574 12 9	7,090 12 7	615 15 10	...
Net.	10,607 7 1	...	10,607 7 1	...

SETTLEMENT REPORT OF THE

Entry Nos. 1 and 2. Remissions for Shamalat Banjar, Rs. 2,581-1-5.

Entry No. 7. Remissions for Goottaconny, Rs. 1,064-5-4.

17. The remissions under these heads were on account of lands unfit for cultivation, the poverty of some Ryots, and others having taken up more Banjar land than they were able to cultivate.

18. The subjoined is a detailed Statement by Talooks of each remission under this head.

Number.	TALOOKS.	ITEMS.	PREVIOUS ASSESSMENT.			REDUCED ASSESSMENT.		Difference between columns 4 and 6.	Per centage to columns 4 and 6.
			Land.	Assessment.	Average.	Assessment.	Average.		
1	2	3	4	5	6	7	8	9	
1	Chagulmurry	Dry,...	87	201 13 10	2 5 2	100 14 11	1 2 7	100 14 11	50
		Garden	6	43 4	7 3 4	23 1 4	3 13 7	20 2 8	46
		Wet,...	2	60	30	88 15	16 15 6	28 1	44
2	Sirwell	Dry,...	95	305 1 10		157 15 3		147 2 7	
		Garden	129	379 12 9	2 15 1	220 6 3	1 11 4	159 6 6	42
		Wet,...	2	28	14	14	7	13 15 6	50
3	Nundial	Dry,...	131	407 12 9		234 6 9		173 6	
		Garden	53	133 7 9	2 4 10	80 12 9	1 6 4	52 11	39
		Wet,...	1	3	2	2	1	1	33
4	Dhone	Dry,...	59	186 9 9		82 14 1		53 11 8	
		Garden	75	201 8 8	2 11	105 3 4	1 6 5	96 4 11	48
		Wet,...	75	1,030 12 6	13 11 11	900 15 8	12	129 12 10	13
5	Goodoor	Dry,...	150	1,232 4 9		1,006 3		226 1 9	
		Garden	146	236 10 9	1 9 10	153 13 1	1	82 13 8	35
		Wet,...	6	14	2 5 4	12	2	2	14
6	Nundicoot	Dry,...	152	250 10 9		165 13 1		84 13 8	
		Garden	225	570 8 4	3 8 7	305 5 1	1 5 8	265 8 8	46
		Wet,...	6	51 3 8	8 8 7	31 7 1	5 3 11	19 13 7	9 12
7	Ateoor	Dry,...	239	657 9 6	4 7 8	25 4 3	3 2 6	10 9 8	28
		Garden	21	107 10 10	5 2	48 15 2	2 1 6	63 11 8	60
		Wet,...	6	44 8 7	7 6 9	24 11 8	4 2	19 13 11	43
Total		Dry,...	853	3,143 4 9		68 10 10		88 8 7	
		Garden	741	1,331 8 6	2 7 7	1,010 6 7	1 5 10	821 1 11	45
		Wet,...	20	136 7 8	6 13 2	80 8 11	4	55 14 9	40

19. The above remissions were granted in consequence of a reduction in the Pymish assessment being imperative to induce Ryots to take up the lands and be remunerated.

20. The annexed Statement shows the comparison of lands sown, and lands left waste between Fusly 1265 and 1266, and an increase of Rupees 26,575-8-5 more than last year, consequent on seasonable falls of rain this year.

COLLECTOR OF KURNOOL.

Number.	TALOOKS.	FUSLY 1265.		FUSLY 1266.		COMPARISON.	
		Land.	Assessment.	Land.	Assessment.	INCREASE.	DECREASE.
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	Chagulmurry	40,939	77,239 7 3	45,812	79,259 4 1	2,573	1,970 12 10
2	Sirwell	62,689	86,350 7 3	65,009	90,971 11 7	2,890	2,486 11 6
3	Nundial	66,172	94,189 9 3	67,805	90,443 15 3	1,153	4,306 6 1
4	Panniem	62,444	86,827 3	64,469	89,043 9 3	2,011	3,306 9 1
5	Dhone	68,178	96,024 11 1	60,073	88,817 4 2	1,494	5,794 4 2
6	Goodoor	68,971	89,807 8 10	61,084	81,898 3 8	5,335	9,131 4 2
7	Nundicoot	71,329	1,02,009 1	78,182	1,08,466 3 2	4,668	5,797 2 3
8	Ateoor	51,877	63,125 5 11	56,210	64,809 6 2	3,432	2,740 2 8
Total.		4,86,908	6,56,984 7 5	5,10,719	6,82,490 16 10	23,816	26,575 8 5

21. The following Statement shows the reasons for charging waste lands in the accounts.

21. The following Statement shows the Reasons for ...

TALOOKS.

PARTICULARS OF BANJER.

Number.		PARTICULARS OF BANJER.												Total.
		Known lands cultivated and Circulanda left waste.			On lands left waste a small portion of a field.			On land left Banjar for strengthening the soil.			On lands in the beds of Tanks left waste to be cultivated hereafter.			
		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		
1	Chagulmurry	198	1 1		10	9 6		69	4 10		35	10 7		
2	Sirwell	190	14 7		12			54	2 5		40	3 11		
3	Nundial	137	13 11		45	5 70		10	15 6		21	11 9		
4	Panniem	205	12 4		94	13 11		167	15		16	1 1		
5	Dhone	798	5 9		183	3 10		48	4		38	7 7		
6	Goodoor	237	3 11		192	9 1		8			8			
7	Nundicootoor	347	4 10		78	10 7		4	1 6					
8	Ateoor	494	4 2		367	5 8								

22. The subjoined Statement exhibits the particulars of all remissions.

Number.	ITEMS.	FUSLY 1265.			FUSLY 1266.			COMPARISON BETWEEN COLS. 4 AND 7.	
		Total remission.	Banjer remission.	Remission on cultivation.	Total remission.	Banjer remission.	Remission on cultivation.	Increase.	Decrease.
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	Remission for Caboolaty Banjar	2,307 11 5	...	...	2,581 1 5	...	...	...	...
2	Do. for Shamalat	2,607 16 11	...	...	2,581 1 5	...	...	...	...
3	Do. for Panneshondy or lands flooded in beds of Tanks.	427 4 6	380 15 8	46 5 3	2,507 14 2	2,268 4 10	304 9 4	256 4 1	171 14
4	Do. Pannashally	309 2 11	113 7 5	196 11 6	50 13 4	25 16 10	24 13 6	...	...
5	Do. Pannashally	4,593 2 3	4,593 2 3	...	861 8	361 3	...	...	...
6	Do. Pannashally	387 3 1	387 3 1	...	443 8 5	443 8 5	...	...	...
7	Do. Teerwajastee	6,519 9 2	...	6,519 9 2	17 1	...	17 1	...	6,502 8 2
8	Do. Shary	2,333 12 7	98 15 7	2,334 13	11,776 3 5	1,064 8 4	10,711 14 1	8,377 1 1	2 9 4
9	Do. Teerwajastee	87 2	...	87 2	89 9 6	...	...	...	635 6 6
10	Do. Plantation	668 8 10	33 2 4	635 6 6	...	...	...	...	28 13 10
11	Do. on account of additional cultivation	25 13 10	...	28 13 10	...	...	...	...	...
12	Do. Teerwajastee on Basket wells	...	...	...	10 15 2	...	10 15 2	10 15 2	...
13	Do. on account of dry crops raised on wet and garden lands	4,347 11 6	...	4,347 11 6	67 15 7	...	67 15 7	...	4,279 11 11
Total		31,375	2 17 181 0 3	17,186 6 11	17,980 2 3	6,739 4 1	11,246 14 2	8,646 13 6	11,618 6 3
CUSTOMARY		...	...	...	...	...	...	...	...
1	Remission on account of miscellaneous Jagheerdars	2,376 5 1	...	2,376 5 1	2,704 13	...	2,704 13	328 7 11	...
2	Do. on account of Pagoda and Mosques	...	...	...	1,583 8 6	...	1,583 8 6	1,583 8 6	...
Total		2,376 5 1	...	2,376 5 1	4,288 5 6	...	4,288 5 6	1,919 5	...
Grand Total		33,754 5 8	17,181 0 3	16,572 12 2	22,254 7 9	6,739 4 1	15,515 8 8	10,560 14 1	11,618 6 3

23. The remissions under this head were granted on account of a crop in the village of Patacundocoor of Chagulmurry Talook having died from want of water, Rs. 16-0-0, and another crop in the village of Bobalumpully destroyed by blight.

Entry No. 7.
Shway, Rs. A. P. 17 1 0

SETTLEMENT REPORT OF THE

24. According to the sanction of the Board, dated 17th January 1857, No. 201, certain reductions made on too highly assessed lands are exhibited in the following Statement.

TALOOKS.	ITEMS.	PREVIOUS ASSESSMENT.			REDUCED ASSESSMENT.			Difference.	Percentage of Columns 4 and 5.
		Land.	Assessment.	Average.	Assessment.	Average.			
1	2	3	4	5	6	7	8		9
No.									
1 Chagulmurry,	Dry,	624	1704	11 4	2 11 9	993	13 8	710	13 8
	Garden,	15	189	12 9 8	1 16 8	116	8 3	72	8 3
	Wet,	7	211	30 2 3	108	15 15 9	102	1 49	12 12
	Teervajasty,	2	25	12 8 6	19	12 9 14	5	5 21	4 4
		648	2,129	12 4	1,239	8	890	11 8	
2 Sirwell, ..	Dry,	1,526	2,921	5 8	1,973	10 8	947	11 32	8 8
	Garden,	5	67	13 6 5	35	7 6 7 1 6	31	8 6 47	
	Wet,	84	778	10 8 9 6	493	15 5 14	294	11 8 37	8 8
		1,615	3,777	4	2,503	1 2	1,278	15 2	
3 Nundial, ...	Dry,	202	540	3 8	233	12 10	308	6 10 56	14 14
	Garden,	35	650	8 3 18 9 5	573	11 11 16 8 3	72	6 4 11	2 2
	Wet,	454	11,164	10 24 9 4	8,781	14 3 19 5 6	2,382	11 9 21	6 6
	Teervajasty,	8	33	7 9 11 2 8	26	15 3 8 15 9	6	8 6 20	
		694	12,388	13 8	9,620	12 3	2,768	1 6	
4 Panniem, ...	Dry,	139	660	1 4 12	369	11 6 2 9 6	290	1 7 44	
	Garden,	2	45	22 12	34	7 8 17 3 10	11	4 24	3 3
	Wet,	30	888	8 9 29 9 11	656	10 10 21 14 7	231	13 11 26	2 8
	Teervajasty,	7	214	13 3 30 11	142	8 5 20 5 9	72	4 10 83	9 9
		178	1,808	14 1	1,203	9 5	605	4 8	
5 Dhone,	Dry,	953	4,168	9 8 4 5 11	2,744	3 2 14 1	1,424	6 8 34	8 8
	Wet,	188	3,883	9 8 20 8 9	3,087	1 16 6 8	776	9 7 20	1 10
		1,141	8,032	8 4	5,831	8 1	2,201	3	
6 Goodoor, ...	Dry,	787	1,457	8 6 1 13 7	707	9 1 14 11	749	15 5 52	8 8
	Wet,	2	40	10 20 5	11	7 6 5 11 9	29	2 6 73	8 8
		789	1,498	2 6	719	7	779	1 11	
7 Nundicoor,	Dry,	627	3,627	14 8 5 12 7	2,087	14 7 3 5 3	1,589	15 8 42	9 9
	Garden,	13	258	7 5 19 14 1	165	8 12 11	93	7 2 86	
	Wet,	18	487	27 1 9	289	4 2 13 4 6	243	10 10 50	12 8
	Teervajasty,	4	38	9 9 4	21	1 5 4 3	17	4 6 48	3 3
		662	4,412	10 2	2,513	4	1,899	6 2	
8 Atcoor,	Dry,	184	628	5 10 8 6 4	369	6 7 2 2	255	15 3 41	
	Wet,	5	111	5 10 22 4 4	73	3 14 9 7	39	5 7 35	
		189	736	11 8	442	6 10	394	4 10	
	Dry,	5,042	15,705	11 3 11 10	9,480	4 11 1 14	6,225	6 1 39	10 3
	Garden,	72	1,251	1 8 17 6	941	10 18 1	310	10 24	
	Wet,	786	17,515	11 22 4 9	13,440	11 7 17 1 8	4,075	4 25	4 4
	Teervajasty,	16	811	6 19 8	210	4 8 13 2	101	6 10 83	8 8
	Total...	5,916	34,784	4 1	24,072	6	10,711	14 1	

COLLECTOR OF KURNOOL.

25. Rupees 3,202-7-4 was under orders conveyed in Extract from the Minutes of Consultation, under date the 9th January 1856, remitted in the second wet crop assessment in the villages as per margin; Rupees 4,031-0-2 is a reduction on lands left waste from being too highly taxed and cultivated on a reduced assessment; Rs. 3,478-6-7 is a reduction of lands too highly taxed, the average being shewn in Columns 5 and 7.

26. The remission under this head is attributable to the Tank in Cotacundocoor and to wells in two other villages being out of repair, and the wet and garden lands to be irrigated by them being cultivated with dry crops.

TALOOKS.	Villages.	Items.	TOTAL LAND.			CONFIRMED OWING TO DRY GRAIN BEING CULTIVATED.			Remitted.
			Land.	Assessment.	Average.	Assessment.	Average.		
Chagulmurry,	Cotacundocoor,	Wet,	4	46	11 8	21	8 4	5 6	24 7 8
Do.	Chatavungalee,	Garden,	1	8	8	3	3	3	5
Sirwell,	Yellagatoor,	Do.	5	53	11 8	15	8 9	3 9	88 7 11
	Total...	...	10	107	11 8	39	12 1	...	67 15 7

27. The remission under this head is owing to lands being granted instead of ready money allowances as heretofore to Mosques and Pagodas as per Circular Order, dated 8th August 1855, No. 2033, the orders of the Board of Revenue have been requested in a letter dated 24th September 1856, No. 109, on this subject no reply has as yet been received.

28. The subjoined Statement shews the extent of land taken up for Sugarcane, Cotton, and Indigo cultivation, during the present and past Fuslies.

	FUSLY 1265.		FUSLY 1266.		COMPARISON.			
	Land.	Assessment.	Land.	Assessment.	INCREASE.		DECREASE.	
					Land.	Assessment.	Land.	Assessment.
Sugarcane,	114	2,370	84	1,615	...	...	30	754
Cotton,	1,00,237	75,400	91,16,403	87,845	14 2	16,171	12,445	3 5
Indigo,	6,064	16,224	9,726	25,347	8 9	3,660	9,122	10 11

29. The following Statement exhibits the Beriz, Collection and Balance under the head of Sevoy Jummah, of the Balance Rupees 218-18-0 is irrecoverable owing to the poverty, &c., of Ryots. I therefore beg to recommend that this amount be written off.

SETTLEMENT REPORT OF THE

Outstanding Balance.	FUSLIES.	Beriz.		UP TO END OF FUSLY 1266.												PARTICULARS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
				Remitted as per Min. of Con. dated 11th March 1866.						Collections.						Total.						Balance.						Recover- able.						[rrecover- able.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
				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.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
1260.....	150	15	9	150	15	9	...	...	...	...	...	...	150	15	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

30. The annexed Statement shows the particulars of Beriz on account of Jodee on Enam lands and other items for the current and past Fuslies.

ITEMS.		Fusly 1265.		Fusly 1266.		COMPARISON.					
						Increase.			Decrease.		
JODEE.	Total Beriz of Jodee on Enams,...		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
	Remitted.	Usual remission to Jagheerdars,...	37,089	13 2	37,387	4 ...	...	...	...	302	9 2
		Temporary remissions,.....	21	15 ...	21	15 ...	...	...	...	...	...
			1,159	10 8	...	...	...	...	1,150	10 8	
		Total...	1,181	9 8	21	15 ...	...	...	1,150	10 8	
	Remaining Jodee, ...	38,508	3 6	37,365	5 ...	857	1 0	...	...		
	Fixed Jodee, ...	3,374	13 ...	3,374	13 ...	...	...	...	...		
	Quit rent, ...	67	15 ...	67	15 ...	...	...	...	...		
	Total...	39,950	15 6	40,808	1 ...	857	1 0	...	...		
ENAMITY.	Enamity Tax, ...		30,609	3 6	30,837	15 4	228	11 10	...	...	
	Enamity, Teervajasty, Fussuljasty, ...		1,424	12 9	2,440	1 11	1,021	5 2	...	...	
	Total...		32,034	...	33,277	1 3	1,250	1 ...	...	...	
OTHER ITEMS.	Groves, ...		2,570	10 ...	2,084	8 8	...	...	482	1 4	
	Orchards, ...		1,921	4 ...	1,918	4 ...	...	...	3	...	
	Palmyra Topes,...		290	...	215	4 ...	...	...	74	12 ...	
	Pasturage, ...		483	4 ...	525	4 ...	42	...	...	...	
	Diamond mines, ...		530	...	408	...	...	...	122	...	
	Total...		77,786	1 9	79,288	6 11	2,149	2 6	696	13 4	
							1,452	5 2			

COLLECTOR OF KURNOOL.

31. This net increase is owing to the Tank in Nundial having received a good supply of water this year, the Jodee Enams under it having been cultivated with wet crops, and to Rupees 1,159-10-8 remitted as Fussuljasty or wet crops, last being made good this year, of which deduct a decrease of Rupees 302-9-2 consequent on the demise of Ghyee Missul Curmums, and lands being resumed, the Enamdars failing to pay the Jodee.

32. The following Statement exhibits the Beriz of the Settlement of Land Revenue of all the Talooks in the year under review in comparison with the preceding year, shewing a net increase of Rupees 29,085-5-11 in this Fusly.

increase of Rupees 29,085-5-11

Number.	TALOOKS.	Fusly 1265.		Fusly 1266.		COMPARISON.					
						Increase.		Decrease.			
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1	Chagulmurry,	85,745	2 4	87,160	1 8	1,414	15 4	...	...		
2	Sirwell,	97,512	3 9	1,00,669	... 8	3,156	12 11	...	...		
3	Nundial,	98,708	7 5	1,08,442	9 ...	9,734	1 7	...	...		
4	Pauniam,	99,620	1 9	1,02,365	15 6	2,745	13 9	...	...		
5	Dhone,	90,299	2 6	92,559	9 2	2,260	6 8	...	...		
6	Goodoor,	63,687	13 3	64,143	8 7	455	11 4	...	...		
7	Nundicooteoor,	1,12,486	3 11	1,17,298	... 9	4,811	12 10	...	...		
8	Atcoor,	69,078	10 3	73,564	5 9	4,505	11 6	...	...		
	Total...	7,17,137	13 2	7,46,223	3 1	29,085	5 11	...	...		

... have the comparison under all heads of the land and Extr

33. The subjoined Statement shows the comparison under all heads of the land and Extra sources of Revenue between the past and current Fuslies, increase Rupees 30,640-15-8.

sources of Revenue between the past and current years.

ITEMS.	Fusly. 1265.		Fusly 1266.		COMPARISON.			
					Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue,	7,17,137	13 2	7,46,223	3 1	29,085	5 11	...	...
Moturpha,	45,833	1 4	45,860	11 1	527	9 9	...	...
Abkarry,	74,918	...	73,510	...	...	...	1,403	...
Total...	8,37,888	14 6	8,65,593	14 2	29,612	15 8	1,403	...
Stamps,	3,899	4 ...	5,330	4 ...	2,431	...	...	...
Total...	8,41,283	2 6	8,71,924	2 2	32,043	15 8	1,403	...
Net...					30,640	15 8		

34. The following Statement exhibits the Talookwar collections of Land Revenue, viz., Rupees 7,46,223-3-1. Rupees 7,43,809-12-1 was collected in this Fusly, leaving a balance of Rupees 2,413-7-0, of which Rupees 465-3-9 was collected up to the end of August, and the remainder still remains uncollected.

TALOOKS.	Total Beriz.			Collected up to the end of Fusly 1266.			Balance.			Collected up to end of August, 1857.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Chagulmury	87,160	1	8	87,149	8	7	10	5	1	113	7		8	11	6
Sirwell	1,00,669	...	8	1,00,243	16	8	425	6	...				4	25	6
Nundial,	1,08,442	9	...	1,08,332	1	...	110	8	...	2			108	8	...
Pauniem,	1,02,365	15	6	1,02,355	10	7	10	4	11				10	4	11
Dhone,	92,559	9	2	91,315	8	2	1,260	10	...	406	4	6	254	5	6
Goodoor,	64,148	8	7	64,090	1	10	53	6	9		7	6	52	13	8
Nundicootoor,	1,17,298	...	9	1,17,233	...	8	48	7	1	6	5	...	42	9	1
Atcoor,	73,584	5	9	73,090	2	7	494	3	2	42	5	2	445	14	...
Total...	7,46,223	3	1	7,43,809	12	1	2,413	7	...	465	3	9	1,948	3	3

35. The irrecoverable balance at the commencement of the current Fusly from Fusly 1261 is Rupees 22,122-11-7, of which Rupees 7,230-12-3 was written off as per Extract Minutes of Consultation, under date the 11th March 1856, No. 285, collected up to the end of Fusly 1266. Rupees 2,552-10-1 added to balance remaining makes a total of Rupees 9,783-6-4 which deducted from the irrecoverable balance leaves Rupees 12,339-5-3 still outstanding which is irrecoverable from deaths, poverty, and desertion of the Ryots, which I beg to recommend may be written off; particulars of the above will be seen in the following Statement.

FUSLY.	Balance of Fusly 1266.	BALANCE UP TO THE END OF FUSLY 1266.			Remaining.	Recoverable.	Irrecoverable.
		Remitted.	Collected.	Total.			
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1261.....	50 14 8	50 14 3	...	50 14 3	...	...	...
1262.....	7,339 3 10	7,179 14 ...	2 2 6	7,182 2 6	157 1 4	...	157 1 4
1263.....	7,067 8 4	...	1 9 9	1 9 9	7,065 9 7	...	7,065 9 7
1264.....	3,084 ...	...	50 6 9	50 6 9	3,033 9 8	...	3,033 9 8
1265.....	4,581 6 2	...	2,498 5 1	2,498 5 1	2,083 1 1	...	2,083 1 1
Total...	22,122 11 7	7,230 12 3	2,552 10 1	9,783 6 4	12,339 5 3	...	12,339 5 3

Due by Bundy Sanjeevacondah of the village of Tipparedipully in the Chagulmury Talook Rs. 42 11-10.

36. The individual noted in the margin being a defaulter, his property was sequestrated and sold. and that of former years alluded to in para. 35 Rupees 12,339-5-3, total Rupees 12,552-2-3 having been ascertained to be irrecoverable, I beg to request that the Board will be pleased to obtain the sanction of Government to write off the same from the accounts.

37. The balance of Sevoy Jammah alluded to in para. 29 of this report, Rupees 218-13-0, Realized by sale of his property. Rs. 19-8-6.

38. No advance for cultivation was made to the Ryots.

39. The subjoined Statement shows the entire collections and disbursements and the percentage thereon from Fusly 1265 up to the end of Fusly 1266.

ITEMS.	FUSLY 1265.						FUSLY 1266.					
	Receipt.		Charges.		Per centage.		Receipts.		Charges.		Per centage.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue,.....	7,17,988	6 9	1,23,004	15 11	17	2 3	7,50,768	6 7	1,22,247	2 9	16	4 6
Abkarry,.....	74,694	7 10	...	...	...	...	67,692	12 4	...	...	...	...
Moturpha,.....	45,141	5 2	...	...	...	...	47,104	...	...	...	...	...
Salt,.....	...	...	...	...	...	...	...	...	...	...	...	...
Sea Customs,.....	...	...	...	...	...	...	...	...	...	...	...	...
Sayer,.....	...	...	...	...	...	...	...	...	...	...	...	...
Stamp,.....	4,154	12 ...	247	6 3	5	15 8	6,559	12 ...	2,133	15 ...	32	8 6
Total...	8,41,678	15 9	1,23,252	6 2	14	10 4	8,72,124	15 4	1,24,381	1 9	14	4 2

40. I have also the honor to report on the Settlement of the Extra sources of Revenue of this District for Fusly 1266. The following Statement exhibits the comparison between the Beriz of the past and current Fuslies.

ITEMS.	Fusly 1265.		Fusly 1266.		COMPARISON.			
					Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Abkarry,	74,913	...	73,510	...	...	...	1,403	...
Moturpha,	45,833	1 4	45,860	11 1	527	9 9	...	...
Stamps,	3,899	4 ...	6,330	4 ...	2,431	...	...	...
Total...	1,24,145	5 4	1,25,700	15 1	2,958	9 9	1,403	...
Net.					1,555	9 9		

Abkarry. RS. A. P.
Fusly 1265.....74,913 0 0
" 1266.....73,510 0 0
Decrease.....1,403 0 0

Moturpha.
Fusly 1265.....45,833 1 4
" 1266.....45,860 11 1
Increase.....527 9 9

41. The Abkarry farms for Fusly 1266 and four following years were disposed of as per Extract from the Board of Revenue, dated 3rd April 1856, No. 968, and a decrease of Rupees 1,403-0-0 was the result.

42. The net demand under this head was Rupees 45,860-11-1, or Rupees 527-9-9 more than the previous year. The particulars are shewn in the annexed Statement.

ITEMS.	Fusly 1265.		Fusly 1266.		COMPARISON.			
					Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Tradesmen,	12,137	8 ...	11,871	6 ...	...	...	266	2 ...
Artists,	9,789	15 4	9,853	2 1	63	2 9	...	...
Quitrent,	3,619	3 ...	3,527	8 ...	...	...	92	...
Shepherds,	10,164	5 ...	10,811	9 ...	647	4 ...	...	...
Weavers,	9,622	2 ...	9,797	7 ...	175	5 ...	...	...
Total...	45,333	1 4	45,860	11 1	527	9 9	358	2 ...
Net.					527	9 9		

SETTLEMENT REPORT OF THE

Stamps.	Rs.	A. P.
Fusly 1265.....	3,899	4 0
" 1266.....	6,330	4 0
Net Increase.....	2,431	0 0

43. The increase is owing to a great many suits having been brought against the Ex-Nawab's family during the year under review and others.

41. The total demand under the head of Moturpha in the current Fusly is Rupees 45,860-11-1, of which Rupees 45,481-12-1 was collected up to the end of the current Fusly, leaving an outstanding balance of Rupees 378-15-0, of which Rupees 132-4-11 was collected up to the end of August, leaving a remainder of Rupees 246-10-1. The particulars are shown in the subjoined Statement :—

No.	TALOOKS.	Demand.		Collected up to end of April.		Balance.		Collected up to end of August 1857.		Balance.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	Chagalmurry,	2,610	13	2,605	1	5	12	2	...	3	12
2	Sirwell,	2,684	10	2,676	2	8	8	...	...	8	8
3	Nundial,	3,226	...	3,226	1	...	...	...	...	...	...
4	Pauniem,	5,214	...	5,214	...	...	...	...	...	...	...
5	Dhone,	6,385	3 10	6,354	13 9	30	6 1	20	10 1	9	12
6	Goodoor,	6,905	15	6,886	15	25	...	2	...	23	...
7	Nundicootoor,	5,345	4	5,333	12	11	8	...	...	11	8
8	Atcoor,	3,818	7	3,814	3	4	4	...	...	4	4
9	Kurnool,	9,670	5 3	9,376	12 4	293	8 11	107	10 10	185	14 1
Total...		45,860	11 1	45,481	12 1	378	15	132	4 11	246	10 1

45. The outstanding balance at the beginning of the current Fusly under the head of Moturpha was Rupees 3,020-7-9, of which Rupees 995-9-8 was collected up to the end of Fusly 1266, and Rupees 196-3-0 remitted as per Extract from the Minutes of Consultation, under date the 11th March 1856, No. 285, still leaving an irrecoverable balance of Rupees 1,828-11-1. I therefore beg that the sanction of Government be obtained for striking off this amount. Particulars are hereunder exhibited :—

FUSLIES.	Balance out- standing at the beginning of Fusly 1266.		COLLECTED IN FUSLY 1266.						Balance.	Recoverable.		Irrecoverable.		
			Collections.		Remissions.		Total.							
			Rs.	A. P.	Rs.	A. P.	Rs.	A. P.						
1262.....	Rs.	A. P.	...	...	196	3	...	Rs.	A. P.	...	...	...	...	
1263.....	949	1 9	...	8	...	...	...	...	...	...	...	...	...	
1264.....	669	6 10	23	15 7	...	...	...	948	9 9	...	...	948	9 9	
1265.....	1,205	12 2	969	2 1	...	...	...	643	7 3	...	...	643	7 3	
Total...	3,020	7 9	995	9 8	196	3	1,191	12 8	1,828	11 1	...	...	1,828	11 1

COLLECTOR OF KURNOOL.

46. The accompanying Statement shews the result of my enquiry into the Ghire Dakala Enams of this District, alluded to in para. 79 of last year's report. The lands resumed will be entered in next year's Villawarce.

entered in next year's statement.

No.	ITEMS.	Acres. C. A.		
		Acres.	C.	A.
	Total Ghiredakala Enams,	59,560	22	13 1/2
	CONTINUED.	Acres	C.	A.
1	Service Enams,	25,659	28	1 1/2
2	Life Enams,	6,549	25	4 1/2
3	Enams in enjoyment pending further enquiry,	8,105	83	13 1/2
4	Enams enquired into,	1,405	8	5 1/2
		41,720	15	8 1/2
	RESUMED.			
1	Pagodas.	2,001	32	15
2	Mosques,	378	15	4 1/2
3	Bhutwirtee,	7,498	23	12 1/2
4	Khiratee,	3,474	20	8 1/2
5	Service Enam,	1,314	21	5
6	Do. Miscellaneous do.	3,084	28	1 1/2
7	Despondies, &c....	87	25	8 1/2
		17,840	7	7

47. With the exception of some delay on the part of two Tahsildars in supplying information, without which I am unable to reply to some circulars and letters of the Board, I have every reason to be highly satisfied with the zeal and good conduct of every subordinate officer of this District during the year under report.

I have the honor to be, &c.

J. G. RUSSELL, Captain,

Officiating Agent to the Governor.

LETTER FROM C. J. SHUBRICK, ESQ., COLLECTOR OF CHINGULPUT;
TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF
REVENUE, FORT ST. GEORGE; DATED 20TH OCTOBER 1857, No. 4258.

SIR,

I have the honor to submit my Report on the Settlement of the Land and Extra sources of Revenue in this District, for Fusly 1266, together with the prescribed Statements as per accompanying List A.

2. The Jummabundy of the Carangooly and Chingleput Talooks forming the charge of the Head Assistant Collector was conducted by Mr. G. B. Tod, and that of the remaining eight Talooks by myself. The places at which the Settlement was made, as well as the time it occupied, are entered in Statement No. 1. The number of Puttahs distributed is 31,386, or 1,814 more than in the year before. The increase has arisen from the distribution of separate Puttahs to separate members of the same family where the issue of Joint Puttahs had previously led to constant disputes, and to a greater breadth of land being newly granted on Cowle.

3. The number of villages in the District, and the different tenures under which they are held are hereunder particularized:—

	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Ryotwar,	1,653	1,651	1	...
Rented for more than one year,	9	13	4	...
Rents for one year,	...	4	4	...
Amany,	21	12	...	9*
Shrotriems,	316	316	...	...
Zemindary,	360	360	...	...
	2,359	2,359	9	9

There has been no change in the number of villages, though fluctuations have occurred in the mode of their settlement. An increase of 1 village will be found under the Head of Ryotwar, and of eight villages under rents for one, and more than one year; and a corresponding diminution under Amany. This arises from the village of Vellapankum which lapsed to Government in Fusly 1265, and which was held under Amany in that year, having been brought under Ryotwary, and from eight other villages which were also held under the same tenure, having been rented out for one, or more years, in consequence of the difficulties and losses attending that mode of management.

4. The statistical accounts relative to the means of Irrigation, Agricultural stock, Rent-roll, &c., having been furnished to the Board in Fusly 1262, and being Quinquennial Returns, it was at first considered unnecessary to prepare them for the current year; but, the requisite forms in which the information should be embodied, having been since supplied by Government, apparently with the view that they should be furnished with the Statements for Fusly 1266, and similar returns being likely to be furnished from other districts, they have been ordered to be prepared, and will be forwarded to the Board as soon as received. The return of population No. 17, also a Quinquennial return, having been however already received is herewith forwarded.

5. The district contains an area of 2,993 square miles, with a population of 6,05,221 souls, of whom a little less than two-thirds are believed to be connected with agriculture. The number of houses of all descriptions is 93,310, or about six souls per house. The increase in the population during the last five years, has been but inconsiderable, owing apparently to a succession of unfavorable years.

6. On the whole, the season of Fusly 1266 was favorable. The early part of the year was the least so, as the rains were scanty from April to September; but in October and November, there were heavy falls of rain which brought abundance of water into the Tanks, and enabled the Ryots to make up for their previous deficiencies. The Paulaur, Cheyar, and Arnic rivers also came down, and greatly assisted the Tanks and villages lying under them. Later in the season, the rains however ceased, and it was not without difficulty that some of the later crops were preserved, while in a few instances they actually perished.

7. The quantity of rain which fell during the Southwest and Northeast monsoons is entered in the margin,* which, though larger than that which fell in the preceding year, is below the average.

8. The health of the people was in general good; there were a few cases of cholera. Murrain prevailed more or less among cattle.

9. Prices were high, but not so high as last year. The prices of Paddy in the different Talooks, as well as the average for the whole district, are exhibited in Statement No. 2. The average price of Paddy, it will be observed, is Rupees 135 per garce, or 25 per cent. above the commutation rate. The prices of Dry grains were, however, generally less than the rates at which they were commuted when the survey field assessment was introduced.

10. Statement No. 3, exhibits in detail, the cultivation, and Settlement of the Ryotwary portion of the district. The fluctuations which occurred in the extent of land brought under the plough, and the Assessment thereon under the different heads of dry, wet, and garden, are shewn at one view in the comparative Abstract thereto subjoined. The extent of land brought under cultivation in the last Fusly was acres 2,89,360, assessed at Rupees 8,75,371, and that in the current Fusly acres 2,88,842, assessed at Rupees 10,25,786. The increase is 49,482 acres, bearing an Assessment of Rupees 1,50,415, and has been consequent on the favorable character of the season. There has also been an increase of Rupees 26,149 under the head of second crop and Teerwa Jasty or additional Assessment on one crop land which with diminished remissions, swelled the Land Revenue to Rupees 10,33,868-10-6.

11. The extent of land occupied by the Ryots at the commencement of the Fusly was 2,39,360 acres, assessed at Rupees 8,75,371; but a portion thereof, acres 29,425 assessed at Rs. 75,415 having been relinquished, and 79,019 acres assessed at Rupees 2,26,895 taken up anew, the total holding became 2,88,954 acres, assessed at Rupees 10,26,350-10-0. Deducting from this 112 acres assessed at Rupees 564-2-5 on account of waste remitted, the remainder is 2,88,842 acres bearing an Assessment of Rupees 10,25,786-7-7, of which the actual cultivation was 29

SETTLEMENT REPORT OF THE

Rupees 10,22,458-5-5, and of waste charged Rupees 3,328-2-2. The waste lands assessed with this amount, were brought to account, as it was proved on enquiry that their cultivation had been wantonly neglected, and was owing to dissensions between Poyakaries and Merassidars, the latter of whom engaged to cultivate them; but omitted doing so under circumstances which did not justify their being relieved from the year's demand.

12. The number of villages settled last year under Amany was 21, and in the year under report 12. The decrease of nine villages has arisen from their having been rented out, as observed in para. 3, for one or more years, owing to the great loss experienced last year in that mode of management. The breadth of cultivation in these villages in the current Fusly is exhibited in enclosure A. to Statement No. 3.

13. The nature and extent of remissions granted in Fusly 1266 are exhibited, in a comparative form in Statement No. 4. They are of the usual character, and have been granted under the rules in force. The total amount remitted last year was Rupees 1,91,561-7-6; and in the current year Rupees 97,712-13-7. An increase of Rs. 17,891 will be found against a decrease of Rs. 1,14,741, the net decrease being 96,850 which is attributable to the favorable nature of the season.

14. The amount of remissions granted in Fusly 1265 under the head of land ploughed but not sown is Rupees 13,370-5-11; and that in the current year Rupees 13,030-15-11. The decrease is Rupees 339, and is owing to more of such land having been sown this year.

15. An increase of Rupees 719 will be found under the head of Stala Cummy, of Rupees 1,303 under lands flooded in the beds of Tanks, Rupees 12,611 under "cultivation destroyed by inundation," and of Rupees 776 under Nathungal or "seed Beds" which has been rendered necessary by the character of the season. The amount remitted last year under the head of withered and partial crops was Rs. 1,21,452-14-11, and in the current year Rs. 23,529-1-4 for the first item, the claims for the latter having been wholly disallowed. The decrease of Rupees 11,823 under the head of Bogacummy, has been consequent on the increased extent of 2nd crop cultivation. The other items of remission are of an ordinary character varying with the extent of cultivation.

16. The breadth of cultivation which entirely perished from drought, and the extent of remissions granted for the same, are exhibited in Statement No. 5. The loss under this head was chiefly in the Nayer Talook, where the lands are dependant on the failing rains. The Talooks of Sydapet, Carungooly, Chingleput, and Ootramaloor also suffered but in a less degree, Conjeeveram, Poonamally and Manemungalum were nearly free from loss. The number of villages where the loss occurred is 683 or about 298 per cent. of the total number of villages in the District. The number of Ryots, to whom indulgence was shewn is 4,605, or about 6 per cent. of the entire number. The per centage of remissions granted to the Assessment of the lands leaving the perished crops is 81, and that of the remissions to the settled demand is 10.

17. Statement No. 7, exhibits the extent of lands planted with Sugarcane, Cotton and Indigo. The Board are aware that the cultivation of these products in Chingleput has hitherto proved a failure. The small quantity of Indigo was further lessened in the present year from the failure of the early rains. Last year's acres 7,519 assessed at Rupees 16,615-3-10 were cultivated. In the present year, only acres 5,576 assessed at Rupees 15,369-14-0.

18. The items included under the head of Extra Revenue, are detailed in Statement No. 9. In Fusly 1266, the demand under this head was Rupees 3,025-3-3, and in Fusly 1266, it is Rupees 17,968-8-2. The increase is Rs. 16,111 against a decrease of Rupees 1,110, the net result shewing an increase of Rupees 14,941 to this branch of Revenue. The increase has principally occurred under the heads of Extra Revenue, or amounts cultivated after the settlement, and the sale proceedings of soapnuts at Streehurricottah.

COLLECTOR OF CHINGLEPUT.

19. The demand under the head of interest in Fusly 1265, was Rs. 1,030-14-0. In Fusly 1266, it is Rupees 1,330-13-1. The increase of Rupees 616, against a decrease of Rs. 396, arose from the larger amount of interest charged on arrears of Peishcush due by the defaulting Shrotridars.

20. The extent of lands held on progressive Cowle, and the Assessment thereon are entered in Statement No. 6. Though the cultivation Beriz is Rs. 6,183-9-2, yet the large remissions granted on account of Cowle, and waste reduced the amount to Rupees 1,661-2-1 which exceeds the amount of the previous year by Rupees 308-5-0. The lands held on Permanent Cowle, bear an Assessment of Rupees 337-1-9 as shewn by enclosure A. to the above Statement, and do not vary from the results of the past year.

21. The general result of the Land Revenue Settlement of the current Fusly, inclusive of the Permanent Peishcush of Zemindary and Shrotriem villages, as compared with the last one, can be gathered from Statement No. 10, but for facility of reference, an Abstract is hereunto appended:—

ITEMS.	Last Fusly.			Present Fusly			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS..
Permanently settled,	1,09,778	7	...	1,09,778	7	...	...	...
Shrotriem and Enam villages, ...	67,000	13	10	67,000	13	10	...	...
Rents for more than 1 year,	2,039	5	1	6,285	15	...	4,247	...
Rents for 1 year,	3,404	10	2	6,607	5	2	3,203	...
Ryotwar,	7,52,740	3	8	10,33,868	10	6	2,81,128	...
Amany or Division of Produce, ...	12,330	8	1	5,519	14	10	...	6,811
	9,47,293	15	10	12,29,061	2	4	2,88,578	6,811

It will be seen from the foregoing that the total Land Revenue in the past Fusly was Rupees 9,47,293-15-10, and in the current Fusly Rupees 12,29,061-2-4. The increase is Rs. 2,88,578 against a decrease of Rupees 68,811, which is attributable to the beneficial influence of the season. The increase was in the Ryotwary portion of the villages, and rents for one and more than one year.

22. The Settlement of the Extra sources of Revenue, is likewise exhibited in Statement No. 10. The subjoined abstract shews at one view the mutations under the several heads in the past and current Fuslies:—

ITEMS.	Last Fusly.			Present Fusly.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
Abkarry,	77,197	11	6	92,650	...	...	15,452	...
Moturpha,	31,153	8	5	31,348	1	1	195	...
Salt,	2,98,450	13	2	2,07,062	1	5	...	88,388
Stamps,	1,16,833	...	6	17,089	15	6	257	...
	4,18,635	1	7	3,48,150	2	...	15,904	88,388

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SETTLEMENT REPORT OF THE

It will be seen that the decline in the Salt Revenue is Rupees 86,389. It has arisen principally in the sales for Home and inland consumption, consequent on the difficulties experienced by the merchants in procuring fodder for their cattle at the Pans, and the bad behaviour of the Chunambut Peishcar who was removed from his office, as reported to the Board in the correspondence noted in the margin.*

23. The Abkarry farm was rented out for five years in the current Fusly at Rs. 92,650 per annum, or Rupees 15,452 more than in the year before, an amount never before realized.

24. The increase under the head of Moturpha and Stamps is too small to call for any special notice.

25. Combining the land and extra sources of Revenue, the entire aggregate demand of the Fusly is Rupees 15,98,508, that of the previous year being 13,70,035-2-8. The increase is Rupees 3,20,116 against a decrease of Rupees 93,643, the net increase being Rupees 2,26,473.

26. The average Assessment per acre is Rupees 3-12-2, as indicated in enclosure B. to Statement No. 10.

27. Statement No. 11 shews the demand, collection, and balance of all sources of Revenue, current and arrears, for Fusly 1266. Out of the aggregate Land Revenue, Settlement of Rupees 12,29,061-2-4 Rupees 10,63,007-3-5 or 86½ per cent. was collected within the Fusly, leaving a balance, at its close, of Rupees 1,66,053-14-11, or about 13½ per cent. which has been further reduced (on the 30th Ultimo) to Rupees 82,278-2-7, or 7½ per cent. The balance of Rs. 3,735-12-5 against the Zemindars, and of Rupees 6,909-13-3 against the Shrotriendars, will be adjusted as soon as practicable. The balance under the head of Amany will be settled forthwith.

28. The Board will not fail to notice that the Ryotwary balance outstanding on the 30th September in the current year is considerably less than that due at the corresponding period of the year before, and would have been still less but for the disastrous effects of previous unfavorable years from which the district is still suffering, and to the state of the Law regarding the attachment and sale of real property in the absence of personal. Measures are however in progress for the realization of the above amount, as well as the recoverable portion of the arrears of former years, and no endeavours will be spared to reduce the balance to the lowest possible limit.

29. The Abstract entered in the margin indicates at one view the demand, collection and

ITEMS.	Demand.			Collections up to 30th September.			Balance on account of Current Revenue.			Balance on account of arrears.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Abkarry,.....	92,650	0	0	92,650	0	0	0	0	0	0	0	0
Moturpha,.....	31,348	1	1	29,970	10	7	1,377	6	6	23,238	8	6
Salt,.....	2,07,062	1	5	2,07,062	1	5	0	0	0	0	0	0
Stamps,.....	17,089	15	6	17,089	15	6	0	0	0	0	0	0

* Since writing this, the orders of the Board have been received on the subject.

30. The balance of Rupees 7,201 under the head of extra Revenue, will soon be brought to account.

31. The details of the demand, collection, and balance in the Zemindary villages are set forth in Statement No. 12. Of the balance of Rupees 16,091-15-1, Rupees 11,939-15-11 have since been collected, and the remainder is in course of recovery.

32. The particulars of old balances are set forth in Statement 13. Of the total amount of balance outstanding at the close of the Fusly, viz. Rupees 1,27,222-5-2, Rupees 2,613-3-3 have

since been recovered, and Rupees 51,057-4-3 will be realized at the earliest practicable date, leaving, of the remainder, Rupees 3,277-1-10 doubtful, and Rupees 67,274-11-10 irrecoverable. The amount entered as doubtful, consists mostly of the portion of the partially perished crops, which were included in the demand, and of which the recovery has proved most vexatious. Of the amount entered as irrecoverable, Rupees 59,521-8-1 were recommended for remission in the letters

* To Board 15th Nov. 1855. marginally* noted (of which Rupees 97-5-2 have since been collected)
No. 295. for which no authority has as yet been granted, and the remainder Rs.
To do. 6th Nov. 1856. No. 870. 7,850-8-11 being considered desperate as being due from deceased, absconded and pauper Ryots, sanction is requested for writing it off to profit and loss.

33. Subjoined is a comparative Statement shewing the demand, collection, and balance of all sources of Revenue, current and arrears. The collections from all sources of Revenue amounted to Rupees 17,05,979-2-9, or nearly 88 per cent. of the demand, being 8 per cent. better than the previous year.

PARTICULARS.	Demand.			Collection.			Balance.			Per centage of Collection to Demand.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
FUSLY 1265.										
All sources of Revenue, arrears and current,	16,51,347	6	1	13,21,511	5	8	3,30,136	...	5	89
FUSLY 1266.										
All sources of Revenue, arrears and current,	19,40,011	7	11	17,05,979	2	9	2,34,062	5	2	88

34. Enclosure A to Statement No. 13, shews the extent to which coercive process was resorted to. The estimated value of property attached, both personal and real, is Rs. 80,769, but the property actually sold amounted only to Rupees 1,439, or 4½ per cent., the defaulters in the other instances having liquidated their dues prior to the date of sale.

35. The particulars of gross collections and charges under the different branches of Revenue are exhibited in Statement No. 14. The collections amounted to Rupees 15,82,752-12-10, and the charges to Rupees 1,91,172-14-11, leaving a surplus of Rupees 13,91,579-13-11. The per centage of charges to receipts is about 12 this year, while it was 15½ last year.

36. I beg to add in conclusion, that the Head Assistant Mr. Tod conducts his duties to my satisfaction, that the Head Sheristadar Shant Row, has afforded me all the assistance I could wish, and that I retain my former favorable opinion of the Naib Sheristadar, V. Vurdacharloo.

I have the honor to be, &c.

C. J. SHUBRICK, Collector.

SETTLEMENT REPORT OF THE

This decrease is attributable to a number of persons who took up small patches of land for cultivation in Fusly 1265, having relinquished their holdings in the Fusly under report.

7. The population of the District, and the number of houses, are given in the subjoined Memo. which is an abstract of the quinquennial Statement No. 17:—

Quarterly Statement (NO. 17.)																		
Division	Hindus.				Hindus.			Musulmans.			Christians.			TOTAL.		FAMILY HEAD OF TOTAL.		
	Stocked and Cafes.	2nd.	Throug.	Total.	Adults.	Children.	Total.	Adults.	Children.	Total.	Adults.	Children.	Total.	Adults.	Children.	Total.	Agreed.	Non Agreed.
Collector.	8,060	10,460	1,02,500	1,81,125	7,16,535	3,80,900	10,78,365	21,700	12,570	30,550	1,770	600	1,770	7,30,850	3,73,420	11,15,770	7,72,018	3,43,752
Sub Collector.	78	15,570	54,714	60,058	3,89,183	1,51,871	4,40,660	21,587	11,810	53,100	1,380	1,850	2,070	8,10,165	1,64,174	4,78,539	3,46,038	1,32,501
Total.	8,138	20,730	1,31,810	2,00,083	10,65,718	5,32,771	15,19,025	23,287	24,380	83,650	2,050	1,850	4,840	15,41,015	5,37,594	20,78,609	11,18,056	3,76,253

8. No census was taken in the Fusly under report, and the Statement given above exhibits the result of the census taken in Fusly 1265. The accuracy of the Returns of the village officers was in the first instance tested by the Tahsildars in a few villages, and was then verified by my European subordinates during the Jumamahbundy in the manner prescribed by the Board in their Circular of the 7th February 1850. In both instances, the accounts were found to differ, but very slightly. The result of the re-examination by the Tahsildars was a mean difference of $\frac{1}{4}$ of 1 per cent.; and of that made by the European officers of $\frac{1}{4}$ of 1 per cent. This slight difference was caused by births, deaths, and emigration occurring between the census and the re-examination.

9. A classified list of puttals with the amount of assessment paid by each class is contained in the quinquennial Statement No. 19.

It shows to what a great extent the poorest class of land holders predominates in this District.

Of the total number of puttahs, viz. 1,24,015 no less than 75,222, or 60 per cent., are held by Ryots paying less than 10 Rupees to Government. In Statement No. 16 the total number of ploughs was given as 78,396. It is obvious therefore that there is a large class of Ryots holding direct from Government whose proper position is that of agricultural labourers. As long as this system continues, difficulty in realizing the revenue must be experienced, and the duties of all classes of public servants be rendered very onerous. The numerous disputes between these petty landlords occupy time and attention that might be better disposed of.

10. The season of F.

10. The season of Fusly 1266 was much more favourable than that of the preceding year. The season and sanitary state of the District.

FUSLY,		1ST RAIN SOUTH-WEST MONSOON.														2ND RAIN NORTH-EAST MONSOON.													
		May 1890.		June		July		August		September		October.		Total.		November.		December		January 1891.		February		March		April.		Total.	
		M.	I.	M.	I.	M.	I.	M.	I.	M.	I.	M.	I.	M.	I.	M.	I.	M.	I.	M.	I.	M.	I.	M.	I.	M.	I.	M.	I.
1265...		5	130	...	18	2		20	5	51	1	161	9	902	8	12	5	72	1	...	2	2	2	6	3	21	6	111	0
1266...		104	319	450	8			102	5	109	8	38	8	430	6	57	9	90	6	5	6	...	...	3	5	8	6	175	7

- crop alone failed. its fail-

crop alone failed, its failure is attributable in part to mildew, and in part to a fall of rain in November, when the crop was in full bloom.

The early Nunjah crops, viz. Kar, and Sumbah also, yielded plentifully.

The rain at the commencement of the North-east monsoon was sufficiently abundant, but it was deficient in January, as it had been the previous year; and in consequence, the Navirah crop yielded but poorly, and even entirely failed in some parts of the Chittoor, Cauveripauk, and Palmanair Talooks in the Collector's Division, and of the Vellore, Trivatoor, Poloor, and Wundiwash Talooks in the Sub-Collector's Division; and it became necessary to grant remission to the ryots to a small extent.

11. As regards the sanitary state of the District during the year under report, cholera prevailed in almost all the Talooks, but chiefly in those of Vellore and Sautghur. The total number of deaths by cholera was 1,879 during the year under report. Fever and ague occurred, but to no great extent.

A murrain attacked the cattle which destroyed 12,026 of them.

12. The prices of grain in the past, were lower than in the preceding Fuly; but the average was higher than the commutation price. The price of the Nunjah produce in some Talooks is however an exception. The subjoined

Prices of Grain. produce in some Talooks is however an exception. The subjoined Statement exhibits the average prices in the past and preceding Fuslies, with the commutation price:—

[illegible]

13. The extent of land cultivated in the year under report was greater by 54,620 acres, than in the previous year; and there was in consequence an increase of revenue to the amount of 2,57,114 Rupees. Particulars of the cultivation and beriz, with the increase, are shown in Statement No. 3, and their enclosures A and B. The subjoined is an abstract of that Statement:—

FULLY.	ARAB. CULTIVATION.			Second crop Assessment.		TOTAL.	
	Extent.	Assessment.					
	Acres.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1265... ..	4,29,467	18,51,580	4 8	65,063	... 5	19,19,643	5 1
1266... ..	4,84,027	20,74,372	12 1	1,02,334	10 7	21,76,757	6 8
Increase...	54,820	2,19,792	7 5	37,321	10 2	2,57,114	1 7

14. The increase of revenue derived from additional cultivation in Poonjah was 77,204, in Nungah 1,78,684, and in Garden land 1,226, making a total increase of 2,57,114. This result is in part to be

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attributed to the favorable nature of the season, and in part to the expectation entertained by the Ryots of a speedy reduction of the assessment.

15. The particulars of the remission granted during the Fusly under report are contained in Statement No. 4. The following abstract shows the three principal items of remission in comparison, in Fuslies 1265 and 1266.

ITEMS.	Fusly 1265.			Fusly 1266.			COMPARISON.	
							Increase.	Decrease.
Chickudpooldy,	RS.	A.	P.	RS.	A.	P.	RS.	RS.
Stullacummy,	14,839	5	1	11,678	1	2	...	3,761
Boganushy,	25,238	7	10	22,965	5	10	...	2,273
	48,327	11	2	34,910	4	4	...	18,382
Total...	88,405	11	1	88,989	11	4	...	10,416

The favorable season of Fusly 1266, has caused the decrease shewn in these items.

16. To the same cause is attributable the increase of Rupees 1,894, in "Nantengaul" remission, the greater breadth of cultivation required a greater extent of land to be taken up for seed beds.

17. The copious supply of water received by tanks caused a decrease of remission under the head of "Pauneeboodty," or "crops inundated," to the amount of Rupees 122, by preventing the Ryots from cultivating the beds of the tanks as they did in Fusly 1265. Those crops were subsequently submerged, and that rendered remission necessary in that Fusly.

18. Under the head of "Poyamallee or crops washed away by floods," the remission granted amount to Rupees 75-10-4, which sum is 47 Rupees below that allowed in Fusly 1265.

19. The amount of remission granted for "Shavy," or "failed crops," was less by Rupees 5,977 than in the previous Fusly. In that Fusly, the remissions under this head amounted to 5,842 Rupees. In the Fusly under report, remission under this head was rendered necessary by the failure of rain in the months of January and February. The Nowrah, or late wet crops suffered considerably in consequence. Claims to remission on account of failed crops, were well enquired into; and care was taken that the duty of examining the state of the crops was not delegated to inferior public servants. The remissions which, after enquiry, it was found necessary to grant, were given at the Jummabundy conformably to the instructions of the Board of Revenue, contained in their Proceedings of the 3rd May, 1855. The remission so granted amounted in the aggregate to Rupees 765. Statement No. 5 exhibits the actual amount of Shavy in each Talook, and the amount which has been remitted. The subjoined is an abstract of that Statement:—

DIVISION.	No. of Villages in which crops failed.	No. of Pottah-dars.	Amount of beriz exclusive of the ordinary remission except Shavy remission.	Teerwah of the land the crops on which had failed.	Amount of remission granted.	Per Centage of Col. 6 on Col. 5.	Per Centage of Col. 6 on Col. 4.
1	2	3	4	5	6	7	8
Collector's Division	25	84	RS. 1,764	RS. 313	RS. 183	42	7
Sub-Collector's do.	36	213	5,480	985	683	64	13
Total.....	61	297	7,194	1,802	765	59	11

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20. The expiration of the term of the cowle under which certain lands in the Palmanair Talook were held, and the consequent payment thereon of the full assessment, have caused a decrease in the amount of cowle remissions. The decrease is also partly owing to the payment of a higher tax on progressive cowles in the Sutwaid Talook, agreeably to the conditions of the cowle. The extent of land held on progressive cowles, which have been granted only in the Sutwaid Talook, is exhibited in Statement No. 6.

21. Under the head of "Reyayet," or "General remissions," there is an increase of Rupees 33,951 caused by extended cultivation. The Damashayce Mariah and Maniems have also by the same cause been increased by Rupees 12,356.

22. Under the authority quoted in the margin, the beriz of the village of Condapoliem in the Sholinghur Talook is equally divided between the Government and the Zemindar of Chavetnuggur. In the year under report, the moiety of the beriz amounted to Rupees 172-0-2, which sum is 33 Rupees above that of the previous year. The increase has been the consequence of the greater extent of cultivation.

23. The Dasabundum remissions being affected by an increase of cultivation, show an increase of Rupees 155.

24. The extent of land cultivated with Sugarcane, Cotton, and Indigo respectively, is shown in Statement No. 7. A comparison of the total extent of these three descriptions of cultivation in Fuslies 1265 and 1266 is given:—

FUSLIES.	COTTON.		SUGARCANE.		INDIGO.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS. A. P.
1265	41	78 6 2	4,707	49,307 7 1	39,974	1,07,649 7 10
1266	66	145 4 11	5,937	56,791 8 1	30,921	89,588 ... 9
Increase	25	72 14 9	1,230	7,483 12 ...	...	...
Decrease	...	...	...	...	9,053	18,062 7 1

25. Cotton has been hitherto but little grown in this District as a separate crop. It is usually cultivated with some other crops such as Castor, Dholl, &c. In a few* Talooks however, Cotton has been more cultivated in the Fusly under report, but the extent is still limited.

In Sugarcane cultivation, there is an increase of 1,230 acres.

Indigo is principally cultivated on Talady land, that is, land on which a crop has been already raised. This crop is usually Cumboo, and is harvested in October. In November, Fusly 1265, the fall of rain was scanty which caused a smaller extent of land to be cultivated with Indigo. As a part of the harvest of the Indigo crop is carried to account in the subsequent Fusly, a decrease under this head is apparent in Fusly 1266.

26. The following Statement exhibits the collection and balance of Sevoy Jummah:—

Remarks on the Sevoy Jummah.

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ITEMS.	Balance at the beginning of Fusly 1266.			Demand of Fusly 1266.			Total.			Deduct collected in Fusly 1266.			Remaining.			SINCE COLLECTED AND REMITTED UP TO 10TH NOVEMBER 1857.			Total.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue.....	9,981	2	1	12,444	15	1	11,668	16	1	10,379	16	1	4,395	1	1	1,218	10	4	37	9	11	1,360	6	3
Interest.....	77,561	13	1	4,924	15	0	82,485	12	7	4,863	11	5	77,628	1	4	20	13	1	90	13	1	77,802	4	3
Commission.....	11,748	3	3	...	...	...	11,748	3	3	...	...	...	11,748	3	3	...	...	...	...	...	...	11,748	3	3
Total.....	91,531	5	5	17,368	12	0	1,08,960	14	11	15,242	10	8	93,666	4	6	1,239	7	6	37	9	11	1,277	2	4

Orders have been issued for the collection of the balance of Land Revenue shown in the last column of the above Statement.

Of the balance of "Interest and Commission," the sum of Rupees 80,289-2-2 is due by the Cauvetnuggur Zemindar on those two accounts, for the time that that estate remained under attachment. The collection of this amount is held in abeyance pursuant to the orders contained in the Proceedings of the Board of Revenue, dated 17th

Dated 4th November, 1856. May 1849. The sum of Rupees 2,755-2-9 was as stated in para. 26 of my last Settlement Report recommended to be written off in para. 7 of my letter of the 3rd July 1856, No. 129. It was also recommended in that report that another sum of Rupees 616-2-10 should be written off. Of the remaining balance, amounting to Rupees 5,689-15-9, the greater portion is due from the Zemindars of Calastry and Cauvetnuggur, who urge objections against payment of the same. I am now in communication with them on the subject, and should my endeavours to effect an adjustment be unsuccessful, I shall submit the matter for the orders of the Board.

Ready money collections.

27. The several items which constitute the ready money collections in this District are specified in the latter part of Statement No. 4.

28. The land granted on lease for 30 years to the late Mr. A. N. Groves has passed into other hands. This matter was reported to the Board in my letter of the 22nd May last. It was stated that the unexpired portion of the lease had been sold by Mr. Groves' representatives to the parties named; and the Government in Extract Minutes of Consultation, dated 24th June last communicated with Board's Proceedings of the 7th July following, recognized the validity of the transfer, and authorized the registry of the names of the buyers.

Increase.	
Enam Jody.....	Rs. 579
Dasabundum Enam Jody,	377
Bogajasty of Maniem,...	6,859

Rs. 7,616

29. The aggregate increase in the revenue derived from the several heads specified in the margin has been 7,615 Rupees, attributable to the increase in the cultivation of the Enam lands.

30. The collections under the head "Cauval Cundayem" exhibit a decrease of 68 Rupees, which is owing to a diminution in the cultivation in the hilly tracts of the Poloor Talook.

Fruit trees and Palmirah topes.

Proceedings of the Board of Revenue, 29th October 1856.

31. The exemption of fruit trees and Palmirah topes situated in back yards, and on Maniem lands, and on land paying assessment, has caused a decrease of 1,144 Rupees under this head.

32. The revenue from "Tank fishery" amounted to Rupees 5,772-8-7, which is less than that derived in Fusly 1265 by 128 Rupees. This decrease is chiefly owing to the Cauveripouk tank having remained full all the year, and having thus prevented the taking of the fish in the bed of the tank, in the usual manner.

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Abstract Statement showing the general result in comparison with the preceding year.

33. The annexed Statement exhibits the general result in comparison with the preceding year:—

HEADS OF REVENUE.	Fusly 1265.			Fusly 1266.			COMPARISON.		NET.	
							Increase.	Decrease.	Increase.	Decrease.
1	2			3			4	5	6	7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.	Rs.	Rs.
Total cultivation including Bogajasty, ...	19,19,648	5	1	21,70,767	6	8	...	...	2,57,114	...
Deduct.										
Chickudpooldy,	14,889	5	1	11,078	1	2	...	8,761		
Stullacumny,	25,238	7	10	22,965	5	10	...	2,273		
Nautungaul,	4,152	7	8	6,048	8	1	1,894	...		
Shavy,	5,841	15	6	765	7	6	...	5,077		
Pannyhoody or land flooded in the beds of tanks,	1,297	...	5	1,175	4	3	...	122		
Payomalle or cultivation destroyed by inundation,	120	7	8	78	10	4	...	47		
Boganushty or deduction for 2nd Crop uncultivated on two crop land,	48,327	14	2	34,946	4	4	...	13,382		
Cowle for hunger land,	120	13	...	87	5	3	...	33		
Bilmutecha Rayayet,	6,534	13	1	6,525	18	8	...	9		
Dasabundum Remission,	1,039	10	2	1,194	14	11	155	...		
Teerwah cumny,	7	6	1	7	6	1	...	...		
General remission at 25, 12 1/2, and 12 1/2 per cent.,	2,80,156	14	7	8,14,108	...	1	33,951	...		
Compensation granted for cultivated land taken up for road,	77	11	2	16	1	10	...	61		
Teerwah of cultivable Nurjah land which has been occupied as a site for houses in the village of Samathanghy in Cauveripauk Talook,	2	6	2	...	...	...	...	2		
Total...	3,87,757	5	9	3,98,990	8	9	36,000	24,767	11,233	...
Remainder...	15,81,885	15	4	17,77,767	2	11	...	...	2,45,881	...
Add										
Revenue from Hill villages,	1,421	5	6	1,456	5	6	35	...		
Do. from Amancee villages in the Mundoor Police not assessed,	195	9	5	251	15	6	...	...		
Amount of rent paid by Mr. Groves on account of land held by him on Cowle,	500	...	...	500	...	...	...	...		
Enam Jodgee,	25,830	4	1	26,408	14	11	578	...		
Dasabundum Jodee,	4,417	4	8	4,794	...	7	377	...		
Enam Bogajasty,	8,667	13	11	15,326	14	6	6,659	...		
Cauvul eundayem, &c.,	2,964	14	5	2,896	9	5	...	68		
Tank fishery,	5,829	14	8	5,772	3	7	...	128		
Topadayem,	26,555	6	2	25,411	1	5	...	1,144		
Total...	76,452	8	5	82,818	1	5	7,706	1,840	6,866	...
Grand Total...	16,08,338	7	9	18,60,585	4	4	...	...	2,52,247	...
Deduct.										
Damoshayee Maniem and Mairah,	74,106	5	10	86,462	4	7	12,356	...		
A moiety of the beriz of the village of Con-dapoliem,	189	2	1	172	...	2	88	...		
Total...	74,245	7	11	86,634	4	9	12,399	...	12,399	...
Remainder...	15,84,092	15	10	17,73,950	15	7	...	...	3,39,858	...
Add money allowance to Moturpha village Monigars, &c.,	865	2	3	859	12	5	...	6	...	...
Total...	15,84,958	9	1	17,74,810	13	...	...	...	3,39,864	...

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General Result.

31. Extra sources:—

ITEMS.	Fasly 1265.		Fasly 1266.		COMPARISON.			
					Increase.		Decrease.	
1	2		3		4		5	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Abkarry,	1,04,000	...	1,13,350	...	9,850	...	...	...
Stamp,	22,487	6	27,220	4 6	4,733	...	...	...
Moturpha,	35,748	5 7	38,867	4 7	3,119	...	...	...
Veesabady,	...	...	2,945	10	2,945	...	...	...
Sevoy Jummah,	8,411	9 7	4,373	2 8	961	...	...	...
Interest,	1,315	6 2	887	5	...	...	928	...
Total.....	1,66,962	5 11	1,87,143	13 4	21,109	...	928	...

The increase under this head is the amount of the Abkarry Revenue of the Poonganoor Poliem, which was, as stated in para. 5 of this report, transferred to this district from that of Cuddapah, in the Fusly under report.

Abkarry.

Moturpha.

Veesabady.

The Veesabady tax of that Poliem.

Sevoy Jummah.

The interest account

Interest.

Statement showing the Demand, Collection, and Balance of Extra sources of Revenue.

The transfer of Poonganoor from the Cuddapah district has caused an increase under this head.

This tax was never collected in this district till the transfer of Poonganoor. The amount shown in column 3 of the Statement is the Veesabady tax of that Poliem.

The increase under this head is chiefly attributable to an increase in the amount of penalties levied by the courts on unstamped deeds.

exhibits a decrease of 928 Rupees which is attributable to the Abkarry renters, Messrs. Corbett and Morrison, having been more punctual in the payment of their kists in the Fusly under report.

35. The subjoined Statement shows the Demand, Collection, and Balance of the Extra sources of Revenue.

ITEMS.	Demand of Fasly 1266.		Collection in Fasly 1266.		Balance.		Since collected up to 10th November 1857.		Remaining.	
1	2		3		4		5		6	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Abkarry,	1,13,350	...	98,286	18 4	18,113	2 8	18,113	2 8	...	...
Stamp,	27,220	4 6	27,220	4 6	...	...	...	...	...	...
Moturpha,	38,867	4 7	22,235	12	16,631	8 7	14,297	11 7	2,333	13
Veesabady,	2,945	10	1,091	...	1,854	16	10	4	1,854	6
Sevoy Jummah,	4,373	2 3	4,362	9	111	1 6	...	...	111	1 6
Interest,	887	5	...	...	887	5	385	9 11	112	1
Total...	1,87,143	10 4	1,50,085	14 7	37,107	11 9	32,806	12 2	4,300	15 7

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Statement showing the Demand, Collection, and Balance of arrears of Extra Revenue.

36. The following Statement shows the recoverable and irrecoverable portions of the balance of the Extra sources of Revenue which remained at the end of the Fusly under report:—

Fuslies.	Balance at the beginning of Fusly 1856.	Demand Collection.	Remaining.	SINCE COLLECTED AND REMITTED UP TO 10TH NOV. 1857.			Remaining.	IRRECOVERABLE.				Remaining.
				Collected.	Remitted.	Total.		Already received to 10th Nov.	Not received to 10th Nov.	Not received to 10th Nov.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13
1263	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10	Rs. 66 5 10
1264	1,680 14 7	659 10 3	1,020 4 5	13 6 3	...	18 6 3	1,016 14 2	10 13 3	3 8	14	1,009 14 11	...
1265	19,093 2 7	8,941 6 9	1,061 12 12	864 5 4	...	364 5 4	6 7 7	10 13 3	3	10 13 3	878 10 3	...
Total	21,881 7	19,610 15 11	2,180 7 1	877 11 7	78 14 3	377 11 7	1,738 13 8	38 8 1	3 8	41 11 1	1,682 2 0	...

Of the amount mentioned in column 9, the sum of Rupees 6-0-4, was recommended in my Jummahundy Report for Fusly 1265 to be written off. The remaining sum of Rupees* 32-7-9 is due by certain Moturpha Puttahdars of Somasamoodrum and Culput in the Sholinghur Talook for three Fuslies. In a letter dated the 11th December, 1856, I requested sanction for remitting this sum, and for discontinuing the collection of the tax for the future. The correspondence noted in the margin has since taken place on this subject. The sum of Rupees 3-3-0, shown in column 10 of the above Statement, is the Moturpha tax due for Fusly 1264 by two Ryots of the village of Vurdgohpoliem in the Sutivaid Talook, of whom one is reported to have absconded, and the other to be in a state of extreme poverty.

Statement showing both Land Revenue and Extra sources.

37. A comparison with the previous years of the demand from all sources of Revenue is given in Statement No. 10.

The increase of Rupees 63,000 under the head of "rents for more than one year," is the Paiscush of the Poonaganoor Poliem recently transferred to this district. The causes of increase in the remaining items have been already explained.

Abstract Statement showing Demand, Collection, and Balance of current Land Revenue and Paiscush:

38. The annexed Statement shows the collection of Land Revenue and Paiscush for Fusly 1266, both within, and subsequent to the Fusly; and the balance outstanding on the 10th November, 1857.

ITEMS.	Demand.		Collection within the Fusly.		Remaining.	Since collected up to 10th November 1857.		Balance.
1	2	3	4	5	6	7	8	9
Ryotwar Settlement,.....	Rs. 18,01,430 8	A. P. 4 13,82,267 11 11	Rs. 4,39,162 13 4	A. P. 4 23,968 9	Rs. 15,694 3 8	A. P. 15,694 3 8	...	...
Rents for more than one year,.....	65,195 9 8	64,881 4 1	314 6 5	314 6 5	14 10 4	...	...	...
Paiscush,.....	4,44,186 1 3	3,13,361 6 3	1,31,824 13 10	1,31,810 3 8	...	...	...	...
Total	22,10,812 3	17,39,610 5 3	4,71,301 13 10	4,55,393 1	15,904 13 0	...	...	...

Statement showing the Demand, Collection, and Balance of arrears of Land Revenue.

39. The following Statement shows the arrears of Land Revenue, the Collection, and the Balance. Every endeavour will be made to realize speedily the considerable balance still outstanding.

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FUSLY.	Balance at the beginning of Fusly 1856.		Deduct collections during the Fusly	Remaining	SINCE COLLECTED AND REMITTED UP TO 10TH NOVEMBER, 1857.			REMAINING BALANCE.			
					Collected.	Remitted.	Total.	Recoverable.	Doubtful.	Irrecoverable.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
1258	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.	Rs. A.P.
1259	96 4 10	...	...	96 4 10	...	...	...	...	...	...	96 4 3
1260	65 11 7	...	...	65 11 7	...	...	...	...	...	...	65 11 7
1261	69 10	...	...	69 10	...	...	...	...	...	...	69 10
1262	311 6 2	37 5 11	...	274 0 11	...	...	...	...	...	...	274 0 11
1263	4,643 8 2	1,059 11 11	...	3,584 9 3	...	...	...	...	...	...	3,584 9 3
1264	31,850 7 3	19,510 12 8	...	12,339 10 7	...	...	...	...	...	...	12,339 10 7
1265	8,17,902 6 2	8,64,325 6 5	...	13,577 9 2	...	...	...	...	...	...	13,577 9 2
Total...	8,54,959 6 2	8,24,932 7 11	...	30,026 11 8	...	...	...	...	...	...	30,026 11 8

Statement shewing the extent to which coercive process was employed in the collection of the Revenue.

40. Enclosure A in Statement No. 13 shows the extent to which coercive process was employed in the collection of the Revenue. The following is an abstract of that enclosure:—

DIVISION.	PROCESS ISSUED.			ESTIMATED VALUE OF PROPERTY ATTACHED.			PROPERTY SOLD.					
	No. of villages.	No. of Ryots.	Amount of arrears.	Lands.	Personal property.	Total.	Land.	Personal property.	Total.	Value actually sold.		
1	2	3	4	5	6	7	8	9	10	11	12	
Collector's,	1,171	19,714	Rs. 1,1,001 10 8	14,187	Rs. 13,166	Rs. 29,353	848	1,330	2,021	2,486	3,609	4,184
Sub-Collector's,	542	8,770	83,128 4 9	5,149	2,519	8,067	941	1,898	18 69	969	1,807	
Total...	1,713	28,484	2,24,727 15 11	19,336	15,685	35,021	1,439	3,228	2,639	2,923	4,468	5,991

Act XXIII of 1900

Act XXIII. of 1856 came into operation about the middle of the Fusly under report; the practice of attaching and selling land for arrears of revenue continued until that period.

41. The amount shown in column 9 of the Statement given in para. 39 is the Teerwa of land which is the subject of boundary disputes between the Ryots of the Trivalum Talook and the Cauvetnuggur Zemindar, the people of the Suitvaid Talook and the Calastry Zemindar, and between the Ryots of the Talook of Canveripauk in this district and those of Conjeveram in the Chingleput Collectorate. The imperfect method of measuring land which was adopted at the Pymash Survey, renders the adjustment of these disputes exceedingly difficult. On this subject, I purpose to address the Board in a separate communication.

42. The sum of Rs. 2,236-11-10 given in Column 10 of the same Statement includes a sum of Rupees 169-4-1 which forms part of the amount of Rupees 172-4-8 recommended to be struck off. Of this amount, Rupees 3-0-7 have been struck off the accounts with the sanction of Government, granted in Extract Minutes of Consultation, dated 19th February, 1857. The sum of Rupees 1,910-12-0 is the outstanding balance of assessment due on account of a second crop, raised with the aid of Circular water, on one crop maniam land, in Fusly 1264. The amount charged under this head was 11,710-7-9, of which Rs. 9,799-11-9 were collected prior to the receipt of the Proceedings of the Board of Revenue, dated 13th December 1856, No. 4213, where-

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in the Board stated that as the rule for levying the extra cess had not been promulgated till the cultivation had been completed, no demand should have been made under that head for Fusly 1264. The sum of Rupees 120-1-2 is the balance of Land Revenue due for Fusly 1264, from the four villages transferred from the Satghur Talook of this district to the Tripatore Talook of the Salem District, as noticed in para. 54 of the last report. The sum of Rupees 15-8-6 is the amount embezzled by the Monigar of Senkarapoliem in the Vellore Talook, out of the village collections for Fusly 1264. The Monigar having been tried and convicted of the offence, was fined agreeably to the Regulations; but being unable to pay the fine, and possessing no property by the sale of which the amount might be realized, he was committed to jail. The sum of Rupees 21-2-1 is the one-fourth portion of the puttah beriz of Fusly 1265 of two ryots of the village of Moorarypully in the Palmanair Talook. In that Fusly the house of the two ryots, who are brothers of an undivided family, was attacked at night by robbers, and every thing it contained of any value was carried off. The inmates, and among them the two ryots, were severely wounded, and thereby rendered unable to reap the crop which they had raised; and which in consequence perished. Mr. Banbury, the Acting Additional Sub-Collector, who settled the Talook of Palmanair in Fusly 1265, considered that under the above circumstance, a remission of one-fourth of the puttah beriz of the two ryots ought to be made as a compensation for the loss they had sustained; and he accordingly deducted it from their puttah. I have the honor to request that sanction may be obtained for writing off to profit and loss, the sum total of the above mentioned items amounting to Rupees 2,236-11-10.

Charges. 43. Statement No. 14 shows the particulars of gross collections and charges under different heads in this district for the Fusly under report.

44. Copy of the report submitted by the Sub-Collector Mr. Sullivan on the settlement of the five Talooks composing the Sub-division, is herewith forwarded.
Sub-Collector's Jummahbundy report.

I propose to notice in a separate communication, several points adverted to by Mr. Sullivan in that report.

45. I have continued to receive that cordial co-operation from the Sub-Collector Mr. Sullivan that I have acknowledged in my former reports. The Head Assistant Mr. Elliott joined the district towards the close of the Fusly, and I have had reason to be satisfied with his management of the Talooks entrusted to him. I am happy to express my sense of the valuable services which Mr. Whiteside my Assistant has rendered me. The services of my Head Seristadar having been placed at the disposal of the Acting Additional Sub-Collector for the revision of the Assessment, his duties have been performed by the Naib Seristadar and the Head Gomastah, and I am able to express myself well satisfied with them.

Remarks on the conduct of the Subordinate Officers.

I have the honor to be, &c.

J. WHITTINGHAM.
Collector.

LETTER FROM ARTHUR HALL, ESQ., COLLECTOR OF SOUTH ARCOT;
TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF RE-
VENUE, FORT ST. GEORGE; DATED 25TH SEPTEMBER 1857, No. 167.

Sir,

* 23.

1. I do myself the honor to submit the usual Report on the settlement of this District for Fusly 1266, with the requisite explanatory Statements.*

2. The season of the Fusly in question may be regarded as a tolerably good one. In May and June there was an abundant fall of rain, and that of July and August was sufficient for agricultural purposes and brought fine freshes into all the rivers. In September and early in October the rain was partial and in some localities scanty, while during the latter half of October, it failed altogether. The North East monsoon did not set in till the middle of November when the rain was extremely heavy with strong wind. The latter did much harm to the crops. In December the rain held off till a violent storm occurred, after which the weather again cleared up. This storm did not do much serious injury to crops, but it caused considerable damage among the Tanks, especially in the Talooks of Villapooram, Trivady, and Bowen-gherry, where a great number were breached. In January the rain failed, so that Indigo, Gingelly oil plants and the late Nunjah crops suffered for want of water. A violent hail storm in April last also did much damage.

3. Cholera prevailed at different times as well as the small pox, but the ravages of these diseases were not greater than usual. A murrain carried off however an immense number of cattle and raged throughout the district for many months, causing great distress to the cultivators who lost their cattle.

4. If there had not been such boisterous weather in November, the crops would have yielded abundantly; as it was, the out-turn of the harvest of Nunjah grain was tolerably good.

5. Statement marked No. 1 contains the names of the places and of the officers by whom the Talooks were respectively settled. I myself only settled two Talooks, viz. Villapooram and Ellavanasore, as other duties engrossed so much of my time that I thought it best to leave the settlement more to my subordinates than I should otherwise have done. Villapooram, as the Board are aware, is the largest Talook in the district, and Ellavanasore is one of the four which comprise the Sub-division of the district. In lieu of the latter, I gave Trecullore and Trivady to Mr. McDonell, who made the Jummahbundy of them both.

Statement No. 2.

Prices.			
Fusly 1264	1265	1266	
White Paddy	126	122	108
Flour do	107	113	90
Cholam	123	106	118
Cumboo	152	150	103
Horsegram	196	158	162
Raggy	156	152	113
Vuragoo	"	82	57

6. Prices were highly remunerative during the whole of the Fusly, so that the deficiency of produce caused by the want of rain and by the stormy weather was fully compensated for by the enhanced rates at which the Ryots sold their grain.

Statement No. 17.

Males	6,05,195
Females	5,30,766
	11,35,961
1266	11,35,961
1261	10,06,005
	1,29,956
1266	1,77,056
1261	1,58,190
	18,866

7. By the Census statement which accompanies this Report, it will be seen that the total population of the district amounts to 11,35,961 souls; out of them, 9,46,326 belong to the agricultural class, leaving only 1,89,635 persons who gain their livelihood by other pursuits. The houses of all descriptions are estimated at 1,77,056. These returns show an increase of 1,29,956 in the population and of 18,866 houses since Fusly 1261 when the last census was taken.

8. It is by no means an easy matter to ensure accuracy in such Statistical Returns, and when the utmost care has been taken to have them correctly drawn up, they must still only be viewed assigning an approximate to the real truth.

1266	1,50,434
1261	74,830
Increase	75,604
1266	10,80,458
1261	9,62,387
Increase	68,071

9. No. 16 is a Statement of the Ploughs in the district. They are said to be 1,50,434 in number, being an increase of 75,604, above the number entered in the last return. Notwithstanding the great mortality which has taken place among the Cattle during the last nine months, the returns show that there are 68,071 head more than there was in Fusly 1261.

10. Although these Returns, as I have already observed, are not wholly to be depended upon, yet they afford satisfactory evidence of the growing prosperity of this District, traceable, as the Board are aware, in a great measure, to the liberal relief granted to the people by the reduction in the rates of assessment on the land which took place in Fusly 1264.

11. The whole number of Puttals distributed in this District amounts, as may be seen by the accompanying Rent Roll, to 2,05,304, out of which 1,81,855 are for land paying in the aggregate less than 10 Rupees, while 47,224, vary from 10 to 30 Rupees.

12. Endeavours have been made to amalgamate Puttals whenever practicable, but owing to the reduction in the rates of assessment, an immense number of persons have taken up small holdings of land which they would not otherwise have done. There is not however a doubt, in my opinion, but that the reduction in the land tax will have the effect of eventually raising up substantial Farmers, who will in time become the landlords of the country in the right meaning of the term. It will take some years of course before this desirable state of things will be brought about, but I think a gradual advance towards it has already commenced.

13. There are 56,319 works of irrigation in this District, of which 45,195 are said to be in good repair, while 11,154 are more or less damaged or destroyed. No. 18. The system of irrigation which has hitherto obtained in this part of the Country is doubtless susceptible of great improvement; and I would here remark that the prosperity of this District is in a remarkable degree dependant upon artificial means of supplying the lands with water. It is a subject fraught with importance and one which should receive the utmost attention, especially at this time when there exists such an eager demand for new land and so loud a call for a larger supply of water than the present means are capable of giving.

14. Statement No. 20 exhibits the particulars of the ayacut and cultivation throughout the District of each description of land. It does not appear to require any explanation or remark from me.

15. My report on Fusly 1265 explains the important changes which have been introduced into the Revenue system of this district. I will not therefore enter into a discussion of them, merely observing that they consist, 1st, in the abolition of the Dittum or annual engagements entered into by the Ryots to cultivate specified lands; 2nd, in the introduction of the principle of regarding all land once entered with Puttah as belonging to the Puttahdar till he resigns the land; 3rd, in holding every man liable to pay the assessment on all land in his Puttah whether he cultivates it or not; 4th, in every man being allowed to do, at his own expense, what he pleases with his Puttah land in reference to its irrigation or culture without any further demand, for tax being made upon him, except when he appropriates Government water which he had not been in the habit of using before; and 5th, in allowing a Ryot to give up any portion of his holding he pleases, (provided he does so within a stated period of the year) or to take up any waste land not already occupied.

16. Thus the settlement has in reality become applicable to all the land found in a Ryot's Puttah instead of being only made, as formerly, upon the actual extent of cultivation, notwithstanding the agreement, (Dittum), which had been previously entered into.

17. The people have, generally speaking, fully appreciated the superiority of this system over the old one, although, in the first instance, they resisted its introduction as an innovation.

18. When the rates of assessment are still somewhat reduced below what they now are, there will be no difficulty at all in fully applying the foregoing principles; but with the tax on its present scale which is certainly too high on some lands, it has been found expedient to relax the rule of requiring ryots to pay for land which they are obliged to leave fallow, although they do not resign it, and to remit a portion of the assessment.

19. The following Table exhibits, in abstract, the operation of the system in reference to the holding of land, by which it will be observed that the net extent upon which the settlement was made, amounted to acres 8,95,479, bearing an assessment, at the modified rates, of Rupees 27,68,533. Of this aynut 44,833 acres were uncultivated, but the owners were nevertheless required to pay a portion of the assessment. This however they could have avoided if they had chosen to resign the land at the proper period of the year.

ITEMS.	Land. Acres.	Assessment.
Holdings of the previous year,	8,61,430	Rupees. 26,07,258
Deduct amount of land resigned,	18,642	33,871
Net... ..	8,42,788	25,73,387
Add new lands taken into cultivation,	1,39,773	3,68,114
Total... ..	9,82,563	29,41,501
Deduct amount of fallow land upon which the assessment is remitted by custom,	87,084	1,72,968
Net amount of Settlement Land,	8,95,479	27,68,533
Particulars of net Settlement Land, viz., actual cultivation,	8,50,646	26,54,232
Waste land partially paid for,	44,833	1,14,300

Enclosure.
B in No. 3 and
A in No. 8

20. The teervah struck out of the settlement for land left fallow on account of having been cultivated in the previous year with Vuragoo and Sugarcane, forms a very large item, being no less a sum than Rupees 1,72,968. It has always been the practise to remit the demand on such lands, and under existing circumstances it would not be politic to act otherwise. If however the land assessment is ever so far reduced that the ryots are able to bear all risks of ordinary seasons and of any routine of cultivation they may choose to adopt, then there will be no good reason why land grown one year with Vuragoo or Sugarcane should be treated differently from other fallow land, but to do this, the tax on the land must be very moderate.

21. The deduction from the assessment on the 44,833 acres of land left uncultivated but still kept in the Puttahs—now termed "Putcut Bunzur,"—amounted to 44,661 Rupees, leaving 69,639 Rupees leviable, as shewn in the following Statement:—

ITEMS.	Extent of waste.	Full Teervah.	Remitted.	Settlement.
Poonjah,	35,315	66,701	28,140	48,561
Nunjah,	9,347	46,612	21,521	25,091
Garden,	171	987	...	987
Total...	44,833	1,14,300	44,661	69,639

In course of time it will not be necessary to grant any remission of the assessment on lands so situated, but at present sound liberality is requisite.

22. The extension of cultivation on unirrigated (Poonjah) land has been very remarkable since the reduction of assessment took place. In the Talook of Chaitpet the increase in this cultivation during the Fusly I am reporting on over the previous one, amounted to 9,524 acres with an assessment of 15,854 Rupees.

23. When Mr. Malby proposed in 1853 to revise the assessment of the District, it was calculated that only 23 per cent. of the Poonjah turumwar land in the 10 Hoolos Talooks was under cultivation. This per centage has now been raised to about 35, and there is, I think, reason to believe that the ratio of waste land will gradually become smaller and smaller.

24. I give in the margin a Memo. shewing the extent of Poonjah, &c., land upon which Indigo, Cotton, Ground nut, and Gingelly oil were raised during the Fusly. These are the staple articles of export to the European markets and to them we must look for much of the prosperity of the District, being, as they are, the means by which capital will find its way into the country, and being products which can be matured in all seasons with less risk than other kinds of crops.

25. I must, however, observe that there was a falling off in the two former products as compared with the preceding Fusly, attributable, I believe, to local causes and to a preference which the Ryots appear to have given to the cultivation of Ground nut and Gingelly oil seed.

Fusly	Poonjah Acres.	Rupees.
1265...	8,58,592...	19,47,917
1266...	6,00,910...	12,80,281
Increase...	57,682...	1,17,686

	Acres.
Indigo...	71,108
Cotton...	3,135
Ground Nut...	9,437
Gingelly oil...	35,017

26. It has not been usual to have returns made of the extent of land grown with the latter two articles, but there can be no doubt of the rapid extension which has taken place in their cultivation.

27. The total extent of irrigated land which was brought under cultivation amounted to 2,32,999 acres, assessed at 13,98,063 Rs. being an increase above the previous Fusly of 22,250 acres, or 1,30,886 Rupees. The extension of this cultivation took place more or less in every Talook of the District.

28. No less than 90,883 acres, or 39 per cent. of the entire Nunjah cultivated Ayacut, as given above, are irrigated, either directly or indirectly, from the four principal rivers* of the District. Thus we have about 41 per cent. of the entire revenue (exclusive of Fusul Jastee) which is derived from Nunjah lands, dependent on these four streams by which also a large quantity of Poonjah land receives a supply of water for which the Ryots pay kusser.

29. Previous to the construction of the lower anicut across the Coleroon, by which a great portion of the two Southern Talooks are fertilised, the charge for water used for the purpose of irrigating land classed as Poonjah, amounted to about 4,828 Rs.; but since this important work was finished, the revenue under this head has risen to Rs. 44,643, notwithstanding the liberal reduction* which was granted in the water rates, the year before last.

30. The fact of 1,211 Cawnies of Poonjah land having been transferred into corresponding classes of Nunjah, in consequence of a permanent supply of water having been secured for them, tended to swell the extent of Nunjah cultivation in the Fusly reported on. It did not, however, cause any increase of revenue, but, on the contrary, involved a decrease owing to the tax fixed on the land itself as Poonjah having been consolidated with the charge for water used for its irrigation, and a moderate reduction being then given on the amount of the two.

31. Since the revision of the assessment in Fusly 1264 and the introduction of the principle of only charging the second crop assessment on registered "double crop" and "doubtful of two crop" lands, when such crops are actually grown on them, a large extent of this description of land has been brought under cultivation. The total ayacut of the two kinds of land amounts to 23,021 Cawnies, of which 20,545 were actually cultivated in the year reported on. Before the revision took place, only half of the total extent of this land was occupied. The remainder will, I doubt not, be brought under the plough in due course of time.

32. In 1853 the average cultivation of the turumwar Nunjah land in the 10 Hooloos Talooks was computed to be 80,531 Cawnies (acres 1,06,488) or 46 per cent. of the entire area of this land. In the Fusly I am reporting on there were acres 1,66,498 cultivated, being 72 per cent. of the Nunjah Ayacut. This large extension of cultivation may be almost entirely attributed to the reduction in the rates of assessment.

33. Out of the entire ayacut of the old garden (Totacal) lands, amounting to acres 6,597, there were 3,888 acres actually cultivated this year, yielding a revenue of Rupees 22,546. This is an increase, as shewn in the margin, of 893 acres, or 2,322 Rupees over the previous year.

34. This land, which was formerly highly assessed when classed as Totacal, has, by the revision, been transferred into Poonjah land with a uniform rate of assessment at Rs. 7-1

	Acres	Rs.
1266	2,32,999	13,98,063
1265	2,10,749	12,67,182
Increase,...	22,250	1,30,886

* Coleroon.....	41,616
Vellaur.....	9,034
Guddelum.....	5,235
Pennaur.....	34,998
	90,883

	Double crop.	Doubtful.	Total.
Ayacut.....	11,520	11,501	23,021
Cultivated in 1266	10,573	9,972	20,545
	946	1,547	2,494

	Acres.	Rs.
Fusly 1266	3,888	22,546
1265	3,490	20,224
Increase.....	398	2,322

per Cawney. Notwithstanding the very large reduction made in the assessment on this land by the change of system, the revenue derived from it this year was only 2,392 Rupees less than the average collection when the higher rates prevailed. This shows to what a lamentable extent the former high rates prevented people from cultivating good land. The extent under cultivation is now double what it was, on an average of 7 years, prior to the revision.

35. The total cultivation of the District, exclusive of the fallow land on which no charge was made, amounted to 8,95,480 acres assessed at Rupees 27,08,532 which, when compared with the cultivation of Fusly 1265, exhibits an increase of 80,331 acres or 2,50,896 Rupees, of which 68,812 acres or 2,08,790 Rupees occurred in the 10 Hooloos Talooks, the remainder being scattered over the other three Talooks and the resumed Jaghires.

	Rs.	A.	P.
27,08,532	9	0	0

Gross settlement.

Fazul jastee....	85,846	12	4
Kusser.....	1,19,470	0	4
	1,55,817	5	8

36. By adding to the fixed assessment on the total land on occupation, the charges for Fazul jastee and Teervah jastee, which together amounted to the large sum of Rupees 1,55,817-5-8, the gross demand for the year became Rupees 29,23,849-14-8.

37. The only second crops which are charged for in the District are those which are grown on the registered "double crop" and "doubtful of two crop" lands. These lands are all situated in the 10 Hooloos Talooks. The revenue which accrued from these second crops amounted this year to Rupees 35,846-12-4, being Rupees 10,820 more than was realized last year, and Rupees 16,560 above what was obtained from them in 1264.

38. The Teervah jastee or extra cess for Sirkar water amounted to Rupees 1,19,470-9-4 being Rs. 17,505-4-2 less than was realized in Fusly 1265. This falling off is entirely attributable to the reduction made in the rates at which this tax was levied under the orders of the Board, dated 3rd October, 1856. The actual extent of cultivation in which a charge was made for the use of Sirkar water was considerably greater than that of the previous Fusly, so that if no abatement in the rates had taken place, the total revenue under this head would have been Rupees 1,45,032-13-10, or Rupees 8,057-0-4 greater than that of 1265.

39. The annexed is a Memo: of the deductions made at the settlement from the gross demand of Rupees 29,23,849-14-8. They amounted to Rs. 4,51,100-7-3 exceeding the deductions of the previous year by Rupees 97,728-6-8.

MEMO.

	Fusly 1266.			Fusly 1265.			Increase.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ordinary,	2,21,154	8	6	2,09,487	4	8	11,667	4	8
Occasional,	2,29,945	14	9	1,43,884	12	4	86,061	2	5
Total,...	4,51,100	7	8	3,53,372	...	7	97,728	6	8

40. The ordinary deductions increase as a matter of course at the same rate that the gross settlement does, as they are chiefly fees paid to village servants calculated by a percentage upon the Beriz from the land, &c.

41. The increase in the amount of occasional deductions resulted in a great measure from the revision of the assessment Perumboke lands. The following table shows the particulars of these deductions amounting in all to the large sum of Rupees 2,29,945-14-8.

DEDUCTIONS.	Fusly 1266.			Fusly 1265.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1 On Putcut waste lands,	44,660	10	4	41,650	6	5	3,010	3	11	...	...	...
2 Temporary remissions on land in Southern Talooks and Cuddalore,	71,200	5	3	67,466	6	9	3,733	14	6	...	...	...
3 On withered wet Crops,	6,699	7	7	2,200	3	3	4,499	4	4	...	...	...
4 On kusser paying land,	1,728	2	2	3,321	4	8	...	...	...	1,593	2	4
5 For Road Fund,	35,243	7	9	28,294	13	5	6,948	10	4	...	...	...
6 On Perumboke lands,	61,772	8	6	...	...	...	61,772	8	6	...	...	...
7 On lands in Palliemcottah Jaghire, ...	8,534	11	11	...	...	...	8,534	11	11	...	...	...
8 Other Items,	106	9	3	951	9	10	...	...	...	845	...	7
Total...	2,29,945	14	9	1,43,884	12	...	86,061	2	5	...	...	...

42. Considering all the circumstances of the case, I thought it desirable, in every point of view, to be indulgent to the Ryots in regard to the levy of the assessment on lands which they had retained in their Puttahs, but which, from one cause and another, they had been prevented from cultivating.

43. This involved a remission on such lands, as shown in the foregoing Statement, to the amount of Rupees 44,660-10-4, being 3,010-3-11 more than was struck off at the settlement of the previous year. This has been entered as a remission, agreeably to the orders of the Board of Revenue, dated 3rd December 1856. It will, I apprehend, be found necessary to grant remissions on these Putcut Buzur lands till the rates of assessment have been still further reduced, after which the principle of a ryot paying for all land in his Puttah whether cultivated or not, may be fully carried out.

44. On the present occasion I gave, as a general rule, a remission of half the Teervah on Nunjah and one-third of that on Poonjah, varying the proportion slightly when there were any peculiar circumstances which seemed to require a deviation from the rule.

45. The increase of Rupees 3,733-14-6 in the temporary general remission allowed in the assessment on the lands in Munargoody, Chellumbrum and Cuddalore, under the orders of the Board of Revenue, dated 18th November 1856, simply arose from the extension of cultivation by which more land was brought into the settlement than in the preceding Fusly.

46. The total remission for withered wet crops amounted to Rupees 6,699-7-7 being Rupees 4,499-4-4 above the sum remitted in Fusly 1266 on the same account. The largest losses of crops occurred in the Talooks of Villapoorum and Tindevanum, while in Trinomallay and Cuddalore it was not found necessary to give any remission at all.

47. In a few cases the entire tax on the land where the crops had been destroyed was given up, but in the rest, only a portion of the teervah was remitted. The particulars are given in Statement No. 5 which accompanies this Report.

Fusly.	Rs.	A.	P.
1265	8,321	4	8
1266	1,728	2	2
Decrease	1,593	2	6

48. It was also found expedient to make a few remissions in the cess for water, but not to so great an extent as was done at the Settlement of Fusly 1265.

49. Whenever Sirkar water is used, it is usual to bring the charge for it to Jummah, but in many cases it appeared that the crops had failed either wholly or partially from a deficiency in the supply of the water. In such instances, it was deemed but fair to allow a suitable remission.

50. The deductions under the head of Road Fund are exhibited in the accounts, because the full Teervah is first brought into the gross Settlement, after which the authorized deduction is made for the Road Fund.

51. The amount under this head is Rs. 6,948-10-4 above what it was in Fusly 1265. This increase was occasioned by the extension of cultivation and by the application of the rule for raising the Fund to the newly assessed lands of the Palliemcottah Jaghire, and to the Perumboke lands in the 10 Hooloos Talooks. The total sum thus realized for the Road Fund amounted to Rs. 35,243-7-9.

52. The deduction from the Assessment on the Perumboke lands amounting to Rs. 61,772-8-6, was the result of the revision of the Teervah on these lands, which I have already explained in paras. 6 and 7 of my administration Report for the official year 1856-57, dated 9th May last.

53. These lands are now treated in every respect as turumwar lands. It does not seem necessary for me to recapitulate the principles upon which I revised the tax on them in order to incorporate them with the turumwar lands of the District, as a reference to the Report I have alluded to will show what the rules were which I adopted. The amount of the reduction as stated in that report was only an approximate one. The total sum given up came to Rupees 61,772-8-6, instead of, as I at first supposed it would have been, to 60,000 Rupees.

54. The Settlement of the 41 villages comprising the Palliemcottah Jaghire was made at the new rates of Assessment referred to in my Report to the Board, dated 26th January 1857, and amounted to Rupees 21,273-8-5. The difference between these rates and the former ones has been for this year shewn in my accounts as a deduction to the extent of Rupees 8,534-11-11.

55. An extension of cultivation had already taken place in these villages in anticipation of the relief which would be afforded by the introduction of the new rates, so that the actual net decrease in the Jumma below that of the previous year, was only Rupees 6,853-8-10. Mr. Grant, the additional Sub-Collector, made the Settlement of this Jaghire and has referred to it in his Report which will accompany this.

Items.	Rs.	A.	P.
Tax from Trees	27,390	8	4
Peashah	8,636	4	1
Boriz of rented Villages	29,109	8	11
Rent from Leases	1,369	9	1
Shrotriam	17,647	7	5
Total	84,153	0	10
1266	25,56	902	8
1265	24,13	917	8
Increase	1,42,985	5	0

56. By the foregoing deductions, the gross demand of Rupees 29,23,849-14-8 was brought down to Rupees 24,72,749-7-5, to which sundry items, as specified in the margin, amounting altogether to Rs. 84,153-0-10 were added, giving a net Settlement on the land of Rs. 25,56,902-8-3, being Rs. 1,42,985-5-0 higher than that of Fusly 1265.

SETTLEMENT REPORT OF THE

57. This result will, I think, be regarded as highly satisfactory, especially when it is borne in mind that the reductions connected with the revision of Assessment and charges in the system, amounted for this year only, to the large sum of Rs. 99,111-3-9, as shown in the margin. Had these unusual reductions not been made, the Settlement of 1266 would have exceeded that of 1265 by Rs. 2,42,396-8-9.

	RS	A.	P.
Reductions in the Perumbokk Teervah...	61,772	8	6
Do. in the Kasser teervah.....	25,562	4	6
Reduction on lands in Pallimcottah.....	8,534	11	11
Reduction by the transfer of Peonjah into Nunjah.....	1,330	0	0
Transfer of Ferry Reuts to the Local Fund.....	2,211	10	10
Total.....	99,411	3	9

58. I may here observe that since Fusly 1261 when the revision of the Assessment of the District was commenced, there has been an increase in the cultivation to the extent of 2,62,740 acres yielding a revenue at the modified rates, of 7,10,612 Rupees. Besides this, there was also a large extension of cultivation in the year when the revision was begun, for the Ryots evinced the greatest eagerness to avail themselves of the advantages which were opened to them by the reduction in the land tax.

	Additional Cultivation.	
Fusly	Acres.	Rupees.
1265	1,82,409	4,62,727
1266	80,331	2,47,885
Total...	2,62,740	7,10,612

59. The total reduction of Assessment which has been given, as yet, by the revision, amounts to Rs 10,29,947, the whole of which has been already made good as may be seen by the following abstract Statement.

REVISION STATEMENT.

	Reduction in the rates in the Hoo-loos Talooks.	Reduction in Southern Talooks and Cuddalore.	Reduction in the Jaghire villages.	Reduction in the Water rates.	Reduction in the Assessment on Perumbokk lands.	Total of preceding Columns.
Fusly 1264	6,17,017	60,050	5,307	...	...	6,82,374
" 1265	1,61,937	7,416	...	...	...	1,69,353
" 1266	78,617	3,734	8,535	25,562	61,772	1,78,220
Total...	8,57,571	71,200	13,842	25,562	61,772	10,29,947

Average Settlement of 7 years preceding 1261	Settlement.
Highest Settlement on Record in 1261	23,59,856
	25,22,927

Settlement of 1264	
Do. 1265	19,51,278
Do. 1266	24,13,917
	25,58,902

60. By the foregoing it will be observed that the Settlement of 1266 was 35,975 Rupees above the highest one on record and exceeded that of Fusly 1265 by Rupees 1,42,985.

61. I will now proceed to offer a few remarks and a brief explanation of the result of the Settlement of the extra sources of Revenue.

62. The Abkarry Farm was leased for five years, as directed by Minutes of Consultation, dated 27th November 1855. The competition which took place when the Farm was put up to public auction was very great, the parties bidding against each other in an evident spirit of ill will. The highest bid was 1,35,300 Rupees at which the Farm was knocked down. The upset price at which the Farm was offered was Rs. 85,329, calculated upon the average amount of the last 7 years rental. The sum at which it was sold exceeded the average by 49,971 Rupees, being at the same time 30,400 Rupees higher than what was paid for the lease in 1265.

Fusly	Rs.
1266	1,35,300
1265	1,04,900
	Rs. 30,400

63. It is to be regretted that the parties who came forward to bid for the 5 years' lease of this Farm were under the influence of malignant feelings towards each other, which led them to run up the bidding to such a great height above what had ever before been paid. The Renter has done his utmost to fulfil his engagements, but it is a matter of doubt to me whether he will be able to make the Farm pay him. If he does so, it can only be effected by a recourse to all kinds of manœuvres to extend the sale of liquor, a proceeding which will not conduce to the moral well being or comfort of the people.

Fusly	Rs.	A.	P.
1266	41,848	3	4
1265	41,382	7	5
Increase	611	11	11

64. There is little to be said in regard to the Moturpha revenue. The total Settlement was Rupees 41,848-3-4, being Rupees 611-11-11 above that of Fusly 1265. The chief amount of increase occurred in the items of Loom and shop tax.

Fusly	Rs.	A.	P.
1266	3,36,212	5	3
1265	2,70,371	14	6
Increase	65,840	6	9

65. The gross Revenue derived from the sale of Salt was Rupees 3,36,212-5-3, being 65,840-6-9 more than was obtained from the same source in 1265.

66. The annexed Table exhibits the sales at each of the 4 Pans of the District in comparison with those of the preceding year.

PANS.	Fusly 1266.	Fusly 1265.	Increase in 1266.	Decrease in 1266.
Merkanum, ...	2,52,630	1,75,880	76,749	.....
Teagavelly, ...	20,846	46,696	.....	25,850
Killay, ...	26,017	25,705	311	.....
Cuddalore, ...	36,719	22,090	14,630	.....
Total	3,36,212	2,70,371	91,690	25,850

Net Increase.....65,840

67. The falling off in the sales at Teagavelly arose from the stock being exhausted there. The manufacture was last year greatly interrupted by bad weather, so that a sufficient quantity to meet the demand was not made.

68. The increase at Cuddalore was occasioned by purchasers having to buy there instead of at Teagavelly, but the deficiency of the latter was not made fully good by the increase at the former.

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COLLECTOR OF SOUTH ARCOT.

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69. The large increase observable in the sales at Merkanum is partly attributable to the improvement which has been made in the Roads leading to these Pans and partly to there having been no Salt, I believe for sale, during a part of the year, at the Choonampet Pans in Chingleput.

70. The following Statement shows the quantity of Salt sold in this District under the four heads specified, by which it will be seen that the Home consumption of Fusly 1266 considerably exceeded that of the previous Fusly:—

SALES.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Home Consumption, ...	Mds. 69,973	Mds. 1,15,632	Mds. 45,659	....
Inland do. ...	1,93,938	2,13,279	19,341	....
Export by Sea, ...	10,999	10,200	....	799
French Government, ...	40,732	44,860	4,128	....
Total...	3,15,612	3,83,971	68,329	799

Districts.	Fusly 1266.	Fusly 1265.	Increase.	Decrease.
Salem, ...	Mds. 2,26,412	Mds. 1,14,597	Mds. 1,11,815	....
Coimbatore, ...	11,439	2,597	1,842	....
Trichinopoly, ...	24,685	29,090	....	4,405
North Arcot, ...	4,108	536	3,572	....
Chingleput, ...	707	64	643	....
Tanjore, ...	56	228	....	172
Mysore, ...	43,811	39,825	3,986	....
Total...	2,13,279	1,93,938	19,341	2,577

71. The unfavorable season of 1265 Fusly caused a diminution in the sales of Salt for Home and Inland consumption for that year. The season of 1266 was however a better one, so that a great impetus was given to the trade in Salt. The marginal table exhibits the quantities taken to each of those Districts which draw a part of their supply from this.

72. It appears to me that it would be a good expedient to appropriate a percentage of the Revenue from Salt for the purpose of improving and repairing the roads leading to the Pans. This would merely be an extension of the principle upon which the land already contributes towards making and repairing minor lines of communication.

73. There can be no doubt of the good effect which the improvement of the roads connected with the Salt Depôts has upon the sales of Salt, and it seems therefore but reasonable that a portion of the profit should be laid out on such roads.

74. By this means there would always be a fund available for the repair and improvement of the roads by which the Salt is carried away from the Pans, and part of it might, with advantage, be laid out on the Pans themselves which, generally speaking, are now much in want of being put into good order.

75. If a deduction of 5 per cent. from the total collections was sanctioned for this purpose, we should have had Rs. 16,310 available for the past Fusly.

76. I beg to request that under the explanation appended to Statement No. 4, I may be allowed to write off the wastage of Mds. 26,138, S. 12, C. 1, which occurred during the year.

77. The season of Fusly 1265 was very unfavorable for the manufacture of Salt, but this year the weather has been much better suited for this purpose.

78. The following shows the stock in store on the 1st July last and 1st Instant amounting on the latter date to Mds. 7,24,009, S. 23, C. 12.

	Quantity.		
	Mds.	S.	C.
Stock on hand on 1st July 1856, ...	5,64,936	3	12
Manufactured from July 1856 to June 1857, ...	1,95,132	10	4
Deduct quantity sold in Fusly 1266, Mds. 3,43,971 S. 13 C. 3	7,60,068	14	...
Do. Wastage, ...	26,138	12	1
Total...	4,10,109	25	4
Net amount in store on 1st July 1857, ...	3,49,958	23	12
Add manufacture from 1st July 1857 to 31st August 1857, ...	3,74,050	...	...
Total available for sale on 1st September 1857, ...	7,24,009	28	12

79. The quantity on hand will be ample for two years' expenditure unless any thing unforeseen occurs to derange the ordinary demand.

80. The total collections under the head of Sea Customs exceeded those of Fusly 1265 by Rs. 6,917-4-1. The increase occurred chiefly on the Exports, as exhibited in the following Statement.

No.	SEA PORT.	Items.	Fusly 1266.			Fusly 1265.			Increase.		
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Cuddalore, ...	Exports, ...	13,428	14	9	12,972	5	4	456	9	5
		Imports, ...	3,880	3	8	2,200	8	11	1,679	10	4
		Total...	17,309	2	...	15,172	14	3	2,136	3	9
2	Porto Novo, ...	Exports, ...	11,800	7	11	6,534	10	...	4,765	13	11
		Imports, ...	2,085	13	7	2,076	10	4	10	3	3
		Total...	13,887	5	6	8,611	4	4	4,776	1	2
3	Merkanum, ...	Exports, ...	4	15	2	...	...	...	4	15	2
		Imports, ...	...	...	...	...	...	...	4	15	2
		Total...	4	15	2	...	...	...	4	15	2
		Exports, ...	24,734	5	10	19,506	15	4	5,227	6	6
		Imports, ...	5,967	...	10	4,277	3	8	1,689	15	7
		Total...	30,701	6	3	23,784	2	7	6,917	4	1

81. A brisk Export of Paddy from Porto Novo to ports under the Ceylon Government caused the greatest part of the increase. There was a falling off in the Export of Cotton piece goods to the Eastern Ports and of Ground nut oil to Europe. There was however an improvement in the trade in Indigo through the Port of Cuddalore. The net increase in the Revenue over last year was, as shown above, Rupees 6,917-4-1, the total gross collections being Rupees 30,701-6-3.

82. The imports also furnished a larger revenue than was derived from them in Fusly 1265. The increase occurred chiefly on the article of Betel nut which is brought from the Eastern Coast. The trade in Copper, Iron, Lead, Black Pepper, Benjamin, Camphor, Cloves, Nutmegs and Mace was slack, owing, it is said, to the prices of these articles being so high at the places where they are produced that their import into this country was not remunerative. There was a falling off also in the import of Palmirahs from Ceylon which are now carried to Madras, it is supposed, instead of being landed in this District.

Imports.

	Rs.	A.	P.
1266	5,190		
1265	5,119		
Increase	71		

83. There was no Export of Rum to Europe during the year, but there was an increase in the Export of Sugar above the quantity which passed through the Custom Houses the year before.

84. The collections at the Frontier Chokies on articles liable to duty which passed through them amounted to Rupees 80,046-15-11, being Rs. 11,732-7-3 more than what was realized the year previous. The following is a comparative Statement shewing the results of 1265 and 1266.

CHOKIES.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Cottacoopum, ...	22,589	1 11	27,055	7 1	4,466	5 2		
Vurdoor, ...	4,350	4 10	5,673	1 8	1,322	12 10		
Cundamungalum, ...	14,999	13	20,283	7 11	5,283	10 11		
Madalaput, ...	26,333	11	26,953	8 3	620	7 4		
Pondicherry, ...	37	4	76	7	39	3		
Total...	68,314	8 3	80,046	15 11	11,732	7 3		

85. This increase mainly arose from the export of Gingelly and Ground nut oil and skins, for which there was a great demand in the Europe markets. Against the increase in the duty realized from these articles, there was a falling off in the imports which reduced the increase to the net sum given in the foregoing Table.

86. The revenue derived from the sale of stamps was Rupees 5,115-9-0 less than it was in Fusly 1265. The chief decrease occurred in the Talook of Villapoorum where, for many months, there was no District Munsiff. The collections altogether amounted to Rupees 22,500-5-0. This is the only item in which there was a falling off in the revenue derived from it, when compared with that of the preceding year.

87. The Sevoy Jummah Revenue of the Fusly reported on amounted to Rupees 20,099-7-2, being Rupees 4,159-14-9 less than it was in Fusly 1265. The items do not seem to call for any explanation or remarks.

88. The following table affords a view of the total Settlement of the year to which this Report refers, in comparison with that of the one preceding it, by which it will be observed that there was a net increase of Rs. 2,49,211-11-3 in that of the latter over that of the former period.

Number.	ITEMS.	Settlement of Fusly 1266.		Settlement of Fusly 1265.		Increase in Fusly 1266.		Decrease in Fusly 1266.	
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1	Land Revenue,...	25,56,902	8 3	24,13,917	3 3	1,42,985	5		
2	Salt do.	3,36,212	5 3	2,70,371	14 6	65,840	6 9		
3	Frontier Customs, ...	80,046	15 11	63,314	8 8	11,732	7 3		
4	Sea Customs, ...	30,701	6 8	23,784	2 7	6,917	4 1		
5	Abkarry, ...	1,35,300		1,04,900		30,400			
6	Moturpha, ...	41,848	3 4	41,236	7 5	611	11 11		
7	Stamp, ...	22,500	5	27,615	14			5,115	9
	Total...	6,46,609	4 2	5,36,222	15 2	1,15,501	14	5,115	9
	Extra Revenue,...	20,099	7 2	24,259	5 11			4,159	14 9
	Grand Total...	32,23,611	3 7	29,74,399	8 4	2,58,487	3	9,275	7 3
	Deduct Decrease.....					9,275	7 9		
	Net Increase.....					2,49,211	11 3		

Of the above settlement Rs. 30,55,733-11-2 were realized within the Fusly, leaving a Statement No. 11. current arrear of only Rs. 1,67,877-8-5, which by subsequent collections, was reduced by the end of last month (August) to Rs. 28,373-6-3.

89. The marginal note shows the different items to which this balance belongs. The greater portion of it will be shortly realized.

90. The total outstanding arrears on account of Fusly 1265, and prior Fuslies, amounted at the beginning of Fusly 1266, to Rupees 1,93,607-14-11. Deducting sums recovered during the year and those which I recommended for remission in my Report, dated 13th November 1856, there were still Rs. 10,844-5-7 undjusted on the 1st Instant, regarding which I purpose making a further special representation as soon as the necessary information is obtained, to enable me to do so.

ITEMS.	Land arrear.		Sevoy Jummah arrears.		Arrears from Extra sources.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Arrears on 1st July 1856, ...	1,56,661	12 3	10,766	10 4	26,178	8 4	1,93,607	14 11
Deduct collected in Fusly 1266, ...	1,41,350	11 8	5,972	3 11	25,310	2	1,78,133	1 7
Do. recommended for remission but not yet sanctioned, ...	7,171	6 11	1,391	5 6	177	6 1	8,740	2 6
	1,48,522	2 7	7,363	9 5	25,937	8 1	1,81,873	4 1
Net.....	8,139	9 8	3,403	0 11	192	3	11,734	10 10
Deduct further collections in July and Aug. 1857. ...	664	1 4	185	8 7	40	11 4	890	5 3
Net arrear on 1st Sept. to be recovered or otherwise disposed of. ...	7,475	8 4	3,217	8 4	151	4 11	10,844	5 7

91. One of the most striking effects of the reduction in the land Assessment is shewn in the punctuality and facility with which the Government dues are now realized, in comparison with the way in which they were formerly collected.

92. I think I may confidently assert that not a single instance has occurred in this District during last year in which any ill usage was resorted to by the native authorities to force the Ryots to pay, while the actual collections up to the close of the Fusly have exceeded those of any year on record, having been no less than Rupees 32,28,866-12-9 from all sources of revenue.

93. Statement No. 13 exhibits the extent to which landed and personal property was sold for the recovery of arrears of revenue. The process of sale was not often resorted to and the amount of property so disposed of was but trifling, in comparison with the large revenue to be collected.

94. By Extract* Minutes of Consultation, Collectors have been precluded from selling real property, excepting by a reference to the Civil Courts under Clause 7, Section XXXIV. Regulation XXVIII. of 1802. This want of power to sell land has had a bad effect, and may probably hereafter prove an obstacle to the punctual realization of the Revenue. It is therefore to be hoped that Collectors will ere long be vested with authority to attach land and bring it to sale by a summary process.

95. The present state of South Arcot may, I consider, be regarded as very promising, and may be looked upon as a satisfactory proof of the wisdom and advantage of relieving the people from the burden of a heavy land tax. The same results may reasonably be expected wherever a similar measure as that which has been carried out here, is introduced, provided there is waste land available for cultivation.

Statement No. 14.

Land Charges.			
	Rs.	A.	P.
1265	2,52,360	6	6
1266	2,28,497	14	10
Increase...	23,763	7	8

Salt Charges.			
	Rs.	A.	P.
1265	51,574	0	5
1266	26,238	7	1
Decrease...	25,335	9	4

98. This was almost

Salt.

Sea-Customs.			
	Rs.	A.	P.
1265	3,919	12	1
1266	3,908	12	10
Decrease...	15	15	2

Sayer.

	Rs.	A.	P.
1265	8,577	4	11
1266	8,569	3	6
Decrease...	1	1	5

Stamps.

	Rs.	A.	P.
1265	6,079	2	7
1266	6,034	10	11
Decrease...	44	7	8

96. The total Revenue charges on account of all branches amounted to Rs. 2,97,106-8-10, being Rupees 1,541-10-0 less than they were in Fusly 1265. There was an increase however of Rs. 23,762-7-8 in the land charges occasioned by the re-appointment of an additional Sub-Collector, and by the expenditure incurred on account of the Revenue Survey.

97. There was a very considerable diminution in the charges connected with the Salt Department as compared with those of Fusly 1265. The difference was Rupees 25,235-9-4 as shewn in the margin.

98. This was almost entirely caused by the season being so unfavourable for the manufacture of Salt that the owners of the Pans were not able to make any thing like the full quantity which they had engaged to do.

99. The variation in the charges under the heads of Sea Customs, Sayer and Stamps was but trifling and does not need explanation. The total charges on account of the last item amounted to Rs. 6,034-10-11 consisting of Rs. 1,174-2-11 paid as commission to the Venders, and Rupees 4,860-8-0 refunded upon Certificates issued by the Civil Courts.

100. All the Pattahs distributed at the Settlement were this year made out on Paper, while in some of the Sub-division Talooks Mr. McDonell had the monthly cultivation accounts drawn up in the same way.

101. I beg to forward the accompanying Reports received from Messrs. Grant and McDonell, upon the Settlement of their respective charges. Mr. Elliott, left the District so soon after the Jummahbundy was finished, that he was unable to make a report on his work. He has been succeeded by Mr. R. K. Puckle, who was formerly an Assistant in the District.

102. I fully concur with Mr. Grant, in the remarks and opinion he has expressed regarding the prospects of the Palliemcottah Jaghire villages under the moderate rates of Assessment fixed upon their lands. If care is taken to improve their means of irrigation, I foretell that the cultivable area comprised in these villages will soon be wholly occupied, by which, a considerable increase of revenue will flow into the Government Treasury, and an important change for the better will be effected in the social and moral condition of the people themselves.

103. The project of building an anicut across the Vellaur, to which Mr. Grant alludes, has already received my consideration. I have no doubt of its feasibility and of the immense good which would result from it. I can therefore, without hesitation, strongly recommend that the work should be taken on hand, although I believe it would entail the outlay of a very

* By letters dated 22nd and 24th January, 1855. large sum of money. I have on two occasions* brought the matter specially to the notice of the District Engineers, but nothing, that I am aware of, has yet been done towards bringing the project forward.

104. I desire to record my sense of the able manner in which Mr. McDonell has carried on his duties during the year under report. His ready and active co-operation has been of great service to me.

105. Mr. Grant, the Additional Sub-Collector, also deserves my special thanks for the cheerful and prompt manner in which he has lent me the aid of his services since he joined the District.

106. Mr. Elliott, as I have already remarked, left the District shortly after the Jummahbundy was over, but although he is absent I must not omit to mention that he was earnest and zealous in discharging the duties which devolved upon him while in charge of the Talooks allotted to the Head Assistant.

107. Mr. R. K. Puckle only re-joined the District about 4 months ago. He has, from his local knowledge and experience, been a most*useful Assistant to me.

108. Mr. Kindersley, the Junior Assistant, has not yet had a separate Revenue charge, but he is making himself acquainted with the mode of carrying on business.

109. M. Rungah Charloo, the Head Sheristadar, has continued to afford me great satisfaction. He is, as the Board are aware, a highly valuable public servant, possessing as he does, an intimate acquaintance with the Revenue history of the District, great abilities and strict uprightness of character.

110. Mr. McDonell makes favorable mention of Davasegamany Pillay, the Naib Sheristadar of the District, who has for some time past been attached to him while his own Sheristadar has been with Mr. Grant. From my knowledge of Davasegamany I can testify to the justness of the praise which Mr. McDonell has bestowed upon him.

111. Mr. Grant also writes in commendation of Tiroovangada Charry, the Sub-Division Sheristadar under him, and expresses satisfaction at the way his office people have conducted themselves, while he remarks that some of the Head Talook authorities have not displayed so much attention and zeal as they ought to have done.

I have the honor to be,
ARTHUR HALL,
Collector.

LETTER FROM H. D. PHILLIPS, ESQ., ACTING COLLECTOR OF TANJORE;
TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF
REVENUE, FORT ST. GEORGE; DATED 31st OCTOBER, 1857, No. 156.

SIR,

1. I have the honor to report upon the settlement of the Land and Extra sources of Revenue of the Tanjore District for Fusly 1266, (A. D. 1856-57), and to submit explanatory Statements in the forms furnished with the official Memoranda from the Secretary to Government, dated the 23rd August, 1856, and the 21st March, 1857.

2. In Fusly 1265, (A. D. 1855-56) the six Talooks* composing the Sub-Division were brought under management by the Collector, an equal number of Talooks† of the principal division being transferred to the Sub-Collector. In the past Fusly, these Talooks reverted to their proper division.

3. The Settlement of the field assessed talooks was made at the following stations, by the undermentioned Officers.

Name of Talook.	Name of Officer.	Name of Station.
Trivady,	H. D. Phillips, Esq., Acting Collector ...	Vullum.
Keervalore,	St. L. M. Grenfel, Esq., Hd. Asst. Collr.	Trivaddy.
Nunnillum,	Do.	Negapatam.
Puttoocottah,	G. V. Agnew, Esq. Sp. Asst. Collector...	Trimurgul.
Parallum,	Do.	Puttoocottah.
Myaveram,	Do.	Colamongoody.
Coottallum,	W. M. Cadell, Esq., Sub-Collector.	Myaveram.
Coombaconum,	Do.	Coottallum.
Sheally,	Do.	Venoyegunteroo.
		Sheally and Cauverypatam.

Number of villages and the tenure under which they are held.
Statement No. 15.

4. The number of villages under each description of Settlement prevailing in Tanjore is given below.

Taruff or Government Villages.	No. of Villages.
Under rent in Fusly 1265, <i>Woolungoo rented with reference to current prices.</i>	1,581
Deduct villages which came under amanie in Fusly 1266,	13
Remaining...	1,568
Add villages under amanie in Fusly 1265 and rented in Fusly 1266,	2
Under rent in Fusly 1265, <i>Woolungoo rented unaffected by current prices.</i>	186
Deduct villages which came under amanie in Fusly 1266,	2
Remaining...	163
Add Do. under amanie in Fusly 1265 and rented in Fusly 1266,	4
Under rent in Fusly 1265, <i>Grain rented.</i>	9
Deduct village which came under amanie in Fusly 1266,	1
Remaining...	8
Under amanie in Fusly 1265, <i>Amanie.</i>	20
Deduct villages rented in Fusly 1266, <i>Olungoo rented.</i>	2
At the standard grain Assess.	1
Below the standard grain Assess.	1
Do. without reference to current price.	4
Remaining...	14

Shrotriem and Villages. Taruff or Government villages.	No. of Villages.
Add villages brought under amanie in Fusly 1266 from Olungoo rent affected by price.	13
Do. unaffected by Do.	2
From grain rent,	1
Also fixed money rented villages resumed under the orders of Government,	16
Gross rented,	31
Rented for one year,	731
Field assessed,	540
Total taruff villages...	1,818
Shrotriem,	606
Fixed money rented,	47
Ardhamaniam,	5
Usually grain rented,	17
Survamaniam,	265
Mocassa,	255
Poliaput,	251
Moturpha Towns,	26
Sootthapaul or entirely waste,	5
Total Taruff and Shrotriem &c. villages...	1,477
	6,332

5. The 16 villages which in Fusly 1265 were under rents, but came under a division of produce in Fusly 1266 in consequence of the expiration of the term of the rents, are situated in the Talooks noted in the margin. Endeavours are being made to re-rent them. Covilachary, one of the 6 villages brought under rent in the Fusly under report, had long been under a division of the crop. Its standard grain assessment, viz. 7,471 cullums, appears to have been considered high. The actual outturn for 10 years has averaged only 4,814 cullums. Under these circumstances the village was rented out for Fusly 1266 by the Sub-Collector for 6,000 cullums, as shown in the subjoined figured abstract—

Statement shewing the reduction of the standard grain Assessment allowed in Fusly 1266 in Covilachary an amanie village in the Coombaconum Talook.

Items.	Extent.	Gross produce.	Beis includ- ing Cavil Pa- goda fees &c.	Average per acre.
	Acres.	Cullums.	Rupees.	Cullums. M.
Fusly 1265,	208	7,471	1,715	36
As per standard,	208	6,077	2,345	29
As per actual produce,	206	4,814	1,267	23
Average of 10 years from Fusly 1255 to Fusly 1264,	202	6,675	33	33
Highest Fusly,	208	6,000	1,373	29
Rented in Fusly 1266,				Per centage.
Comparison between the standard of Fusly 1265 and the rent of Fusly 1266,	...	1,471	...	20
Increase above the average of 10 years,	2	1,186	...	25
Do. above the highest Fusly,	...	675	...	10
Decrease below do.	29	...	71	...
As per standard,	6	...	26	...
As per actual produce,	13	...	32	...
Average of 10 years from Fusly 1255 to Fusly 1264,	29	...	71	...
Highest Fusly,	29	...	71	...
Rented in Fusly 1266,				...
Comparison between the rent of Fusly 1265 and the rent of Fusly 1266,	...	...	39	...
Increase above the average of 10 years,	...	...	...	...
To the highest Fusly,	237	...	1,786	...
As per standard,	211	...	2,371	...
As per actual produce,	219	...	1,299	...
Fusly 1265,	237	...	1,449	...
Average of 10 years,	...	...	387	...
Rented in Fusly 1266,	...	...	150	...
Comparison between the standard of Fusly 1265 and the rent of Fusly 1266,	...	...	...	...
Increase above the average of 10 years,	...	...	...	...

6. The village of Nullathady formerly held on a favorable money Assessment having been resumed and incorporated with the Tariff lands under the orders of Government noted in the margin, accounts for the diminution of 1 village under that head, and a corresponding accession to the number of Tariff villages.

36th October 1856.

7. The Nunjah lands in the wet parts of this District are irrigated by the Cavery and its branches and the channels taken from them, and of these there are 4,625 in the Province according to the returns last obtained. Of the Cadarumbum or dry tracts of the District, the lands in the Puttahoottah Trivady, Papanassem and Munnargoody Talooks are irrigated from small tanks of which there are 904, whilst those in the Tirtorapoondy and Keevalore talooks are wholly dependent on the falling rain. There are also 9,959 small wells worked by Picotahs and used for the irrigation of garden produce.

General Statistics.
Statement Nos. 16 and 17

8. The following figures represent the statistics of the Province.

AGRICULTURAL STOCK.				No.
Ploughs, ...	...	...	...	1,22,588
Bullocks, ...	...	...	...	1,90,252
Buffaloes, ...	...	...	...	55,985
Cows, ...	...	...	...	1,30,200
She Buffaloes, ...	...	...	...	58,906
Sheep, ...	...	...	...	1,70,735
Total...	...	...	...	7,28,666

POPULATION.				Total.
Cultivating ...	Adults.	Children.	...	10,42,789
Non-Cultivating...	4,24,712	1,88,783	...	6,13,496
Total...	11,24,787	5,34,548	...	16,57,285
According to former census				16,76,086
Decrease...				18,801
Ryots...	...	...	...	62,056
Poycaris...	...	...	...	38,969
				1,01,025

The forms for the Quinquennial returns having been received late* in the Fusly, the necessary information for Statements 16, 18 and 20 are not yet ready. The figures above exhibited are therefore according to the last returns; steps however have been taken for obtaining the information, and the Statements will be furnished hereafter.

Rent roll. Statement No. 19.

9. Statement No. 19 gives the rent roll of the District, and subjoined is a table showing the aggregate extent and value of the holdings of the larger Meerassadars:—

List of the larger Meerassadars paying Kist above Rs. 10,000, Fusly 1266.

Names of the Meerassadars.	Beriz.
Vythenaca Tumberan of Teroovadootorao Muttam, ...	10,717
Seenia Taver of Ookaday, ...	14,897
Appasamy Vandiar of Poondy, ...	17,238
Ramalinga Tumberan of Teroopauundal Muttam, ...	21,924
Sockappa Moodelly of Vadapadymungalum, ...	22,849
Kabistalam Chundracasa Moopenaur, ...	22,808
Seenivassa Row of Combaconum, ...	22,187
Total...	1,52,460

The changes apparent compared with similar returns inserted in the last year's report, arise chiefly from alterations in the demand owing to the difference in the current prices.

10. The season of the year under report, though decidedly superior to that of Fusly 1265, was however not very favorable. In the earlier months, indeed, there were good and regular falls of rain accompanied by steady freshes in the rivers, but as the North-Eastern monsoon did not set in till about the middle of November, the interval between the two monsoons was unusually long and had an unfavorable effect on the standing crops which in some places subsequently suffered again from heavy rains. The outturn generally is considered therefore to have been below the average.

11. The sanitary condition of the District was on the whole satisfactory, cholera made its appearance as I regret to learn appears usual, but the mortality from it was not great. There was great loss of cattle, however, from a disease which was generally prevalent.

Prices of grain. Statement No. 2.

12. Prices though below those of the preceding year, were still considerably in advance of the standard as shewn by the following figures.—

		Per cullum* of paddy.	
		Rs.	P.
Standard price, ...	...	7	3 ½
Commutation price of Fusly 1265 ...	...	12	10
Do. of Fusly 1266, ...	...	10	4 ½
Decrease below Fusly 1265, ...	...	2	6 ½ or 19 ½ per cent.
Increase above the standard ...	...	2	7 ½ or 34 ½

Dittum Caboolaty waste actual cultivation, waste charged to the Ryot, and remissions on the cultivation.

13. The subjoined abstract shows the dittum and actual cultivation with the Beriz, the waste charged to the Ryots, and the remissions on the cultivation.

Statement shewing the standard Dittum, Kabulaty Bunjer, &c., for Fusly 1266, as compared with Fusly 1265.

ITEMS.	Villages Gardens.	FUSLY 1265.		FUSLY 1266.		DIFFERENCE.			
		Extent.	Beriz.	Extent.	Beriz.	Increase.		Decrease.	
						Extent.	Beriz.	Extent.	Beriz.
1 Standard or Gross dittum, ...	4,835	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
2 Deduct Gross waste, ...		9,20,268	47,24,719	9,28,815	43,22,071	8,547	...	...	4,02,648
3 Cultivation, ...		74,308	2,11,884	74,226	1,91,998	618	...	...	19,891
4 Kabulaty Bunjer charged against the Ryots and not deducted from the Jummabundy, ...		60,560	1,45,241	64,751	1,47,687	4,191	2,446	...	...
5 The sum of 3 and 4, ...		9,03,620	48,58,076	9,18,640	42,77,745	12,120	...	...	3,80,311
6 Deduct Nuttapaul, ...		12,908	44,701	8,343	33,290	...	...	4,525	13,411
7 Do. Short produce, ...		...	69,247	...	30,553	...	...	...	38,694
8 Do. Cowie remission, ...		...	2,207	...	1,612	...	...	...	656
9 Do. Stalacumy, &c. ...		...	...	160	1,981	1,060	1,981	...	...
Total ...		12,968	1,16,215	9,403	67,480	...	...	3,565	50,779
Balance ...		8,93,652	46,39,861	9,09,237	42,10,329	15,585	...	...	3,29,532

The decrease in the Dittum is only nominal arising from a diminution in the Oloongoo demand with reference to the current prices.

14. It will be seen that the deductions on account of waste, Nuttoopaul, &c., aggregating Rupees 1,11,742*, shew a decrease owing to the more favorable season. The remission on account of Stalacumy used heretofore to merge in that on account of waste, but is now exhibited separately in accordance with the new forms.

Statement No. 4.	Rs.
Waste, ...	44,806
Nuttoopaul, ...	83,290
Short produce, ...	80,553
Cowie remission, ...	1,612
Stalacumy, &c. ...	1,981
Total...	1,11,742

SETTLEMENT REPORT OF THE

15. The amount of the above remissions was spread over 546 villages as particularised in the subjoined Statement:—

Statement showing the amount of remissions granted under the head of *Vanchadom* in *Fusly* 1266.

ITEMS.	Villages and Gardens.	TOTAL.		STANDARD OF THE LANDS WHICH CAME UNDER VALUATION.				LOSS BY PRODUCE.				PERCENTAGE OF COLUMNS 9 AND 10 ON COLUMNS 7 AND 8.				COMPARISON OF COLUMNS 10 WITH THE REMISSIONS GRANTED IN				
				Kyots.	Gross pro.	Beriz.	Kyots.	Gross pro.	Beriz.	Produce.	Beriz.	Produce.	Beriz.	Fusly 1265	Fusly 1266	Fusly 1265	Fusly 1266	Fusly 1265	Fusly 1266	Fusly 1266
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17				
Oolongoo rented, ...	189	7,666	8,80,734	2,45,639	1,671	2,65,496	76,821	2,01,731	54,590	76	73	25,289	24,082	3,75,313	57,161	1,21,156				
Gadarambum, ...	13	1,864	40,487	5,768	210	12,206	2,557	11,851	2,430	97	95	2,049	299	30,494	3,806	5,468				
Gross rented, ...	39	3,553	1,96,998	47,073	411	54,198	13,407	49,529	11,056	88	88	7,757	5,833	90,742	10,415	10,527				
One year's rent, ...	96	1,965	3,96,332	90,305	682	1,66,478	36,061	1,26,427	24,234	76	64	16,985	22,060	52,667	16,133	21,345				
Grain rented, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	64				
Total ..	332	12,390	15,14,531	3,94,778	2,974	5,00,576	1,20,296	3,89,538	92,310	78	71	53,016	52,374	5,53,116	87,515	1,55,560				
Field assess- ed, ...	209	3,481	6,30,093	1,39,615	1,210	3,14,694	71,456	65,690	16,946	22	23	20,265	13,511	1,73,492	16,565	24,021				
									874	...	...	...	...	...	...	...				
Total ...	209	3,481	6,30,093	1,39,615	1,210	3,14,694	71,456	65,690	17,820	22	25									
Grand Total ...	546	20,801	21,44,624	5,34,393	4,184	8,15,270	2,00,807	4,58,228	1,10,130	56	54	73,276	66,884	7,26,602	1,04,083	1,80,591				
Cords remission, ...	...	...	...	...	...	...	...	...	1,612	...	...	...	...	...	...	2,367				
Total ...	...	...	...	...	...	...	...	...	1,11,742	...	...	...	...	...	...	1,84,858				

COLLECTOR OF TANJORE.

16. There is very little Sugarcane, Indigo, and Cotton grown in this District, and the following was the extent of land applied to these products in the year under report.

	Acres.
Sugarcane, ...	416
Indigo, ...	2,340
Cotton, ...	2,969
	5,725

Remarks on the Sevoy Jummah.
Statement No. 9.

17. Statement No. 9 shews the particulars of the Sevoy Jummah. There is a decrease of 11,245 Rs. compared with Fusly 1265, which is owing chiefly to certain unadjusted sums, which had long remained in deposit, having been carried to the Iyen head in that year, but for which there are no corresponding entries in Fusly 1266.

18. Below is a general comparative Statement of the result of the settlement of the Land and sundry sources of revenue for the 2 Fuslies 1265 and 1266.

ITEMS.	No. of villages.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
1	2	3	4	5	6
		RS.	RS.		
Land Revenue.					
Poliput, ...	251	31,434	31,434	...	...
Shrotriem &c., ...	1,195	97,429	95,385	...	2,144
Olongoo, &c. rented, ...	3,006	34,05,709	30,66,556	...	3,39,153
Field assessed, ...	1,818	12,05,997	12,24,911	18,914	...
Amany, ...	31	39,730	32,109	...	7,621
Total...	6,301	47,80,299	44,50,295	18,914	3,30,004
Sundry sources of Revenue.				Net	
Abkarry, ...		1,20,598	2,05,670	85,072	...
Moturpha, ...		42,514	42,826	312	...
Salt, ...		5,48,285	5,91,713	43,428	...
Sea Customs, ...		2,01,406	1,90,001	...	11,405
Sayer or Frontier duties, ...		41,223	32,946	...	8,277
Stamps, ...		77,503	84,897	7,394	...
Total sundry sources, ...		10,31,529	11,48,053	1,16,524	19,682
Total land and sundry sources of Revenue, ...		58,11,828	55,98,348	1,55,120	3,68,600
				Net...	2,13,480

It will thus be seen that the total land revenue demand of the year amounted to Rupees 44,50,295, which is below that of Fusly 1265 by Rupees 3,30,004. The decrease occurred almost entirely in Olongoo rented villages owing to the current prices having been lower in Fusly 1266 than in Fusly 1265.

19. The revenue from sundry sources, however, exhibits an increase of Rupees 1,16,524, and the several heads composing this branch of revenue will now be briefly noticed.

SETTLEMENT REPORT OF THE

Abkarry	Rs.
Fusly 1265	1,20,508
" 1266	2,05,670
Increase...	85,072

Vide Statement No. 8.	
Moturpha	
Fusly 1265	42,514
" 1266	42,826
Increase...	312

Salt	
Fusly 1265	5,46,285
" 1266	5,91,713
Increase...	43,428

20. There is an increase of Rupees 85,072 under the head of Abkarry, the amount of the rent having been greatly raised by competition on the occasion of the farms being rented for 5 years.

21. The net increase of Rupees 312 under this head arises from a gross increase of 345 in the loom tax, and a gross decrease of 33 in the house tax.

22. The increase of Rupees 43,428 in the salt revenue occurs almost entirely in the sales for inland consumption as shewn below:—

Items.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Home consumption, ...	Rs. 4,03,303	Rs. 3,95,135	Rs. ...	Rs. 8,168
Inland do. ...	1,39,771	1,92,419	52,648	...
Export to Bengal, ...	540	774	234	...
Do. to other ports, ...	3,371	1,914	...	1,457
Sold to Karrical, ...	1,300	1,471	171	...
	5,48,285	5,91,713	53,053	9,625
		Net.....	43,428	

Sea-Customs.	
Fusly 1265	2,01,406
" 1266	1,90,001
Decrease...	11,405

Frontier duties.	
Fusly 1265	41,323
" 1266	32,946
Decrease...	8,277

Stamps.	
Fusly 1265	77,508
" 1266	84,897
Increase...	7,394

23. The revenue from Sea Customs exhibits a decrease of Rs. 11,405, of which Rs. 7,091 occurs under the head of imports and Rs. 4,314 under that of export and is due apparently to the ordinary fluctuations of trade.

24. There is a decrease of Rupees 8,277 in the revenue from Frontier duties also, which is owing chiefly to the fewer shipments of rice and paddy to Ceylon.

25. The increase under this head is attributable to the establishment lately of two additional Principal Sudder Ameens' Courts at Combaconum.

26. Combining the land and extra sources, the aggregate demand of the year amounted to Rupees 55,98,848, being Rupees 2,18,480 below that of Fusly 1265. This decrease however may be said to be merely nominal, as 2 lacs of the demand of Fusly 1265 were suspended and have not been realized.

27. Of the above demand, Rupees 44,70,342 were collected within the Fusly and Rupees 10,09,507 to the end of last month, leaving a balance of Rupees 1,18,499 still outstanding as shewn in the annexed Statement.

Statement No. 11.

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ITEMS.	Total demand.	Collection within the Fusly.	Balance.	Subsequent collections.	Remainder.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Field assessed, ...	12,24,911	9,87,583	2,37,328	2,19,618	17,715
One year's rent, ...	4,16,270	3,17,201	99,069	91,791	7,278
Grass settled, ...	8,79,548	7,42,567	1,36,981	1,31,878	5,608
Olungoo unaffected by price, ...	76,271	38,485	37,786	11,327	26,559
Shrotriem, &c. ...	82,551	62,528	20,023	16,323	3,700
Poliputs, ...	81,484	24,783	6,701	5,085	1,616
Total...	27,10,985	21,73,097	5,37,888	4,75,417	62,471
Olungoo rent, ...	16,56,080	12,13,304	4,42,776	3,90,826	51,915
Grain rent, ...	38,887	28,762	9,625	9,506	119
Arahamaniam, ...	2,247	1,213	1,034	1,029	5
Amany, ...	32,109	20,753	11,356	10,387	969
Fixed grain rent, ...	10,487	3,788	6,699	3,982	2,717
Total...	17,39,310	12,67,820	4,71,490	4,15,730	55,760
Total land...	44,50,295	34,40,917	10,09,378	8,91,147	1,18,231
Abkarry, ...	2,05,670	1,71,390	34,280	34,280	...
Moturpha, ...	42,826	41,618	1,211	943	268
Salt, ...	5,91,713	5,32,560	59,153	59,153	...
Sea Customs, ...	1,90,001	1,75,606	14,395	14,395	...
Sayer, ...	32,946	29,518	3,428	3,428	...
Stamps, ...	84,897	78,741	6,156	6,156	...
Total...	11,48,053	10,29,425	1,18,628	1,18,360	268
Grand Total...	55,98,848	44,70,342	11,28,006	10,09,507	1,18,499

28. Of the land revenue balance of Rupees 1,18,231 Rupees 56,458 is composed of the assessment on Cadarnbum waste and other items usually suspended. The remainder is in course of collection.

29. The moturpha balance of Rupees 268 will also be collected as far as possible.

30. The following abstract Statement shows the demand, collection and balance on account of arrears:—

FUSLIES.	Arrears at the beginning of Fusly 1266.	COLLECTION, &c. DURING FUSLY 1266.			Balance.
1	2	Collection.	Remission.	Total.	3
1265 ...	10,47,653	7,53,675	...	7,53,675	2,93,978
Up to 1264. ...	1,93,937	9,190	...	9,190	1,84,747
Total...	12,41,590	7,62,865	...	7,62,865	4,78,725

SETTLEMENT REPORT OF THE COLLECTOR OF TANJORE.

31. Of the sum entered in column 6, application has been made for writing off Rupees 76,224, and a separate report will be submitted hereafter regarding the remaining balance.

32. Little or no coercion was used in the collection of the revenue as will be seen from Statement No. 13.

Vide Ex. Min. of Cou. 19th
September 1855.
No. 1912.

33. The issue of advances on account of cultivation has been discontinued under the orders of Government.

Vide Statement.
No. 14.

34. The following Statement exhibits the receipts and charges in comparison with Fusly 1265.

FUSLY.	Collections.	Charges.	Per centage.
1265,	Rs. 57,26,161	Rs. 6,48,159	11.47
1266,	53,45,492	5,38,697	10.1
Decrease,	3,80,669	1,09,462	

35. The decrease in the Land Revenue collections arises partly from the Olongoo demand of Fusly 1266 being less than that of Fusly 1265 owing to the current prices having been lower, and partly from the smaller amount of the recoverable arrears outstanding at the commencement of the past Fusly than at the beginning of Fusly 1265.

36. The fluctuations in the other items of receipts have already been noticed in their proper places.

37. The increase in the Collectors' salaries is owing partly to the whole salary of the Head Assistant Collector having been debited to this head in Fusly 1266, whilst in the preceding year one third had been a charge against the Magisterial Department; also partly to the increased rate of allowance granted to the Special Assistant Collector, Mr. Agnew, to the salaries for the month of May having been debited in the accounts of June of the past Fusly and to the large amount of deputation allowance drawn by the officers acting for the Collector.

38. The increase in the charges on account of the Native establishment is only nominal, arising from the pay of Puttamongars for Fusly 1265 and of the talook establishments for May of that year having been disbursed in the past Fusly owing to the system of preaudit introduced last year.

39. The decrease in this item is owing to the payment of Pagoda and Mosque allowances for a part of the past Fusly not having as yet been debited to the proper head of account pending the preparation and submission of abstracts for audit by the Civil Auditor.

40. The decrease under this head arises from the smaller quantity of salt manufactured as compared with Fusly 1265.

I have the honor to be, &c.

H. D. PHILLIPS,

Acting Collector.

FROM J. BIRD, ESQ., COLLECTOR OF TRICHINOPOLY; TO J. D. SIM, ESQ.,
ACTING SECRETARY TO THE BOARD OF REVENUE, FORT ST. GEORGE.

DATED 19TH SEPTEMBER 1857, No. 114.

SIR,

Para 1. I do myself the honor to submit my Report on the annual settlement of the Land Revenue of this District for the past fusly year 1266, A. D. 1856-57, with the several statements and accounts connected with the report, drawn up in accordance with the formula which accompanied the Memorandum from the Secretary to Government, dated the 23rd August 1856, also the Quinquennial statistical returns referred to in the 6th Para. of the above Memorandum.

2. The past season has not been a favorable one either in its early or latter period. At the commencement of the cultivating season, that is in May, June and July, the rains were very partial and scant, insufficient for getting in the dry grain seeds of the country. But the rains of the subsequent months, August September and October were more favorable for Agricultural purposes, and the Ryot in the up-land, or dry villages, was enabled to extend his cultivation, and the crops harvested with a tolerable return.

3. The ordinary Monsoon rains from the North-east failed considerably, these were never at any time heavy, and what rain did fall was partial and capricious. The northern and Eastern, or dry Talooks, being tolerably well supplied; while those to the south and west of the Province received no rain scarcely, and all the Tanks in those parts were quite dry.

4. The rivers Cavery and Coleroon were late in receiving their freshes, and were unusually low throughout the year. Only one high fresh being received, and that at the beginning of August. These rivers had no north east monsoon flood whatever. The irrigated Talooks off these rivers were fully cultivated, but the outturn of Rice grain has not been so full as customary. In some villages the yield did not exceed three fourth crop, while in others not more than half produce was realized.

5. The great Channels* from the Cavery in the Laulgoody Talook failed in their supply of water at the end of the sason (December and January) and in consequence much of the Sumbah Paddy as well as the late Caur perished from drought. But this has been met by considerable remissions of tax amounting in the aggregate to about 20,648 Rupees. The chief loss was on Nunjah lands under the Paravullay Channel.

6. The Province was on the whole pretty healthy during the year. There was a good deal of cholera in December 1856, and all January, February and part of March 1857, both in the Town of Trichinopoly and in the nine Talooks of the District.

7. The settlement of the Fusly commenced the beginning of March, and was brought to a termination by the end of May, and the distribution of the Puttahs of the nine Talooks undertaken by myself, owing to my acting Head Assistant Mr. W. C. Sim having joined me at the end of February. I beg to subjoin the following statement, which will shew the several stations at which the settlement was made, and the time occupied in preparing the accounts. The puttahs were given generally at two or three separate places in each Talook, in view not to inconvenience the people. The Puttahs were according to the new form, and written upon paper printed with headings and blank columns.

Statement No. 1.

Names of the European Officers.	Names of the Talooks.	No. of Villages	Total number of Land Revenue Puttahs distributed.	Stations where the Jumma bundy was made.	Period occupied for the Settlement of each Talook.
Mr. J. Bird, Collector.	Conard	159	7,319	Jemboocaiswarum	March to May 1857, 3 months.
	Laulgoody	234	11,410		
	Vitticutty	63	3,097		
	Moosery	55	4,288	Moosery	{ March & Apl. 1857 - 2 months.
	Manapara	32	4,553		
	Torriore	127	17,067		
	Woodiarpolliem	225	11,379	Torriore Jayercondasho- lapdorum Trimulvady. Perumbalore.	March to May 1857 3 Months.
	Arrealore	228	15,857		
	Volcondapoorum	127	14,617		
		1,250	90,197		

Price of Grain.

Statement No. 2.

8. The following Statement exhibits the prices of Grain relatively with last fusly. The Board will observe there has been a slight fall of price in every description of Grain, yet still high compared with former periods: and thus the Ryots though having ground of complaint, as regards the season and their harvest, have been able to realize good profits and to satisfy the Government demands with ease.

Grain.	Commutation price in the terms originally fixed.	Price in fusly 1265.	Price in fusly 1266.	Increase between the commutation and the price of fusly 1266.	Decrease between the prices of the fuslies 1265 and 1266.	Per centage.
Paddy.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.
Shumbah per Garce.	74 3 6	113 13 8	103 15 11	29 12 5	9 13 4	8 16 0
Caur	86 3 0	101 12 4	90 10 3	24 7 3	11 2 1	10 15 0
Pulse.						
Cholum		141 6 2	98 10 4		42 11 10	
Cumboo		131 11 8	102 1 5		29 10 3	
Gram		148 9 10	141 5 6		7 4 4	
Raghee		129 11 0	103 3 3		26 8 9	
Varagoo		88 14 3	61 13 1		27 1 2	

In fusly 1265 shumbah was quoted at Rupees 113, annas 18, pice 3, and Caur at Rs. 101-12-4. The quotations during the period under report were for shumbah Rupees 103-15-11 and Caur Rupees 90-10-3, exhibiting a fall on both sorts of 8 $\frac{1}{4}$ and 10 $\frac{1}{4}$ per cent. respectively.

9. The subjoined comparative statement gives the cultivation and settlement of the Ryotwar Land Revenue of the Fusly, compared with the past one, and shows a net increase of 36,854 acres assessed at Rupees 99,832 in round numbers.

10. This increase is the result of the reduction lately allowed on the land tax throughout the four dry Talooks and portions of the whole Province, where an abatement of no less than Rupees 2,38,486-11-3 was allowed. It is satisfactory to mark the rise in the cultivation consequent on the lowering of the Assessment, notwithstanding the season was adverse in the cultivating portion of the period.

ITEMS.	Fusly 1265.			Fusly 1266.			COMPARISON.			
	Acres.		Assessment.	Acres.		Assessment.	Increase.		Decrease.	
	Rs.	A.P.		Rs.	A.P.		Acres.	Assessment.	Acres.	Assessment.
Dry	3,42,581	5,98,914	9 5	3,77,504	6,79,542	7 2	34,923	80,628		
Wet	1,80,856	6,23,214	9 10	1,83,024	6,34,485	0 8	2,668	11,270		
Garden	35,125	1,02,247	0 3	34,388	93,426	9 0			737	8,820
Total	5,08,062	13,24,376	9 6	5,44,916	14,07,454	0 5	37,591	91,898		
Second crop Assessment.		1,35,513	4 9		1,53,845	12 4		18,331		
Additional Assessment.		5,767	11 3		4,190	6 8				1,577
Total		14,65,657	9 6		15,65,489	13 5		1,10,229		10,897
Deduct remission as per Statement No. 4. }		1,85,214	15 3		2,99,588	13 1	Net Increase.	36,854	99,832	
								1,14,374		
Remaining		12,80,442	4 3		12,65,901	0 4				14,541
Add Sundry items		97,075	9 5		95,909	11 5				1,166
Total		13,77,517	13 8		13,61,810	11 9				15,707

Enclosure B. in No. 3.

11. It is usual with the Ryots in the dry villages to lay up as fallow a portion of their holdings for one or more years, and in exchange, or rather in substitution, take up fresh lands for cultivation, and of consequence during the present year in the item of lands laid waste the assessment amounts to Rupees 1,54,760; and of lands newly taken up in lieu, the assessment is Rupees 2,54,593 as explained in this abstract account.

Items.	Dry.			Wet.			Garden.			Total.		
	Acres.		Assessment.	Acres.		Assessment.	Acres.		Assessment.	Acres.		Assessment.
	Rs.	A.P.		Rs.	A.P.		Rs.	A.P.		Rs.	A.P.	
Ryots holding	3,42,581	5,98,914	9 5	1,80,356	7,34,161	6 6	35,125	1,32,581	8 7	5,08,062	14,65,657	9 6
Lands taken up	81,053	1,78,692	11 0	9,272	65,578	14 2	1,873	10,826	13 2	92,200	2,54,593	8 4
	4,23,637	7,77,607	4 5	1,89,628	7,99,739	4 8	36,998	1,42,908	2 9	6,00,262	17,20,250	11 10
Deduct waste	46,732	98,084	13 3	6,804	36,596	7 7	2,610	20,099	9 7	55,346	1,54,760	14 5
Remaining	3,77,100	6,79,523	11 2	1,82,824	7,63,143	13 1	37,370	1,22,770	14 3	5,41,916	15,65,489	13 5
Actual cultivation	3,74,100	6,74,016	15 7	1,82,561	7,62,294	12 10	37,370	1,22,770	14 3	5,41,916	15,65,489	13 5
Waste charged	3,401	5,525	7 7	463	844	0 3	18	37,101	11 3	3,885	6,407	2 9
Total	3,77,504	6,79,542	7 2	1,83,024	7,63,138	13 1	37,388	1,22,808	9 2	5,44,916	15,65,489	13 5

12. The item of waste here charged to the extent of acres 3,885 assessed at Rupees 6407-2-9 is land taken up by the Ryots in the Talooks of Conard, Laulgoody, Torriore, Woodiarpolliem and Arrealore for cultivation under progressive cowls but left untitled. It includes also portions of the lands expected to be cultivated under the new Ponnair channel in the Woodiarpolliem Talook excavated off the north bank of the Coleroon river.

Remissions.
Statement No. 4.

13. The following abstract account affords the full amount of Remissions allowed on the Cultivation, and a comparison is shewn between the years of 1265 and 1266, resulting against the latter in the sum of Rupees 1,14,374.

SETTLEMENT REPORT OF THE

Items.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Shavvy withered crops.....	19,815	2 5	20,648	5 0	833	.....	.....	.....
Alleged crops destroyed by in- undation.....	270	10 10	568	15 9	299	.....	.....	.....
Remission granted in the 4 Dry Talooks.....	1,45,783	10 7	2,38,436	11 3	92,653	.....	.....	.....
Second crop lands cultivated....	19,264	2 11	39,853	8 7	20,589	.....	.....	.....
General Remission.....	81	4 6	81	4 6	.....	.....	.....	.....
Total.....	1,85,214	15 3	2,99,588	13 1	1,14,374	.....	..	.....

Statements Nos. 4. and 5.

14. The Board will observe from the foregoing that, the amount of remission on account of shavy or withered crops is greater in the Fusly under report, than in the past one by Rupees 833, and is attributable to the unfavorableness of the season, as noticed in this report under the head of Season. This indulgence was not granted until after searching enquiry was instituted.

Statement No. 4.

15. There is a small increase in the item of alleged above the past fusly's settlement, and brought about by crops destroyed by inundation of the Nundayaur stream.

16. The reductions on the land tax granted in the 4 dry Talooks under the orders of the Board dated 1st February 1855 and 24th February 1857, No. 280, exceed that of the past year by Rupees 92,653, consequent on the extended cultivation made by the Ryots.

Statement No. 4.

17. The remission on account of second crop not cultivated amounting to Rupees 20,589 exhibits, as increase above last Fusly, because this item was heretofore entered with the general waste. The present arrangement being in conformity with the orders conveyed by Extract from the Proceedings of the Board No. 2404 of the 14th September 1855, para. 10.

Sundry items Ready money
collection.Statement No. 4. Sundry
items.

18. There is a net decrease of Rs. 1,167 under this head when compared with the preceding Fusly. This is to be ascribed chiefly to the decrease in the collection on account of extra cess for using Government water; and the rent from fruit trees. The following account gives the particulars.

Items.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Nadanservarao Noersuwar	3,768	8 4	3,210	6 3	.....	.....	558	.....
Revenue from Hill Villages.....	1,454	5 4	1,492	10 ..	38	.....	.....	.....
Jodi of Eshan Land.....	6,323	1 1	6,323	1 1	.....	.....	.....	.....
Rent on Fruit Trees.....	7,288	7 8	7,288	10 1	.....	.....	628	.....
Tax on Back yard or Manay Vati.....	3,368	5 ..	2,352	10 ..	.....	.....	17	.....
Grass Rent.....	7,298	11 4	7,201	4 2	.....	.....	97	.....
Rent of Palmyra Trees.....	45	3 4	45	3 4	.....	.....	.....	.....
Ain Shrotrian.....	8,974	1 6	8,787	10 ..	.....	.....	117	.....
Atimurag Pashemah.....	35,999	13 4	35,999	13 4	.....	.....	.....	.....
Arason Poropoo.....	633	8 8	413	1 8	.....	.....	220	.....
Battavurthy Maniam.....	119	8 9	119	8 9	.....	.....	.....	.....
Chaturbagun.....	193	10 4	193	6 1	.....	.....	.....	.....
Paduogay Rent.....	8	7 1	8	7 1	.....	.....	.....	.....
Kanthopoor permanent settled Arason Paduogay Land.....	16,101	9 10	16,101	9 10	.....	.....	.....	.....

Landa held on progressive Cowle.
Statement No. 6.

19. The subjoined Statement will explain the transactions of the Fusly in respect of waste lands taken on cowle; 419 acres of dry and wet lands were taken up.

Items.	Dry.			Wet.			Garden.			Total.		
	Acres.	Assessment.		Acres.	Assessment.		Acres.	Assessment.		Acres.	Assessment.	
		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.
Last Fusly ...	226	686	2 5	114	966	12 7	...	...	...	340	1,652	16 ...
Deduct ... { Full Toerwah ...	33	102	3 6	54	430	13 1	...	...	...	87	533	...
Land abandoned ...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	83	102	3 6	54	430	13 1	...	...	...	87	533	...
Remainder ...	193	583	14 11	60	535	15 6	...	...	...	253	1,099	14 5
Add New Cowle { New Cowle ...	390	576	13 8	27	138	13 10	2	7	1 7	419	722	13 1
in this Fusly... { Additional Assess- ment ...	...	211	8	...	...	...	...	...	...	...	211	8
Total ...	390	579	9 4	27	138	13 10	2	7	1 7	419	725	8 9
Total ...	583	1,143	8 3	87	674	13 4	2	7	1 7	672	1,825	7 2
Deduct remission on account of Cowle...	...	...	...	...	...	...	...	...	...	...	888	9 10
Net Beriz ...	...	...	...	...	...	...	...	...	...	...	888	12 4

Cultivation of Sugarcane, Cotton and Indigo.

Fusly 1265.....1815.
" 1266.....1624.

Statement No. 7.

is manufactured in the District.

20. In the culture of Sugarcane, there has been a decrease. Acres 1,624 were under this crop, being acres 191 below last fusly. Nearly all the Sugar is grown in the Talooks of Laulgoody, Torriore, and Woodiarpolliem, where the soil is best for such crops. No sugar fit for foreign marts is manufactured in the District. The operations being confined to Jaggery and coarse sugar.

Fusly 1265.....5227.
" 1266.....8070.

21. The culture of Cotton in this Province is a little in advance, acres 8,070 were under this product. This being about acres 2843 about last year.

Fusly 1265.....1889.
" 1266.....1169.

22. In Indigo likewise the operations are limited, there being acres 1169 under this crop, and that is about acres 120 below last year. Trichinopoly does not grow much Indigo. This crop is chiefly in Laulgoody to the East end of that Talook. Along the sandy tracts on the North bank of the Coleroon river, where irrigation ceases.

Particulars of Moturpha.
Statement No. 8.

23. There is a net increase under this head to the amount of Rupees 46 resulting from the usual fluctuations in the Loom tax.

24. The Loom tax is chiefly collected in the Villages of the 4 dry Talooks, and the Bazaar tax in certain Villages of the Conaud Talook. The other items are obtained from the permanently settled Moottah of Kauttoopootoor. The particulars are detailed below.

SETTLEMENT REPORT OF THE

Items.	Fusly 1265.		Fusly 1266.		Comparison.	
	Rs.	A. P.	Rs.	A. P.	Increase.	Decrease.
Bazaar tax.....	706	3 2	718	7 5	12	...
Loom tax...	5,390	2 4	5,423	9 9	33	...
Tax on Pack Bullocks.....	23	...	25	8 ...	2	...
Do. on the Godowns of Awel...	...	...	1	...	1	...
Do. on the Goldsmiths' Shops.....	7	14 4	8	8 5	1	...
Do. on the Carpenters' Shops.....	2	8 4	2	8 4	...	...
Do. on the Ironsmiths' Shops.....	4	6 7	4	6 7	...	...
Do. on Traders.....	...	...	...	...	...	...
Do. on Sannars or Toddy drawers...	1	11 2	1	11 2	...	...
Do. on Chunam kiln.....	1	...	1	...	...	...
Do. on Retail dealers.....	1	8 ...	...	...	...	1
Do. on Bleaching places.....	8	13 2	8	13 2	...	...
Do. on Barbers..	5	6 8	5	6 8	...	...
Do. Basket makers...	1	...	1	...	...	...
Quit Rent on Dwelling houses.....	2	2 4	2	2 4	...	...
Tax Collected from Cavalgars...	14	...	12	...	...	2
Do. on Chucklers.....	...	12 1	...	12 1	...	...
Do. on Oil presses...	3	8 ...	3	8 ...	...	...
Total...	6,174	...	6,220	...	49	3
<i>Deduct.</i>						
Pay of the Curnums of the Kauttoopootoor } Mootah in Moosery Talook... }	12	5 3	11	13 10	...	...
Remaining.....	6,161	...	6,208	...	...	...

Statement No. 9.

25. The subjoined abstract exhibits the current demand of Extra Revenue and Interest account.

Items.	Fusly 1265.		Fusly 1266.		Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.		
Extra Revenue.....	4,494	4 2	3,042	15 11	...	1,451
Interest account.....	1,306	9 11	1,589	8 10	283	...

The decrease in the Extra Revenue is from penalties levied on deeds, and remitted by the Zillah and Principal Sudr Ameen's Courts being lower than the past year, while the Increase in the item of Interest, Rupees 283 is owing to a higher charge occurring, by the kists falling in arrears, and defaulters rendering themselves liable to Interest demands.

26. The following Statement exhibits the Demand of all sources of Revenue for the entire Fusly, resulting in a total net decrease of Rupees 20,668.

Particulars.	Items.	Fusly 1265.		Fusly 1266.		Comparison.	
		Rs.	A.P.	Rs.	A.P.	Increase.	Decrease.
Land Revenue.	Permanently settled, ...	18,101	3 10	16,101	3 10	0	0
	Jody of Shrotriem and Enam villages. ...	52,350	11 9	52,013	8 6	0	337
	Ryotwar. ...	13,08,065	14 1	12,93,696	4 5	0	15,370
	Total.....	13,77,517	13 8	13,61,810	11 9	0	15,707
Sundry Sources of Revenue.	Abkarry. ...	26,405	7 9	25,494	0 0	0	911
	Moturpha. ...	6,161	11 7	6,208	8 9	47	0
	Stamps. ...	28,540	12 0	25,611	8 0	0	2,929
	Total.....	61,107	15 4	57,314	0 9	47	3,840
Total land and Sundry Sources.....		14,38,625	13 0	14,19,124	12 6	47	19,547
Extra Revenue.	Land Revenue. ...	1,887	6 3	1,727	8 11	0	160
	Sundry Sources of Revenue. ...	2,606	13 11	1,315	7 0	0	1,291
	Total.....	4,494	4 2	3,042	15 11	0	1,451
Interest Account.	Land Revenue. ...	1,250	14 8	1,480	1 7	239	0
	Sundry Sources of Revenue. ...	55	11 3	99	7 3	44	0
	Total.....	1,306	9 11	1,589	8 10	283	0
Grand Total.....		14,44,426	11 1	14,23,757	5 3	330	20,998
Net Decrease.....							20,668

27. Of the causes of the Decrease in the Land Revenue and extra sources, and the Increase in the Moturpha tax and Interest Account, explanations have already been afforded in paras. 9-23 and 25 of this report.

Enclosure A. in Statement No. 10. 28. The decrease Rupees 911 in the Abkary Revenue which forms the principal head of Extra Revenue in this Collectorate, is ascribed to the bids for the Farms being lower than in Fusly 1265.

Enclosure A. in No. 10. 29. The Stamp Revenue exhibits a decrease of Rupees 2,929 resulting from the reduced sale of stamp papers.

30. The extent of cultivation and average assessment per acre at the Survey, and the deduction of permanent remission is given in Enclosure B. to Statement No. 10. This affords in part the information required by the Circular of the 7th August 1856, No. 2533.

31. The subjoined exhibits the Demand, Collection and Balance of all sources of Current Revenue.

Items.	Particulars.	Demand.		Collection up to August.		Balance.	
		Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Current Fusly 1266.	Land Revenue...	13,61,810	11 9	13,46,853	4 1	Shrotriem Jodegay. ...	753 0 8
						Ryotwar.....	14,205 7 0
							14,963 7 8
	Sundry Sources of Revenue. ...	57,314	0 0	57,205	5 1	Abkarry.....	0 0 0
						Moturpha.....	108 11 8
	Total.....	14,19,124	12 6	14,04,052	9 2		108 11 8
	Extra Revenue...	3,042	15 11	3,042	15 11	Land Revenue.....	0 0 0
	Interest Account...	1,589	8 10	1,589	8 10		0 0 0
	Total.....	14,23,757	5 3	14,08,695	1 11		15,072 3 8

SETTLEMENT REPORT OF THE

Of the total Demand for the year Rupees 14,23,757-5-3 the collections up to 31st August 1857 were Rupees 14,08,685-1-11, leaving a balance of Rupees 15,072-3-4, which may be expected to be realized in due course.

32. Statement No. 12 shows the Demand, Collection and Balance of Zemindaries and Mootahs in this District. The balance against the Mootahdar of Kauttoopootoor was liquidated in July 1857.

Collection on account of arrears,
Statement No. 13.

33. The following account shows in abstract the Collections on account of arrears leaving a balance due of Rupees 7,942-13-9.

		Arrears at the beginning of Fusly 1265.		Collection.				Balance.	
		Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Land and Sundry Sources of Revenue.	Land Revenue.	12,043	7 5	1,14,570	1 8	...	...	1,14,570	1 8
	Sundry Sources of Revenue.	3,318	15 6	1,08,113	2	...	...	1,08,113	2
		1,23,779	6 11	1,16,554	14 10	...	...	1,16,554	14 10
Extra Revenue.	Extra Revenue.	731	13 5	18,11	6	...	...	18,11	6
	Interest account.	2	3 9	...	...	...	...	...	...
		731	13 5	18,11	6	...	...	18,11	6
Total		1,24,516	8 1	1,16,573	10 4	...	...	1,16,573	10 4

For the particulars of this arrear I have prepared the following Return which exhibits at one view the sums considered recoverable, doubtful and irrecoverable.

Items.	Fuslies for which due.	Balance.			
		Recoverable.	Doubtful.	Irrecoverable.	Total.
Land Revenue.	1260...	58 5	...	...	58 5
	1261...	270 2	...	...	270 2
	1262...	435 10 8	...	230 7 2	665 18 0
	1263...	271 15 2	...	1,169 1 2	1,381 16 4
	1264...	182 12 3	...	492 5 6	674 17 9
	1265...	1,910 13 2	35 2 2	863 13 4	2,808 12 8
Sundry Sources of Revenue.	1263...	8,069 8 5	35 2 2	2,755 11 2	8,860 5 9
	1263...	...	...	1,280	1,280
	1263...	...	...	13 2 5	13 2 5
	1264...	...	...	84 4	84 4
	1265...	...	...	87 11 11	87 11 11
	...	...	...	84 2 4	84 2 4
Extra Revenue.	1262...	...	...	1,364 2 4	1,364 2 4
	1263...	...	...	659 3 5	659 3 5
	1264...	...	...	22 5 0	22 5 0
	1265...	...	...	24 9	24 9
Total		...	...	716 1 11	716 1 11
Interest account.	1263...	...	...	2 3 9	2 3 9
	Total	8,069 8 5	35 2 2	4,838 3 2	7,942 13 9

34. A report on the entire outstanding balance of Revenue in this District at the end of Fusly 1265 was submitted to the Board on the 15th October 1856. A further report on the present outstanding balances will be submitted in a few days.

COLLECTOR OF TRICHINOPOLY.

35. During the fusly numerous Notices of attachment of land and personal property have been served upon Defaulters, and property advertised for sale. It became necessary in thirty-nine Villages to sell the landed property of fifty-seven Ryots. The amount of arrears being Rupees 1359, while the actual sale value of the land realized Rupees 1,695, and that of the personal property Rupees 187. These particulars given in Enclosure A. of Statement No. 13. The sale of land took place prior to the Circular Orders of date 6th February 1857, No. 430.

36. Statement No. 14 exhibits the full and complete details of the Collections and Charges simple, of the Revenue of the Province. The gross Collections within the Fusly were Rs. 14,53,728-6-0 while the disbursements amount to Rupees 1,79,008-5-0 giving a percentage upon the receipts of 12½ per cent.

37. There does not appear on the face of this return any material or large fluctuations in the receipt and charges, under any one head of Revenue which requires explanation, except the items "Arrears and Current" which are for the following reasons.

38. The increase in the Collection of arrears is occasioned by the amount being greater in the beginning, and collected within the Fusly, which necessarily exceeds the sum collected during the past year. The increase in the Current Collections is owing to the kists received from the Manapara Talook transferred from Madura to this District. Also to Ryots having paid up their kists with punctuality.

39. The subjoined Statement will shew the number of villages in this District, and the tenure under which they are held. The villages have been augmented by 39. This augmentation is obtained by the transfer of 31 Villages comprizing the Talook of Manapara, lately made over to this Province from the Madura District. And 8 from the Talook of Woodiarpolliem which were once ruined, but now reoccupied and reclaimed.

Talooks.	Extent in Square Miles.	Acres according to the Village Account.	Maganum.	Ryotwar.		Shrotriem and Enam.		Grand Total.	
				Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.
Conaud...	990	1,74,428	14	159	112	33	23	192	135
Vitticutty...	480	2,23,617	8	63	281	11	10	74	291
Mosery...	320	1,14,700	3	55	119	8	5	63	124
Laulgoody...	600	1,40,353	12	234	40	10	0	244	40
Torriore...	600	25,752	9	127	164	28	18	153	182
Woodiarpolliem...	600	1,92,808	12	225	44	10	1	235	45
Arrealore...	1,400	2,35,229	12	228	32	20	0	248	32
Volcondapooram...	480	2,98,365	11	127	51	6	0	133	51
Manapara...	1,200	1,52,624	4	32	380	28	48	68	428
	6,970	17,88,976	85	1,250	1,223	150	105	1,400	1,328

40. Statement No. 16 shews Talookwar the number of Ryots and Puttahs in this District, prepared agreeable to the form furnished me.

Statement No. 17.

* 1,00,384.
† Fusly 1260.

41. A Statement of the Houses and Population of the District is herewith transmitted. Your Board will observe that the Hindoo Population, is in the proportion of twenty-four to one greater than that of the Mahomedan. The population of the Province has increased* when compared with the census last taken.

SETTLEMENT REPORT OF THE

* 14th September 1855 Para 13. 42. Agreeable to instructions* a Memo showing the number of new wells dug at the expense of the Ryots, and the extent cultivated Acres 132. Amount of assessment Rupees 858. cultivated under these wells, is entered in the margin.

The total number of wells under the Rules issued since Fusly 1262 is 1,083, a result which may be considered as most satisfactory.

Remarks on the conduct of the Subordinate officers.

43. Although Mr. W. C. Sim, my Acting Head Assistant arrived too late for me to depute him to undertake the settlement of his Division of the District, I have much pleasure in bringing to notice the very ready and able assistance he has always afforded me. I have the greatest confidence in his good judgment, and I have ever found him both apt for business and attentive to his duties.

I wish to express my obligations to both the Serishtadars of this Collectorate for their attention to their respective duties. The Naib Serishtadar especially, Appasawmy Moodaliar, has been most assiduous and laborious in his exertions. Babjee Rao the head Serishtadar, is a man of more than forty three years service, advanced in years, and of consequence both mentally and physically incapable of much exertion. He ought to apply for his pension.

44. In conformity with the instructions conveyed by Circular No. 2338 of date the 7th August 1856, I furnish a Statement marked A shewing the average assessment per acre on the various description of land cultivated during the Fusly, exclusive of the permanent remission. The Board must be aware that, the Province has not been regularly surveyed or assessed at fixed rates. In fusly 1228 and at other periods considerable reductions in the demand of the land tax were made. And the assessment then fixed and retained, I have entered in column 3 as Survey Assessment.

45. As directed by Circular No. 1566 with Extract from the Proceedings of the Board dated the 22nd May last, I do myself the honor to furnish here under a brief report on the progress and effect of Public Works in this District for the past Official year made up to the 30th April 1857.

46. As observed last year the works executed in this District during the period of 1856-57 were for the most part of an ordinary character, designed for the improvement of the irrigation of the land already under culture, and for the protection of existing Revenue.

47. The undermentioned great projects for the extending of irrigation, and for the increase of the Revenue were sanctioned, and undertaken during the year 1855. They are under the execution of the District Engineer, and are still incomplete.

		Date of sanction.	Estimate.	
			Rs.	A. P.
Conand...	Extending the Wyacondan Channel further east....	10th Feb. 1855.	24,134	0 0
Laulgoody...	Annicut across Monthay Coolayaur and Varahaloor Channels....	10th Feb. 1855.	22,900	12 9
Woodiarpollam...	Cutting New Ponsary Channel.....	10th Feb. 1855.	52,051	12 3

When the works are completed it is calculated that about 5,051 Canies of land will be brought under irrigation, and a sum of Rupees 29,375 added to the Revenue of the Country.

48. The following is a list of Roads constructed and repaired during the year 1856-57.

No. Description of Work.	Date of Sanction.	Amount of Estimate.		Work performed from 1st May to 31st December 1856.		Balance		Remarks.
		Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	
1 Repairing Road to Tanjore via Tewa- goody.....	29th Feb. 1856.	1,300		1,012		268		} Under progress.
2 Do. do. to do. as far as Shirker Palliam.....	Do.	315		40		275		
3 Do. do. to Combaconum.....	Do.	495		494 15		1		Completed.
4 Do. do. to Arrealore from the east of Trunk road as far as Sirdioor.....	Do.	297 14		297 14				Do.
Do. do. to do. from Sir- dioor to Cullakoody.....	Do.	325		324 15		1		Do.
Do. do. to do. from Sir- dioor to Cullakoody.....	Emergent.	370		369 8 1		7 11		Do.
5 Repairing Road to Madura.....	29th Feb. 1856.	1,040 10		774 14 11		265 11 1		} Under progress.
6 Road to Dindigul in Conad Talook Supplemental.....	14th Dec. 1854.	9,168 } 1,800 }	5 9	4,071 6 11		5,096 14 10		
Repairing Do. in Manupara Talook.....	Emergent.	31		31				Completed.
8 Do. Road to Poodoocottah.....	29th Feb. 1856.	400		313 10		86 15 2		Under repair.
Do. Do. Do.	Emergent.	65 10		65 10				Completed.
Do. Do. Do.	Discretionary outlay.....	120		119 15 1		11		Do.
10 Repairing Road to Caroor.....	29th Feb. 1856. { Conad. 1856. { Vitti- cutty. }	1,600 } 720 }		1,354 5 1		245 11 1		} Under progress.
Do. Do. Do.	Discretionary out- lay.....	95		94 11 10		4 2		
12 Repairing Road to Manachenellore.....	29th Feb. 1856.	108 1		90 14 11		17 2 1		Completed.
24 Do. do. to Dindigul via Poodoopalliam.....	Discretionary out- lay.....	95		95				Do.
25 Do. do. to Vyalore.....	29th Feb. 1856.	180		179 5		15 7		Do.
26 Do. do. Trimulvady.....	Do.	180		180				Do.
Repairing the wooden Bridge at Mailooro.....	Discretionary out- lay.....	45		44 15 6		6		Do.
Do. Branch Road to Tottienagar Pettay.....	Do.	300				300		Under progress.
				10,952	7 10			

49. I have reason to believe the made roads and communications of the District to be in good order. Your Board is aware that the entire execution of the Public Works was transferred from my charge to that of the District Engineer on the 1st of July this year.

The Department are paying attention to the Roads. And I may name the following lines as being in order.

Madras Trunk Road No. 8.
New Salem Road.
Combaconum Road.

The new Dindigul Road No. 6 is just completed.

50. The aggregate sum expended on all works may be set down as follows.

	Rs.	A.	P.
Irrigation works.....	69,827	0	3
On Navigation.....	22	15	3
Roads.....	10,952	7	10
Public Buildings.....	1,641	6	7
Grand Total.....	82,443	13	11

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) J. BIRD,

Collector.

SETTLEMENT REPORT OF THE

FROM R. J. SULLIVAN, ESQ., ACTING COLLECTOR OF MADURA; TO
J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF
REVENUE, FORT SAINT GEORGE.

DATED 28TH SEPTEMBER 1857, NO. 207.

SIR,

1. In submitting the Report on the settlement of Madras District for Fusly 1266, I have the honor to forward the prescribed Statements according to the list enclosed as well as the Report* of the Acting Collector on the Jummabundy of his Division.

* Dated 15th August 1857,
No. 153.

2. It is necessary to premise that the size of the District has decreased in the year under report by transfer of the late Ramagherry Talook to Trichinopoly with exception of the Ramagherry Polliem and that Tenkurray Talook was made over to the Sub-Collector under the orders of Government dated 9th May 1856, No. 475, and that in consequence all Statements No. 14 have been so prepared as to exhibit the transactions of Fusly 1265 in the present state of the Districts as it now stands with a view to facilitate the drawing out of comparisons.

3. The places at which Puttahs were distributed is shewn in statement No. 11 in the packet.

4. I annex a Statement shewing the Villages and hamlets of the District and beg to observe that this and another statistical Return No. 16 are not due for Fusly 1266 as they were submitted in Fusly 1264 had I not been required to submit them by the memo: of the Revenue Secretary to Government, dated the 21st March 1857, and the Statement referred to above exhibits a comparison between the last and the present returns.

5. Of the increase of 29 hamlets in Ryotwar Villages, one is a nominal addition to the Madacolum Talook; the site of a Village having been found to be situated in the limits of another Village it was in Fusly 1265 annexed to the latter. Two were formed in the Teroomungalum Talook to be in the vicinity of cultivation; 3 in Meylore by emigrants from the neighbouring Zemindary and Ayn Villages to enable them to have access to extensive waste lands, and 23 in the Sub-Division, of which 5 have been explained in para. 8 of the Sub-Collector's Report, and the remaining 18 are in the Ramagherry Division of the late Ramagherry Talook and were formed with a view to live close to cultivation.

6. The increase in rented Villages and hamlets is occasioned by the escheat to Government of the Erachckanaiknoor Polliem under the orders of Government dated 18th September 1855, No. 1055, and the decrease of a similar number will of course appear under the head of Poliputs, &c., to which however 25 hamlets have been added in the year under reference of which 23 are mere omissions in the accounts of previous years, and 2 were newly constructed in the Guntamanaiknoor Zemindary by emigrants from Tencausy in Tinnevely District and from the neighbouring Zemindary of Bodinaiknoor.

Board's Proceedings 25th
September 1855, No. 2439.

	Villages, &c.	No. in Fusly 1204.	No. transfer- red to Trich- opoly.	Balance.	Fusly 1206	Increase.	Decrease.
	1	2	3	4	5	6	7
Chkar.	Ryotwar.....	Village.....	817	81	786	786	...
		Hamlet.....	2,911	367	2,544	2,573	29
			8,728	398	8,330	8,359	29
	Rented.....	Village.....	....	....	....	5	5
		Hamlet.....	....	....	....	14	14
			....	....	....	19	19
	Amany.....	Village.....	41	....	41	41	...
		Hamlet.....	2	....	2	2	...
			61	....	61	61	...
	Shotriem, &c.....	Village.....	220	19	201	201	..
		Hamlet.....	182	26	106	106	..
			352	45	307	307	...
	Total.....	Village.....	1,041 1/2	50	991 1/2	996 1/2	5
		Hamlet.....	3,045	398	2,652	2,665	43
			4,086 1/2	443	3,643 1/2	3,661 1/2	48
Poliputs &c.	Mootahs.....	Village.....	26	....	26	26	...
		Hamlet.....	33	...	38	34	1
			59	....	59	60	1
	Zamindaries.....	Village.....	4,232 1/2	....	4,232 1/2	4,232 1/2	...
		Hamlet.....	1,839 1/2	....	1,839 1/2	1,839 1/2	...
			6,072 1/2	....	6,072 1/2	6,072 1/2	...
	Poliputs.....	Village.....	257	116	141	136	5
		Hamlet.....	978	352	626	636	24
			1,235	468	767	772	24
	Total.....	Village.....	4,518 1/2	116	4,399 1/2	4,394 1/2	5
		Hamlet.....	2,850 1/2	352	2,498 1/2	2,509 1/2	25
			7,368 1/2	468	6,895 1/2	6,904 1/2	25
	Grand Total.....	Village.....	8,556 3/4	166	8,390 3/4	8,390 3/4	5
		Hamlet.....	5,895 1/2	745	5,150 1/2	5,204 1/2	63
			11,452 1/4	911	10,541 1/4	10,595 1/4	73

SETTLEMENT REPORT OF THE

7. Statements No. 18 and 20 which are now under preparation will be forwarded at the earliest convenience.

No. 17.	
Increase.	
Fusly 1260.....	17,56,791
" 1265.....	19,07,499
	<u>1,50,708</u>

8. The last Return of population was submitted in Fusly 1260 and the 2d census was therefore obtained in 1265 when no Form having been received the detail is now furnished. It would appear that within the five years the population has

increased about 9 per cent, which I attribute solely to the natural increase.

9. The cultivation season commenced favorably throughout the District for Dry crops. Good rain fell in April and May by the aid of which and the scanty falls in June and July lands were cultivated to a greater extent than in last year, but the Sub Collector reports that the crops withered in some localities owing to the dryness of the weather in the following months.

10. The supply was abundant in August and October for wet cultivation. September brought down a moderate quantity in the Principal and none in the Sub-Division with exception of the small Talook of Nellacotay. Slight freshes came down the Vignay in May and October, consequently the cultivation of this description of land also was considerably in excess of last year, in the Principal Division which more than counterbalanced a falling off in the Sub Collector's Talooks; but after November very little rain fell, merely a few showers not sufficient to revive the withered crops. In consequence the yield was generally indifferent and is supposed to have been about half the average. Crops also failed to a considerable extent and the remissions granted on that account amounted to Rupees 25,355.

11. Subjoined is a Statement of Rain which fell in the District according to the Gauges.

MEMO OF RAIN.

Talooks.	April 1856 of Fusly 1265.	May.	June.	July 1856 Fusly 1266.	August.	September.	October.	November.	December.	January 1857.	February.	March.
	Meas. Inc. To.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.	M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T. M. I. T.
Madacolum.....	8 7 1	4 4	2 8 6	1 4 17	5 5 9	3 2 17	4 8 3	4 3 2	7 6 2	5 9 ...	... ..	1 6 ...
Teroomungalum.	4 4 1	4 3 1	5 5 ...	1 6 2 7	7 7 7	8 1 4	3 7 3	3 3 ...	2 5 2 ...	1 6 ...	... ..	3 7 ...
Mayloor.....	4 5 7	4 4 6	3 3 7	2 1 17	7 15 2	4 8 7	8 7 8	4 2 5	3 7 1 ...	... ..	... ..	... ..
Pandicomboo....	3 3 5	7 1 9	1 3 8	1 17 3	1 3 1	3 7 15	2 5 6	8 ...	6 3 6	2 2 ...	... ..	1 1 6
Iyempully.....	5 2 2	13 2 9	... ..	2 ... 3	1 ... 1	4 ... 24	2 3 6	7 3 1	2 ...	... ..	... ..	3 ...
Tenkurray.....	3 2 ...	3 2 2	... ..	7 2 8	... ..	... ..	1 ...	2 4 ...	1 ...	... ..	... ..	2 3 ...
Nellantay.....	6 5 4	10 3 2	3 2 3	5 ... 20	4 4 8	2 9 6	2 9 4	5 ...	5 7 3	1 7 ...	... ..	3 3

SETTLEMENT REPORT OF THE

12. People were generally healthy but Cholera and fever existed not however with such vigour as is usual in times of scarcities. During the latter part of the year cattle suffered from an epidemic and the result was a great mortality among them.

Statement No. 2. 13. Prices of all sorts of grain were high as in last year and considerably exceeded those of the survey and the effect was on one hand advantageous to the cultivating class who had again almost sufficient to cover the loss sustained by the falling off in the crops, and hardship on the other upon the non-cultivating. The District appears to possess grain in stock for its own consumption.

Statement No. 3. 14. The actual cultivation of the year under review amounted to 5,67,171 acres which was the highest extent that ever came under tillage, and the Land Revenue also not only exceeded all the previous years but was higher than Fusly 1262, the highest year on record by Rupees 38,268 notwithstanding that a considerable remission was granted on account of withered crops.

15. I annex a short Statement to shew the Cultivation, Remissions and the Net Settlement as compared with last year. The apparent decrease in the assessment of dry Garden, and wet lands is owing to the reduction to the former, allowed under the sanction of Government dated 21st April 1856 and the exclusion of Hoolos Mauf and Mr. Peter's discretionary remissions on the latter, from the accounts according to the Board's Proceedings, 2d December 1856, No. 4059.

Items.	Fusly 1265.			Fusly 1266.			Increase.	Decrease.
	Land.	Tax.		Land.	Tax.			
	Acres.	Rs.	A.P.	Acres.	Rs.	A.P.	Rs.	Rs.
Dry... ..	3,90,958	5,83,279	9 11	4,32,813	5,73,374	15 5	10,096	.....
Wet... ..	85,040	4,50,184	12 6	87,800	4,24,221	15 5	.....	25,968
Garden... ..	5,446	26,244	8 2	5,689	18,726	1 7	.....	7,519
Dry converted into Wet and Garden... ..	40,694	1,52,446	10 11	41,280	1,41,622	12 10	.....	10,824
Garden converted into Wet... ..	60	247	1 5	79	345	2 9	98	.....
	5,22,195	11,92,402	4 11	5,67,171	11,58,291	.....	10,194	44,808
							Net.....	34,111
Deduct remissions.....	.....	1,25,455	6 2	.....	48,056	14 5	.....	77,898
Balance... ..	.....	10,66,946	14 9	.....	11,10,234	1 7	43,287	.....
Add Sundry Items... ..	.....	59,310	8 9	.....	58,342	1 9	.....	968
	.....	11,26,257	7 6	.....	11,68,576	8 4	42,319	.....
Revenue of Amance Villages... ..	.....	2,950	2	.....	2,771	.....	.....	179
Do. of Rented do. ....	.....	3,461	15 8	.....	3,461	15 8	.....	.....
Peishcush... ..	.....	7,36,952	14 3	.....	7,36,952	14 3	.....	.....
Total.....	.....	18,69,622	5 7	.....	19,11,762	1 3	42,140	.....
Extra Revenue... ..	.....	12,305	13 2	.....	16,350	7 5	4,045	.....
Grand Total....	.....	18,81,927	2 9	.....	19,28,112	8 8	46,185	.....

B. in No. 3.

16. Waste charged at the Settlement amounts to acres 633 taxed at Rupees 1926 of which more than two thirds existed in the Sub Division and with exception of a small amount the whole was occasioned by persons keeping up lands under special agreements to the prejudice of others willing to cultivate them.

Remissions No. 4.

17. The chief items which call for remark are, Shavee for which a sum of Rupees 8,502 was remitted in excess of last year and the following is an abstract to shew the remission Talookwar.

	Andy Coday Shavee.	Calum Shavee.	Total.
	Rs.	Rs.	Rs.
Madacolum. ....	.....	6,556	6,556
Tiroombungulum.	87	16,794	16,881
Meylore. ....	.....	431	431
	87	23,781	23,868
Sub-Division... ..	.....	1,486	1,486
	87	25,267	25,354

Hooloss Mauf and Moonasil Cummee. The practice of charging the lands in the Sub Division with the original assessment and afterwards deducting the above remissions in the accounts having been discontinued under the spirit of the Board's order quoted in para. 15 of this report there was no necessity to enter them under the head of Remissions.

No. 7

Acres.

F. 1265.....74,945
 „ 1266.....69,972

Per Pody

18. The extent cultivated with cotton in the year under review was less than in the year preceding by acres 4973. Owing to the want of rain in November and December the outturn was only about $\frac{1}{2}$ the average, but the produce is said to have been of good colour. The prices* ranged from 8 to 10 Rupees while they were between 7 and 9 in Fusly 1265.

19. The quantity of land cultivated with Sugar Cane and Indigo is very inconsiderable.

Statement No. 13.

20. Of the arrears on account of Sevoy Jumma Rupees 150-1-0 were recommended for remission in para. 20 of the Settlement Report of Fusly 1265, and I request sanction for writing off a further sum of Rupees 53-7-5 under the following circumstances.

	Rs.	A.	P.
Double Entry.....	8	10	
Erroneous Entry.	10		
Fine imposed by the Sub-Collector but remitted by the Collector on Appeal.....	20		
Fine imposed upon Curnums impoverished..	13	15	3
Do. remitted on review of proceedings.	3	7	4
	53	7	5
Total.....	203	8	5

SETTLEMENT REPORT OF THE

Sundry Items No. 4.

21. The result of the year under this head amounts to Rupees 58,789 being Rupees 994 less than the year preceding. The chief items of decrease are free Tax and Water rate on Enam lands. In the former it was owing to the tax on trees situated in back-yards and occupied lands having been remitted under the orders of Government 31st May 1855, No. 656, and in the latter owing to less extent of Enam lands having been cultivated with the aid of Government water.

22. Subjoined is an Abstract of Grass Tax to shew how it was levied. The small decrease calls for no remark.

Talook.	Cultivation of the Ryots paying Grass Tax.				Tax on 1/4th of the Puttah lands.				Grass Tax on lands taken on Dhurkhat.				Grass Tax levied according to custom.				Total.					
	No. of Ryots.	Land.	Teerwah		Land.	Full tax.		1/4 tax.														
			Acres.	Rs.		A. P.	Acres.	Rs.	A. P.	Rs.	A. P.											
Tandicomboe.....	3,809	38,879	52,542	14	6	6,227	7,598	15	2	1,599	7			787	13	5			2,089	8	5	
Tyempully.....	2,321	26,513	51,539	14		8,748	8,701	10	10	2,425	6	6							2,425	6	6	
Total.....	5,640	75,192	1,04,082	13	6	14,975	17,298	10		4,824	13	6		787	13	5		2	2	5,114	12	11
														Fusly.....	1265					5,231	7	4

23. The following Statement exhibits the Land Revenue and extra sources at one view.

	Fusly 1265.			Fusly 1266.		
	Rs.	A.	P.	Rs.	A.	P.
Land Revenue.....	18,69,622	5	7	19,11,782	1	8
Salt.....	4,08,801	8	7	4,09,075	14	...
Sayer.....	375	8	3	348	8	11
Abkarry.....	64,210	18	9	78,900	...	...
Sea Customs.....	19,950	14	6	17,920	8	2
Stamps.....	49,132	5	...	55,512	12	6
Extra Revenue.....	12,805	13	2	18,350	7	5
Total.....	24,24,398	15	10	24,89,860	10	8

24. It will be observed that the Revenue of the District (in its present state) from all branches exceeded that of Fusly 1265 by Rupees 65,471 and when compared with the same year without excluding from it the portion of the late Ramagherry Talook transferred to Trinopoly in the year under report, it falls short of Rupees 18,066. But if the present Revenue is contrasted with Fusly 1262, the previous highest year on record, the difference would be in favor of the former by Rupees 23,337 notwithstanding the alteration above referred to. This would indicate that the District is gradually prospering.

25. The annexed Statement shews the Talookwar Demand, Collection and Balance.

Talook.	Demand.			Collections within the Fusly.			Subsequent Collections to the end of August 1857.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Madacolum...	1,85,997	14	8	1,23,924	10	7	50,826	11		11,348	0	1
Teroomangalum...	2,50,709	7	8	2,13,994	...	8	88,500	0	5	8,208	18	7
Meylora.....	2,85,942	5	6	1,99,239	10	0	85,979	...	6	723	10	6
	6,72,649	11	10	5,37,058	5	9	1,20,812	4	11	15,279	1	2
Taudjcomboo.....	1,44,518	7	0	1,38,833	7	8	5,576	4	8	108	11	5
Iyempully.....	1,24,888	2	5	1,08,982	12	10	15,619	11	8	285	9	11
Tenkurray.....	1,75,561	10	2	1,57,918	8	7	17,340	5	6	307	12	1
Nellacotay.....	50,958	3	2	50,958	3	2	.....	.....	.....	.....	.....	.....
	4,95,926	7	6	4,56,688	...	3	88,580	5	10	702	1	5
Total.....	11,66,576	3	4	9,63,746	6	...	1,58,848	10	9	15,981	2	7
Sittanaiudel, &c. Villages....	2,771	.....	.....	2,764	9	...	.....	.....	.....	6	7	..
Total.....	11,71,847	3	4	9,96,510	15	...	1,58,848	10	9	15,987	9	7
Zemindaries.....	7,36,952	14	3	6,66,150	13	4	40,809	9	4	80,492	7	7
Erachakanai knoor rented for more than one year.	8,461	15	8	3,080	...	...	401	15	8	.....	.....	.....
Grand Total.....	19,11,702	1	8	16,65,721	12	4	1,99,500	8	9	46,480	1	2

* Since acknowledged.

Ramnad.....	36,904
Velliagoodum.....	651
Siroopalay.....	267
Jothulnaiknoor.....	52
Malacotay.....	47
Keelacotay.....	72
Cunnivady.....	2,500
	30,493

26. The Zemindary Balance is due as per margin but that against the Ramnad Zemindar has been paid by Drafts in favor of the Sub Treasurer, the payment of which has not yet been acknowledged* and the remainder will be shortly collected.

† 30th April 1857, No. 303.
Board's Proceedings 15th May 1857, No. 1892.

27. As regards the Balance in the Government Talooks all with exception of a sum of Rupees 6,210 of which the demand has been suspended under the orders of Government† in certain 7 of the several Villages in which Mr. Peters' discretionary reduction of the original Assessment has been reimposed is under realization.

28. Of the old Balances outstanding at the end of August 1857 a Statement is appended.

Ayn.	Recoverable.			Doubtful.			Irrecoverable.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fusly 1261....	.....	...	...	.....	...	...	153	8	3
" 1262....	.....	...	...	.....	...	...	88	4	...
" 1263....	9	18	1	.....	...	...	385	5	11
" 1264....	502	2	1	183	10	1	1,094	15	9
" 1265....	8,841	6	6	353	3	5	441	15	1
	3,853	5	8	486	13	6	2,064	1	..

SETTLEMENT REPORT OF THE

29. The recoverable Balance will be collected in due course by resorting to coercive process where it is necessary.

30. Of the doubtful Balance Rupees 12-7-5 is due in the late Ramagherry Talook and will be reported on by the Collector of Trichinopoly. The remainder relates to boundary disputes complaints of excess Teerwah and measurement and the like which are under enquiry.

31. With regard to the balance classed as irrecoverable I beg to state that a sum of Rupees 1,519-13-0 was recommended for remission in para. 27 of the Settlement Report of Fusly 1265. Of which Rupees 3-1-4 have since been collected leaving a balance of 1,516-11-8 to be written off. It only remains for me to explain the further sum of Rupees 547-5-4 now added to it.

32. Rupees 226 is part of Fish rent of certain 2 channels in the Madacolum Talook. On the representation of the Renters and upon enquiry it was found that in consequence of repairs to some works on the channels effected at the interval of the term of the lease, they were prevented from fishing and thereby subjected to a loss, the collection of the sum in question was therefore ordered by Mr. Parker to be postponed with a view to give them an allowance proportionate thereto. The sum of Rupees 154 is made up of Enam and Ayn lands cultivated from private sources of irrigation erroneously charged and of impoverished and deserted Ryots. The remaining Rupees 167-5-4 relates to the Sub Division and under the circumstances explained by the Acting Sub-Collector in paras. 60 to 67. I beg also to support his recommendation for remitting the same.

33. I beg to point out here that the amount of the 3 items referred to in paras. 57 to 59 of the Sub-Collector's report is a repetition of what was recommended for remission in paras. 34 and 35 the Collector's Report of Fusly 1265.

34. It will be observed from this enclosure that the property of 214 Ryots were sold in satisfaction of Rupees 1,357, which fetched a price of Rupees 4,500 and the surplus obtained above the arrears were paid to the parties concerned.

35. The Balance of Tuccavy referred to in para. 37 of the Report of 1265 was fully realized in the year under review.

36. The transfer of a portion of the Ramagherry Talook to Trichinopoly accounts for the deficiency in the current collections of Land Revenue. At the end of Fusly 1265 the Balance was small and in consequence the collections on account of arrears were also less in 1266. The other items of collections require no explanation.

37. The causes of increase in the charges of Collector's salary and Deputation allowance are too numerous to be explained. I beg to remark generally that it arises chiefly from the pay of the Head Assistant Collector having been wholly charged to the Revenue Department instead of $\frac{2}{3}$ ds as in last year under the instructions* from the Accountant General; the pay of the Assistant Collector Mr. Longley having been disbursed for about 6 months at the higher rate of salary; the appointment of new Assistant Mr. McGregor with the advantage of an additional allowance for the 3d language and the payment of Deputation allowance to the Acting Collector for about 7 months and to the Acting Head Assistant Collector for 12 months in the year under reference whereas in the year preceding he drew the same for 7 months only.

38. The pay of the Head Sheristadar having been raised to Rupees 700 from 21st March 1857 and that of the Sub Collector's, and the District Establishments having been in some instances disbursed for 12 months in the year while they were paid for 10 months in Fusly 1265, account for the increase.

Hoozoor Establishment.

39. The only other item which calls for remark is the Law charges. Fees to the amount of Rupees 697 due to the late Government Vakeel on account of several suits against the Collector were paid to his heir, as also a sum of Rupees 590 to the special Respondent in suit No. 97 of 1855 of the Sudder Udalt adjudged to be paid to her, being costs incurred in the Original and Appeal hearings.

40. The Board will perceive that the charges on the whole amount to 9 per cent. on the collections.

41. In commencing to notice the Revenue from Extra Sources I beg to enclose 4 Statements relating to Salt and to subjoin an Abstract of the Home and Inland consumptions as well as the Salt imported from Tinnevely.

42. The discrepancies arising in the Home and Inland consumptions cannot be accounted for satisfactorily as we have no means, but, on the whole there was a slight excess above Fusly 1265 of Rupees 275, thus making Fusly 1266 the highest year on record; which I can attribute to the improving state of the people and the improvement of the Roads.

Talooks.	Quantity consumed in Fusly 1265.		Quantity consumed in Fusly 1266.		Increase.		Decrease.		Quantity of Tinnevely Salt consumed in Fusly 1265.		Do. Do. in 1266.	
	Mds.	S.	Mds.	S.	Mds.	S.	Mds.	S.	Mds.	S.	Mds.	S.
Home Consumption....	2,92,818	34	2,85,940	83	.....	.....	6,878	1	13,057	30	22,418	38
Inland Consumption.												
Coimbatore...	90,025	4	94,962	11	4,937	7						
Triplicinopoly...	699	15	1,728	30	1,029	15						
Salem...	15,950	15	16,425	...	474	25						
Tanjore...	.....	.....	11	10	11	10						
Tinnevely...	9,153	30	6,758	30	.....	.....	2,400	...				
Poodocottah...	323	20	3,483	30	3,159	10						
	1,16,154	4	1,23,364	81	9,610	27	2,400	...				
Total....	4,08,970	88	4,09,305	24	9,610	27	9,276	1				

43. The quantity of Salt manufactured during the year under report with what remained in hand at its commencement and close is shewn in the margin.

	I. Mds.	Seer.	I. Mds.	Seer.
Balance in hand at the commencement of Fusly 1266.....	.....	.....	3,69,808	35
Quantity Manufactured for Fusly 1266.....	3,87,757	26		
Do. for 1267 but carried to the account of Fusly 1266.....	1,56,770	34		
	5,24,528	20		
Gain by Measurement.....	495	38	5,25,024	16
			8,94,833	11
Sales in Fusly 1266 ..			4,09,305	24
Balance.....			4,85,527	27
Deduct Wastage to be written off.				
Fusly 1264.....	11,449	20		
" 1265.....	12,795	18		
" 1266.....	9,218	58	33,462	29
Balance in hand.....			4,52,062	38

44. With reference to para. 7 of the Manual for the preparation of Salt Accounts I requested* the instructions of the Board as to the manner of entering the Salt obtained subsequent to the expiration of the Fusly, but not being favored with an answer I have taken the liberty to frame my accounts by crediting the Salt manufactured from January 1856 (intended according to the former practice of the District for Fusly 1266) to the end of the year, and that received between January and June 1857 to the accounts of Fusly 1266, leaving the quantity which may be had after June to be brought forward in the Accounts of Fusly 1267, the 2 kinds of receipts above referred to have been distinctly shewn in the preceding para.

* Letter to Board of Revenue dated 9th June 1857 No. 112.

SETTLEMENT REPORT OF THE

No. 6.
SIBBUNDY CHARGES.
Increase... 1918 9 5.

COODYWAREM.
Decrease... 7521 10 10.

SEA CUSTOM.
Fusly 1265... 19,950 14 6.
.. 1266... 17,920 3 2.
Decrease... 2,030 11 4.

CHARGES.
Fusly 1265... 2,310 10 5.
.. 1266... 1,952 4 10.
Decrease... 358 5 7.

45. The increase arises from the pay of the District Establishment having been disbursed for 12 months in the year under report including May and June of the year preceding.

46. The 2d item of the receipt of salt of 1266 entered in para. 43 of this report i. e. mds. 1,36,770 not having as yet been paid for, the difference is occasioned.

47. The falling off in the receipts of Sea Customs is chiefly owing to a decreased export of Paddy to Ceylon and import of boiled Nuts.

48. Discontinuance of an English writer in the Collector's Office to supply the press Establishment and the absence of any Muramut in the year under report causes the decrease.

49. The increase in the receipts of Stamps is attributable to Act IX. of 1855 in consequence of which Appeals from the Decision of the Civil Judge are preferred in that Court for transmission to Sudr Udalt and the Stamps required for the purpose are purchased from the provincial stocks.

50. The trifling Receipts and charges in the Sugar call for no remark.

51. It remains for me to add with regard to the Settlement that all the Village accounts were prepared by the curnums on paper according to the New Forms, and in few instances where they could not afford to undertake the task the accounts were drawn out on Cadjan. This proceeding was approved by the Board in their Proceedings of the 25th April 1857, No. 1278, and the warnings therein set forth have been duly communicated to the Curnums. The orders of Government in this respect have had such an effect that many of the Curnums unable to write on paper got their accounts written by hired Gomastahs.

52. As I have been acting in this District for only 11 months, I am not competent to give an opinion on the merits of the several Junior Officers in this District. Mr. Cockerell has conducted his duties zealously and well, as also has Mr. Longley the Acting Head Assistant and Mr. McGregor who joined in April last has shewn every anxiety to learn his work and will make a valuable public Servant.

The Sheristadar, Naib Sheristadar, and Sub-Division Sheristadar have fully sustained the high character they respectively bear, and the two first have given me personally great satisfaction.

I have the honor to be,
Sir,

Your most obedient Servant,

(Signed) W. SULLIVAN,

Acting Collector.

Madura, Kodakauli, }
25th September, 1857. }

FROM J. SILVER, ESQ., COLLECTOR OF TINNEVELLY; TO J. D. SIM, ESQ.,
ACTING SECRETARY TO THE BOARD OF REVENUE, FORT ST. GEORGE.
DATED 25TH SEPTEMBER 1857, No. 503.

SIR,

I have the honor to report upon the Settlement of the Land and Extra Sources of Revenue of this District for Fusly 1266, A. D. 1856-57, and to forward agreeably to the instructions contained in a Memo. from the Secretary to Government, dated the 23rd August 1856, duly filled up, the sets of forms of Annual Settlement accounts therewith received 14 in number, one number in addition as an Enclosure to Statement No. 5, and 6 quinquennial Statements Nos. 15 to 20, prepared in the forms received with a Memo. from the Secretary to Government, dated the 21st March 1857, together with 4 Statements shewing the transactions in the Salt Department during the Fusly in question, making in all 24 Statements as per list accompanying.

2. Of the 6 quinquennial Statements, viz. No. 15 to 20, No. 17 is a Statement of the Population of this District prepared from the census taken in last year, which was the last successive year of the quinquennial period No. 16, which is a Statement shewing the number

of Ryots, Puttals, Ploughs and Cattle, was prepared as regards the first two points, viz. Ryots and Puttals with reference to the accounts of the Fusly under report, and as concerns the two latter points, viz. Ploughs and Cattle, with reference to the accounts of the preceding Fusly 1265, in which the information was collected, as the census of the Population was taken. No. 18, a Statement shewing the different sources of Irrigation in each Talook, was also made out according to the accounts of the preceding Fusly, whilst the remaining three Statements, viz. Nos. 15, 19, and 20 have been prepared in conformity with the accounts of Fusly 1266 under notice.

3. With my letter of the 2nd February 1857, I forwarded two Statements, amended in conformity with the suggestions of the Board as contained in their Acting Secretary's letter of the 15th January preceding, accompanied with a request to substitute them for Nos. 10 and 11 in the event of the Board thinking, notwithstanding the explanation therein given by me, that the alterations are necessary, and begging to be informed if they have approved of the amended Statements, but no reply having as yet been received to this letter, I have thought it proper to have the following 4 Statements, viz. Enclosure 3 D. reverse of No. 4, and Nos. 10 and 11 prepared conformably to the corrections pointed out in the above quoted letter from the Board of the 15th January.

4. It will have been observed from the periodical reports on the state of the season submitted monthly, and from the official year Report forwarded under date the 13th May 1857, that the character of the season

of the Fusly under notice was favorable for Carr, and unfavorable for Peshanum, and an average one upon the whole i. e. Carr and Peshanum taken together, as regards the lands dependant on channel, and river irrigation. The effects of the season will be best observed from the table given in the margin, which as compared with the preceding Fusly, exhibits the total extent of wet cultivation both for Carr and Peshanum under each of the 3 sources of Irrigation existing in this District viz. *Tambrapoorney*, main river, *Chilleraynadi*, and minor streams *Ponacolums*, rain fed tanks, and that portion thereof which suffered both from entire and partial failure of crops.

5. At the commencement of the Carr cultivation, or between May and June 1856, the rains of the South West monsoon fell abundantly on the Hills, and continued with intermission till the end of August. The main river *Tambrapoorney* and the minor streams received a full supply of water, and the consequence was an

Wet cultivation, Olongoo, Amangy, and Taram inclusive.

Sources of Irrigation.	Extent of Cultivation.				Of which extent of Drought and short produce.			
	Fusly 1265.	Fusly 1266.	Increase.	Decrease.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Carr... { Tambrapoorney. Minor rivers. Ponacolums...	27,275	33,598	6,323	...	1,004	101	...	903
	16,334	16,342	8	...	1,483	104	...	1,381
	3,815	5,424	1,609	...	378	103	...	275
Peshanum... { Tambrapoorney. Minor rivers. Ponacolums...	46,424	55,364	8,940	...	2,867	308	...	2,559
	62,319	50,534	...	1,785	265	156	...	129
	40,750	37,875	...	2,875	4,651	2,740	...	1,911
Total. { Tambrapoorney. Minor rivers. Ponacolums...	30,402	22,505	...	7,897	5,222	9,644	4,422	...
	1,23,471	1,10,914	...	12,557	10,158	12,540	2,382	...
	79,594	84,132	4,538	...	1,289	257	...	1,032
Grand Total.....	56,084	54,217	...	1,867	6,136	2,844	...	3,292
	84,217	27,929	...	5,608	5,600	9,747	4,147	...
	1,09,895	1,66,278	...	5,617	13,025	12,848	...	177

SETTLEMENT REPORT OF THE.

increase in the Carr cultivation under both the Tambrapoorney and minor rivers. There was also an increase in the cultivation under Ponacolums, which, having been in certain localities, well replenished by the rains in March and April 1856 not only brought to maturity the standing late crops belonging to the previous Fusly, but also enabled the Carr cultivation under them to be carried on, on an extended scale; and there was little or no deficiency in the yield of the crops under the above three heads, viz. Tambrapoorney, minor streams, and Ponacolums. Drought and short produce occurred only to a comparatively small extent as will be seen from the foregoing Table.

* Peshanum.

6. The Peshanum season commences with October and ends with January. The rains of the North East monsoon, in the first two months, viz. October and November proved scanty and partial, and the result was that the Agaput Tanks, which are dependant on the main river Tambrapoorney, and on many of minor Streams, and situated not far off their sources of Irrigation, and therefore first supplied, received their full supply, leaving the Tanks lying towards the termination of their supplying rivers or channels so scantily filled, as not to be sufficient for the people even to attempt the full cultivation of the lands under them. Hence the decrease in cultivation under both the Tambrapoorney and Minor rivers below last year as shown in the foregoing Statement. From the above cause, viz. deficiency of rain, the Ponacolums also in some instances received but a scanty supply of water, barely sufficient to prepare the land and raise cultivation, whilst in other the supply received, though sufficient to attempt cultivation to some extent under them, was inadequate to bring the crops to maturity, and from the entire failure of rain in some localities, certain Ponacolums were altogether unsupplied. The consequence was a large decrease in the cultivation under rain fed Tanks, and a considerable increase in the extent of land, which suffered from drought and short produce. The yield of the crops under all the three heads, viz. Tambrapoorney, Chilleranady, and Ponacolums, was generally deficient, though not so much as to render remission necessary in the majority of cases, a great portion of the entire and partial failure of the crops having been confined to the two Northern Talooks, Streevillypootoor and Shenkerninareoil, where the effects of the season were most severely felt.

Poonjah.

	Aeres
Fusly 1265...	5,31,435
" 1266...	5,92,644
Increase,	61,209

7. The Season for Poonjah having been favorable at seed time, dry cultivation was made on an extended scale as will be seen from the Statement in the margin, but from failure of the rains subsequently, when the standing crops should come into bearing, the harvest yielded a short return generally, and in some instances, the yield was so scanty as not to be sufficient even to meet the Government demand.

8. The character of the year was upon the whole an average one, and the general state of the health of the District was good, there having been only a very few cases of cholera and small pox; but there was some mortality among cattle.

No. 1.

Fusly.	1	Carr.			Peshanum.			Total.		
		Oloongo price.	Current selling price.	Settled price.	Oloongo price.	Current selling price.	Settled price.	Oloongo price.	Current selling price.	Settled price.
		2	3	4	5	6	7	8	9	10
		Rs. A. P. 64th	Rs. A. P. 64th	Rs. A. P. 64th	Rs. A. P. 64th	Rs. A. P. 64th	Rs. A. P. 64th	Rs. A. P. 64th	Rs. A. P. 64th	Rs. A. P. 64th
		211 5	415 9	411 5	211 8	45 6	41 1	211 7	48 7	44 3
1265.		50		3		6	54	50	25	14
		211 6	41 1	312 7	211 8	39 10	35 6	211 7	312 4	3 8
1266.		48		85		35	44	44	18	12
Increase.		62								
Decrease.										
			14 8	14 9	29	11 7	11 7	6	12 3	12 8

9. On reference to the Statement No. 1 given above, it will be perceived that the settled prices of the year, both Carr and Peshanum inclusive, fell short of those of the preceding year, which was an extraordinarily high one, by Annas 12-3, which is attributable, not to the usual cause, viz. of favorable state of the season and increased cultivation, &c., but to want of demand from abroad chiefly from Travancore, as was the case during the preceding Fusly, when there was great scarcity in Travancore, and to the large imports of grain and rice from the neighbouring Districts Madura and Tanjore.

SETTLEMENT REPORT OF THE

No. 2

	Fusly 1265.	Fusly 1266.	Comparison.	
			Increase.	Decrease.
Olongoo.	1st Crop acres.....	1,03,891	...	...
	2nd Crop Do.	46,212	668	2,927
	Extent of land Cultivated.	45,544	...	...
	Particulars. { Carr acres. { Peshanum Do.	1,50,103	...	2,239
	41,241	49,486	8,239	...
	1,11,121	1,00,623	...	10,498
	Total of Mailwarum in Grain Cottahs.....	4,39,120	13	...
	Price per Grain Cottah Rupees.....	4	1,997	4
	18,65,080	3	...	12
	18,65,080	12	915,37,352	15
Pottom.	1st Crop acres.....	6,163	...	424
	2nd Crop Do.	2,394	276	...
	Extent of land Cultivated.	8,705	...	148
	Particulars. { Carr acres. { Peshanum Do.	3,054	291	...
	5,651	5,212	...	439
	Total of Mailwarum Grain.....	14,029	163	...
	Price per Grain Cottah Rupees.....	4	10	...
	66,595	53,846	...	12,689
	2,198	1,980	...	218
	650	654	4	...
Poropoo.	1st Crop acres.....	2,845	...	214
	2nd Crop Do.	785	47	...
	Extent of land Cultivated.	2,083	...	261
	Particulars. { Carr acres. { Peshanum Do.	8,191	...	794
	11,10,2	8	...	11
	66,595	53,846	...	12,689
	2,198	1,980	...	218
	650	654	4	...
	2,845	2,634	...	214
	785	812	...	261

COLLECTOR OF TINNEVELLY.

Tarn.	Extent of land Cultivated.	1st Crop acres.		2nd Crop Do.		Total.	Beriz thereof Rupees.	Total Beriz Rupees.	Land Cultivated for the 1st Crop acres.	Beriz thereof Rupees.	Land Cultivated for the 1st Crop acres.	Beriz thereof Rupees.	Total land Cultivated Wet, Dry and Garden acres.	Total amount of Beriz Rupees.	Amount of Deductions as per Enclosure D to Statement No. 3.	Remaining Beriz Rupees.	Net Beriz of Topo Tadband, &c. Sundry Items after deducting Enams, &c. Rupees Add.	Grand Total Beriz Rupees.	Sundry Items not included in the net Beriz of Sundry Items above the Grand Total amount of Teerwah collected on the extent of cultivation of Coopchand's cowle lands, the term of the cowle having terminated with the close of Fusly 1265.	Chank rent.	Cheya root rent.	Amount of Coray or reed rent remaining in deposit up to Fusly 1265, but included in the Land Revenue of the Fusly under report as per orders of the Board of Revenue contained in their Proceedings of the 15th September 1856.	Total.	Grand Total.
		885	337	1,222	5,108																			
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
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SETTLEMENT REPORT OF THE

10. The above Statement No. 2 contains the particulars of cultivation and Beriz under the different Items of Nunjah, Poonjah, &c., of which the totals alone are given in enclosure D in the Statement No. 3 in the list.

11. From the foregoing Statement, it will be seen that under the head of Ooloongoo, there was an increase in Car cultivation of Acres 8,239, and a decrease in Peshanum of Acres 10,498, shewing a net decrease of 2,259 acres, which is ascribable to the state of the season treated of in the preceding paragraphs. Notwithstanding the above decrease in cultivation, there is a net increase in Mailwarum of Grain Cottahs 1,997, owing to the addition of Porpichay to the Mailwarum as explained below.

12. The fees collected under the local term Porpichay contributing largely to the Tripany fund, which is the property of certain Davastanums in this District, is a deduction from the gross produce of nunjah lands at so much from each heap of grain. These fees are levied in money included in the Ayen Puttahs, and usually credited to the head of deposit; but the Government having in Extract from the Minutes of Consultation, dated the 15th August 1854 prefixed to the Proceedings of the Board of Revenue, under date the 14th September following directed to ascertain the 10 years' average amount collected on account of each Pagoda, and to convert the same into an assignment of rent free land, carrying the future receipts from this source to the credit of Government, and accordingly assignments of rent free arable waste lands, in lieu of these fees, having already been made to certain Pagodas, it was thought proper to add the whole receipts from Porpichay in question to the Mailwarum, and Beriz, and then deduct from the latter, the collections on account of those Pagodas, for which no assignments of rent free arable waste lands have as yet been made; hence the increase in the Mailwarum mentioned above.

13. Although there was an increase in the Ooloongoo Mailwarum as above stated, still from the fall of prices of the year under notice as shewn in the foregoing Table, No. 1, there has occurred a net decrease in the Beriz of Rupees 3,27,727-15-3.

14. The peculiar state of the season of the Fusly under consideration, has caused a net decrease in the cultivation of Pottom lands or lands paying a favorable assessment in grain, to the extent of Acres 143. Notwithstanding this decrease in cultivation, there is an increase in the Mailwarum of Grain Cottahs 163, owing to lands paying a higher rate of Mailwarum having been brought under the plough to a greater extent in the past, than in the previous Fusly; but a fall in the Neruck has caused a decrease in the Beriz of Rupees 12,689.

15. The Beriz derived under the Head of Poropoo, i. e., from lands favorably assessed in money, falls below that of the previous Fusly, owing to a decrease in cultivation.

16. Under the head of Tarum or settled Villages, there is an increase in the first crop or full taxed cultivation of acres 53, and a decrease in the 2nd crop cultivation of Acres 104, yielding a Net decrease of 51 acres. In spite of this deficiency in the cultivation, an increase to the amount of Rupees 23-14-5, has occurred in the Beriz from the increase in the cultivation of the first crop land which is subject to the payment of full teerwah.

17. Thus the nunjah Beriz of the whole District under the 4 Heads above described (exclusive of that of the aumany villages) is Rupees 16,03,728-11-3, or Rupees 3,41,187-13-3 below Fusly 1265 owing to reasons already assigned.

18. From the favorable state of the season for Poonjah at seed time, the cultivation and Beriz under this head exceeded those of the previous year by acres 58,493, and Rupees 40,645 respectively.

19. Owing to the general deficiency of rain, which tends to lessen the supply even from wells, the cultivation and beriz obtained from Bangayet or Garden lands have fallen short of the preceding Fusly by acres 56 and Rupees 561-8, respectively.

20. The Total Land Revenue Beriz of Fusly 1266, inclusive of the tax on Poonjah and Bangayet, amounts to Rupees 21,16,076-12-3, or Rupees 3,01,104-0-1 short of the previous year.

21. The particulars of the amount of deduction of Rupees 2,21,778-1-9 as well as of the net Beriz from Topes and Sundry Items entered in the foregoing Statement No. 2, are given in the Statements Nos. 6 and 4, prefixed to paras. 27 and 23 of this Report.

No. 2.		Aumany Villages.		Fusly 1266.		Comparison.	
Items.	Aumany in Fusly 1265.	Aumany both years in Fusly 1265 and 1266.	Bariz for one year in Fusly 1265 August to Fusly 1266.	Total.	Increase.	Decrease.	
I							
1st Crop in acres	3,661	2,453	287	2,740	...	921	
2d Crop in acres	737	438	20	458	...	279	
Particulars.							
Car in acres	876	1,014	132	1,146	...	...	
Peshanum in do.	3,622	1,877	175	2,052	...	1,470	
Mailwarum on Car and Peshanum Cultivation Grain Cottahs.	6,868-13-6	5,267-19-1	719-14-24	5,987-12-3	...	881-1-3	
Beriz thereof Rupees	35,419-3-4	18,672-7-1	2,676-14-11	21,549-6	...	6,868-12-4	* This sum falls short of the Beriz of the 16 Aumany Villages in Fusly 1265 by Rs. 9,546-12-3.
Land Cultivated for the 1st Crop acres.	22,634	25,024	326	25,350	...	2,716	
Assessment Rupees	18,275	14,398-1-5	171-2-10	14,499-4-3	1,224-8-10	...	
Land Cultivated for the 1st Crop acres.	982	922	16	938	...	44	
Assessment Rupees	1,899-7-8	1,847-4-1	29-3	1,876-4-4	...	23-3-4	
Ready money Assessment, Rs.	252-6-10	252-6-10	...	252-6-10	...	...	
Total Rupees.	43,846-2-3	36,300-3-5	2,877-2	39,177-5-5	...	5,668-12-10	
Total amount of Sundry items of Revenue, Rupees	7,657-2-3	4,692-8-9	242-11-4	4,935-4-1	...	2,721-14-2	
Grand Total Rupees.	51,503-4-6	39,992-12-2	3,119-13-4	43,112-9-6	...	8,390-11	
On Wet and Dry Crops, &c. Rs.	18,485-9-9	5,100-3-5	817-14-10	5,918-2-3	...	12,567-7-6	
Deductions. On Sundry items, Rupees.	1,288-11	681-18	13-3-4	675-4	...	613-7	
Total Rupees.	19,773-10-8	5,762-5	831-2-2	6,593-2-7	...	13,180-8-1	
Remaining amount of Beriz, Rs.	31,729-9-10	34,280-11-9	2,298-11-2	36,519-6-11	4,789-13-1		

22. The whole of the 18 Aumany Villages composing the quondam zemindary of Chockumputty, was under direct management in the Fusly under report in consequence of the Ryots not having from the continued unfavorable character of the season for the past 3 or 4 years, consented to the renting system, while the number that was under Aumany during the preceding Fusly was only 16, the remaining 2 having been rented for one year in that year. The foregoing Statement, No. 3, shows the comparative revenue derived from the wet lands of the 16 Villages which were under Aumany in both Fuslies to the disadvantage of the latter by Rupees 9,546-12-3. The aggregate Land Revenue of the 18 Aumany Villages for the Fusly under report, inclusive of the teerwah on Poonjah and Bangayet, and the amount of Chilleracutgootah, or ready money assessment, is Rupees 38,177-5-5, or Rupees 5,668-12-10 short of the Beriz of Fusly 1265 for the 16 Villages then under Aumany, which is more or less attributable to the causes assigned for the decrease under the head of Ooloongoo. The particulars of the total amount credited in the above Statement No. 3, and the preceding Statement No. 2 under the head of sundry sources of Revenue are given in the following Statement, No. 4.

SETTLEMENT REPORT OF THE

No. 5.

Items.	Fusly 1265.			Fusly 1266.			Comparison.	
	Olongoo.	Annasy.	Total.	Olongoo.	Annasy.	Total.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
1st Crop acres.....	1,03,815	3,661	1,10,479	1,03,891	2,740	1,06,631	...	3,848
2d Crop do.	45,544	797	46,341	46,212	458	46,670	389	...
Total.....	1,52,363	4,398	1,56,760	1,50,103	3,198	1,53,301	...	3,459
Parti. { Carr acres.....	41,241	876	42,117	49,486	1,146	50,632	...	...
cuhars. { Peshannu do.	1,11,121	3,522	1,14,643	1,00,623	2,032	1,02,655	8,509	11,968
Total Mailvarum grain of Carr and Peshannu Grain Cottahs.....	4,37,129	6,868	4,43,992	4,29,120	5,987	4,35,108	1,116	...
Beris thereof Rupees.....	18,66,080	12 9	18,93,500	16,37,352	13 6	15,58,902	...	3,34,597
1st Crop acres.....	6,587	...	6,587	6,163	...	6,163	...	424
2d Crop do.	2,118	...	2,118	2,394	...	2,394	276	...
Total do.....	8,705	...	8,705	8,557	...	8,557	...	148
Parti. { Carr do.	3,054	...	3,054	3,345	...	3,345	291	...
cuhars. { Peshannu do.	5,651	...	5,651	5,212	...	5,212	...	439
Mailvarum of Carr and Peshannu G. C.....	14,029	6 3 1	14,029 6 3 1	14,102	17 1 1	14,102 17 1 1	163	...
Beris thereof Rupees.....	66,635	5 1	66,635 5 1	53,840	4 5	53,840 4 5	...	12,089
1st Crop acres.....	2,198	...	2,198	1,980	...	1,980	...	218
2d Crop do.	650	...	650	654	...	654	...	...
Total do.	2,848	...	2,848	2,634	...	2,634	...	214
Parti. { Carr do.	765	...	765	812	...	812	47	...
cuhars. { Peshannu do.	2,083	...	2,083	1,822	...	1,822	...	261
Beris Rupees.....	8,191	8 7	8,191 8 7	7,366	12 10	7,366 12 10	...	794

150

Tarum Villages.....	1st Crop acres.....	885	...	...	...	885	...	...	...	938	...	...	53	...	...	104
	2d Crop do.....	337	...	...	...	337	...	...	...	233	...	...	...	...	...	51
	Total do.....	1,222	...	...	...	1,222	...	...	...	1,171	...	...	...	...	...	...
Total Nanjah.....	Beriz Rupees.....	5,108	14	1	...	5,108	14	1	...	5,132	12	6	23	14	6	...
	1st Crop acres.....	1,76	488	...	...	1,20	149	...	...	1,12	972	...	...	...	...	4,437
	2nd Crop do.....	48,649	...	...	...	49,386	...	...	...	49,493	...	...	...	...	...	...
	Total do.....	1,65,137	...	...	...	1,69,535	...	...	...	1,62,465	...	...	...	...	...	3,872
	Beriz Rupees.....	19,44,916	8	6	28,419	3	4	19,73,356	11	10	16,08,728	11	3	21,549	6	3,48,057
Peonjah...	Extent of land cultivated for the 1st Crop acres.....	5,06,801	...	...	...	5,31,435	...	...	...	5,67,204	...	...	...	...	...	...
	Beriz thereof Rupees.....	4,35,632	15	4	13,275	...	5	4,48,907	15	9	4,76,277	15	6	14,498	4	41,869
Bagayeb...	Extent of land cultivated for the 1st Crop acres.....	11,971	...	...	...	12,933	...	...	...	11,915	...	...	...	...	...	100
	Beriz thereof Rupees.....	36,631	4	6	1,899	7	8	38,530	12	2	36,070	1	6	1,876	4	584
Chillera Cuttogeofah in Asmany Villages.....	Extent of land acres.....	6,37,260	...	...	...	6,54,637	...	...	...	6,92,181	...	...	...	...	...	...
	Beriz, Rupees.....	24,17,180	12	4	43,846	2	3	24,61,086	14	7	21,16,076	12	3	29,038	...	56,672
Total.....	Total Beriz of sundry Items Rupees.....	1,71,377	11	...	7,657	2	3	1,79,084	13	3	1,70,208	10	5	4,935	4	3,893
	Grand Total.....	25,88,558	7	4	51,503	4	6	26,40,061	11	10	22,86,392	6	8	43,112	9	3,10,666
Deduct.	Total Deductions under all Items includ- ing Remissions Rupees.....	4,86,145	3	7	19,773	10	8	5,05,919	14	3	2,68,919	2	4	6,903	2	2,32,414
	Remaining Beriz Rupees.....	21,02,412	3	9	31,729	9	10	21,34,141	13	7	20,19,370	4	4	36,519	6	78,252
Charred and charred rents including the balance of every rent and the proceeds of Coopchand's cowls land under direct management	Extent of land acres.....	9,760	...	...	...	9,760	...	...	...	12,192	4	4	...	...	...	...
	Grand Total.....	21,12,102	3	9	31,729	9	10	21,43,891	13	7	20,31,562	8	8	36,616	6	75,809

SETTLEMENT REPORT OF THE

26. From the total Beriz of Fusly 1266, Rupees 23,29,395-0-2 entered in the above Statement No. 5, deducting the total amount of remissions Rupees 2,73,505-4-11 particularized in the subjoined Statement No. 6, the remainder stands at Rupees 20,55,889-11-3, adding to which the aggregate receipts of Rupees 12,192-4-4 from the 4 Items particularized below, the Total comes to Rupees 20,68,081-15-7, or Rupees 75,809-14-0 short of the Settlement of the previous Fusly.

1 Cheyaroot rent.....	Rs. A. P.
2 Chank rent.....	4,000 0 0
3 Conay or reed rent held in deposit up to the end of Fusly 1265.....	4,600 0 0
4 Coopchund's cowle lands under direct management.....	181 10 6
	3,410 9 10
Total.....	12,192 4 4

No. 6. REMISSIONS.													
Items.	Fusly 1265.				Fusly 1266.				Comparison.				
	Olongoon.		Aumany.		Olongoon.		Aumany.		Total.		Increase.	Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.			
Occasional.													
1 { Remission on account of Drought and short produce.....	1,36,231	9 1	...	...	1,36,231	9 1	1,06,011	8 9	...	1,05,011	8 9	...	Rs. A. P.
2 Remission on account of Zablahi Cowle.....	9,021	3 7	...	...	9,021	3 7	2,122	1 1	...	2,132	2 1	...	33,220 4
3 { Three-fourths of the full Teerwah on Nunjah and one-half of that on Poonjah and Garden lands.....	1,99,788	2 7 13,992	2 11	2,13,730	5 6	2,765	15 10	166	13	...	2,932	12 10	889 1 6
4 { Half teerwah on high land Nunjah lands cultivated by means of water raised by Manual labor.....	9,097	15 4	...	...	9,097	15 4	9,780	1 4	39	8 6	9,819	9 10	2,10,797 8 8
5 Remissions granted on waste lands under Moolchikah.....	15,788	9 2	2,025	7 6	17,813	10 8	12,723	6 3	2,234	14 9	14,958	5	...
6 Amount of Begayat teerwah charged on certain lands cultivated in the previous Fusly, but remitted in consequence of the lands in question being sown in fall in the succeeding Fusly in which the crops were cut.....	299	3 8	...	...	299	3 8	2,416	13 10	168	13 1	2,583	10 11	2,585 5 8
7 Remission under the Board's orders of the 18th May 1857 at 20 per cent. of the Beriz on certain lands, the Peshanum crops of which were sown from Drought by water raised from wells.....	...	...	...	...	...	...	643	1 6	...	643	1 6	643	1 6
Ordinary.													
8 Ready money Enams.....	3,66,186	5 5 16,017	10 5	3,84,183	15 10	1,35,463	6	2,620	2 5	1,38,083	2 11	...	2,44,100 12 11
9 Manias in Grain.....	20,775	1 6	2,341	11 8	23,116	13 2	20,759	14 9	3,157	6 3	23,917	5 1	...
10 Chaturbhagum Fundations, &c., Begayat.....	7,425	13 6	...	...	7,425	13 6	6,362	12 7	...	6,362	12 7	...	800 7 10
11 { Remission of 4th or half teerwah on lands cultivated by Menasidars of Brahmin Caste.....	29,024	8 8	...	...	29,024	8 8	28,319	3 8	...	28,319	3 8	...	1,068 11
12 Sheretion.....	6,080	8 4	...	...	6,080	8 4	6,690	15 10	...	6,690	15 10	...	705
13 Urdanasion or remission of a moiety of the full assessment.....	6,739	11 1	...	...	6,739	11 1	7,164	15 11	...	7,164	15 11	...	...
14 Tripary.....	8,578	11 1	126	3 8	8,704	14 8	7,681	11 4	140	9 7	7,822	4 11	...
Total.....	78,608	6	2,467	13 4	81,071	5 4	88,216	1 3	3,297	15 10	89,513	1 1	...
Miscellaneous.													
15 Ready money Enams.....	4,44,769	11 5 18,485	9 9	4,63,255	5 2	2,21,778	1 19	4,918	2 3	2,27,696	4	...	2,35,559 1 2
16 Woodland.....	1,077	11 8	...	...	1,077	11 8	841	1 7	...	841	1 7	...	236 10 1
17 Palmirahs.....	2,883	15 11	141	11 10	2,974	11 9	2,917	7 7	159	7 7	3,076	13 2	...
18 Fish rent.....	37,459	4 7	246	5 1	37,805	9 8	41,366	4 1	515	8 9	43,681	12 10	...
19 Ready money Enams in Aumany Villages.....	...	7	...	...	...	7	...	...	...	...	...	...	...
20 { Ready money Enams in Aumany Villages tested for one year.....	...	...	800	...	...	...	...	...	...	...	...	...	...
Total.....	41,376	8 2 4,366	11	43,654	9 1	45,134	7	675	4	45,809	11	3,144	7 10
Deductions from Sundry Items.													
21 Deductions from Sundry Items.....	25,142	4 3 500	11	25,342	4 3	22,800	4 6	22,800	4 6	22,800	4 6	...	1,141 15 9
22 Total.....	25,142	4 3 500	11	25,342	4 3	22,800	4 6	22,800	4 6	22,800	4 6	...	...
23 Total.....	25,142	4 3 500	11	25,342	4 3	22,800	4 6	22,800	4 6	22,800	4 6	...	...
24 Total.....	25,142	4 3 500	11	25,342	4 3	22,800	4 6	22,800	4 6	22,800	4 6	...	...

COLLECTOR OF TINNEVELLY.

27. In explaining the cause of the variations in the several Items of remissions inserted in the foregoing Statement No. 6, I beg to state that the increase of remission of Rupees 731-10-6 under Item No. 4 is owing to a greater extent of high level Nunjah land subject to half teerwah under the orders of the Board, dated the 28th September 1854, having been brought under the plough in the past, than in the preceding Fusly. The increase under Items Nos. 11, 12 and 16 amounting together to Rupees 1063-9-9, is attributable to an increase in the dry cultivation, with the extent of which these Items vary year by year.

28. The increase under Item No. 6, of Rupees 2,286-7-3 is owing to the extent of Cultivation raised in the latter part of the previous Fusly 1265 under the favorable orders of the Board granted for all the Talooks in the district, and brought to the accounts of the succeeding Fusly 1266, having been more than that brought to account in Fusly 1265 from the cultivation of the preceding Fusly 1264, made under similar indulgence allowed in that year, for two Talooks Shunkerninar Covil and Strcevilypootoor, out of the 13 Talooks composing this Collectorate.

29. The amount of remission of Rupees 643-1-6 allowed under the sanction of the Board of Revenue dated the 18th May 1857 at 20 per cent. of the value of the Government share on lands under certain Tanks, the Peshanum crops of which have been saved from drought by means of water raised from wells, is entered as the increase under Item No. 7.

30. Fixed Enams and Enams granted on a per centage of the net amount of Nunjah and Poonjah Beriz in some Villages, which necessarily varies every year with the cultivation and prices, constitute the ready money Enams exhibited under Item No. 8. Out of the increase of Rupees 800-7-10 under this Item, deducting Rupees 800 being the increase in Enams in the two Aumany Villages held under rent in Fusly 1265, but brought under direct management in Fusly 1266, and consequently transferred to this Item from Item No. 20 in this Statement under the head of deductions from Sundry Items of Revenue, the remainder stands at Annas 7-10 which is too insignificant to need any remark.

31. The receipts from Porpichay on account of certain Davustanums in this District were usually credited to the Tripany fund under the head of deposit, but in the Fusly under notice, these receipts having been merged into the general Beriz for reasons shown in para. 12 of this Report, and such portion thereof as belongs to those Davustanums, to which no assignment of rent free lands have as yet been made, been deducted therefrom and carried to the head of Deposit, is the cause of the increase under Item No. 14.

32. The Enams in Tope and Palmirah trees, Items Nos. 17 and 18, are composed of the customary deductions on account of Chaturbhagum, &c., made from the Beriz of these descriptions of Trees, and of the full tax on scattered fruit trees and Palmirahs on occupied lands, and on the boundaries of such fields, remitted in conformity with the orders of Government contained in para. 7 of Extract from Minutes of Consultation dated 31st May 1855 annexed to the Proceedings of the Board of Revenue under date the 29th October following. The

particulars of Rupees 44,958-12 being the total of the two Items in question are given in the

Items.	Fusly 1265.			Fusly 1266.			Increase.			Decrease.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
Total deductions from the Beriz of the four kinds of fruit trees subject to Assessment.....	2,974	11	9	3,076	15	2	102	3	5	..	..	..
Do. from that of Palmirahs.....	37,805	9	8	41,881	12	10	4,076	3	2	..	..	..
Total.....	40,780	5	5	44,958	12	..	4,178	6	7	..	..	..
Particulars.												
Remission of tax less the Customary Deductions on Scattered fruit and Palmirah trees on occupied lands and on the boundaries of such fields.....	14,798	7	1	19,283	9	7	4,490	2	6	..	..	..
Customary deductions allowable from the demand on the scattered fruit and Palmirah trees on occupied lands, &c., now remitted.....	8,189	7	10	8,573	13	..	384	5	2	..	..	..
Total.....	17,987	14	11	22,862	6	7	4,874	7	8	..	..	..
Customary deductions from the Beriz of fruit trees and Palmirahs other than scattered trees on occupied lands, &c.....	22,792	6	6	22,096	5	5	..	..	..	696	1	1

margin, from which it will be seen that there is an increase of Rupees 4,874-7-8 in the remissions of the full tax on scattered fruit trees and Palmirahs, and a decrease of Rupees 696-1-1 in the customary deductions on account of Chaturbhagum, &c., from the Beriz of fruit and Palmirah trees other than the scattered trees on occupied lands and on the boundaries of such fields giving a net increase of Rupees 4,178-6-7. The increase in the Remissions of the tax on scattered fruit and Palmirah trees on occupied lands, &c., is attributable to more lands on which scattered trees, especially Palmirahs, stand having been brought under cultivation in the past than in the previous year in order to entitle the trees to exemption from tax under the above quoted orders, with the scope of which, the Ryots became more fully acquainted in the Fusly under report.

33. The decrease of Rupees 696-1-1 in the customary deductions from the Topo and Taudbund Revenue has arisen partly from a portion thereof, viz. Rupees 384-5-2 being included in the tax on scattered fruit trees and Palmirahs remitted in consequence of their standing on occupied lands, and partly from certain Tamarind trees entitled to partial exemption on ac-

count of Chaturbhagum, &c., having become unproductive combined with the resumption of certain favorably assessed trees under the head of Ayen in consequence of their transfer by sale, &c., from their proprietors to others.

34. Having in the foregoing paragraphs 27 to 33 assigned reasons for the increase in different Items of remissions in the Statement No. 6, I now proceed to explain the cause of the decrease in the remaining Items in that Statement.

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35. The decrease of Rupees 33,220-0-4 under item No. 1 in Statement No. 6 has arisen from the amount of remission granted for drought and short produce having been less in Fusly 1266, than in the preceding Fusly. Of the total amount of remission of Rupees 1,05,011-8-9 under this head, nearly three-fourths or Rupees 75,570 was allowed on cultivation under rain-fed Tanks and minor rivers in the two Northern Talooks Shenkerninar Covil and Streevellypootoor, where the failure of rain was experienced to a greater degree than in the other Talooks of the District.

36. The number of new cowles granted in Fusly 1266 having been fewer than in the previous year, combined with a fall in the neruck has caused a decrease of Rupees 889-1-6 under the head of zabtah cowle Item No. 2.

37. The decrease of Rupees 2,10,797-8-8 under Item No. 3, has resulted from the measures of relief accorded in the Board's Proceedings of 17th March 1857, having been confined to the two Northern Talooks Shenkerninar Covil and Streevellypootoor, where the character of the season was unusually adverse, whereas during the previous Fusly, the indulgence* was general, and extended to all the Talooks.

* Board's Orders dated 24th December 1855.

38. Item No. 5 consists of the 3 Heads particularized below, and the decrease shown of Rupees 2,855-5-8 is consequent on the teerwah on lands engaged for, but left waste, having been remitted with reference to the particular circumstances under which the lands were so left waste. In the previous year all lands taken up but left fallow were indiscriminately exempted from payment of tax, in consideration of the unusual adversity of the season; 1st Remissions granted on portions of waste lands taken up but left waste either by Proprietors or Durkhasdars under Moochilkhas executed by them, with a view in the case of proprietors to prevent the intrusion into their lands of strangers, and in that of Durkhasdars to acquire free possession of lands to the exclusion of the nominal owners-Rupees 1,269-4-1; 2ndly, Do. do. taken up but left waste by proprietors under Moochilkhas given by them to pay the assessment thereon on condition of their tanks, &c., being repaired at the public cost-Rupees 12,510-5-5; 3dly Do. do. on portions of waste land included in zabtah Cowles-Rupees 1,178-11-8.

The remissions were all granted with circumspection and after due enquiry.

39. A falling off in the prices has caused a corresponding decrease under items Nos. 9 and 10. The same cause and a decrease in the wet cultivation occasioned the deficiency under Item No. 13.

The decrease under Item No. 15 has arisen chiefly from the extent of land on which the crops perished entirely, having been less in Fusly 1266 than in the preceding year; whilst that under Item No. 20 was caused by two of the Aumany Villages, which were rented in the previous Fusly having been in the year under report taken under direct management, and the amount transferred to Item No. 8, as stated in para. 30 of this report.

40. The several Items composing the net Revenue of Rupees 20,68,081-15-7, mentioned in para. 26, as well as the revenue from all other Items pertaining to land, are exhibited in the annexed Statement No. 7, as compared with the results of the settlement of the previous Fusly. On reference to this Statement, it will be seen that the net land Revenue of the Fusly under notice is Rupees 24,31,241-9-11, or Rupees 72,835-4-1 below Fusly 1265.

No. 7.

ITEMS.	Fusly 1265.						Fusly 1266.						Comparison.	
	Olongoo.		Aumany.		Total.		Olongoo.		Aumany.		Total.		Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
Settled Beris including Nunjah, Poonjah and Engayet.	19,72,411	11	25,380	8	6,19,97,771	9	5,18,94,238	10	32,259	3	2,19,26,557	13	71,213	11
Beris of Sundry Items.														
Corry rent.	17,200	3	15	6	17,201	3	18,558	13	139	11	18,991	8	212	3
Nelavay.	15,411	8	2,321	9	17,733	1	13,566	15	2,110	11	15,767	10	1,730	5
Tope.	80,648	12	1,015	5	81,664	11	77,068	1	865	11	77,933	12	1,954	6
Tadband.	2,837	3			2,837	3	2,992	10			2,992	10	3,780	15
Woodungand.	1,622	12			1,622	12	985	11			985	11		
Daccard in Surra Enom Villages.	531	4			531	4	1,622	12			1,622	12		
Challars Outgootah.	10,216	11	396	14	10,613	9	8,375	9	396	6	8,771	15	1,841	9
Grants.	661	2			661	2	737	6			737	6		
Fish rent.			2,627	4	2,627	4							2,627	4
Duty on valuable timber trees cut on the hills.														
Beris for one year.														
Bottom in Aumany Villages.														
Pecopoo in Do.														
Total.	1,90,001	2	6,368	1	1,96,370	4	1,25,071	9	4,290	3	1,29,331	13	7,088	6
Grand Total.	21,02,412	3	31,729	9	21,34,141	13	20,19,970	4	36,519	6	20,55,889	11	78,252	3
Add.														
Amount of Tereah collected on the extent of cultivation of Coopchand's cowh land, the term of the cowh having terminated with the close of Fusly 1265.	3,500				3,500						3,410	9	89	6
Chank rent.	2,250				2,250		4,000				4,000			
Cheyaroot rent.	4,000				4,000									
Amount of Coray or road rent which remained in deposit up to Fusly 1265, but now included in the Land Revenue of the Fusly under report as per orders of the Board of Revenue continued in their proceedings of the 16th September 1856.							181	10			181	10		
Poliput Peshcush.	9,750				9,750									
Shrotriem Cutgootah.	21,12,163	3			21,12,163	3	12,192	4			12,192	4		
Land Revenue Sevoy Jummah.							30,519	6			30,519	6		
Interest account.														
Total.														
Grand Total.														

41. Of the several Items embraced by the foregoing Statement No. 7, the fluctuations in the last two Items, viz. Land Revenue, Sevoy-Jummah and Interest account remain to be accounted for, the cause of the variations in all the other Items excepting Poliput, Peshcush and Shrotriem Cutgootah, which are brought to account under this Statement, and which do not require any remark in consequence of their being the receipts from unvarying sources of Revenue, having been explained in the preceding paragraphs.

42. The decrease of Rupees 3,601-2-4 in the amount of Land Revenue Sevoy-Jummah is attributable to the receipts on account of this Item during the Fusly under report, having been smaller than what they were in the preceding Fusly, whilst the increase under the head of "Interest account," has been caused by a large amount of arrears on account of Fuslies 1264 and 1265 having been collected with interest during the year under notice.

No. 8.

Demand, Collection and Balance of Land Revenue.

Fusly.	Total Beriz.		Collections within the Fusly.		Balance.		Centage.	Subsequent Collections up to 31st August 1857.		Balance.		Centage.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		Rs.	A. P.	Rs.	A. P.	
1265...	25,04,076	14	18,58,029	1	6,51,047	12	826	3,70,099	10	2,80,948	2	511
1266...	24,31,241	9	19,02,619	10	4,38,621	15	18	3,56,016	5	82,605	10	34
Increase.....			1,39,590	9								
Decrease.....	72,835	4			2,12,425	18	8	14,083	5	1,98,342	8	5

Deduct amount of Moturpha Compensation allowed to certain Poligars..	Fusly ... 1265	8,260	3
	" ... 1266	8,260	8
Remainder.....	Fusly ... 1265	18,44,768	14
	" ... 1266	19,84,359	7

43. From the above Statement No. 8, it will be seen that up to 31st August 1857, there was a balance of Rupees 82,605-10-0 remaining to be collected out of the Land Revenue Beriz of the Fusly under report. Of this sum Rupees 23,040-1-5 are Peshcush outstanding against 11 Zemindaries in the proportions set

	Rs.	A.	P.
Under Circar...	6,438	14	7
Management ...	2,683	1	6
Saitoor.....	6,435	2	0
Pavally.....	1,608	4	3
Shivagherri.....	208	2	11
Maniatchy.....	3,618	8	11
Singum putty.....	160	11	8
Auvoodiapoorum.....	180	15	9
Nadoovooocorchy.....	388	14	6
Mailmandy.....	182	7	0
Alagapooru.....	1,025	4	3
Soorunday.....			
Vadimittah.....	28,040	1	5

down against each in the margin. The balance of Rupees 6,438-14-7 against the estate of Saitoor has been reduced by subsequent collections received at the Talook, to Rupees 3,277-2-9, which must be made good from the surplus Revenue of the estate, if any, of the current Fusly as the proceeds of the estate for Fusly 1266 have been less than the amount of Peshcush charged on the estate. Of the balance of Rupees 2,683-1-6 standing against Pavally, Rupees 2,100 have been since recovered, leaving Rupees 583-1-6 to be realized hereafter from the collections of the balance against the Ryots, now under course of collection. The balance against the Shivagherri estate has been reduced by subsequent collections to Rupees 3,145-2-0. This and the other balances against the remaining 8 estates, are in course of collection, strict orders having been sent to the several Zemindars on the subject.

44. The balance against the Ayen Villages is Rupees 59,565-8-7. Of which more than a moiety stands against the Talooks of Streevilypoottoor, and Nangoonary, and the remainder against 7 other Talooks. The impoverished state of the Ryots of the Streevilypoottoor Talook consequent on the continued unfavorable state of the season for the past 4 years, is the chief cause of the large balance of Rupees 17,800 against it, whilst that against the Nangoonary Talook amounting to Rupees 15,950 on the 31st August 1857, and reduced to Rupees 12,950 by subsequent collections, is partly owing to the cause assigned for the balance due by the Streevilypoottoor Talook, and partly to want of activity on the part of the Tahsildars. For the speedy collection of the above balances and the small amounts due by the other 7 Talooks, strict orders have been sent.

45. The demand of land and extra sources of Revenue for Fusly 1266, as contrasted with the preceding year, is exhibited in the subjoined Statement No. 9, from which it will be perceived that the total net Beriz of Fusly 1266 is Rupees 30,00,246-0-3 or Rs. 76,401-5-7 less than the preceding Fusly which was a year of unprecedented high prices.

46. The increase under the Item of Abkarry No. 3 is consequent on the Toddy and Arrack farms composing this head, having been from effective competition, leased out for 5 years from Fusly 1266 to Fusly 1270 at Rupees 40,350 per annum, or Rupees 5,337 in excess of the previous year, while the decrease in the Moturpah Revenue Item No. 4, has arisen from several persons who are liable to pay Moturpha, having through poverty left off working with looms, &c., and employed themselves as coolies.

47. A decrease in the sale of salt for home consumption, has caused a corresponding decrease in the Revenue under Item No. 5, whilst the increase under the head of sea customs Item No. 6, has resulted from the quantity of Senna and Pig-iron, &c., exported to Europe, having been larger than during the previous Fusly. A large decrease in the exportation of paddy and rice to Travancore, where the season is understood to have been favorable, has caused the decrease under the Item of Sayer Revenue No. 7. The increase of Rupees 3,443-4-0 under the head of stamps is attributable to an increased sale of stamp papers, especially of a high value, to parties in the Civil Courts during the Fusly under consideration.

No. 9.

Demand of Land and Extra Sources of Revenue for Fusly 1266 Compared with the previous Fusly.

Items.	Beriz of Fusly 1265.		Beriz of Fusly 1266.		Increase.		Decrease.	
1	2		3		4		5	
Land Revenue.....	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
	1 Iyen.....	24,95,001 15 7	24,19,792 1 7	75,800 14	.....	.....	.....	.....
	2 Sevoy Jummah.....	8,474 14 5	11,449 8 4	2,974 0 11	.....	.....	.....	.....
	Total.....	25,04,076 14	24,31,241 9 11	72,885 4 1	.....	.....	.....	.....
Extra Revenue.....	3 Abkarry.....	35,013	40,850	5,837	.....	.....	.....	.....
	4 Moturpha.....	94,870 4 8	90,708 11 1	4,162 9 7	.....	.....	.....	.....
	5 Salt.....	3,47,268 0 7	3,46,389 15	878 10 7	.....	.....	.....	.....
	6 Sea Customs.....	18,488 4 9	17,342 13 10	1,146 1 1	.....	.....	.....	.....
	7 Sayer.....	44,074 5 8	34,506 11 4	9,567 9 11	.....	.....	.....	.....
	8 Stamp.....	80,707	34,150 4	46,557 6	.....	.....	.....	.....
	Total Iyen.....	5,68,419 8 3	5,65,443 7 8	2,976 1	.....	.....	.....	.....
	Sevoy Jummah.....	4,160 18 7	5,560 15 1	1,400 3 6	.....	.....	.....	.....
	Total.....	5,72,579 5 10	5,60,004 6 4	1,225 9 6	.....	.....	.....	.....
Total Beriz.....	Iyen.....	30,84,021 7 10	29,83,236 8 10	1,007 7 20	.....	.....	.....	.....
	Sevoy Jummah.....	12,625 12	17,010 7 5	4,384 11 5	.....	.....	.....	.....
	Grand Total.....	30,76,647 8 10	30,00,246 8	76,401 5 7	.....	.....	.....	.....

48. The Statement No. 10 in the margin relating to new plantations exhibits an increase of 13 topes under the head of private topes. Of which 12 have been formed in the Tencausey Talook, and the remaining one in the Bremmadassum Talook. The one tope under the head of Government plantations has been in conformity with the orders of Government dated 29th August 1856, No. 907, made over to the Public Works Department, with the executive charge of the District, which was transferred on the 1st May 1857.

49. The annexed Statement No. 11 shews the state of the plantations on sand drifts, and on river banks. From the failure of the periodical rains, not only new lands have not been taken up for plantation, but also 14 tope trees and 7720 Palmirahs which were seemingly promising during the previous Fusly, have withered in the year under report.

No. 10
Plantations under the new Rules of 1838.

Amount of Assessment on the under cultivation.	Fusly 1266		Fusly 1265	
	Rs.	A. P.	Rs.	A. P.
Number of trees standing thereon.	Total for Fuslies.	1266	1265	1266
	Small Fruit trees for Fuslies.	1266	1265	1266
	Sundry for Fuslies.	1266	1265	1266
	Fruit trees for Fuslies.	1266	1265	1266
	Spare trees ready to supply deficiencies for Fuslies.	1266	1265	1266
Extent of land occupied for plantations in.	Wet for Fuslies.	1266	1265	1266
	Dry for Fuslies.	1266	1265	1266
	Acres.	1266	1265	1266
	Acres.	1266	1265	1266
Total number of plantations in Fuslies.	1266	1265	1266	1265
	1	1	1	1
Items.	Government Plantations	1	1	1
	Plantations made by Ryots under the new rules...	1	1	1

SETTLEMENT REPORT OF THE

No. 11

Plantations on Turies or Sand Drifts, and on River Banks.

	Portion of land occupied by Sand Drifts which have been planted.		Do. by the banks of Rivers.	
	Nunjah.	Poonjah.	Nunjah.	Poonjah.
1	2	3	4	5
	Acres.	Acres.	Acres.	Acres.
Up to the end of Fusly 1265.....	52	4,287	3	19
In Fusly 1266.....	...	...	...	...
Total.....	52	4,287	3	19
	Tope	Taud bund	Tope	Taud bund
No. of plants came up to the end of Fusly 1265.	No. of trees.	No. of trees.	No. of trees.	No. of trees.
216	3,89,742	...	16,511	...
Do. in Fusly 1266.....	...	...	...	...
Total.....	246	3,89,742	...	16,511
Deduct No. of plants died in Fusly 1266.....	14	7,720	...	...
Remaining	232	3,82,022	...	16,511
Extent of cultivation at the foot of the Plantations Fusly 1265.....	...	...	...	...
" 1266.....	...	...	...	...

COLLECTOR OF TINNEVELLY.

50. The particulars of Cotton, Sugarcane, and Indigo cultivation both in Circar,

Enam, and Zemindary Villages in the District, during the Fusly under report, are given in the separate Statement No. 7 with the packet. An abstract, No. 12, is inserted in the margin. From this it will be seen that there is a net decrease in the cotton cultivation of Acres 2491, which is owing to the unfavorable state of the season. From the same cause it is reported that there was a decrease in the yield, but the quality of the article is reported to be of a better description than the produce of the preceding Fusly owing to the weather having been clear during the time of picking. There is a net increase in cultivation under the heads of both Indigo, and Sugarcane to the extent of acres 287 and 14. The decrease in the teerwah under the head of Sugarcane notwithstanding the increase in cultivation as above stated, is owing to the lowness of the Neruck.

51. The superior quality of the cotton, combined with some decrease in the yield of the crops of the year under notice caused an increase of Rupees 10 to 21 in the price paid by the

European merchants for the first sort cotton, which ranged from 65 to 80 Rupees per candy, and of Rupees 15 in that paid for the 2nd sort, which sold about 70 Rupees a candy.

	Candies.
Fusly 1265.....	14,720
" 1266 from the Port of Tutacoria.....	55,583
To Travancore through the Frontier Choukey.....	1,287
	36,805
Increase.....	22,085

report. No particular complaint has been heard of adulterations having been practised in the year under consideration.

Sugarcane.	Teerwah.	Rs.	A. P.	Acres.	Extent of cultivation.
Indigo.	Teerwah.	Rs.	A. P.	Acres.	Extent of cultivation.
	Teerwah.	Rs.	A. P.	Acres.	Extent of cultivation.
Cotton.	Teerwah.	Rs.	A. P.	Acres.	Extent of cultivation.
	Teerwah.	Rs.	A. P.	Acres.	Extent of cultivation.
Fusly 1265.....					
Do. 1266.....					
Increase.					
Deduct extent of cultivation in Zemindary Villages for Fusly 1266.....					
Net Increase.....					
Net Decrease.....					

52. In spite of the decrease in cotton cultivation and produce, there is an increase in the exports of this article during the past year of candies 22085 as shown in the margin. This is chiefly attributable to a great quantity of cotton purchased by the merchants during the previous Fusly 1265, and reserved to the close of that Fusly, having been exported during the year under

SETTLEMENT REPORT OF THE

53. It will be observed from the Statement No. 13 in the margin that the balance in the amount advanced in Fuslies 1263 and 1264 for rebuilding houses and for cultivation has been recovered in full in the Fusly under report. The last instalments, Rupees 16-8-0 and Rupees 25 or both together Rupees 41-8-0 remaining unrecovered out of the advances made in Fusly 1264, for rebuilding houses and sinking 2 new wells, will be collected in the current Fusly 1267, in which they are due.

54. The advance of Rupees 950 made under the sanction of Government conveyed in Extract from the Minutes of Consultation of 30th April 1857 subjoined to the Proceedings of the Board of Revenue dated the 7th May following to certain shopkeepers in the Streevilly-pootoor Talook, whose shops had been destroyed by fire, remains as a balance, being recoverable only by instalments ending with Fusly 1268.

55. The balance on account of arrears of Land, and Sundry Sources of Revenue, and their respective Sevoy Jummahs from Fuslies 1218 to 1265 remaining unadjusted on the 31st August 1857, and amounting to Rupees 11,205-4-8 as shown in column 11 of the accompanying Statement No. 13, being composed of the following items, I have the honor to request that the sanction of Government may be obtained for writing off the same, to the head of "Profit and Loss" in the accounts less Rupees

No. 13.

Amount Sanctioned.	Amount remitted to the Talook for distribution.	Amount returned to the Huzoor Treasury as undistributed.	Amount actually disbursed on account of advance.	Amount recovered up to the end of Fusly 1266.	Balance of advance to be recovered.	Amount recovered up to August of Fusly 1267.	Balance.
2	3	4	5	6	7	8	9
Ra. A. P.	Ra. A. P.	Ra. A. P.	Ra. A. P.	Ra. A. P.	Ra. A. P.	Ra. A. P.	Ra. A. P.
...	...	...	16 4	16 4	...	...	...
...	...	...	12 8	12 8	...	...	...
...	...	...	50 50	33 8	16 8	...	...
...	...	...	50 50	25 25	25 25	...	...
...	...	...	112 8	71	41 8	...	...
950	950	...	950	...	950	...	950
Fusly 1263.							
Balance of the amount advanced in Fusly 1263 for rebuilding houses destroyed by fire.....							
Fusly 1264.							
Advance for cultivation.....							
Do. for rebuilding houses destroyed by fire.....							
Do. for sinking new Wells.....							
Total.....							
Fusly 1265.							
Advance for filling shops destroyed by fire.....							

403-5-11 and Rupees 9,474-7-9* recommended for remission in paragraphs 66 and 48 of the Settlement Reports for Fuslies 1264 and 1265 dated the 3d November 1855, and 7th October 1856. The items are shewn in the following para.

56. Land Revenue arrears Balance up to 31st August 1857..... Ra. A. P.
10,899 6 5

DEDUCT.

Amount of irrecoverable balance recommended for remission in para. 66 of the Jummahbundy report for Fusly 1264 dated 3d November 1855..... 403 5 11

Amount of irrecoverable balance recommended for remission in para 48 of the Jummahbundy Report for Fusly 1265 dated 7th Oct. 1856. 9,467 5 5

Balance..... 1,038 11 4

PARTICULARS OF THE BALANCE.

Amount being the Teerwah on certain lands which were under dispute between this Government and Travancore, and which were decided to belong to the latter..... 104 8 10

Value of excess quantity of Grain erroneously added to the 7 years' average Melwarem of the Village of Auroomooogamungalum in Streevygoontum Talook and which excess has hitherto been remitted under the sanction of Government..... 203 12 0

Amount of Teerwah on certain lands in dispute between the Government, and the estate of Oorcaud decided on enquiry to belong to the latter..... 8 13 9

Amount of Teerwa on certain lands cultivated in April 1855 and 1856, and therefore included in the Jummahbundy of Fuslies 1264 and 1265, but the crops on which were ascertained, after the Settlement of the respective Fuslies, to have perished..... 79 13 1

Amount of Teerwah on certain lands which suffered from drought, but which were included in the Jummahbundy, in consequence of the absence of the withered crops on the ground, when the lands were inspected. On the investigation which was completed after the settlement was over, it having been ascertained, that the withered crops had been destroyed by Cattle, the Teerwah charged on the same should be remitted..... 175 4 10

Amount of Teerwah on certain lands which suffered from drought, but which were brought to account in consequence of the loss sustained by the Ryots having, when calculated on the total Melwarem entered in their Puttahs, been found to fall below the usual per centage. On complaints from the Ryots that the extent of land entered in their Puttahs as in their holding, differed, from transfers, from the extent actually in their enjoyment, and that the loss should therefore be calculated on the Melwarem of the land actually occupied by them, an enquiry was instituted, and the result having shewed that the loss suffered by each claimant exceeded the prescribed per centage, the Teerwah charged, is recommended to be remitted..... 87 4 2

SETTLEMENT REPORT OF THE

Amount being the difference between the special tax charged on certain lands on the plea that they were cultivated under old Wells and the Poonjah tax subsequently ordered to be levied on the lands, the same having been ascertained to have been cultivated under new Wells dug at the expense of the Ryots.....	15 15 6
Amount being a moiety of the full teerwah on certain lands brought under cultivation in Fusly 1263, objected to on the ground that the land is situated on a high level. On enquiry it having been ascertained that the land in question is situated on a high level as stated by the complainants, and that it was cultivated by water raised by manual labor, under the orders of the Board of Revenue dated 28th September 1854, the amount under notice should be remitted....	94 1 11
Amount being the difference between the Carr teerwah charged on certain lands, and the Peshanum teerwah subsequently ordered to be levied thereon, in consequence of the lands in question having been ascertained to have been cultivated during the Month of April of Fusly 1264, and not in the month of May, cultivation of which month is carried to the credit of the Carr cultivation of the succeeding Fusly....	68 0 10
Amount being the difference between the high rate of Poonjah teerwah charged on certain Poonjah lands mistaking them for lands of a higher class, and the teerwah subsequently ordered to be levied on the lands after ascertaining the class to which they belonged according to Auyacut classification.....	4 0 6
Amount of teerwah due by certain Poracoody Ryots who are reported by the Tahsildars to have emigrated to Colombo and other places, through poverty....	33 6 0
Amount being the teerwah charged by the Curnum on certain lands proved on enquiry, which was completed after the close of the Jummahbundy, to have been left waste, and not cultivated as fraudulently alleged by the curnum, to favor a third party not entitled to the land.....	79 11 3
Amount being the difference between the teerwah charged with reference to the <i>Gramamottam Sarasary</i> on an average rate for the whole Village, certain <i>Poracoody</i> lands resumed under the Head of Ayen, and the assessment subsequently ordered to be levied on the same according to the rate on the neighbouring lands, which appeared to be fair, on an enquiry made into a complaint preferred by the land owner on the subject.....	20 12 3
Amount being the difference between the Poonjah tax charged on certain lands situated under minor rivers beyond the reach of irrigation, and the Poonjah tax subsequently ordered under the orders of the Board dated 28th September 1854 to be levied on the same on the Ryots proving that the lands were cultivated with dry crops not by irrigation, but by rain.....	50 9 7
Amount being the teerwah charged on certain trees, which on enquiry proved to be situated within the limit assigned to Back-yards of Houses, and consequently entitled to exemption.....	3 13 4
Amount being the difference between the special tax charged on certain lands under Wells on the plea that the Wells were within the prohibited limit of Public Works of Irrigation, and the Poonjah tax subsequently ordered to be levied on the lands after examination of the localities made on complaints of the parties.....	2 10 0

COLLECTOR OF TINNEVELLY.

Amount being the teerwah charged on certain extent of land alleged to be in excess of that entered in the Auyacut, but on measurement of the same made on a complaint from the land owner, it having been found not to have exceeded the Auyacut extent, the teerwa on the excess must be remitted.....	6 1 0
	1,038 11 1

ARREARS ON ACCOUNT OF SUNDRY SOURCES OF REVENUE.

Amount being the Moturpha tax due by certain Individuals reported to have through poverty emigrated to Colombo and other places.	190 11 4
Do. being Do. due by certain Ryots, who are reported to be impoverished, and consequently unable to pay their tax.....	66 4 4
Do. being Do. due by certain persons reported to have died.....	20 9 1
Do. being Do. imposed by the Curnum on certain persons who were on enquiry found to be cultivating Ryots, and therefore entitled to exemption from payment of Moturpha.....	5 12 4
Amount being one of the two taxes erroneously imposed on certain Individuals liable to Moturpha in two Villages. The tax entered in the accounts of one Village having been collected, the other charged twice over should be remitted.....	5 6 10
	288 11 11
Total amount recommended for remission.....	1,327 7 0

57. The information as to what extent coercive process was employed in Fusly 1266 in the realization of arrears of revenue for Fuslies 1264 and 1265 is given in Enclosure A to the accompanying Statement No. 13, from which it will be perceived that landed and personal property, whose value was estimated at Rupees 4125-10-10 during attachment, was sold by auction to the highest bidders for Rupees 6369-2-6 or Rupees 2248-7-8 in excess of the amount of arrears shewn in column 4, on account of which they were sequestrated. Out of this excess, after paying the interest upon the arrears, and the balance of previous Fuslies due, the remainder was returned to the proper parties. No sales of property in satisfaction of current balance took place in Fusly 1266.

58. In conformity with the requisition contained in para. 5 of the printed memo. from Government dated the 23d August 1856, I have the honor to offer the following explanations regarding the large fluctuations shewn in the accompanying Statement No. 14 of gross collections, and charges during the Fusly under report.

59. The increase of Rupees 1,85,153 in the collections on account of arrears of Land Revenue is attributable to the balance outstanding at the close of Fusly 1265 having been from the then uncertainty of the law on the subject of recovery of Ryotwar balances, much larger than that at the expiry of the previous Fusly 1264, whilst that of Rupees 1,36,616 in the current collections is owing to the working of Act XXIII. of 1856, under which, collections of arrears of revenue are now made with ease and facility.

60. The decrease of Rupees 3601 in the receipts under the head of Land Revenue, Sevoy Jummah, and the increase of Rupees 6,576 under the item of interest accounts are attributable to the causes given in para. 42 of this Report.

61. The amount of stoppage in the Head Assistant Mr. Swinton's salary in consequence of his absence during a portion of the Fusly under report having been credited to the head of refunds of charges, is the cause of the increase of Rupees 2,644 under that item.

62. The bids for the rent of the abkarry farm for Fusly 1266 having been more advantageous than those of the previous Fusly, combined with a large amount of beginning of Fusly 1266 caused the increase of Rupees 8,649 under that item.

SETTLEMENT REPORT OF THE

63. The arrears on account of Moturpha at the commencement of the Fusly under report having been comparatively larger, is the cause of the increase of Rupees 21,109 under that head, whilst the decrease of Rupees 920 in the Item of Extra Revenue, under the head in question, has arisen from the absence of any receipts to this head from Palapattadei Yeomiah as was the case in last year.

64. The collections under the following 4 Items, viz. Salt, Sea Customs, Sayer, and Stamps being usually taken as the demand, the remarks offered in para. 47 of this report for the fluctuations in the demand on account of the several heads of Revenue in question equally apply to the variations in the gross collections of the different Items under notice.

65. The increase of Rupees 705 in the collections on account of Extra Revenue under the head of Sea Customs is owing to the amount of Tonnage Duty levied during the Fusly under notice, having been larger than what it was during the previous year, whilst that in the similar item under the head of Stamps was caused by the amount of Stamp duty collected from Pauper Plaintiffs and the collection on account of penalties on unstamped papers having been larger than in the preceding Fusly.

66. The net decrease of Rupees 2,641 under the head of Collector's salary, &c., was occasioned by the non-employment of one Assistant throughout the year.

67. The pay of the Huzoor and District Establishment for the month of May 1856 belonging to Fusly 1265, as well as that for the month of May 1857 having been disbursed in the year under report is the cause of increase of Rupees 21,346 shown under the head in question. The decrease of Rupees 602 under the head of Saderward is attributable to the charges belonging thereto for the months of March and April of Fusly 1266 not having been debited in the accounts within the close of the Fusly.

68. The increase of Rupees 2,267 in the Extra Revenue charges not chargeable to any particular sources of Revenue was chiefly caused by the pay of the additional Sibbendy entertained for the preparation of the Jummahbundy accounts of Fusly 1265, and the expenses incurred on account of the examination of the Pearl Banks off the coasts of this District and Madura having been disbursed in Fusly 1266.

69. The reason assigned for the decrease under the Item of salary is equally applicable to the decrease of Rupees 1,800 in the charges on account of Tent allowance.

70. The increase under the head of Refunds of Revenue charges of Rupees 601 is the amount of excess assessment collected in the Fuslies 1259, 1260 and 1261 on certain Pottom lands while under attachment and refunded to the Enamdar under the sanction of Government conveyed in Extract from the Minutes of Consultation of 2d September 1856 subjoined to the Proceedings of the Board of Revenue dated the 9th Idem.

71. The increase of Rupees 1,412 in the disbursements on account of Huzoor and District Establishment under the head of Salt was caused by the pay for the month of May 1856 in arrear, as well as that for the month of May 1857 having been disbursed in the Fusly under report, whilst that under the Item of Extra charges is attributable to the amount of expenses incurred in Fusly 1266 for covering Salt heaps with mud and turf having been greater than the disbursements on that account during the previous year.

72. The decrease of Rupees 8,916 in the Salt manufacturers share was caused by the quantity of Salt ordered to be manufactured during the Fusly under consideration, with reference to the stock on hand, having been smaller than in Fusly 1265.

73. The cause assigned for the increase in the Item of Huzoor and District Establishment under the head of Land Revenue charges is applicable to the increase of Rupees 199 and 468 in the like Items under the heads of Sea Customs and Sayer, respectively.

74. I beg to report for the information of the Board that all the village accounts connected with the Settlement of the past fusly, as well as the Puttahs for distribution, have been prepared on paper according to the new forms.

75. I beg to forward the report of the Sub-Collector. The two Northern Talooks of Streevillypootoor and Shenkerninar Covil were transferred to the Sub-Division in the beginning of this year. This portion of the District, particularly the Talook of Streevillypootoor, is in a very impoverished state from successive bad seasons, and its condition requires careful attention. Since there has been no Head Assistant in the District, the Sub-Collector has divided with me that Officer's charge, taking the Police of the Head Assistant's Talooks, while I retained the Revenue charge, with that of the Salt, Land, and Sea Customs.

I have had far less efficient assistance during the past fusly than was required for the satisfactory conduct of the business of the District. The Head Assistant Mr. Swinton was transferred to Trichinopoly last September, and since then I have had no Head Assistant, capable of being placed in separate charge. I trust the Government will soon be enabled to supply this want in Tinnevely.

I have the honor to be,

Sir,

Your most obedient Servant,

J. SILVER,

Collector.

FROM E. B. THOMAS, ESQ., COLLECTOR OF COIMBATORE; TO J. D. SIM, ESQ.,
ACTING SECRETARY TO THE BOARD OF REVENUE.

DATED 21st SEPTEMBER 1857, No. 154.

SIR,

1. I have the honor to forward the usual Statements of the Land and Extra Revenue Settlement for Fusly 1266, together with* those prepared in the form received with the Board's Memorandum, dated 21st March 1857.

2. The rental of the current fusly amounts to Rupees 22,34,823 and when compared with that of the last year, exhibits a net increase of Rupees 39,622, or 1-13-0 per cent. as particularized in the annexed abstract.

Land Revenue.		Rs.
Result of Settlement.		22,24,169
Land Revenue.		10,654
Sale proceeds of Sandalwood, &c.,		22,34,823

Items.	Revenue of Fusly 1265.		Revenue of Fusly 1266.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Ryotwar.....	21,62,369	10 2	21,91,189	15 10	28,820	5 8	.....	.....
Shorriem Jodegay, &c.....	951	... 9	954	... 9	.....	.....	.....	.....
Quit Rent.....	3,860	2 4	4,008	9 7	148	7 3	.....	.....
Sale proceeds of Sandalwood.....	.....	.....	10,653	13 4	10,653	13 4	.....	.....
Total.....	21,67,180	13 3	22,06,803	7 6	39,622	10 3	.....	.....
Poligars.....	23,019	9 10	23,019	9 10	.....	.....	.....	.....
Peshcush.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total.....	21,95,200	7 1	22,34,823	1 4	39,622	10 3	.....	.....

SETTLEMENT REPORT OF THE

3. One cause of the above increase in a continued dry year like this, is chiefly from some extent of wet and dry lands left uncultivated last fusly 1265, being brought under cultivation and entered for full rent, by rains which fell in the early part of the year under report, though the produce reaped was scanty; also from the sale of Sandalwood, &c., being credited to the Head "Land Revenue" under instructions from Government in their Minutes of Consultation dated 11th March 1856, No. 285, para 19.

Where conducted.

4. The Settlement was made at the Cuslah Stations of each Talook both in my Division and the Head Assistant Collector's, and Puttahs were distributed accordingly, except in the following cases. In the Talook of Denaicken Cottah, the distribution was made at Metapolliem; in Choyoor at Avenashy, and in Collegal at Byloor, as well as in the Cuslah Station. Such a measure tending to the convenience of the Ryots. As regards the settlement and distribution of Puttahs in the Sub-Collector's Division, para. 2 of his report herewith ~~sent~~ dated 20th ultimo, will afford the necessary information.

5. During the settlement and issue of puttahs of the current Fusly, all complaints of the ryots were heard by myself and my Assistants, and all reasonable and possible remissions granted, with due reference to the state of the season. Many of the old gardens have now been cultivated with punjah produce only, for want of water in the wells, but nothing was remitted in such cases, as the rent on those gardens had been reduced 12 and 15 per cent. under instructions from Government.

6. The following abstract will exhibit the number of villages and hamlets, together with the tenure under which they are held, whether Ryotwar, Shrotriem, Jagheer, Poliput, &c., and whether inhabited or otherwise.

Description.	Populated or otherwise.	No. of Villages.				No. of Hamlets.				Total.			
		1865.	1866.	Increase.	Decrease.	1865.	1866.	Increase.	Decrease.	1865.	1866.	Increase.	Decrease.
Ryotwar.....	Populated.....	1,409	1,501	2	...	4,657	4,800	178	...	6,186	6,300	180	...
Shrotriem.....	Bacheraus.....	24	32	...	2	...	...	...	...	34	32	...	2
Jodegny.....	Populated.....	10	10	...	...	8	10	2	...	18	20	2	...
Poliput.....	Bacheraus.....	50	50	...	...	111	118	7	...	161	168	7	...
Total.....	Populated.....	1,599	1,561	2	...	4,800	4,928	182	...	6,363	6,540	184	...
	Bacheraus.....	34	32	...	2	...	...	...	...	34	32	...	2
Grand Total.....		1,593	1,559	2	2	4,800	4,928	182	...	6,390	6,561	184	...

In the Talook of Denaicken Cottah, a village called Askoor, which was deserted last year, has been re-occupied in the fusly under report; and the revenue derived from the lands brought under cultivation, is Rupees 18-4-6; another* village in the Talook of Collegal has also been restored this year, but its revenue is only Rupees 8-15-5 for the present.

* Okalnuttum.

In Collegal	Ryotwar.
" Pulachy.....	3
" Parondary.....	1
" Choyoor.....	92
" Pullodem.....	11
" Dharapuram.....	1
" Erode.....	3
" Chokragheri Poliput.....	69
	183

their construction. They are usually entered in the accounts as hamlets.

8. As regards the increase in the number of hamlets, viz. 182, I beg to state that the ryots are accustomed to have such detached buildings near their fields, for their own convenience and for the security of their crops, &c. The cost of small thatched houses so built, is trifling and the advantage derived by the ryots induces

9. The number of principal sources of irrigation, jungle streams, and the total extent of wet lands depending thereon, having been given in detail in previous reports, and in Statement No. 18, herewith sent, a repetition of it seems unnecessary. The freshes of the river in the beginning of the cultivating season this year, supplied the tanks with water once only, the tanks of this District being mostly small in comparison with those in other Districts, they require a full supply at least twice, or even thrice a year, to enable the nunjah crop to yield full produce. The crops of a large extent of land therefore unavoidably failed this year. In many cases Nunjah lands were sown with Cholum, Raghee and other Poonjah crops. The usual remissions have been allowed to the ryots for entire failure of crop, and for cultivation of other than paddy, on careful enquiry.

10. The improvement of the Aracken Cottah channel alluded to in para 12 of my report on the Settlement of fusly 1265, having been nearly completed, the Punjab lands under it will be brought under cultivation in the next season. The construction of the head sluice and other improvements sanctioned by Government under date the 4th August 1854, for the Calinga Royen channel in the Talook of Errode, will add much to the irrigation of that channel, to the benefit of both Circar and ryot.

11. Statement No. 17 prepared in the new Form, will exhibit the particulars of the population as per census taken last year, vide para. 13 of my report dated 31st October 1856, No. 176. The necessity for the establishment of Tamil schools in this District, has been fully stated in para. 14 of my report above quoted. The English school at Coimbatore is progressing well, especially since Government has been pleased to sanction a Grant-in-aid the sanction of Government dated 23rd June 1857, for Rupees 2,330-0-0 for the improvement of the same school, will tend much to its improvement when executed.

12. The abstract in the margin will exhibit the number of ryots and others paying Revenue to the Circar for fusly 1266, compared with that of the preceding year, the number of land holders for the current fusly, exceeds that of the preceding year, caused by the entry in the account as per new form, the actual number of ryots in every Puttah; while the calculation was made up to last year at only one ryot per puttah, whatever might be the number of joint holders shown in them. As also by some new Landholders this year.

Items.	Fusly 1265.	Fusly 1266.	Comparison.	
			Increase.	Decrease.
Land Revenue.	1,89,190	2,29,002	39,812	.....
Moturpha.....	44,544	42,406	.....	2,138
Total.....	2,33,734	2,71,408	39,812	2,138
Deduct Decrease...			2,138	
Net Increase...			37,674	

one ryot per puttah, whatever might be the number of joint holders shown in them. As also by some new Landholders this year.

13. The number of Puttahs in the fusly under report is 2,35,364 which exceeds those of fusly 1265, by 5472 as detailed in the margin. The number of Puttahs actually distributed this year falls below those issued last year from the distribution in fusly 1265, in the Sub-Collector's Division, of the whole number of Puttahs as per new form, as stated in para. 19 of my report dated 31st October 1856, on the Settlement of fusly 1265; while they

Fusly 1265.....	92,047
" 1266.....	40,853
Decrease.....	51,694

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Division.	Number of Puttahs.	Fusly 1265.	Fusly 1266.	Comparison.		No. of Puttahs actually distributed.			Percentage.
				Increase.	Decrease.	Old Puttahs having changes not exceeding $\frac{1}{4}$ th of the holding.	New Puttahs.	Total.	
1	2	3	4	5	6	7	8	9	10
Collector's Division.....	Land Revenue.....	1,38,089	1,44,160	6,071	.....	1,482	24,585	26,067	...
	Moturpha.....	30,087	27,438	.....	2,649	.....	2,633	2,633	...
Total.....		1,68,176	1,71,598	6,071	2,649	1,482	27,218	28,700	17
Sub Collector's Division.....	Land Revenue.....	47,259	48,798	1,539	.....	3,380	6,169	9,549	...
	Moturpha.....	14,457	14,988	531	.....	.....	2,104	2,104	...
Total.....		61,716	63,786	2,050	.....	3,380	8,273	11,653	18
Grand Total.....		2,29,892	2,35,384	8,121	2,649	4,862	35,491	40,353	17
		Net Increase.....		5,472					

were granted for fusly 1266 only in cases where changes have taken place in the holding of the Ryots.

14. With a view to save trouble in details, and unnecessary cost of paper, and also for greater despatch of business, I have adopted the following system subject to the Board's approval; namely, small changes in the Puttahs, either from increase or decrease, not exceeding $\frac{1}{4}$ th of a Ryots' Puttah or holding, are entered on the back of his Puttah; the number, so issued in the current fusly, is 4,862 as shown in the above abstract, this plan saves a multitude of fresh Puttahs, for mere trifling changes in the holding is liked by the ryots (a main point) and saves both time and labour; the same Puttah, even with yearly small variations, will still conveniently answer for 4 or 5 years; one is enclosed as a specimen.

15. The marginal abstract exhibits an increase in the number of ploughs, and a decrease

Ploughs and Cattle.	Fusly 1265.	Fusly 1266.	Comparison.	
			Increase.	Decrease.
Ploughs.....	93,764	1,06,435	12,671	.....
Cattle.....	12,06,041	11,66,840	.....	39,701

disease, prevailed this year; as also from want of forage consequent on the entire failure of rain there has been indeed a sad murrain amongst the cattle, both of the hills and plains.

in that of cattle, the cause is that many ryots before paying professional tax, now hold lands for cultivation, this will account for the increase in the number of ploughs. As regards the decrease of cattle, the death of bullocks and cows to a large extent, from

16. In the Talook of Pullo dom a local thunder storm occurred in March 1857, accompanied by heavy rain, and occasioned much loss to several villages by the loss of their cattle and by damage done to their crops &c., vide correspondence noted in the margin, an advance of Rupees 500 to the ryots as recommended in my letter of the 9th May 1857 will relieve them from their present distressed condition. I therefore request the Board's sanction for the same.

17. The annexed Abstract will show the total number of new wells dug in each Talook, both in the Collector's and Sub-Collector's Divisions, since the date of the sanction of Government in November 1852 exempting the new wells from additional tax, up to the end of Fusly 1266. The consecutive adversity of the season during now 4 years, and the consequent smallness of the produce, impede the ryots from constructing more new wells; inasmuch as, though prices are good, the ryots' custom is to pay in kind and in grain. He seldom therefore begins a well till he has a surplus of grain in hand, the estimate is under the real increase, as new wells in punjy are increasing daily, and some escape notice and registry, the number already excavated is most encouraging and satisfactory.

For example, I quote 3 Villages.
In Yellatoor..... 21 new wells.
" Cotoor..... 22
" Annimalay..... 23

wells; inasmuch as, though prices are good, the ryots' custom is to pay in kind and in grain. He seldom therefore begins a well till he has a surplus of grain in hand, the estimate is under the

real increase, as new wells in punjy are increasing daily, and some escape notice and registry, the number already excavated is most encouraging and satisfactory.

M E M O.

3,480 new wells, at 150 cost each (a very low average) will give 5,22,000 of Capital, already sunk and invested thus valuably, many wells cost from 3 to 700 Rupees, few less than 100.

No. of Talooks.	Talooks.	New wells constructed up to the end of Fusly 1265.	New wells constructed in Fusly 1266.	Total.
		No.	No.	No.
1	Coimbatore.....	170	101	271
2	Sattimungalam.....	324	168	487
3	Densicken Cotta.....	73	70	143
4	Collegal.....	7	2	9
5	Pulachy.....	358	71	429
6	Paroondoray.....	336	117	453
7	Audicor.....	127	87	214
8	Errode.....	50	15	65
9	Cheyoor.....	233	40	273
10	Pullo dom.....	172	117	289
11	Neilgherry.....	.....	.....	.....
12	Dharapooram.....	127	58	185
13	Kanghivra.....	208	84	292
14	Caroor.....	244	40	284
15	Chuckraghery.....	107	29	136
	Total.....	2,536	944	3,480

SETTLEMENT REPORT OF THE

18. Under orders of the Board and Government, the rent on all old Gardens held

Divisions.	Number of old Wells restored up to Fusly 1266.	Number of old Wells restored in Fusly 1266.	Total.
Collector's Division.....	No. 458	No. 238	No. 696
Sub-Collector's Division.....	177	135	312
Total.....	635	373	1,008

Poonjah and grass rent, and also on those left waste, has been reduced, and the result was duly reported for the Board's information in my letter of the 15th June last, No. 92, the total number of old Wells restored subsequent to the reduction of the assessment, is shown in the marginal Abstract.

19. The following is the Abstract of Rent Roll for Fusly 1266, as per new form No. 19, the variation in the amount of rent being only usual in each case as reported already.

AMOUNT.	FUSLY 1265.		FUSLY 1266.	
	Number of Puttahs.	Amount.	Number of Puttahs.	Amount.
Under 10 Rupees.....		Rs.		Rs.
From 10 to 30 Rupees.	64,316	2,69,514	71,386	2,96,807
„ 30 to 50 „	22,452	3,65,690	22,839	3,73,839
„ 50 to 100 „	4,405	1,63,161	4,458	1,65,086
„ 100 to 250 „	2,387	1,58,055	2,084	1,37,333
„ 250 to 500 „	577	79,887	567	79,898
„ 500 to 1000 „	73	22,749	61	19,501
Upwards of 1000 Rupees.....	16	10,660	11	7,566
Total.....	1	1,097	0	0
Joint Puttahs.	94,227	10,70,813	1,01,406	10,80,330
Grand Total.....	66,618	9,77,725	71,447	10,00,697
	1,60,845	20,48,538	1,72,453	20,61,027

20. This is the fourth unfavorable and dry season. Rain has been very partial during the year under review, its average fall throughout the year being only 16 inches, the Talooks of Palloden and Chackragherry have felt much the great failure of rain. The small increase of cultivation arose entirely from rains in the early part of the season in some of the Talooks. The principal Rivers, Cavery, Bhavany, and Noyel, did not receive their usual freshes; and the Tanks were scarcely supplied with

water, as stated in para. 9 of this report, the total remissions under different heads amounted to Rupees 54,508. The only means which the Ryots have to fall back on in such seasons, is the cultivation under their wells, new and old, the late sanction of Government for Rupees 15,000 further advance, to enable the Ryots to dig new, and clear out old wells, will prove of especial benefit.

21. The sanitary state of the District was less favorable than in Fusly 1265. Cholera prevailed in some of the Talooks, and the deaths thereby amounted to 4903 throughout the District. Fever also prevailed in some localities. The aggregate number of cattle which died during the year, amounted to about 39,700 head from want of forage, and from murrain.

22. The prices of grain during the Fusly under report, are shown in the abstract beneath, compared with those of the preceding Fusly, and also with the Commutation rates. The prices are lower than those of fusly 1265, from 3 to 12 per cent.

Items.	Description of grain.	Commutation rate p Garce.			Prices in Fusly 1266 p Garce.			Increase.			Percentage.			Prices in Fusly 1265			Decrease.			Percentage.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			
Nunjah..	Paddy. { 1st Sort.	88	13	8	148	8	7	54	9	...	61	6	6	152	11	10	3	12	8			
					138	4	9							147	3	4						
	2d Do.	...	...	143	6	8	83	5	2	111	6	10	178	13	3	20	11	8				
													158	1	7				178	13	3	
	Average.....	...	...	...	126	9	5	51	13	...	69	4	8	138	10	8	12	1	8			
	Cholum.....	...	...	...	126	9	5	51	13	...	69	4	8	138	10	8	12	1	8			
	Cumboo.....	...	...	...	126	9	5	51	13	...	69	4	8	138	10	8	12	1	8			
Punjab..	Horse gram.....	74	12	5	173	11	4	98	14	11	132	4	10	183	...	...	9	4	8			
	Raghee.....	...	...	...	134	15	...	60	2	7	80	7	8	148	15	11	14	...	11			
	Varagoo.....	...	...	...	189	2	1	64	5	8	86	1	...	153	11	9	14	9	8			
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			

23. The price of cotton wool was 49 Rupees per candy during the months of October,

Months.	Prices per candy in 1265.	Prices per candy in 1266.	Increase.	Percentage.
October.....	43	49	6	13
November.....	43	49	6	13
December.....	43	49	6	13

* Coimbatore..... 1
 Pulludom..... 1
 Kanghiam..... 1
 Errode..... 1
 Chukragherry..... 1
 5

November and December 1856, during which period the article is usually sold. The Memorandum in the margin exhibits the difference in the prices between past and present fuslies. Cotton is cultivated in this District chiefly in 5 Talooks noted in the margin* but from the failure of periodical rains and consequent scanty produce, and also from the greater demand this year for cotton by merchants from other Districts, the price of the above article rose above the preceding fusly by Rupees 6 per candy.

24. The general result of the Settlement this year, compared with that of the year preceding,

connected with the Land Revenue, is detailed in the following Abstract.

SETTLEMENT REPORT OF THE

ITEMS.	FUSLY 1265.		FUSLY 1266.		INCREASE.		DECREASE.	
	Extent.	Settlement.	Extent.	Settlement.	Extent.	Settlement.	Extent.	Settlement.
Dry.....	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Garden.....	13,71,603	10,95,873	14,16,962	11,25,696	45,359	30,023	...	...
Wet.....	1,59,224	4,66,332	1,57,692	4,61,682	...	...	1,532	4,649
	71,137	4,87,110	72,544	4,94,225	1,407	2,115	...	...
Total....	16,01,964	20,40,115	16,47,198	20,81,603	...	32,489	...	...
Deduct $\frac{1}{2}$ th and } Remissions... 4		577		576	...	...	...	1
Remainder.....		20,48,538		20,81,027	...	32,489	...	...
Add sundry items Enumerated in Statement No. 4.....		1,17,692		1,24,825	...	7,133	...	...
Total....		21,66,230		22,05,852	...	39,622	...	...
Add.								
Shotriem Jodegay.....		951		951	...	...	...	...
Poliput Poshcush.....		28,020		28,020	...	...	...	...
Grand Total....		21,95,201		22,34,823	...	39,622	...	...

25. The increase and decrease shown in the above abstract, is composed of several items, under the Heads of Poonjah Garden, and wet lands the following Abstract will show them in detail.

ITEMS.		Increase from Cultivation from waste &c.			Decrease from lands left waste, &c.			Net Increase or Decrease.		
Poonjah.	Lands left to and cultivated from waste.	68,227	11	4	49,849	14	0	0	0	0
	Do. do. Porumpoke.	561	14	4	610	5	4	...	...	...
	Do. do. Enam....	0	0	0	0	7	1	...	...	...
	Do. do. Deficiency or excess found in the measurement.....	192	9	9	154	11	2	...	...	...
	Do. Shavy or failure of crop.	280	5	2	424	5	3	...	...	...
	Teerwa Jasty or Teerwa Cummy....	18,823	9	3	2,523	3	0	...	...	...
	Total....	88,086	1	10	53,062	13	10	Increase.	...	...
Garden.	Lands left to and cultivated from waste....	4,312	1	1	3,691	12	0	80,023	4	0
	Do. do. Porumpoke.	94	8	2	821	5	6	...	...	...
	Do. do. Enam....	0	0	0	30	8	9	...	...	...
	Do. do. Deficiency or excess found in the measurement.....	0	0	0	109	9	7	...	...	...
	Do. do. Shavy....	0	0	0	10	12	6	...	...	...
	Teerwa Cummy or Teerwa Jasty....	2,138	14	10	7,031	1	2	Decrease.	...	...
	Total....	6,546	8	1	11,196	1	6	4,649	9	4
Poonjah.	Lands left to and cultivated from waste....	26,558	8	9	13,710	8	5	...	...	...
	Do. do. Porumpoke.	403	8	8	569	14	4	...	...	...
	Do. do. Enam....	5	0	1	0	0	0	...	...	...
	Do. do. Deficiency or excess found in the measurement.....	43	3	4	36	12	0	...	...	...
	Do. Shavy....	8,225	12	3	15,659	14	5	...	...	...
	Teerwa Cummy or Teerwa Jasty....	8,721	5	3	6,875	8	1	...	...	...
	Total....	43,987	7	4	36,842	4	3	Increase.	...	...
Grand Total....		1,23,589	1	3	1,01,100	3	7	Net Increase.	22,489	13

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26. The increase observable from the cultivation of waste Poonjah lands, of Rs. 63,227 is in consequence of land taken for cowls, &c., this year, under the early rains, as before stated; these showers failed latterly, and the crops were scanty. The decrease of Rupees 49,350 under the same head, has arisen from deaths, emigration, and insolvency of Ryots, as well as from the adversity of the season.

27. In the Item of Porumpoke, there is a decrease of Rupees 810 from lands taken partly for Rail Road, and partly for sites of houses, &c., in different Talooks; Rupees 424 is entered in the above Abstract as decrease from failure of crops in Poonjah lands. In the Talooks of Pulladum and the Neilgherries, lands assessed at the above sum, were cultivated with Poonjah crop by the Ryots in the commencement of the season; but from want of the periodical rains, the crops entirely withered; some Ryots with no means of subsistence, deserted the villages with their families. Finding it impossible to recover the above sum, I was under the necessity of remitting the same, subject to the Board's approval.

28. The increase under the Head "Teerva Jausty and Teerva Cummy," of Rupees 18,823 is chiefly from grass lands to a large extent being brought under cultivation, and charged with full rent in the current Fusly; Rupees 2,523 are the decrease, under the same Item, caused from the entry of Poonjah lands held for full rent, to grass tax, &c., from the dryness of the season.

29. The Item of Gardens show a net decrease of Rupees 4,640 from many Gardens having been left waste owing to the great drought, especially in Pulladum and Parindooray Talooks. In allowing remissions on such Gardens, due enquiry was made, the above decrease comprises also the rent of the Gardens left waste by the death and desertion of some Ryots.

30. Nunjah lands exhibit an increase of Rupees 26,558 and a decrease of Rupees 13,710, the former is in consequence of a large extent of Nunjah lands waste last year, having been cultivated during the Fusly 1266, particularly those depending on channels; the latter Item of decrease from Nunjah lands, has arisen from lands under Tanks in the 8 Talooks

Audoor.
Perindoray.
Coimbatore.
Suttimungalum.
Cheyoor.
Pulladum.
Caroor.
Chuckragherry.

marginally indicated, having been left waste for want of sufficient supply of water; where there is no hope of water enough for a crop of Nunjah, I have encouraged the Ryots to plant Poonjah, or Garden produce, at half Nunjah rate, the usual rule here (one watering in 10 or 15 days being sufficient for such crops,) instead of losing the entire season, and the little water there may be in the Tank, the Ryot and the Government thus get half a

crop at least.

31. Nunjah lands paying a revenue of Rupees 560 having been taken for the Rail Road in the Talooks of Errode and Pulladum, the same has been entered under the head of Porumpoke. Lands swept away by streams in the Talook of Suttimungalum, are also included in the same head.

32. Under the head of "Shavy" there is a deficit of Rupees 15,660 caused from failure of Nunjah crops in the Talooks of Coimbatore, Pulladum, Pollachy, Audoor, and Chuckragherry. In the early part of the season this year, the channels and tanks on which the above lands depend for irrigation, received a promising supply, and enabled the Ryots to begin to cultivate; but at the time of the crop coming to maturity, the rain failed, and the crop entirely dried up, occasioning great loss to the Ryots.

33. The last item of "Teerva Jausty and Teerva Cummee" shows a decrease of Rupees 6,875, and is chiefly from remissions of rent necessarily granted, in cases where Nunjah lands were cultivated with Poonjah and garden produce for want of sufficient water.

34. Indigo is not cultivated in this district, but the article is occasionally manufactured from a kind of wild leaf, called "Palataly" and used for different purposes, though much inferior in quality to the regular Indigo.

35. The annexed Memorandum will exhibit the extent of cultivation in sugarcane and cotton during the year under report compared with that of the preceding year.

SETTLEMENT REPORT OF THE

Items.	Fusly 1265.			Fusly 1266.			Increase.			Decrease.		
	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.
	Acres.	Rs.	A.P.	Acres.	Rs.	A.P.	Acres.	Rs.	A.P.	Acres.	Rs.	A.P.
Sugarcane.....	1,188	9,080	10 2	1,149	7,996	5 10	11	...	...	...	2,084	4 4
Cotton.....	1,85,920	1,55,413	10 5	91,058	1,00,881	11	...	...	...	44,887	54,581	15 5

36. With a view to show the result of the revision of assessment on Nunjah lands, made

Talook and Village.	Deduction of Assessment on Nunjah waste lands in 1265.					Extent of land brought under cultivation.	Assessment.	Remarks.
	Extent of land.	Survey Assessment.	Amount reduced.	Remaining Assessment.				
				Rs.	A.P.			
Akkara Bahamampetty } in Coimbatore.....	Cauities.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	The remainder will be brought under cultivation gradually.
	61	343	8...	72	2 3	271	5 9	
	258	2,565	10 2	1,280	2 5	1,285	7 9	
	279	2,329	13 4	922	6 11	1,307	6 5	
Dannikent } Dalypolkem.....	163	1,498	9 8	752	14...	745	5 8	
	Total for 2 Talooks...	6,637	3 2	3,027	9 7	3,609	9 7	

under instructions from the Board of Revenue dated 27th February 1856, No. 661, I beg to annex an Abstract, showing the extent of Nunjah land brought under cultivation from waste during fusly 1266, caused by the above indulgence; similar reduction of assessment will be made in certain other Talooks where absolutely required, and the result reported in due course.

37. As regards Poonjah lands too heavily assessed in some of the talooks, arrangements are in progress for revision of such assessment as per orders above quoted, and when completed, I have no doubt a considerable extent of such Poonjah lands long waste, from over-assessment, will be brought into cultivation.

38. Having given the necessary information on the land Revenue, I beg to annex an abstract to show the demand of sundry sources for fusly 1266, compared with that of the preceding year, the total

demand being Rupees 2,23,495, exceeds that of the fusly 1265 by Rupees 23,738.

Items.	Comparison.		Demand of Fusly 1866.	Demand of Fusly 1865.	Total
	Increase.	Decrease.			
Abkary	Rs. A.P. 35,110	Rs. A.P.	Rs. A.P. 1,30,855 2	Rs. A.P. 95,744 14	
Moturpha	.....	1,568	57,911 13 8	59,480	
Stamps	2,729	.....	25,979 4	25,250 8	
Extra Revenue	.....	12,629	8,563 5 6	21,192 18 4	
Interest Account	96	.....	185 10 6	89 5 8	
Total	37,935	14,197	2,23,495 3 8	1,99,757 9 1	
Deduct Decrease.....					
Net Increase.....					
	14,197	23,738			

39. From the above it will be observed that there is an increase of Rupees 35,110 in the demand of the Abkary Revenue, caused by competition during the sale, in auction, for 5 years from fusly 1266 to 1270 as per Board's order dated 24th December 1855.

40. The decrease observable under the Head of Moturpha, of Rupees 1,568 is in consequence of the necessary remissions granted in cases of death, desertion, and insolvency, among different classes of people paying professional tax, and also from some of the payers of moturpha revenue having become land-holders this year.

41. In the Stamp Revenue there is an increase of Rupees 2,729, the increase or decrease in this branch of the revenue depends much upon the number of suits preferred in the Courts.

42. The item of extra Revenue shows a decrease of Rupees 12,629 chiefly in consequence of the sale proceeds of Sandal, and Teakwood, &c., having been transferred to the Head "Land Revenue" under instructions from Government dated 11th March 1856, No. 285.

43. The aggregate demand for fusly 1266, of all sources of Revenue, is shown in the following Memorandum, compared with that of the last year, there is a net increase of Rupees 63,360, in favor of the current fusly, which bears a proportion of 2-10-4 per cent.

SETTLEMENT REPORT OF THE

Items.	Demand for Fusly 1265.		Demand for Fusly 1266.		Comparison.	
					Increase.	Decrease.
Land Revenue.....	21,95,200	7 1	22,34,823	1 4	39,622	...
Sundry Sources.	95,744	14 ...	1,30,855	2 ...	35,110	...
	59,480	... 1	57,911	13 8	...	1,568
	23,250	8 ...	25,979	4 ...	2,729	...
	21,192	13 4	8,563	5 6	...	12,629
	89	5 8	185	10 6	96	...
Total.....	1,99,757	9 1	2,23,493	3 8	37,935	14,197
Grand Total.....	23,94,958	...	24,58,318	5 ...	77,557	14,197
Deduct Decrease					14,197	...
Net Increase.....					63,360	...

44. The collections up to the close of fusly under report, amounted to Rupees 23,20,102, leaving a balance of Rupees 1,38,216; of this balance Rupees 93,272 having been recovered up to 15th Instant, the remainder is Rupees 44,944, for the realization of which necessary measures have been adopted. The particulars of demand, collection and balance of each item of Revenue composed of the above demand are shown below.

Items.	Demand for Fusly 1265.		Collections within the Fusly 1266.		Subsequent Collections up to 15th September 1856.		Total.		Balance.
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	
Ryotwar.....	22,05,852	6 9	20,90,375	12 9	8,00,341	21 11	21,90,416	9 8	35,441 13 1
Shotriem Jodegry.....	951	0	866	...	95	9	951	9	...
Peaschush.....	28,019	9 10	27,757	1 10	262	8	28,019	9 10	...
Total.....	22,34,823	1 4	21,18,988	14 7	90,392	5 9	21,90,381	4 8	35,441 13 1
Sundry Sources of Revenue.	1,30,855	2 0	1,46,806	9 4	9,656	3 4	1,26,462	12 8	4,392 5 4
	57,911	13 8	49,889	14 8	3,185	14 3	53,075	12 6	4,836 1 2
	25,979	4 0	25,979	4 0	...	...	25,979	4 ...	...
	8,563	5 6	8,232	0 2	37	14 1	8,289	14 3	278 7 8
	185	10 6	185	10 6	...	...	185	10 6	...
Total.....	2,23,495	8 8	2,61,113	6 8	12,879	15 8	2,13,993	5 11	9,501 13 9
Grand Total.....	24,58,318	5 0	23,20,102	4 10	93,272	5 4	24,13,374	10 2	44,943 10 10

45. In collecting the above large sum, no legal measures have been resorted to, in any one case, either in the Collector's or Sub-Collector's Division.

I T E M S.	GROSS COLLECTIONS INCLUDING ARREARS.										CHARGES.						Percentage of 7 and 8
	Fusly 1265.		Fusly 1266.		Increase.		Decrease.		Fusly 1265.		Fusly 1266.		Increase.		Decrease.		
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	
1	2		3		4		5		6		7		8		9		10
Land Revenue.....	23,04,862	4 7	21,90,200	1 7	...	...	14,662	3	2,30,327	5 8	2,14,146	9 11	...	...	16,180	11 9	10
Abkary.....	96,740	3 8	1,18,412	11 10	21,672	8 3	...	...	...	...	...	...	...	...	...	...	15
Moturpha.....	54,472	14 1	55,728	6 9	1,255	8 8	...	...	...	...	...	...	457	8 2	...	...	9
Stamps.....	24,997	8	28,277	3 1	3,379	10 1	...	...	3,601	9	4,149	1 2	...	...	...	...	9
Total.....	23,81,072	14 4	23,92,618	6 3	26,207	10 11	14,662	3	2,34,018	14 8	2,18,295	11 1	457	8 2	16,180	11 9	9
Sundry Sources.																	
Deduct Decrease.....																	
Net Increase.....																	
Deduct Increase.....																	
Net Decrease.....																	
15,723 3 7																	

46. The gross collections, charges and Net Revenue, for fusly 1266, are detailed in the abstract in the margin in comparison with those for fusly 1265, vide Statement No. 14.

47. The amount of collections for current and arrears, this year, exhibit a decrease of Rupees 14,662, caused by a large sum of money having been deposited in the Talook Treasuries of Parindooray, Errode, &c., for payment to the Railway Engineers as per bills from the Sub-Treasurer, and not actually received into the Huzoor Treasury.

48. The increase of Rupees 21,672, in the collections on account of Abkary Revenue, has arisen from the punctual discharge of kists by many of the renters, and also from a large increase in the demand of that source consequent on competition as already stated.

49. The item of Moturpha Revenue shows an increase of Rupees 1,255, in the collections this year, notwithstanding the demand thereof is less than that of the Fusly 1265, and is in consequence of a large sum having been recovered on account of arrears of past years.

50. The increased sales of stamps and the excess amount received from the Judicial Department on account of Penalty, &c., during the year under report, will account for the increase of Rupees 3,280, under the head of stamp Revenue.

51. In the Item of "Land Revenue charge," there is a decrease of Rupees 16,181, caused by disbursement of salary to only one Assistant Collector this year, while the same was

paid in Fusly 1265 to 2 Assistants and a special Assistant Collector.

52. The charges under the head of Stamps, shows an increase of 457, arising from the payment of commission to different venders, with reference to the sale of Stamps and from payment of Stamp duty as usual, to an increased amount than in Fusly 1265.

53. The following abstract shows that the arrears due for several fuslies at the commencement of Fusly 1266, amounted to Rupees 75,462, of which Rupees 71,542 were collected within, and subsequent to, the year under review, leaving only Rupees 3,920 still due. Deducting therefrom Rupees 1,562, recommended for remission as irrecoverable, in paras. 57 and 58 of my report on the settlement of Fusly 1265, the remainder is Rupees 2,358, of this balance Rupees 1,721, being recoverable, the necessary measures are in progress for its realization. As regards the sum of Rupees 637, entered under the head "doubtful" the condition of the defaulters in each case is under enquiry, and the result will be duly reported in due course; meantime, I request the Board's sanction for the above mentioned sum of Rupees 1,562.

Items.	Arrears at the beginning of Fusly 1266.		Collection.				Remainder.			
			Within the Fusly.		Subsequent collection up to 15th Sept. 1897.		Recoverable.		Doubtful.	
			Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
1	2	3	4	5	6	7	8	9	10	11
Land Revenue.....	Rs. 67,393	A.P. 15 7	Rs. 63,986	A.P. 12 9	Rs. 64,141	A.P. 10 10	Rs. 1,460	A.P. 3	Rs. 470	A.P. 4 10
Abkary.....	1,479	14 5	1,479	14 5	1,479	14 5	...	...	...	...
Moturpha.....	6,002	5 2	5,814	10 6	5,814	10 6	14	...	167	6 3
Extra Revenue..	588	3	245	4 4	245	4 4	246	12 10	94	1 10
Total.....	75,462	6 2	71,470	10	71,542	8 1	1,720	15 10	637	11 1
							1,562	3 2	3,920	14 1

54. Adverting to para. 59 of my report on the settlement of Fusly 1265, I beg once more to request the Board's favorable consideration of the heavy assessment fixed on the Nunjah lands of the Talook of Errode. The Ryots still complain repeatedly about it. In justice to them, and in order to place them on the same fair footing with other ryots of the district, I request the Board's sanction to reduce the above rent as already recommended.

55. The Register of lands acquired by the Public servants in this district, has some entries this year also; a few of the servants having purchased lands.

56. During the Jamabundy Settlement of this fusly, the advantage to be derived generally from vaccination has been fully explained to the inhabitants, and the Talook authorities have been repeatedly ordered to use their best endeavours for the same object.

57. The Curnums of almost every village in this District having acquired a knowledge of the manual of instructions and the particulars of the new accounts, prepared most of the Statements themselves, with the exception of "Pymash Oloogoo," which is now under preparation in some of the Talooks. Curnums who were unused to write on paper, have learned since to do so, tolerably well. I have therefore every reason to believe that there will be no failure on the part of the village Curnums in the preparation of the new accounts; some of the Curnums understand English figures also.

58. The supply of Canarese manual of instructions to the Curnums of Collegal, Talama-lay in Denaicken Cottah and Hassanoor in Suttimungalum Talooks, has facilitated the preparation of those accounts.

59. The number of Manual books furnished to this District is 1990, of which 1067 were sold to the Curnums as per order of Government at 4 Annas each, and the sale proceeds thereof have been carried to account, the remaining books, viz. 923 are kept in the Cutcherry for future use.

SETTLEMENT REPORT OF THE

60. The Sub-Collector's report on the Settlement of his division for fussy 1266, is forwarded herewith.

61. There are two points on which some relief is still desired by the ryots, and from careful and full enquiry, I think justly and fairly so, namely a further remission of 10 per cent. on all the old gardens, and 10 years cowl on all Drupire Orchard (Topos) newly made in double rent (Dofusul) Nunjy.

62. In the Government Minutes of Consultation dated 6th October 1854, while conceding the 12 and 15 per cent. respectively in the Northern and Southern division of Coimbatore, (since remitted to the old and heavily taxed gardens), and only deferring the 25 per. cent asked, it was admitted that the full measure of relief might be found necessary. I believe it to be so and that its concession will result, not only in increased prosperity and confidence to the ryot, but in actual and speedy increase of the Government Rent Roll.

63. The important boon granted in 1852 of freedom from extra cess on all new wells, has already produced, at a low computation, 3,480 new wells, a most valuable and permanent result, both to ryot and Government; the 12 and 15 per cent remitted on old wells, has also saved many old gardens from being thrown up, and has brought up some* old dilapidated wells into use, but the disparity of the Poonjah tax on the new, and the old garden tax on the old gardens, is still too great to turn capital to the repair of the old wells. Of which a good many still remain in disuse.

* 1008. There are still more than 500 old wells unrepaired and which will I fear remain so unless the tax is raised as now asked.

64. To preserve in use all the old wells now cultivated, and bring up the dilapidated ones still in disuse, I would strongly recommend the full measure of relief originally contemplated, 25 per cent, being now conceded, namely 10 per cent more on those on which only 15 per cent has been yet remitted, and 13 per cent on those on which 12 per cent only was conceded.

65. The decrease to Government would only amount to Rupees 57,500, and to show the positive benefit and gain of the former gradual reductions, it is only necessary to advert to the yearly increasing rental, even under adverse seasons, this being really the 4th year in which Coimbatore has only had (as shown by the rain gauge and careful observation,) a scant supply of rain, or 16 inches per annum.

66. The remissions before granted, have already proved most beneficial and drawn out the capital, the confidence, and the energy of the Ryots; and this increased outlay and prosperity of the Ryot is a sure guarantee that the completion of the boon, as now solicited, will, without any doubt, be certainly and early productive of the happiest results.

67. As regards new Orchards on double tax Nunjy land, I would earnestly solicit a reduction, required alike by policy and justice; there are, as I have already explained to the Board, no* Orchards on the garden lands in Coimbatore, as exist elsewhere, and supposed by the Board here also, so that the boon to the well land, in no way benefits or aids the heavily assessed Orchards; there has been, and there will be, no new Orchards or trees planted, for many years, on the best and most suitable lands; such land is spoilt and unproductive for 10 years for other crops when turned into Orchard, and yields no return for that period to pay double crop tax for that time without any crop or return, is plainly impracticable, and deters from all such valuable planting; the simple, just and moderate boon the Ryot asks, is,

* Orchards.

* Vide my letter dated 10th April 1857, No. 58.

† While under heavy double Nunjy tax, no Ryot can possibly afford to pay it for 10 years for nothing.

to pay single tax for the first 10 unproductive years, beginning the double tax, (the turum of the land), immediately the crop begins, i. e. in the 11th year, the loss to the Government will be very trifling and gradual; the boon the Ryot considerable, and immediate. If even one-tenth of the double crop land were at once turned into Orchard (a result more desirable than probable) the temporary loss to Government would be only 10,000

Vide Memo. No. 2.

Rupees a year, while the value of the land to the Ryot, and consequently to Government, would be quadrupled. To make the double tax seem heavier, and enhance the necessity of alleviation, the practice of extra cess on the Orchard does not exist in 6 of the 15 Talooks.

68. I beg the Board's early concurrence in this point, on the policy of which I cannot see a doubt, the easier rate now allowed on the single crop land turned to orchard, makes the double rate press comparatively the heavier, and it is thus felt and complained of. The request vitiates no revenue principle, or rule of the Board; it is simply a just and necessary cowle, for 10 unproductive years, and in the 11th the land returns to its own and proper assessment, converted from ordinary, dubious, Nunjy, into most valuable unfailing orchard, much more saleable, and giving a good rent to the owner, and able to stand a drought, which common paddy cannot; so that no remissions need ever to be given upon it, even in a bad year.

69. The Sub-Collector's report will speak for itself. Mr. Walhouse's experience of 14 years in the District, entitles his opinions to consideration; he thinks with me that a further concession to the old wells, would be politic, as it would be no doubt just, and would probably bring into use again very many valuable old gardens where large sums were formerly spent in wells, which it is still not worth the ryots while, under present rates, to repair.

70. The continued 4 successive years of drought, have been, as the Sub-Collector observes in his own division, most trying throughout the District; and nothing but considerable energy on the part of the ryots, combined with a moderate assessment, could enable them thus to hold up, and the rental also, with small balances, and no sales; a result as desirable as it is instructive. Every reduction yet made in Coimbatore, has been followed by additional energy and effort among the ryots, and increase of cultivation, and on 7 years now, and 8 formerly, of experience in this District, I have no hesitation in pledging myself that the additional concessions now asked

in my present report, will result, and that speedily and tangibly, in increased prosperity to the ryot, which is synonymous with that of Government; and after 4 years of drought, and the present disturbed state of the country, there are few readier ways of attaching the people to our rule, than by a moderate demand, with every fair and liberal consideration of any burdens still remaining, which may be found to press heavily or partially on sections of the great agricultural population; who have a large stake in the continuance of a firm and just rule.

71. With reference to the Board's objection to the entry in the Puttah, I need only observe, that the entry now commented on in the puttah, was introduced with the Board's consent, so far back as 2nd January 1851. It was intended to convey to the ryot the element and advantage that the old annual puttah did not, and which the ryotwar is incorrectly said to want; the idea, and fact, of a permanent and safe, instead of an annual and changeable holding, fluctuating from year to year. The few words I had inserted, conveyed that permanent idea; I think a desirable and important one; the ryots so understand it, and value the puttah accordingly, and wish to retain it, unless the Board insist on the old yearly lease being reverted to.

72. Whatever frees the ryot, as this simple insertion does, from the constant scrutiny and interference of the officials, (Curnum and Tahsildar,) induces the persuasion of permanency in an undisturbed holding, and supersedes the necessity and custom of periodical visits from the Native officials, attendance at the Cutcherry, and the petty bribes and extortion inseparable

from both; tends to raise the character and independence of the Ryot, and is productive of much positive benefit, without *any* evil that I can discover: on these grounds, simple and strong, I would request and advocate the continuance of the clause the Board propose to strike out, although it may not be used in other Districts; though I had understood it had been followed in several, as Guntoor and Salem.

73. The District only wants *rain*, with a moderate assessment; and most of the oppressive taxes relieved, (the Moturpha alone remaining); improvements and investment of capital now encouraged; the District holds up, though this is the 4th successive bad year of short rain; during the last 4 years 18 inches of rain in the 12 months has been the *maximum*, this year only 16, the land is parched; crops scanty, wells nearly dry, cattle dying, for want of grass and water, in large numbers; and yet with good prices, great industry, and much energy among the cultivating classes, the rental, notwithstanding all difficulties, keeps up, and is collected without oppression or any balances to speak of. I confidently venture to assert that this District is now in that sound and elastic state, that with a plentiful year of rain, such as we formerly used often to have, 20 or 25 inches, the Rental would rise at once, 2 if not 3 lacs: whether it comes in my time or not, I am sanguine of this result. The wells may be said to be the heart and life of the District, and these have greatly increased, by some thousands, so long as there is water in them, the field is saleable, yields a rent, and will surely be cultivated.

74. It is satisfactory to observe the Coimbatore Rental, in a bad season of only 11 inch rain in 12 months when much wet cultivation has been entirely remitted, and yet there is an actual net increase, more than 7,07,533 of petty and onerous taxes have been in the last 6* years remitted; yet this year's rental exceeds the last, and has steadily risen with every remission, being at the same time sound, with small outstanding balances, and a solid prospect of a continued and gradual further increase. It is fair to trace this satisfactory result to its causes, and I believe them to be, the real freedom of cultivation, and security of holdings, which the Ryot now enjoy; no saddling of "bad and good" land, a rule as obviously impolitic as it was unjust and yet long and tenaciously insisted on, the freedom of all tax or improvements; the just relief and encouragement to the wells; improvements of roads and markets; all have tended to raise and at the same time to secure the rental of the District. Several evils have also been got rid of; advances for cultivation (once 35,000 Rupees per annum) a sad source of speculation, and a fictitious and unsound bolstering up of pauper ryots, have entirely ceased. Discretionary remissions, the same evil and partial, and a great source of fraud. I am confident that the District only wants fair seasons to show its elasticity under present rules; it now stands 4 successive dry and bad seasons, and an abundant year of rain would raise it at once several lacs. The best lands are coming into cultivation, the barren and inferior, formerly forced on the Ryot, is being thrown up; the only right and sound principle of farming. Topes and Trees are also gradually increasing in Poonjy land. With the sum granted me by the Board, I have in the last 3 years sown more than 18 lacs of the Palmyra, in barren sandy localities where nothing else, of grain or Tree, will grow; for its juice, its timber, its leaves, its hardiness, it is one of the most useful, though least ornamental Trees of the country, and should be sown largely in all Districts, the cost is trifling; the benefit great; it will grow in any soil, and survive almost any drought, and literally distil sugar out of a barren sand hill; it does so throughout Tinnevely.

75. I have received cordial and valuable assistance from all my subordinates, the Sub Collector, Acting Head Assistant Collector and late Head Sheristadar.

I have the honor to be,

Sir,

Your most obedient Servant,

E. B. THOMAS,

Collector.

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LETTER FROM H. A. BRETT, ESQ., COLLECTOR OF SALEM; TO J. D.
SIM, ESQ., ACTING SECRETARY TO THE BOARD OF REVENUE,
FORT ST. GEORGE; DATED 25TH NOVEMBER 1857. No. 142.

SIR,

I have the honor to submit my Report on the Settlement of the Land Revenue for Fusly 1266, 1856-57, with the annual and the quinquennial Statements in English. The former Statements have been prepared according to the forms received with the late Government Secretary's Memo., dated the 23rd August 1856; and the latter according to the forms received with his letter dated 21st March last.

2. The delay in submitting my Report for this Fusly is owing in part to the difficulty experienced by the village Curnums in preparing the accounts for the first time according to the new forms.

3. The season for the year under report was a favourable one. In May, at the beginning of the cultivation season, there was a general fall of rain throughout the District. In the months of June and July there was season-
Season. ble rain in nine out of the 14 Talooks. In the Talooks of Namcul, Paramuty, Trichengode, Triputtloor, and Tengaracottah, the rain failed, but this was in some degree counterbalanced by the heavy rains that fell throughout the District in the succeeding months down to October. In the months of November and December there was again a general fall in all the Talooks, excepting Denkecottah and Raizeppoor. The tanks received a sufficient supply of water for the wet crops. The out-turn from the dry crops was a fair one, excepting in a very few places, where the pulse crops, such as Horsegram, Bengal gram, Oilseeds, &c., partially failed, owing to heavy land winds. On the whole, the entire outturn of the crops, both wet and dry, was much more than enough for local consumption; but owing to the demand for grain in other Districts, there was no material fall in the high prices which commenced in July of Fusly 1266.

4. In the more heavily assessed portion of the District (the 8 Talaghat Talooks) the reduction of 12½ per cent. on all dry lands assessed at Rupees 1-5-3 per acre and upwards, the same as in the preceding Fusly, was a great relief to the ryots. A large extent of waste land was brought under cultivation in the year, both in the lower and the upper portions of the District. This may be ascribed to 3 causes,—to the reduction in the assessment; to the large sums expended by the Railway Company among the labouring classes; and lastly, to the favourable character of the season.

5. The District was not free from epidemic diseases during the year. In the months of July, August, March, and April, there was much cholera, particularly at Salem, where the mortality was far greater than that of last year. In the 2 Talooks of Tengaracottah and Salem the cattle suffered from murrain, and a large number was carried off.

SETTLEMENT REPORT OF THE

6. The Statement noted in the margin shows that the time actually occupied in settling the Collector's division was 2 months and 6 days, and a month and 16 days in settling the Sub-Division. Out of 14 Talooks, 12 were settled in one or more places within the Talook. The Talook of Tengaracottah was settled at Muttoor, which is just beyond the limits of that Talook, and the Talook of Womaloor at Hystumpetty close to Salem. These places were chosen as best suited for the health of the people while cholera and fever were prevailing in the two Talooks.

7. The commutation rates at the survey for the Poonjah and Nunjah produce are entered in the Statement noted in the margin. A full explanation has been given regarding these rates in my last two reports. The average price per garce of Nunjah produce in Fusly 1266 was below the average price in Fusly 1265 by Rupees 10-12-8 per cent.; and it exceeded the average price of the preceding ten years by Rupees 24-10-11 per garce. The average price of the Poonjah produce per garce in Fusly 1266 was below that of Fusly 1265 by Rupees 7-11-1 per cent. It exceeded the average price of the preceding ten years by Rupees 20-12-11 per garce. Compared with the commutation rates the prices in Fusly 1266 exceeded the commutation rates, in the one case by Rupees 17-11-7, and in the other by Rupees 23-9-7.

8. The subjoined Abstract exhibits the average price of the 7 different kind of grains entered in the new form, compared with the average price for the same description of grain in Fusly 1265.

DESCRIPTION OF GRAIN.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.		Percentage.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Paddy 1st sort,	131	2	117	4 1	...	...	18	13 11	...	...
Do. 2nd sort,	118	7	108	7 1	...	...	19	15 11	...	...
Total...	249	9	222	11 2	...	...	26	13 10	...	...
Average...	124	12 6	111	5 7	...	...	13	6 11	10	12 8
Cholum,	141	8 8	124	12 10	...	...	14	11 10	...	...
Cumboo,	123	7 8	111	6 7	...	...	12	1 1	...	...
Horse gram,	140	5 5	134	11 11	...	...	5	9 6	...	...
Raggy,	123	8 9	113	13 10	...	...	9	10 11	...	...
Vurgoo,	76	6 11	71	15 2	...	...	4	7 9	...	...
Total...	605	3 5	558	12 4	...	...	46	9 1	...	...
Average...	121	1 5	111	12 1	...	...	9	5 2	7	11 1

Statement No. 3 shewing the cultivation and Settlement of Land Revenue.

9. The following Abstract shews the aggregate demand for the Fusly under report.

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COLLECTOR OF SALEM.

	RS.	A.	P.
Beriz of Fusly 1265, as shewn in enclosure B of Statement No. 3, ...	14,81,803	...	8
Amount deducted on account of lands relinquished, ...	27,836	7	2
Balance...	14,53,966	9	6
Increase in the Demand for the present Fusly, ...	2,30,634	4	4
Total...	16,84,600	13	10
Amount deducted on account of lands left waste,...	21,239	5	...
Jummabundy Beriz, as shewn in column No. 22 of Statement No. 3, inclusive of Fusul Jasty and Teervah Jasty, ...	16,63,361	8	10
Beriz of the actual cultivation, ... 16,51,084 6 5			
Caboolaty Banger, or waste charged, ... 12,277 2 5			
	16,63,361 8 10		
Deduct on account of remissions made as shewn in Col. 23 of Statement No. 3	2,85,294	10	1
PARTICULARS OF THE ABOVE.			
Amount deducted on account of temporary remissions made in the Talaghat Talooks, at 12½ per cent. on all dry lands, assessed at Rupees 1-5-3 and more per acre, according to the Government sanction, under date the 19th February 1856, ...	62,110 15 7		
Amount deducted on account of customary and occasional remissions ...	2,23,183 10 6		
Total...	2,85,294 10 1		
Balance as shewn in Col. No. 24 of Statement No. 3. ...	13,78,066	14	9
Amount collected on Timber, Jodigy Enams, pasture lands, Hills and Amany Geddagavel, as shewn in Column 25...	88,598	5	...
Total Ryotwar Beriz as shewn in Column 26 of Statement No. 3, and Col. 6 of Statement No. 10 ...	14,66,665	8	9
Beriz of Jaury Moottahs, as shewn in Col. 2 of Statement No. 10. ...	4,58,216	8	9
Amount realized on account of Jodigy on Dehat Enams, as shewn in Column 3 of Statement No. 10 ...	13,908	14	11
Total, as shewn in Col. 8 of the above Statement, ...	19,38,790	6	5
Abkarry Beriz, as shewn in Col. 9 of Statement No. 10, ...	1,01,100	...	...
Moturpha Beriz, as shewn in Statement No. 8. ... 76,410 5 0			
Amount deducted on account of village servants ... 2,230 13 7			
Balance as shewn in Col. 10 of Statement No. 10. ... 74,179 7 5			
Net Moturpha Beriz...	74,179	7	5
Amount realized by the sale of stamp papers, as shewn in Col. 11 of Statement No. 10...	29,384	12	...
Total of the above three items, as shewn in Col. 12 of Statement No. 10...	2,04,564	8	5
Extra Revenue, as shewn in Col. 13 of Statement No. 10. ...	7,112	9	4
Interest, as shewn in Col. 14 of Statement No. 10. ...	1,224	9	3
Total Demand for Fusly 1266. ...	21,51,691	12	5
Demand for Fusly 1265. ...	20,24,950	1	1
Net Increase...	1,26,741	11	4

10. The Statement noted in the margin exhibits an increase of acres 95,005 in the extent of Dry, Wet, and Garden cultivation, and a proportionate increase of Rupees 1,77,225-0-2 in the assessment. If to this amount is added the "additional assessment" and the assessment levied on second crop lands and other sundry items, the total Ryotwar Beriz for the year under review amounts to Rupees 1,83,051-0-10. Deducting from this amount Rupees 56,914-7-11, being the increase in the remission made in this Fusly, there appears a net increase of Rupees 1,25,136-8-11 in the Ryotwar Beriz for the Fusly under report. This was owing to large tracts of waste land having been brought under cultivation in this Fusly.

Enclosure A. of Statement No. 3 shews in a comparative form the extent of cultivation and Settlement.

SETTLEMENT REPORT OF THE

Enclosure B of Statement No. 3 showing the Ryot's holding at the beginning of the Fusly, and the subsequent alterations.

	RS.	A.	P.
Fusly was,...	14,51,803	7	8
Deduct lands given up, ...	27,836	7	2
Remainder, ...	14,53,960	0	6
Increase in the present Fusly, ...	2,30,634	4	4
Total holding, ...	16,84,600	13	10
Waste remitted, ...	21,239	5	...
Remainder, ...	16,63,361	8	10
PARTICULARS OF THE ABOVE.			
Actual cultivation, ...	16,51,084	8	5
Waste charged, ...	12,277	2	5
	16,63,361	8	10

12. Under the item of waste remitted, the remissions made on lands appropriated for roads and building ground in villages, and remissions made on inundated lands, are all included.

13. The remissions for the present year amount to Rs. 2,85,294-10-1, which gives a net increase of Rupees 56,914-7-11 under that item as compared with last Fusly.

14. Occasional remissions for the Fusly under report amount to Rupees 62,544-14-7, which gives a net increase of Rupees 5,664-8-0 as compared with last Fusly.

PARTICULARS OF THE INCREASE.			
	RS.	A.	P.
Increase from temporary remissions made on dry lands assessed at Rupees 1-5-8 and more per acre, in the Talaghat Talooks. This increase was in proportion to the increased extent of land cultivated, ...	6,072	5	...
Increase from Panecboodthy, ...	17	15	7
Increase from lands which were cultivated with two crops in last Fusly, and have been cultivated with one crop in the present Fusly, ...	64	9	11
Increase from Stukumme or portions of fields left waste, ...	8	14	2
Increase on account of remissions made on inundated lands, ...	115	8	...
Total...	6,279	6	8
DECREASE.			
Decrease from no remissions having been made on withered crops in this Fusly.	494	7	1
Decrease from no remissions having been made on Nathungal or seed beds, ...	2	10	4
Decrease in the remissions made on Nunjah Cowle lands, ...	117	12	...
Total...	614	19	5
Net Increase...	5,664	8	0

15. The customary remissions amount to Rupees 2,22,428-14-9, which gives a net increase of Rupees 51,241-0-2.

PARTICULARS OF THE INCREASE.			
	RS.	A.	P.
Increase from remissions made on Cowle lands, ...	45,252	10	8
Increase derived from Teazgary, ...	1	14	9
Increase on account of remissions made on Villages held in shares, ...	1,217	6	0
Increase in the salaries of Village Servants, owing to a corresponding increase in the Beriz of Ain Villages, ...	5,339	11	11
Total...	51,811	10	11
DECREASE.			
Decrease from certain pasture lands having been brought under cultivation, ...	570	10	...
Net Increase...	51,241	0	2

COLLECTOR OF SALEM.

16. The miscellaneous remissions amount to Rupees 320-12-9, which gives a net increase of Rupees 8-15-4.

INCREASE.

	RS.	A.	P.
Increase on account of remissions made on Dasavundum Enam lands, ...	8	15	4
Total...	8	15	4

Net Increase in the remissions for the present year ... 56,914 7 11

17. In Statement 4, under the head of customary remissions, a sum of Rupees 24-8-0 is entered as "Neercooly." This sum was charged to the Ryots of Woravundoor, which formerly belonged to the Trichinopoly District, for using the water of the Moganoor Channel. Before the village was transferred to this District this sum was deducted by the village authorities of Woravundoor from the Beriz, and paid to the village authorities of Moganoor, in the accounts of which village the sum was credited under the head of "Neercooly." Since the village of Woravundoor was transferred to the Salem District, the practice of deducting the Neercooly in the accounts of Woravundoor has been kept up. As this arrangement is no longer necessary, I propose from next Fusly to credit Woravundoor with its full Beriz without making the above deduction.

18. The Beriz under the head of sundry items in the last Fusly amounted to Rupees 88,105-12-4. The Beriz for the present Fusly amounts to Rs. 88,598-5-0, which is more than the Beriz of the last Fusly by Rupees 492-8-8.

PARTICULARS OF THE INCREASE.

	RS.	A.	P.
Increase derived from teervah jasty on Enam lands, owing to Circar water having been used, ...	132	15	2
Increase from Hill Revenue, ...	1,182	6	9
Increase derived from Neercooly, owing to Circar water having been used for Moot-tah lands, &c., ...	338	7	11
Increase in the Revenue of Palmyra trees, ...	2,305	2	...
Of this sum Rupees 1,920-5-9 appertains to the Revenue derived from Palmyra trees in the last Fusly. As this sum was erroneously brought to account in the last Fusly under the head of Revenue from fruit gardens, it has been transferred to its proper head in the present Fusly. The remainder, Rupees 384-12-3, is the actual increase derived under this item of Revenue in the Fusly under review. This increase is owing to a large number of productive trees having been taken up in this Fusly.			
Increase from the rent of the Government plantation in the Cusbah of Womalore, ...	37	...	...
Increase from Royapilloovary, or rent on pasture lands, ...	11	...	...
Increase in the grazing tax, called Baltarigay, in the Denkecottah Talook, ...	5	15	6
Increase derived from the Amany Giddagavel in the Denkecottah Talook, inclusive of the salary of the Establishment, ...	61	6	8
Increase in the Revenue derived from Dyes called Pupliehecca and Muddechecca, in the Tengaracottah Talook, ...	20	...	...
Increase from Fisheries, owing to higher rents having been given in this Fusly, ...	829	...	6
Total...	4,923	6	6

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DECREASE.

Extent. Assessment. Jodigy.

Decrease in the Enam Jodigy on account of certain Enam land in the village of Puttoothoray in the Ahtoor Talook, which has been appropriated for a channel.....	30	1	212	1	8	3
Decrease on account of a Butawertee Enam land, situated in the village of Ayothcapatnam, in the Salem Talook, which has been relinquished by the Heirs of the Enamdar on the ground that they were unable to pay the Jodigy.....	32	24	111	1	8	6
Total.....				43	2	9
Decrease in the grazing tax, owing to a number of cattle having died, and to some of the graziers having turned to cultivation in the Talaghat Talooks.....				120	2	4
Decrease in the pasture tax in the Agraharum of Bavanoor, in the Denkencottah Talook.....				11	0	0
Decrease in the Revenue from fruit trees.....				2,331	8	0
Of this sum Rupees 1,920-5-9, which was erroneously exhibited under this head in the accounts of last Fusly, has been transferred to the head of Revenue derived from palmyra trees. The actual decrease under this item of Revenue for the Fusly under report amounts to Rupees 411-2-3, which was owing to the land having been brought under cultivation.						
Decrease in Topadayem or the rent on topes owing to a falling off in the annual rents.				1,100	13	8
Decrease from honey and wax, and the dyes called Capelapody, and Malapoo, owing to a falling off in the rent.....				67	14	0
Decrease from the rent of Tamarind Topes, owing to a falling off in the rent.....				780	9	1
Total...				4,430	13	10
Net Increase...				492	2	8

Statement No. 5 shows to what extent remission has been made on withered crops.

Statement No. 6.

21. The subjoined remissions made from it.

Fusly.	Cowle Beriz.			Remissions.			Net Beriz.		
1265,	69,950	3	4	41,838	2	10	28,112	0	6
1266,	1,31,989	2	5	85,975	9	4	46,013	9	1
Net Increase,	62,038	15	1	44,137	6	6	17,901	8	7

The above Abstract shows a net increase of Rupees 62,038-15-1 in the Cowle Beriz above that of last Fusly, and a corresponding increase in the remissions, amounting to Rupees 44,137-6-6. This is owing to the increased extent of waste land taken up for cultivation on Cowle lands in the present year, under the head of Cowle remissions, amounting to Rupees 85,975-9-4, remissions made for Cowle lands on account of deaths or desertions, are included.

Statement No. 7, shows the cultivation of Sugarcane, Cotton and Indigo.

22. The following Abstract shows in a comparative form the extent of land cultivated with sugarcane, cotton, and indigo, and the amount of Revenue realized from each of those items.

ITEMS.	FUSLY 1265.		FUSLY 1266.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Sugarcane,	1,030 11	8,530 10 3	1,285	9,953 10 2	215 29	1,372 15 11		
Cotton,	10,490 29 3	16,003 13 5	11,900	19,489 9 5	1,409 10 13	3,486 12		
Indigo,	1,805 38 11	6,081 9 9	1,970	5,451 10 8	104 1 5		629 15 1	

23. Under the head of sugarcane cultivation there appears a net increase of Rupees 1,372-15-11. This increase was derived from Jaury Moottahs where an increased extent of land was cultivated with sugarcane in this Fusly. Under the item of Cotton cultivation there appears a decrease of Rupees 6,050-6-7 in the Jaury Moottahs, against an increase of Rupees 9,536-2-7 in the Amany and Enam portion of the District, which gives a net increase of Rupees 3,485-12-0 under this item of cultivation for the present Fusly. Under the last item of cultivation, (indigo) the decrease for the present Fusly is Rupees 629-15-1. This decrease was owing to a partial failure of rain at the proper season for the cultivation of the indigo plant.

Statement No. 8 shows the particulars of the Moturpha. Fusly. Ayen Moturpha. 1265 34,113 10 4 1266 32,778 9 1

Net Decrease..... 1,335 1 3

24. The decrease of Rupees 1,335-1-3 under the item of Ayen Moturpha is owing to a number of persons liable to the Moturpha tax having turned to pursuits upon which no taxes are levied, and to the death, desertion or indigence of ryots charged with that tax.

25. I beg to take this opportunity of referring the Board to my report dated 23rd March 1855, No. 34, in which I brought to notice certain objectionable items in the Moturpha tax and requested the Board's permission to discontinue those items.

26. In paras 8 and 9 I referred to the several items collected under the general head of "Jatvary." The demand under this head in the present Fusly was as follows:—

Samayacharavary or tax levied on the headmen of certain castes who are supposed to decide charges of adultery and infringement of caste rules... ..	304	6	9
Tax levied on headmen of the Valanghy or right hand class.	512	1	8
Do. on headmen of the Yedaughy or left hand class....	44	8	7
Do. on headmen of the Cooroombar caste (or those who manufacture Cumblies) for settling caste disputes	...	9	...
Do. on headmen of the Coonchega caste for do.	8	...	...
Golacaneay or tax levied on a particular class of persons who climb up Arica nut trees to cut the nuts	3	...	...
Total.....	902	...	...

27. Of the above sum Rupees 429-0-3 which is nearly one half of the aggregate Demand, appertains to the two Balaghat Talooks. The persons who pay these taxes are in very poor circumstances. I therefore thought it right at the settlement of those Talooks to hold a portion of the above sum, amounting to Rupees 362-1-5 under suspension, pending the Board's final sanction for the complete abolition of the tax.

28. The decrease in the Loom tax is too insignificant to call for any remark. The charges for establishment entertained on account of the Moturpha and Loom taxes, amounting to Rupees 2,230-13-7, are deducted from the total of the Moturpha Beriz in Statement No. 8.

29. In this Statement there is a gross increase of Rupees 768 under the several heads of Land Revenue, Sundry sources, Stamps, and Interest. This increase is owing to the usual fluctuations under the several items noted in the Statement.

Statement No. 9 shows the particulars of the current Demand on account of extra Revenue & Interest.

SETTLEMENT REPORT OF THE

Statement No. 10 shows the Revenue Demand from all sources of Revenue.

30. The annexed Abstract exhibits the total demand from all the sources of Revenue in the District.

Items.	Collector's Division.			Sub-Collector's Division.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue,	12,95,803	13	11	6,12,986	8	6	19,38,790	6	5
Sundry sources of Revenue,	1,67,858	11	2	36,705	8	3	2,04,564	3	5
Sevoy Jumma,	5,722	2	3	1,390	7	1	7,112	0	4
Interest,	833	13	2	390	12	1	1,224	0	3
Total...	14,70,218	8	6	6,81,473	3	11	21,51,691	12	5

Enclosure A of Statement No 10 shows the gross Demand from all sources of Revenue.

31. This Statement shows that the Revenue derived from the sale of stamp papers in the Fusly was Rupees 29,284, which is 2,150 Rupees above the revenue derived from the same item in the preceding Fusly. The fluctuations under the several items of Ryotwar, Moturpha, and Extra Revenue, are accounted for in paras 10, 24 and 29.

32. This Statement shows that the average assessment per acre on dry lands is Rupees 1-6-7; on wet lands Rupees 7-4-3; and on garden lands Rupees 4-2-8. The assessment entered in Col. No. 3 (survey assessment) includes subsequent remissions, amounting in the aggregate to Rupees 41,048, viz. remissions made by the late Collector Mr. Hargrave in Fusly 1228 in the Talooks of Namcul and Paramuty on Nunjah lands under the Cavery channels; 2ndly, remissions made on dry, wet, and garden lands, in the two villages of Teroomalanamamoodrum and Vadgarayattoor in the Paramuty Talook in the year 1854; and lastly, remissions made on well garden lands in Fusly 1265. In Col No. 4, the above remissions are deducted from the survey assessment.

Statement No. 11 shows the Demand, Collection, and Balance of all sources of Revenue, current and arrears.

33. The subjoined Abstract shows the per centage between the Demand and Balance at the close of the Fusly ending 30th June 1857, compared with the demand and balance at the close of August 1857.

Items.	Current Demand			Balance at the close of Fusly 1266.			Balance at the close of August 1857.			Per centage between Cols. 2 and 3.			Per centage between Cols. 2 and 4.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled Estates,	4,58,216	3	9	29,281	14	2	7,671	11	..	6	9	10	1	10	9
Jodighy villages,	18,908	14	11	8,477	5	..	1,210	14	5	25	..	..	..	11	2
Ryotwar,	14,66,665	3	9	1,68,571	5	8	42,618	9	9	11	2	5	3	14	6
Moturpha,	74,179	7	5	7,299	..	9	3,635	2	10	9	13	3	4	14	4
Extra Revenue,	7,112	9	4	5,201	9	11	1,381	..	10	..	..	..	..	..	..

34. The aggregate amount of Peishcush outstanding against Jaury Mootahs under the head of current demand, as shewn in Col. No. 4 of the Abstract, amounts to Rupees 7,671-11-0.

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ducting from this amount Rupees 2,512-7-11 being the collections made to the close of September, there remains a balance of Rupees 5,159-3-1. Of this sum Rupees 3,208-9-11 appertained to the three estates of Valumpetty, Davastanum, and Poottagarum. These three estates were attached on account of the above arrears. They have since been released from attachment on payment of the arrears with interest. A sum of Rupees 350-10-3 which appertains to the two estates of Cudattoor and Commanulloor are held under suspension, owing to certain lands in those estates, assessed at Rupees 350-10-3, having been appropriated for the railroad. A separate report will be submitted to the Board regarding these lands. The remaining sum of Rupees 1,599-14-11 is due from the two estates Annundoor, and Cudattoor. One of the joint proprietors holding these estates being a minor, the estates have been attached till the arrears shall be collected.

Vide report to the Board, dated 1st September, No. 110.

35. Under the head of Jodighy, on shrotrium and enam villages, there was a balance of Rupees 1,210-14-5 at the close of August last. Deducting from this amount Rupees 57-5-0 being the sum collected to the close of September, the remaining balance was Rupees 1,153-9-5. This amount is due from the Agraharums of Poolavary and Byrojee in the Raizepoor Talook, and Senkamasamoodrum in the Ahtoor talook. The Agraharums have been attached for one year under Sec. XXXII. of the Hookoomnamah rules, and if the arrears are not paid up within the year the usual report will be submitted to the Board for the resumption of the Agraharums.

36. The outstanding balance for Fusly 1266 at the close of August last, under the three heads of Ryotwar, Moturpha, and extra revenue, amounted to Rupees 47,634-13-5. Deducting from this amount Rupees 5,541-1-3 collected to the close of September, there remains a balance of Rupees 42,093-12-2. Of this sum Rupees 33,445-11-1 is recoverable and Rupees 8,648-1-1 irrecoverable. In regard to the latter sum careful enquiries will be made at the ensuing settlement, and the result reported to the Board.

37. The subjoined is a concise Statement, shewing the gross Demand, Collection, and Balance for all sources of Revenue, current and arrears.

Enclosure A of Statement No. 14 shows the Talookwar, Demand, Collection, and Balance, including current and arrears, for all sources of Revenue.

Items.	Whole demand at the beginning of the Fusly.		Collections.		Balance.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Collector's Division,	16,17,003	10 6	14,83,367	5 3	1,33,636	5 3
Sub-Collector's Division,	7,64,652	8 . . .	6,69,185	1 11	95,467	6 1
Total.....	23,81,655	2 6	21,52,552	7 2	2,29,103	11 4

38. In this Statement, under the head of recoverable balance for Fusly 1265, amounting to Rupees 2,178-18-6, a sum of Rupees 278-6-2, being the arrears due against the Cudattoor Moottah for Fusly 1265 is included. The Moottahdar withheld the payment of this sum in consequence of certain lands in his Moottah, assessed at Rupees 278-6-2, having been appropriated for the railroad. A separate report will be submitted to the Board about this and other lands appropriated for the railroad.

39. The subjoined Abstract exhibits the Demand on account of arrears due for past Fuslies up to the end of Fusly 1265, the collections within the Fusly, the collections to the close of August 1857, and the balance.

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ITEMS.		Amount due Fusly 1267 up to Fusly 1266 at the beginning of Fusly 1266						Deduct Collections within the Fusly and the remissions made as per sanction of Government dated 11th March 1906.						Balance at the close of Fusly 1266			Deduct collections up to August 1906.			Balance.			Recoverable			IRRECOVERABLE.						Total of Cols. 8 and 9.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.						
Land Revenue.		2,08,531	11	11	1,85,979	8	9	20,552	4	7	277	12	3	20,474	8	3	8,042	10	3	10,017	6	3	7,416	8	3	17,481	10	6	17,481	10	6			
Abkerry,		13,640			13,640									20,474	8	3	8,042	10	3	10,017	6	3	7,416	8	3	17,481	10	6	17,481	10	6			
Moturpha,		7,850	13		4,063	13	7	1,494	15	5	69	11	11	1,425	6		479	3	8	535	6	4	413	7		948	13	4	948	13	4			
Sevoy Jumma on account of Land Revenue,		1,781	10	10	1,734	7		737	5	10	25	12	10	701	9		490	13	6	121	10	5	89	1	1	810	13	6	810	13	6			
Sevoy Jumma on account of Moturpha,		171		11	137	8	5	33	6	6	8	13		29	11	6	14	12		11	11	8	2		11	11	8	2		11	11	8		
Total.		2,29,904	6	5	2,06,244	3	9	21,180	9	4	408	5	1	22,688	13	3	4,083	9	8	10,284	8	6	7,231	11	11	18,506	8	7	18,506	8	7			

40. At the end of ...

40. At the end of Fusly 1265 the irrecoverable balance for past years up to Fusly 1264 under the head of Land Revenue, amounted to Rupees 10,065-6-3. Deducting from this amount Rupees 48 being the collections made during the Fusly under report, and 2ndly the amount transferred from this head to the head of recoverable balance, there remains a balance of Rupees 10,017-6-3, as shewn in Col. 8 of the Abstract given above. If to this amount is added Rupees 64-9-9, transferred from the head of recoverable balance to the head of irrecoverable, and the irrecoverable balance for Fusly 1265, amounting to Rupees 7,349-14-3, the aggregate sum for remission will amount to Rupees 17,431-14-3.

41. At the end of Fusly 1265, the irrecoverable balance for past years up to Fusly 1264, under the head of Moturpha amounted to Rupees 533-6-4. If to this amount is added Rupees 68-0-7 transferred to this head from the head of recoverable balance, and the irrecoverable balance for Fusly 1265, amounting to Rupees 347-6-5, the aggregate sum for remission amounts to Rupees 943-13-4.

42. At the end of Fusly 1265 the irrecoverable balance for past years up to Fusly 1264, on account of Land Revenue and Moturpha under the head of Seyoy Jumma, amounted to Rupees 136-10-3. Deducting from this sum Rupees 3-4-2, being the collections made during the Fusly under report, and 2ndly the amount transferred from this head to the head of recoverable balance, there is a balance of Rupees 133-6-1. If to this amount is added Rupees 31-1-12 being the amount transferred from the head of recoverable balance to that of irrecoverable balance, and 2ndly the irrecoverable balance for Fusly 1265, amounting to Rupees 60-0-11, the aggregate sum for remission amounts to Rupees 224-8.

43. The subjoined Abstract shews the particulars of the irrecoverable balance under the several items above alluded to:—

ITEMS.	Amount of irrecoverable balance for which sanction is now applied for in Fusly 1266.			Deduct Collections and the sum transferred to the head of recoverable balance.			Balance at the close of Fusly 1266 as not as yet received.			Amount transferred from the head of irrecoverable balance to the head of recoverable.			Amount of irrecoverable balance for Fusly 1266.			Total of Cols. 5 and 6.	Particulars for the amount entered in Col. 7.						Total of Cols. 4 and 7.	
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.		
Land Revenue,	10,065	6	3	10,017	6	3	64	9	9	7,349	14	3	7,414	8	3	34	9	8	7,448	10	5	17,431	14	3
Moturpha,	533	6	4	533	6	4	68	0	7	347	6	5	415	6	2	413	7		828	13	4	943	13	4
Sevoy Jumma on account of Land Revenue,	136	10	3	133	6	1	121	10	5	31	1	12	60	0	11	66	1	11	126	6	9	224	8	
Do. on account of Moturpha,	171		11	137	8	5																		
Total.	11,778	6	10	11,224	3	9	1,171	4	6	165	10	4	12,255	4	7	12,420	11	7	106	14	7	12,526	5	7

Vide para. 51 of the Settlement Report for Fusly 1264 and Col. 10 of the Abstract appended to para. 37 of the Settlement Report for Fusly 1265.

44. The sum shewn in Col. 11 of the Abstract, Rupees 18,605-3-7 includes the sums which I proposed in my Settlement Reports for Fushies 1264 and 1265 to strike off, and the sum which I propose to remit in this fusly. The particulars are given below:—

	RS.	A.	P.
Fusly 1264,	5,806	...	7
Fusly 1265,	4,977	8	2
Total.....	10,783	8	9
Deduct Collections,	99	6	1
Balance.....	10,684	2	8
Fusly 1266,	7,921	...	11
Total.....	18,605	3	7

45. As the several sums shewn in Col. No. 11 cannot be realized, I beg that sanction may now be obtained to strike them off from the public accounts.

Enclosure A of Statement No. 13 shews the extent to which coercive process was employed in the collection of Revenue.

46. This Statement shews that the Revenue collected by coercive process in this Fusly amounted to Rupees 325-9-8, and that the number of cases in which coercive process was employed was 13.

Statement No. 14 shews the particulars of gross collections and charges under the different heads of Revenue.

47. This Statement shews that the arrears collected on account of past Fushies amounted to Rupees 1,81,569-14-2, which gives an increase of Rupees 86,042-10-1 over the collections under the same head in the preceding Fusly. This increase was owing to some delay in the collections at the close of Fusly 1265, and to the large amount of arrears outstanding at the beginning of Fusly 1266. It also shews that the collections on account of current demand amounted to Rupees 17,42,459-13-7, which gives an increase of Rupees 1,18,516-8-10 over the collections of the preceding Fusly. This increase must be ascribed to a corresponding increase in the Demand for the present Fusly and to the Ryots having paid their kists more regularly in this Fusly than in the previous one. Under the head of salary to Collectors there is an apparent increase of Rupees 9,944-5-0. This increase was owing first to the entire salaries of the covenanted officers in the Revenue Department having been charged in the accounts within the year; 2ndly, to an increase on account of deputation allowance; and 3rdly, to certain arrears of pay, due to Mr. Hodgson, the late Head Assistant Collector, for Fusly 1265, having been debited in the accounts for this Fusly. The increase under the head of Hoozoor and District establishment, amounting to Rupees 8,795-3-4, is owing to the salary of the Hoozoor and District establishment for the month of June in Fusly 1265 having been debited in the accounts of this Fusly. The above reason applies also to the increase of Rupees 759 in the contingent charges.

Statement No. 15 shews the entire number of villages and hamlets in the District.

48. The following Abstract exhibits in a comparative form the entire number of villages in the Amaany portion of the District.

ITEMS.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
Ryotwar villages,	4,747	4,753	6	1
Motorpha villages,	...	1	1	...
Villages in shares,	141	141	...	...
Jodighy and Enam villages,	167	167	...	...

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49. The increase in the number of Ryotwar villages from 4717 to 4752, is owing to one additional village and 6 additional hamlets in the Womalore Talook having been brought to account. It appears from certain old records that these villages were in existence at the time of the survey. Shortly afterwards they were deserted, but in Fusly 1250 the villages were again inhabited and the lands brought under cultivation. From this time the Beriz of these villages was erroneously brought to account under the head of Sevoy Jumma, or Extra Revenue, until the close of Fusly 1261. At the settlement for Fusly 1265 this error was rectified, and the Beriz was brought to account under the head of Ain Beriz in that Fusly, though the villages were inadvertently omitted in the proper Statement. The village entered under the head of Moturpha in the Abstract given above is the Cusbah of Darnmpoory, which is purely a Moturpha village. This village has been hitherto shewn under the head of Ryotwar villages, as there was no provision in the old forms for shewing the Moturpha villages under a distinct head.

Enclosure A of Statement No. 15 shows the number of villages and hamlets in the Jary Mootahs and Poliputs.

50. The subjoined Abstract shows the entire number of villages in the Jary Mootahs and Poliputs in a comparative form:—

	Jary.	Poliput.	Total.
Fusly 1264	1,437	508	1,945
Fusly 1266	1,437	508	1,945

Statement No. 16 shows the number of Ryots, Puttahs, Ploughs and Cattle.

51. This Statement shows that the number of Ryots is 2,20,780, the number of Puttahs 1,67,333, the number of Ploughs 92,680, and the number of cattle 4,90,889.

52. The subjoined Abstract shows the number of Ryots, Puttahs, Ploughs, and Cattle, in the above Statement, compared with the census taken in Fusly 1264:—

	Fusly 1264.	Fusly 1266.	Increase.	Decrease.
Ryots,	1,79,837	2,20,780	40,943	...
Puttahs,	1,41,075	1,67,333	26,258	...
Ploughs,	77,542	92,680	15,138	...
Cattle,	10,54,089	10,81,247	27,158	...

Statement No. 17 shows the houses and population.

53. The following Abstract exhibits in a comparative form the houses and the population of the District, and the per centage between the houses and population:—

	Fusly 1261.	Fusly 1266.	Increase.	Decrease.
Houses,	3,42,065	3,47,668	5,603	...
Population. { Hindoes,	11,59,004	12,80,886	71,882	...
{ Mohamudans,	31,085	32,809	1,724	...
{ Christians,	175	4,505	4,330	...
Per centage between the houses and the population,	34	34.4	1.2	...

54. The Abstract given below shows the different sources of irrigation, both public and private, in the entire District:—

ITEMS.	Circular.	Private.	Dasa-vundum.	Total.
Tanks,	2,181	614	294	3,059
River channels,	330	48	8	386
Spring channels,	110	19	10	139
Annicuts,	491	104	23	618
Wells,	28,726	10,559	...	39,285
Total.....	31,808	11,344	335	43,487

55. All the private wells dug prior to Fusly 1262 are included under the head of old wells; and wells dug subsequent to Fusly 1262 are included under the head of new wells.

Statement No. 19 shows the Rent Roll of the District.

56. The following Abstract shows the entire number of Puttahs in the District, both single and joint, with the Beriz in the 2 cases.

	Beriz.
Single Puttahs,	1,26,722 11,18,700
Joint Puttahs,	40,611 4,68,490
Total.....	1,67,333 15,87,190

57. From this Statement it appears that the total Ayacut of the District is acres 27,99,984-24-10, which is acres 1,34,923 more than the Ayacut given in the Statement which was forwarded to the Board in Fusly 1263, No. 7. This large increase arises from the following cause. In Fusly 1263, the Ayacut accounts from some of the Talooks contained merely the survey extent. In this Fusly excess and deficiency discovered by re-measurements subsequent to the survey have been taken into account. The Circular Ayacut, after deducting the Poramboke and Finam land, amounts to acres 13,09,731-38-10. Deducting from this the arable waste, viz. acres 4,31,583-2-5, the cultivated area, as it existed at the settlement of Fusly 1266, amounts to acres 8,78,148-36-5, assessed at Rupees 16,68,361-8-10.

58. The following Abstract shows the average assessment per acre for the cultivated land and the arable waste:—

and the arable waste:—																		
ITEMS.	CULTIVATION.									ARABLE WASTE.								
	Extent.			Assessment including fusul & teerwah jaty.			Average assessment per acre.			Extent.			Assessment.		Average assessment per acre.			
ACRES.			RS.	A.	P.	RS.	A.	P.	ACRES.			RS.	A.	P.	RS.	A.	P.	
Dry,	8,04,491	1	9	11,70,300	11	...	1	7	8	4,14,454	1	5	5,80,158	11	11	...	6	...
Wet,	58,574	34	4	4,26,063	9	8	7	4	4	14,788	22	10	1,08,393	6	7	7	...	...
Garden,	15,088	...	3	67,001	11	2	4	7	2	9,840	18	9	10,192	11	9	4	5	3
D																		

SETTLEMENT REPORT OF THE COLLECTOR OF SALEM.

59. The subjoined Abstract shows the per centage between the Circar Ayacut and the cultivation as compared with the waste:—

ITEMS.	AYACUT.			CULTIVATION.			WASTE.		
	Extent.	Survey assess- ment or as- sessment ex- clusive of Pashu Jary.	Extent.	Assessment.	Per centage between Culti- 3 and 5.	Extent.	Assessment.	Per centage between Culti- 3 and 5.	
1	2	3	4	5	6	7	8	9	
Dry.....	12,18,945	215 17,14,576 11 11	8,04,491	1 9	11,34,441 10 10	RA. A. P. 66 3 1	9,14,454 1 6	RA. A. P. 6,80,135 1 11	83 12 11
Wet.....	73,868	16 14 5,28,838 14 4	58,574	34 4	4,25,545 7 9	RA. A. P. 80 7 6	14,748 22 10	1,08,293 6 7	19 8 6
Garden.....	17,428	18 13 73,068 15 11	15,088	9	62,471 4 2	RA. A. P. 86 1 10	2,340 18 6	10,192 11 9	15 14 2
Total.....	13,09,781	39 10 23,16,479 10 2	8,78,148	36 5	16,29,558 5 11		4,81,583 2 5	6,93,621 4 3	...

60. The Enam cultivation given in Statement No. 20, amounting to acres 59,104-32-6 and assessed at Rupees 1,39,329-10-5, is exclusive of the Enam cultivation in the Jary portion of the District. The waste under this item amounts to acres 8,495-31-9, assessed at Rupees 13,049-12-8.

Nameul.
Paramuty.
Trichengode.
Sankarydroog.

61. I submit herewith Mr. Grant's Report on the Settlement of the Sub-division, comprising the 4 Talooks noted in the margin. This report does not seem to call for any particular remark.

Mr. J. R. Gordon, 8 months and 24 days.
Mr. J. W. E. Dykes, 5 months and 12 days.
Mr. H. M. S. Graeme, 1 month and 29 days.
Mr. G. E. Sharpe, 4 months.
Mr. F. C. Carr, 4 months and 10 days.

not as yet passed his first examination.

62. The names of the Sub-officers employed in the District during the year are entered in the margin, and the period each officer served. I had every reason to be satisfied with the way in which the two Gentlemen who filled the office of Sub-Collector performed their duties. Messrs. Graeme and Sharpe were each employed for very short periods before they were transferred to other appointments, and the Junior Assistant, Mr. Carr, who but recently joined the District, has

I have the honor to be, &c.

H. A. BRETT,

Collector.

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FROM J. D. ROBINSON, ESQ., ACTING COLLECTOR OF CANARA; TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF REVENUE, FORT ST. GEORGE; DATED MANGALORE, 9TH OCTOBER, 1857.

No. 96.

SIR,

Board No. 1 to 4, 6 A and B, 7 to 11, 12 to 19.
District No. 1 to 18.
Salt Statements No. 19 to 21.

1. I have the honor to submit my report upon the Land and Extra sources of Revenue for Fusly 1266, A. D. 1856-57, accompanied by the accounts and Statements noted in the margin.

2. This Report has been drawn up as far as the circumstances of the District permit in accordance with the instructions contained in the Board's Circular of the 14th September 1854, and the tables and other accompaniments prepared upon the forms received from Government with their communication of the 2d August 1856.

3. The several Talooks were settled as shown in Statement No. 1, viz. 5 Talooks by the Collector Mr. Fisher, 6 by myself, and 1 by the Acting Head Assistant Mr. Binny.

4. The number of villages paying land Revenue in this District is 2,275.

5. A Statement exhibiting the No.* area, and tenure† of these villages falls due at this time and finds place in the Appendix No. 15.

* 2
+ 6
—
8

6. Of the abovementioned number, 8 villages in the Soopah* and Sondah† Talooks of the Balaghaut division lie waste, so that the actual number of agricultural villages is 2,267.

7. These villages are all Ryotwari, the holdings paying assessment as Mooli or Gueny Wurgs.

8. There are Enam lands in this District; but they are mere portions of Estates scattered throughout the different villages, and in no case are entire hamlets held under such tenure.

9. Our accounts shew generally the number and beriz of these Enam lands, but do not very distinctly define their area and boundaries.

10. The ~~ayac~~ in fact of many of our villages entered in the accounts as separate and self contained, may be found on closer examination intermixed with that of contiguous hamlets bearing different names, a confusion which is co-existent with our assumption of the country, and for which there is probably no effective remedy short of a general survey of the Province.

11. A Statement of the different sources of irrigation falls due this year, and is herewith forwarded.

Irrigation.
App. No. 18.

12. In the table transmitted by Mr. Maltby in Fusly 1263 the more important works of irrigation only find mention, the Statement having apparently been framed rather with the view of exhibiting the number of tanks requiring repair, than the whole aggregate of such works now existing in the District.

SETTLEMENT REPORT OF THE

13. In obedience to recent orders, Abstracts of the Statement kept by the Shanbagues of all such works have been required from the several Talooks and a general summary compiled.

14. On comparing this with the former return, the number entered has been found greatly to exceed the original Estimate.

15. The Shanbagues' returns profess to draw a distinction between works, the property of Government, and those belonging to private individuals, but the principle upon which the specification has been made is not very intelligible, and there are other irregularities and incongruities in them which render it inadvisable to make use of them in their present state.

16. Time however not admitting of fresh inquiry, a Statement is now submitted prepared on the statistics collected by Mr. Maltby, and a further scrutiny of the village accounts will be instituted during the approaching Jummabundy with a view to verify the new returns and test their trustworthiness.

17. For further particulars in connection with this part of my subject, I beg to refer the Board to my Report of the 5th September last, which I believe states the case pretty nearly as it is, and will shew that we stand less immediately in need of the intervention of Government in this respect than is probably the position of most other Districts. Mr. Maltby appears to take a similar view of this matter in his Report for 1263, A.D. 1853-54.

General Statistics,
Census App. No. 17.

18. A table exhibiting the results of the quinquennial Census lately taken will be found in the Appendix.

19. No pains have been spared in rendering this return as complete and accurate as possible, and I am disposed to believe that notwithstanding the ignorance and prejudice which have to be combated in a research of this nature, these statistics are on the whole sufficiently reliable.

Census of 1260	10,56,333
1265	11,26,333
Increase	70,000
Per Centage	7

20. The population of Canara has, you will observe, increased 70,000 since the last Census was taken in 1260, which gives a quinquennial average for the District of 7 per cent.

21. Mr. Fisher in his administration report* for 1855-56 remarks that at this rate the population would double in 68 years, adding that in 1800 it was estimated at 5,92,000 souls, whereas it has now nearly doubled. He also draws attention to the fact established by these returns that the Mahomedan race increase faster than the Hindoos, and the Christians again far more rapidly than either.

22. Mr. Fisher in claiming acceptance of this fact of excessive fecundity among the Christian population of this district observes that in 1800 they numbered on their return from Srirangapatam whither they had been carried away captive by their Mahomedan conquerors, some 1000 souls only, whereas after a lapse of 56 years they are estimated at 43,767.

23. Enterprising, industrious and living under institutions, more favorable in every respect to the propagation of the species, I am disposed to think that their number is not overestimated in the present estimate.

24. As I gather from some approved authorities the decennial increase in the population of Great Britain is 13.2 per cent. and that of this District, as I have before remarked, gives an average of 7 per cent. for half that period. This result is highly satisfactory, as it indicates enlarged facilities of livelihood, salubrity of climate and the existence of well directed and successful enterprise and industry among the body of the people.

Division.	Taluka.	Extent.	Fully 1260.	Fully 1266.	Increase.	Per Centage	No. upon 5 Mile.
		Ac.	Rs.	Rs.	Rs.		
Mangalore to Barcoor,...	6	4,051	6,17,256	6,43,802	26,546	5	168
Cundapoor to Ancoala,...	8	1,563	2,81,735	3,01,148	19,413	7	66
Balaghaut, ...	6	2,744	1,87,842	1,88,188	346	18	
Total	20	8,358	10,86,833	11,24,938	38,105	7	185

25. With a per centage ranging between 5 and 7 in the sea board district, we have in the Balaghaut an increase of no less than 16 per cent.

26. This startling disproportion I ascribe chiefly to the large immigration from the adjoining district composed of persons and their families who come to trade and settle permanently on the fine virgin land which still invites appropriation in that wild and thinly populated region. Of this population of 111,148 about 1-7th only is non-agricultural, the average number of inhabitants to each square mile being in the Sea board districts 168, and above Ghaut 66. In a district like Canara abounding in dense and extensive forests and under every possible stage of agricultural development, this population is naturally most unequally distributed, and there are tracts both above and below Ghaut where for miles there is not a hut or a hamlet to be met with.

27. Many interesting calculations and deductions might be drawn from these tables, but I must leave the figures to speak for themselves and pass on to other subjects.

Agricultural Stock.	
App. No. 16.	
1240.....	8,16,001
1266.....	8,40,706
Increase	24,614
Per Cent. ...	3

28. A table of the number of cattle employed for agricultural purposes is given in the margin, and shows an increase of 24,614 head, or 3 per cent. during the 5 years under review.

29. Cattle and Buffaloes do not here attain the size and symmetry met with in the live stock of some other districts. In the Balaghaut division however where pasturage is richer and more plentiful fine animals of both descriptions may frequently be met with, and the breed of buffaloes especially is in some parts of that region very superior both in point of size and proportion.

30. Sheep do not thrive in Canara and are only brought from the Mysore country in sufficient numbers to meet the local consumption.

31. Goats seem to do better, but are not reared to any great extent by the people.

Sheep included in the Acct.	824
Goats omitted from do.	6,913
	7,737

32. The subjoined Statement gives the particulars of these two latter items, of farm stocks.

33. We have no accounts which shew the number of actual cultivators, our Revenue settlement being made on the Wurga or Estate. The number of such Wurgs is stated at 9,333, the proprietors or occupants holding under every variety of tenure. No very accurate estimate, however of the number of proprietors can be based on these figures, as a Wurg, though standing on the accounts under one name, has frequently many proprietors having become subdivided by purchase, mortgage, partition and such other means and vice versa, our holding comprising frequently several Wurgs.

Holding more than one Estate.	18,841
Joint Holders.....	32,186
	41,027

34. Bringing such statistics however as we have to guide our calculations, the number of actual landholders may be set down on a rough estimate at 41,027.

35. The majority of proprietors do not cultivate their own estates, but sub-rent and lease

them out on a variety of terms. The Betelnut gardens however of the Balaghaut division are very generally cultivated and managed by the actual proprietors.

36. The number of persons thus directly and indirectly engaged in agriculture is given in the census table.

37. The new forms of Village accounts have been circulated among the Shanbagues who prepare the puttahs and receipts on the method therein laid down.

38. As I have already stated our accounts do not in many instances admit of an individual settlement, and in such cases the puttah is made out in the name of and issued to the chief proprietor only, or to the party who has held it for any uninterrupted length of time. To the other parties concerned receipts only are granted. It is not usual to issue single puttahs to several parties collectively.

39. Prior to the transfer of any puttah or a change of name in the accounts the parties concerned must severally file a deed of "Razee" and "Kabool" and the transaction be duly registered under orders of the Collector as prescribed by Section 2nd of Regulation XXVI. of 1802. Under no other terms can a transfer be effected.

40. The rent roll or Statement classifying the Ryots according to the amount of rent, &c., &c., paid on the Government demand will be found in the Appendix.* This return is for reasons elsewhere alluded to rather "Wurgwar" than individual, the classification being made according to the amount of assessment which each Estate pays. Petty Wurgs paying an assessment of Rupees 10 and less are most numerous in the Talooks of Bekul, Ankola and Soopah and the largest undivided Estates are to be met with in the Talook of Candapoor. The former are most flourishing and profitable, but the state of the latter is by no means so satisfactory. Large bodies of the laboring classes of the Candapoor and the adjoining Talook of Barcoor go annually above Ghaut to work in the Soopary gardens and returning home with the fruits of their 6 months industry compete eagerly for land in their own neighbourhoods. Owing to this competition and the high rates of assessment rents in that part of the district are enormously high, and neither landlord nor tenant has the profit he is entitled to expect.

41. These remarks apply also with some modifications to the Honore and Ankola Talooks, where the revenue is also more difficult of realization than elsewhere. This is a state of matters that would admit of easy and prompt remedy, had we the surveys and other statistics of such Wurgs, but unfortunately the beejwari or seed account is the only guide in the majority of cases, so that beyond a little temporary relief no permanent readjustment of the assessment can be made until they have come under special inspection and report.

42. Much however has been done in this matter latterly, and reports and surveys come in as quickly as with our limited Establishments can be reasonably expected.

Season.	1265	1266
	Inches.	
Northern Section.....	98	155
Southern do.....	111	172
Eastern do.....	72	83

43. The fall of rain during the year under report was much heavier than that of the past and several previous years.

44. The monsoon set in about the middle of May and was ushered in by heavy showers during the earlier half of the month.

45. Farming operations were consequently seriously interrupted and the out-turn of the cereals and those more delicate garden products, betelnut, pepper, and Cardamums fell short of that of the previous year.

46. The failure of the latter rains in September and October had also an injurious effect on the 2nd and 3rd crop cultivation which depends on these for its supply of water.

47. The Coconut Gardens however do not appear to have suffered, and gave a good average return to the cultivators.

48. A severe but fortunately most partial hurricane did great injury in some of the garden districts especially of the Cundapoor Talook, and considerable remissions became necessary on account of trees blown down and other damage.

49. There were fewer well ascertained cases of cholera during the year, but small pox and fever, particularly of a most virulent type were very general. The latter disease was particularly prevalent and fatal in the parishes situated at the foot of and along the crest of the Ghauts, where it seriously impeded farming and public work operations. The mortality from these causes is stated in the margin.

50. The mortality among cattle was much on a par with that of the previous year and is given in the margin.

51. The prices of grain and of every species of garden produce were unusually high and must have more than made good to our farmers any loss or deficiency of crop. Scarcity and high prices in the inland districts and Malabar especially combined to divert the rice supplies usually received from above Ghaut and to raise prices upon those even of the previous season, which as Mr. Fisher elsewhere observes were higher than they had been for the last 30 years. This state of matters I do not ascribe in any degree to local scarcity, as the trading season closed leaving us with large surplus stocks in hand.

52. Towards the latter end of the season prices became more stationary and an unusually early monsoon having cut off communication with Malabar, rassi rice was procurable at more reasonable rates.

53. Subjoined will be found a table exhibiting the prices of the different kinds of rice as compared with those of the last and the average of 5 previous years.

	PAYENGHAUT TALOOKS.			BALA-GHAUT.
	Average per Garce of Jeera Rice.	Average per Garce of mus-caty Rice.	Average per Garce of Rassi Rice.	Average per Garce of Paddy.
	RS.	RS.	RS.	RS.
Fusly 1265,...	229.	208.	195.	74.
" 1266, ...	243.	213.	193.	93.
Difference—Increase	14.	5.	Dec. 2.	In. 19.
Per Centage, ...	6.	2½	1.	25.
Average of the past 5 years, ...	200.	179.	161.	55.
Difference between average and Fusly 1266—Inc.	43.	34.	32.	38.
Per Centage, ...	21½	20.	20.	70.

SETTLEMENT REPORT OF THE

54. The prices of Betelnut, Pepper and Cardamums in the Balaghaut Talooks are, as usual, given below.

	Average per Candy of Betel- nut.	Average per Candy of Pepper.	Average per Candy of Carda- mums.
	RS.	RS.	RS.
Fusly 1265,	40.	69.	606.
" 1266,	42.	71.	608.
Difference—Increase,	2.	2.	2.
Per Centage,	5.	3.	0.
Average of the past 5 years,	40.	58.	583.
Difference between average and Fusly 1266—Increase,	2.	15.	25.
Per Centage,	5.	27½	4½

	Per Cent.
Fusly 1265,	21
1266,	20
Decrease,	1
Per Centage,	5
Average of past 5 years,	17
Increase,	8
Per Centage,	18

55. The yield in all was perhaps somewhat short of the average, but Betelnut and Cardamums were in good request and rose in price. Pepper although for reasons hereafter to be given in less active demand notwithstanding on former quotations. The Coconut crop was excellent, but owing to increased imports from Malabar prices fell 5 per cent.

56. The demand for this article in the European Markets is however too active and steady to render it probable that prices will ever again recede to their former *standard.

57. Accurate statistics of cultivation cannot, the Board are aware, be furnished for this Province, where so much of the land is private property and has never been surveyed, but large tracts of waste are annually coming under the plough and applications for land pour in from all sides more plentifully than can at all be disposed of by our local Establishments.

EXPORTS.

	Home Produce.	Mysore & Coorg.	Total.
	Corges.	Corges.	Corges.
Fusly 1265,	33,352	4,038	37,390
1266,	27,220	3,024	30,244
Decrease,	6,032	1,014	7,046
Per Centage,	18	25	19
Average of past 5 years,	28,978	6,742	35,720
Decrease,	1,755	3,718	5,473
Per Centage,	6	60	15

58. The marginal table gives the quantities of rice exported by sea during the year and that preceding it. The article exported was chiefly the produce of the district, as very little of that of the inland country found its way to the Coast for reasons already stated. There was a considerable falling off in the Exports of rice to Malabar, Arabia, and other foreign ports owing to the outbreak of the Persian war and high prices.

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EXPORT BY SEA.

	Betel-nut.	Pepper.	Cardamums.
	Cand.	Ca.	Ca.
Fusly 1265.....	10,846	5,903	193
" 1266.....	12,567	3,980	217
	Increase.	Decrease.	Increase.
Difference.....	1,721	1,923	103
Per Centage.....	16	33	13
Average of past 5 years.....	10,543	4,274	182
	Increase.	Decrease.	Increase.
Difference.....	2,024	294	35
Per Centage.....	20	7	24

59. In Malabar the old surplus stocks at the opening of the season were large enough to keep prices down and interfere with the early activity of the Export trade which was further interrupted at its most critical and valuable time by the monsoon setting in a month sooner than is generally expected. In Betelnut and Cardamums the year's results contrast favorably, but in pepper the exports fall short both of those of the past, and the average of 5 previous years.

60. This is not owing to scanty crops but to stagnation in the Malabar market or trade having taken an inland direction. How far the last named cause may have influenced these results, I am of course unable to say as no account is kept of the trade which crosses our Eastern frontier. Our stocks however must be considerable, and are probably held back from the market by the growers in expectation of sharpening the demand and forcing up prices beyond even their present high figure.

Oil Seed.	Candies.
1265.....	8,559
1266.....	11,489
Increase.....	4,930
Cotton.	Candies.
1265.....	36,464
1266.....	50,594
Increase.....	14,130

61. In other commodities trade has been brisk and progressive, the export of oil seeds from Tuddri and Coompta was so large that it forms a new feature in our commerce and the transactions in Cotton have nearly doubled themselves within the year.

Salt.	Gars.
Fusly 1265.....	1308
" 1266.....	8408
Difference.....	7100
Per Centage.....	180
Average of 5 years.....	3,308
Difference.....	196
Per Centage.....	6

62. The out-turn of salt during the year under report was much larger than that of the previous year, and exceeds the quinquennial average manufacture. The particulars are given in the margin.

Settlement.	
Appendix. No. 3	Rs.
1265.....	20,64,830
1266.....	20,54,017
Decrease.....	10,813
	Rs.
1265.....	17,344
1266.....	5,729
Decrease.....	11,615

63. From what has been said it will be apparent that the general state of the district during the past year has been prosperous and satisfactory. The decrease of Rupees 10,813 is wholly attributable to a falling off in the Koomeri revenue* which instead of being carried as heretofore to the account of Shevay Jumma has in accordance with the Board's instructions, dated 12th July 1856, been included under the head of "Land Revenue"—this result should however be a subject rather of congratulation than disappointment, indicating as it does the success of recent measures taken in connection with that most important and remunerative source of revenue, our forests.

	Rs.
1265.....	10,10,007
1266.....	10,11,036
Increase.....	4,159

64. In the actual Land Revenue Settlement there is a net increase on the year of Rupees 4,159.

SETTLEMENT REPORT OF THE

65. In the Soopah and Sondah Talooks large tracts of virgin lands are yearly being reclaimed and appropriated, and in the other more highly cultivated districts improvement and extended agriculture are every where visible.

66. From all sides pour in applications for land, and were our limited establishments able to dispose of such cases within reasonable time, the year's results would be told in much larger figures than what now finds entry in the accounts.

1254	Ra.
1255	2,32,306
1256	231,488
Decrease	867

Paras. 16 and 17.

67. In the Cundapoor Talook alone is there a decrease. The high assessment obtaining in this Talook has already had notice in para. 40 of this Report, and the condition of the more suffering portion of it, the Hunnur parish has I observe been described by Mr. Fisher in last year's report.

68. The settlement of this mogany I made on the spot and found that blight, fever and murrain had again told disastrously on the cultivation. The gardens presented a sadly neglected aspect, large tracts of rice land were lying fallow, and the people generally looked unhelpful and dispirited. So far therefore from attempting to bring up the large* remissions of the previous year I found myself compelled to give further compensation to the extent of Rupees 852. In addition to the ravages of sick-

	Hannur Mogany.	Adi Malay.	Total.
1255	864	...	864
1256	652	163	815
	1,516	163	1,679

ness and blight the hurricane already alluded to was peculiarly destructive in this and the adjoining mogany of Adimalay and many thousands of trees were blown down in gardens which even under the most favorable circumstances pay assessment with diff- culty. This and the Adimalay mogany at the foot of the Ghaut have thus received within the last 2 years relief to the extent of Rupees 1,679, but more remains to be done, and so soon as the present beejawari accounts have been replaced by surveys and more reliable statistics, the circumstances of each estate should be sifted and the assessment readjusted on a more moderate and equitable scale.

69. Insulated as the Hunnur parish is in the Mysore country it labours under the additional drawback of being unable to bring its Garden produce to any market East or West without payment of the frontier duties. This circumstance combined with a badly supplied labour market entitle it to a lower rate of assessment than might be fairly fixed on Garden land of like quality in the Bilgi and Sondah Talooks.

70. No remark appearing necessary in respect of deductions from the beriz on account of the various descriptions of enam, it has been thought sufficient for present purposes to note merely the amount of temporary remissions in the principal items, shewing the increase and decrease in the same. Remission is only granted in cases of well ascertained hardship where in consequence destitution and other misfortunes the landholders have been compelled wholly to relinquish their Estates or hunt operations, until their means will admit of a more extended industry.

July 1255	Ra.
1256	23,355
1256	23,003
July 1255	Ra.
1256	24,762
1256	25,324

71. The remissions on account of Wurge wholly abandoned amount to Rupees 23,003 and fall short of those of the previous year. Those granted for land not forthcoming are in excess and will probably be on the increase for several years to come, under the wise policy which allows a discretion to the local officer in dealing with such cases.

Installments to be brought up in 1256, according to last year's account	Ra.
Realized	7,689
Struck off from	1,468
Vyda	186
Remainder	1,604
Add installments of the Estates brought to account this year	6,085
	2,173
	8,858

72. The increase in the amount of remissions on Hossagami beriz instalments scarcely calls for comment. Reckless competition and improvidence under various forms rendering it frequently necessary to revise and modify the terms of the original engagement. This increase, it will be observed, has been largely added to by the accumulations of instalments due on Hossagami Estates brought to account during the year under report.

73. The results of our forest administration have already been so fully commented on in my report of the 16th September last to the address of the Conservator of the Forests, that I need only here state that the net revenue from this source amounts to Rupees 1,16,148, being Rs. 1,813 less than that of the previous year.

Koomeri.

74. I have already stated broadly my views on this difficult subject in my forest report, and believe it is now engaging Dr. Cleghorn's earnest consideration.

75. The question is one of such delicacy and intricacy that nothing short of special report would suffice to place it before the Board in a state of preparation that would admit of its being fully considered and disposed of.

76. I collected some materials in the hope of being able to redeem a long made promise on the part of my predecessors, but want of leisure and the pressure of general business have prevented me from putting them into form. This task I must now leave to Mr. Fisher, and will therefore now only consider Koomeri in its bearing on the financial results of the year under report.

	No. of Ryots.	Acres	Settlement.
1255	6,410	17,778	17,344
1256	3,840	8,556	5,739
Decrease	2,570	9,222	11,615

77. There is, as has been already remarked, a large decrease of Koomeri cultivation in all the Talooks. This is partly attributable to the prevalence of sickness in the high land country, but principally to the energetic measures taken to check all unlicensed clearing and enforce local rules.

Talook.	Bekul Talook.		Other Talooks.		Total.	
	Ryots.	Extent.	Ryots.	Extent.	Ryots.	Extent.
1255	164	8,965	1,557	3,190	1,721	12,155
1256	163	5,989	1,400	2,545	1,623	8,534
Diff.	1	2,976	157	645	98	3,621

78. To complete my financial Statement under this head, I add the return of Koomeri cultivation on private Estates also exhibiting a large decrease.

SETTLEMENT REPORT OF THE

Road.	Talooks.	Length of clearing on the sides of Roads.	Extent of cultivation.
		Yards.	Acres.
Mercara.....	Pookoor.....	1,180	8 28 0
Jaisour.....	Ankola.....	3,210	32 9 0
Singawady.....	Soopah.....	830	15 6 0
Darwar.....	Sondah.....	290	6 5 0
Sumsigay.....	Do.....	2,304	31 15 0
		198	1 38 0
		8,018	95 21 0

79. Subjoined is a table shewing the extent of road side clearances granted gratis under the orders of the Board, dated 3rd January 1852.

Fuslies.	Total cultivated.	Exempt from Assessment	Assessed.
			Extent Amount
	Acres.	Acres.	Acres. Rupees.
1265,	17,983	9,231	8,652 4,728
1266,	18,074	9,381	8,293 5,008
Increase...	791	150	461 27

Appendix No 6.

	Instalments due.	Realized.	Remaining to be brought up.
	Rs.	Rs.	Rs.
Hosagami, Old Estates,	1,566 407	1,468 283	98 124
	1,973	1,751	222

App. No. 7.

82. The cultivation of Sugarcane was less extensive during the past than the previous year, the heavy rains in May having interrupted planting operations and affected both the quantity and quality of the crop.

83. This branch of husbandry is however unquestionably becoming more popular and general, especially in the Balaghaut division where much land taken up and entered in the accounts as bagayet, is yearly brought under Sugarcane crop. The scanty yield tended to raise prices to twice the ordinary standard.

84. Jaggery commands a doubly certain market at our northern ports where it is a frequent practice to stow it away as ballast to cotton freighted craft.

Motorpha, App. No. 8.

86. Fewer Stills for the preparation of Sandalwood oil were licensed during the year owing to diminished sales of material in Mysore and to considerations connected with our forest policy.

87. The decrease under the items "Shops" "Traders" &c., has nothing to say to the question of commercial prosperity and development, but is principally due to causes already noticed and to uncertainty in regard to the future policy of Government with respect to this source of Revenue.

88. The decrease appearing in the amount of assessment on Hosagami land in the Statement of Sevoy Jumma may be accounted for by the more speedy disposal of applications for fresh land by which holdings of this class are at once transferred to the list of Estates paying fixed assessment.

80. The huckle or dry cultivation is increasing. Land taken up for this purpose is for the most part assessed at 8 Annas the acre, but in the Balaghaut division where the soil is richer, there are also rates of 12 Annas, 1 Rupee and upwards. Ryots, as the Board are aware, may turn their Koomaki land to account in this way free of assessment.

81. The amount realized and yet remaining to be brought up under Vydah or instalments on Hosagami and Kadeem Estates is given in the margin.

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89. The fluctuations under other items are unimportant and do not call for comment.

90. The results of the season in all the several sources of revenue are summarised in the annexed table and shall now be briefly reviewed in the order in which they stand.

ITEMS.	Last Fusly.			Present Fusly.		
	Rs.	A.	P.	Rs.	A.	P.
Land Revenue,	20,64,330	1	3	20,54,017	6	4
Sundry sources of Revenue.	Abkary,	88,377	14 8	83,858	...	10
	Moturpha,	17,278	7 3	16,704	14	5
	Salt,	4,00,752	8 8	4,95,954	8	2
	Sea Customs,	71,961	15 2	70,820	7	1
	Sayer,	41,955	7 5	40,853	4	8
	Stamps,	66,760	9 ...	80,244	9	6
	Ameendevi Coir,	37,691	2 11	26,297	5	9
		7,24,778	...	8,14,233	2	5
	Extra Revenue,	16,185	11 11	15,992	5	10
	Interest Account,	176	11 6	765	2	7
Grand Total...	28,05,470	9	4	28,85,008	1	2

Increase... 79,538

ABKARY.

	Rs.
Average of 5 years,	81,546
Fusly 1266,	83,858
Increase,	2,312

91. The Abkary Revenue falls short of that of the previous year by Rupees 4,520, although still in excess of the 5 years average.

92. This deficiency arises from the reduced rents at which some of the farms were leased out under the new system of quinquennial tenure.

93. Of the results of the Salt monopoly administration, I have recently had occasion to speak in my report of the 27th July 1857, No. 75.

Salt Revenue.

94. The Statements herewith submitted will be found to have been prepared in the form received with the Government Min. Con. dated 20th October 1855, and exhibit the financial results under all heads.

95. In the sales for both home and inland consumption there is an increase especially in the latter. The premature suspension of trade at the close of the previous season and interruption to manufacture in Goa caused by an unusually early monsoon, were chiefly instrumental in producing these results.

	Rs.
Fusly 1265,	4,00,752
1266,	4,95,954
Increase,	95,202

96. Some account too is to be made of smuggling and illicit production thus cut short in the very height of their activity. I may here mention that the extra revenue from this source formerly exhibited separately, has now been included under the instructions of the Accountant General, in the general revenue.

97. Statement No. 20 shews an increase of Rupees 17,718, in the amount of Condensed or Salt purchase charges. The increase on account of home manufactured Salt is Rupees 22,308, but the purchases of the Bombay article fall short to the extent of Rupees 4,520, thus leaving a net increase of Rupees 17,718 as mentioned above. The increase in Condensed charges is accounted for by larger sales during the year.

SETTLEMENT REPORT OF THE

SEA CUSTOMS.

INCREASE.		Ra.
In Rice, ...	...	1,200
Other Goods, ...	...	4,651
DECREASE.		5,851
In Goa Salt, ...	6,892	
Other Goods, ...	600	
	7,492	
Net Decrease.....		1,641

99. The present high duty, and other causes, already noticed when speaking of Salt, account for this result.

100. The import trade in this article too labours under the further disadvantage alluded to in my Salt report of constant liability to interference and detention at our ports owing to the defective system of measurement obtaining in the Goa country, which falsifies the manifests when tried by our standard.

101. Mr. Maltby more than once addressed the Portuguese Government on this subject, but with little apparent benefit, and the remedy would seem now to be rather with the traders themselves who should keep measures regulated according to our standard at all the ports when Salt is shipped.

102. Under this head there is a decrease of Rupees 1,102 attributable to a falling off in the imports of Salt consequent on the low state of stocks in Goa and the difficulty of finding a remunerative return load for the cattle at the high prices ruling on this side of the border.

Sayer.

Stamps.

	Fusly 1265.	1266.	Increase.	Decrease.
Superior Courts	Rs. 26,663	Rs. 40,960	14,297	Rs.
District Moonsiffs...	31,895	29,399	2,496	
Deeds, &c.	8,202	9,885	1,683	
	66,760	80,244		

103. The revenue derived from this source is yearly advancing, the present receipts exceeding those of the previous Fusly by Rupees 13,484.

104. The establishment of an Assistant Judge's Court at Mangalore and the more prompt despatch of civil business generally, have mainly contributed to these results.

105. To the increase under the head "Deeds" would I particularly call attention as betokening how rapidly the value of real property is increasing, and how largely and generally land enters into all transactions as security and valuable consideration under various forms.

AMERENDEVI ISLANDS.

	1265.	1266.	Increase.	Decrease.
To Bombay.	Rs. 16,000	Rs. ...	...	Rs. 16,000
Supplied in 1264.	...	...	...	...
To Calcutta. 1265.	21,641	24,000	2,359	...
Local Sales...	50	2,297	2,247	...
	37,691	26,294	4,606	16,000
Net Decrease...			11,894	
Average of 5 years Rs. ...			20,271.	

106. In last year's transactions under this head the value of a large quantity of Coir supplied to Bombay during the previous season was included, so that the revenue was greatly in excess of its ordinary standard.

COLLECTOR OF CANARA.

107. During the year under report no shipments were made to Bombay, but the greater portion of our old stocks and subsequent accumulations was disposed of to the Bengal Government, and the remainder sold on the spot.

Collections.
Appendix No. 11.

Demand.		
Land, ...	20,54,017	
Extra Sources, ...	8,14,233	28,68,250
Collections within the Fusly.		
Land, ...	17,77,930	
Extra Sources, ...	7,87,010	25,64,940
Balance, ...	3,03,310	
Subsequent Collections, ...	2,66,200	
Balance, ...	37,089	
Per Centage, ...	14	

108. The particulars of these transactions will be found in the margin.

109. From what has been already stated it will be apparent that the ryots' means of meeting the Government demand were in the past season very sufficient and the collections were accordingly made with punctuality and ease.

110. In the Ryotwari collections there is therefore a net increase of Rupees 47,000 in the year, due to good prices and increased facilities of payment.

111. The decrease observable in the aggregate amount is the value of certain teak timber (accounted for under "sundry items") supplied to the Bombay Government, and not realised up to the close of the Fusly. Other fluctuations, do not appear to require explanation.

Appendix No. 12.

Arrears of Land Revenue at the beginning of 1265...	2,82,848
Ditto. 1266...	2,54,460
Decrease...	28,388

112. Last year the large outstanding balance of the previous Fusly found place in the receipts under arrears, whereas the arrears to be collected and brought to account during the year under review were unusually small.

* Rupees 38,420.

113. To this circumstance is attributable the decrease* appearing in the recovery of arrears in Statement No. 14 under the head of Land Revenue.

Outstanding at the close of the Fusly...	4,806	14	0
Subsequent Collections...	852	14	3
Remaining...	3,753	15	9

114. The outstanding balance is not very large. Of the arrears of 4 Fuslies entered in the accompanying Statement No. 13, those of 1262 and 1263 are for the most part irrecoverable, and have already been recommended to be written off the accounts. The total amount of remissions thus under reference and pending

	Remission recommended in the Report for 1265.	1264.	1265.	Now recommended	Total.	Balance.
Land Revenue	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Waterfalls	...	...	...	...	...	...
Survey Summs	...	...	...	...	...	...
Arrears of Land Revenue appearing in the S. C. and S. Statement	...	...	...	...	...	...
...	...	...	...	...	...	...

* Rs. 140 11-11 have since received sanction.

SETTLEMENT REPORT OF THE

sanction is Rupees 553-13-0 exclusive of Ferry Rent. In addition to these I have under circumstances stated in my Forest* report dated 18th September last, solicited permission to strike off the accounts a sum of Rs. 1,925-3-4 outstanding on account of timber which the contractor was not permitted to remove. The Government sanction is now requested to writing off the accounts a further amount of Rupees 114-2-8, the particulars of which are given in the margin.

* To the Conservator of Forests

	Fusly 1264.	Fusly 1265.	Total.
Land Revenue, ...	Rs. A. P.	Rs. A. P.	Rs. A. P.
Moturpha, ...	15 5 09	11 107 1	26 15 10
Sevry Jamma Land, ...	4 11 2	3 6	7 17 8
	19 11 7	94 6 11	114 2 8

joined Statement exhibits the number of cases in which landlords reported to sale of property in satisfaction of their dues. A favorable season and good prices have tended to reduce the number of such cases as compared with the results of the previous year.

116. The forest charges included until last year under the head of "General Department," have now in conformity with the instructions of the Accountant General been embodied with those of the Land Revenue.

117. The increase in charges on account of salaries, &c., of European Officers is to be chiefly ascribed to the appointment of an Assistant Collector to the district, to whom allowances were disbursed from the 3rd March last.

118. The decrease in charges incurred in the several departmental establishments is due to the new system of debiting the accounts with the actual disbursements only, in supersession of the former practice of bringing to account all salaries as entered in the pay list.

119. The decrease in the amount of Saderward and Extra charges is too inconsiderable to require explanation.

120. The increase in salt charges is ascribable to the same detailed in para. 95.

121. There is this difference however between the Statement there given and that now subjoined, that in the former the charges actually incurred only are entered, whereas the latter comprises also the amount of advances.

122. The saving effected under the head of Sea Customs charges is due to the reduction during the year of the greater part of the temporary preventive establishment maintained along the Goa frontier in consequence of the inactivity of the inland salt trade.

123. The change made in the mode of calculating the Fusly in 1265, brought a larger amount of stamp duty refunds to that year's account than properly belonged to it, and has tended to decrease to a corresponding extent the charges under this head for the year under report. Fluctuations in the payment of Commission too under this head depend it may be observed upon the amount of revenue realised.

Coir Charges.		Value.
	Candy.	Rs.
1265	607	12,546
1266	635	14,049
	Increase	328

Charges of Rice.		Rs.
115 @ 24-25		10,423
Cost at 25-0-0, the average of 1265		9,946
	Increase	477

124. The purchases of Coir during the season amounted to 633 Candies, being 26 Candies in excess of what was taken into stock the preceding year. This under the rule which allows $\frac{1}{4}$ th of the price to be given in rice was paid for at the then enhanced rate of Rupees 94-2-8 per Corgie, involving an increase of expenditure under this head to the extent shewn in the margin.

125. I beg to forward a return of a single Tusdeek in the Bantwal Talook which has lapsed to Government under the provisions of Board's Circular, dated 7th December 1854.

* Marked A.

126. The Moktusser of this Devastan died, it would appear, in Fusly 1255 (A. D. 1845-46). Since which the service has been discontinued and no one has come forward to claim the vacant post.

Total amount of allowances	1,32,783 6 2
Resumption now recommended	9 8 2
Remaining	1,32,774 8 0

127. Subjoined is a Statement shewing the particulars of Tusdeek and other religious institution allowances, as they stood at the close of the Fusly under review.

Expenditure reported last year, Fusly 1265	Cash Expense		Cost of Stamp		Total		Recovery in this Fusly		Remaining to be adjusted	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
	333 3	125 8			347 11				347 11	
		4 8		4 8					4 8	
	333 3	130			352 9				352 9	

128. Agreeably to the orders of Government received with the Board's Proceeding, dated 30th October, 1856, I have the honor to append a Statement showing the particulars of charges incurred in Civil Actions connected with the Revenue administration.

Of these suits, 10 in number, some have been heard, and await only execution of the decree, others are yet subjudice.

Land.		Rs.
Fusly 1265		20,64,530
1266		20,64,017
	Decrease	513

General Revenue.		Rs.
Fusly 1265		28,08,470
1266		28,26,008
	Increase	17,538

129. Although there is a trifling deficiency in the Land Revenue of the year under report, as compared with that preceding it, the general results are, I think, the Board will allow, highly satisfactory.

130. This deficiency in land Revenue I have shewn, arises in a branch of industry which in its present state is incompatible in principle and practice with our forest conservancy-policy, and should not therefore be admitted as part of the test by which our financial prosperity should be tried. I have therefore thought it not unfair to exclude this item of Koomeri from my marginal Statement exhibiting the annual growth of our resources.

LAND REVENUE EXCLUSIVE OF COOMY.	
Fuslies.	Amount.
1247	17,97,998
1248	18,08,923
1249	18,16,184
1250	18,26,384
1251	18,34,074
1252	18,39,631
1253	18,45,908
1254	18,51,007
1255	18,56,573
1256	18,62,408
1257	18,68,540
1258	18,77,710
1259	18,86,897
1260	18,95,138
1261	19,01,964
1262	19,08,664
1263	19,07,813
1264	19,14,736
1265	19,21,195
1266	19,26,009

SETTLEMENT REPORT OF THE COLLECTOR OF CANARA.

Sea Trade.

	Fyaly 1265.	Fyaly 1266.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Coontia and Tuddri.....	40,41,133	65,76,594	21,95,461	...
Other Ports.....	66,82,961	42,43,822	...	4,49,947
	97,74,092	118,10,416	20,95,401	5,69,987
Net Increase		20,46,324		

131. With my Statement thus modified and supported by Census, Sea Customs and Traffic tables, I have, I believe, established my position that the year of which I have been speaking is only a further link in the chain of continuous progress and development to which my predecessors have so often pointed with just pride.

Inland Traffic on the Arbye Road.

	No. of Bullocks.	Carts.
1905.....	39,789	3,829
1906.....	53,908	7,595
Increase.	14,119	3,766

132. The partial stagnation in the rice market was, as I have shewn, purely accidental, and will I venture to predict be replaced by a season of unprecedented prosperity and activity.

133. The Board are well aware that during the greater part of the year there were but 3 European Revenue officers, a staff wholly inadequate to the requirements of the district. Mr. Thomas arrived in the month of March, and Messrs. Græme and Pochin have subsequently taken their places in North Canara.

134. As however the Jumahandi of both sub-divisions had been completed by myself prior to relieving Mr. Fisher at Head quarters, separate reports have not been required from the 2 last named Gentlemen, and are not submitted. To Mr. Binny's industry and efficiency as a public officer Mr. Fisher has already borne favourable testimony.

135. In endorsing that estimate I have only to add that Mr. Binny's acquaintance with the Southern division has been of especial service to myself, whose experiences have been confined to North Canara.

136. Mr. Thomas has already mastered the language sufficiently to conduct business in it, and has now a separate police and revenue charge. He is an intelligent and energetic officer.

137. The Head and Naib Sheristadars have already been frequently brought to the favourable notice of the Board. During the short period of my incumbency here, I have had no reason to question the propriety of the estimate formed by my predecessors of these Officers' ability and moral character. To Roodrapah the sub-divisional Sheristadar am I particularly indebted, and gladly record my high opinion of his intelligence, industry and uprightness.

I have the honor to be, &c.,

J. D. ROBINSON,

Acting Collector.

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LETTER FROM W. ROBINSON, ESQ., ACTING COLLECTOR OF MALABAR;
TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF REVENUE,
FORT ST. GEORGE; DATED CALCUTTA, 10TH AUGUST 1857, No. 129. A.

SIR,

No. 1 to 18 as per List of
I have the honor to submit the Statements connected with the
Settlement of the Land and Extra Sources of Revenue, of this Dis-
trict, for Fusly 1266, A. D. 1856-57.

2. The sixteen Talooks were divided for Jummabundy purposes, and the Puttahs deliver-
ed at different Villages, as specified in the accompanying Statement.
The number of Puttahs amounted to 37,318, of which 18,828 ap-
pertained to the Land, and 18,490 to the Moturpha Revenue. The
Board are aware that new Puttahs are only given, in this District, when the terms of the
old ones are modified

3. The S. W. Monsoon commenced early, viz. on the 18th May 1856, from that date
the fall of Rain was plentiful and continuous up to August. The
first crop proved generally good and above the average; but some
parts of the country suffered from inundation, and the crops were destroyed by excess of water.

	I.	Ct.
1856 April.....	22	50
May.....	23	70
June.....	23	5
July.....	18	88
August.....	1	5
September.....	4	0
October.....		
Total.....	92	95
1851.....	87	0
52.....	121	85
53.....	119	89
54.....	104	85
55.....	88	80
Average.....	90	4
1856.....	92	95
Decrease in 1856...	8	9

The failure of the after Rains (N. E. Monsoon) affected the
second crops, especially in the Talooks of Kootnad, Choughaut, and
Betutnad. The outturn was scanty, and here and there whole fields
never attained maturity. Upon the whole, the season cannot be viewed
as a favorable one. The fall of rain, viz. I. 92, Cts. 95, was below
the average of the five preceding years by 6-9.

	No. of People at Fertal.	Cured.	Died.
Cholera...	824	303	541
Small Pox	11,884	8,813	3,071
Total	12,708	9,116	3,612

4. Cholera and Small Pox continued to prevail in the Southern
and Northern parts of the District. An Abstract of the cases is given
in the margin. In the South Eastern parts of the District a par-
tial murrain occurred among the cattle.

5. The wholesale price of Grain, in 1266, in the principal Towns,*
exhibits an average of Rs. 296-9-7 per Garce, which though below
the rate of 1255 by about 2½ per cent. is above the average of
the five antecedent years by 27-5-7 per cent. Since the close of

Prices of Grain.
* Per Garce.
Per 100.
Per 1000.
Per 10000.
Per 100000.

SETTLEMENT REPORT OF THE

Average market Price of Rice in			
Fusly	Rs.	A.	P.
1261 per Garce	189	2	9
62	181	7	2
63	233	13	8
64	276	0	0
65	304	0	8
Average	232	14	5
Fusly 1266	296	9	7
Excess in 1266	63	11	2

the Fusly, (30th June 1857) prices have gradually increased, to almost famine price, and the commonest rice is not now procurable on the Coast for less than 4 Rupees a Moorah, or 512 Rupees per Garce. The partial failure of the second crops, and the unexpected early burst of the S. W. Monsoon in May last, have led to this result, the bad weather having set in before the usual Monsoon. Stores of Canara rice could be imported. The crops however about to be reaped are very fine.

6. The current prices of Grain (Paddy) exhibited in the Statement No. 2, herewith submitted, are the average from 432 Umahoms. It appears that the local prices of the District averaged Rs. 120-0-0 for a Garce of Paddy, or Rs. 240-1-6 for a Garce of Rice, whilst the town prices amounted to Rs. 296-9-7, or about 22½ per cent. more. This difference, so far as it is excessive, is attributable to defective communication and clearly a heavy tax on the consumer, and a disadvantage to the produce.

7. The prices of Coconut and Kernells fell to the rates of the year before last (1264); but plantation recovered their productiveness, and the crop was fair, the trees having recovered from the effect of the drought of the previous years, made up in some degree, the deficiency in the produce noticed by Mr. Clarke, in para. 12 of his Report for 1265.

In 1265, the average price of Coconut was 20 13 5 P mill.

in 1266..... *18 7 0 "

Decrease..... 2 6 2 or 11 8 4 per cent.

Kernells, in 1265..... 44 12 9 P candy

in 1266..... +41 7 0 "

Decrease... 3 5 9 or 7 3 0 per cent.

8. The year now reported on was propitious to the Dry, or upland cultivation, consisting of Moddom' Ponom' and Elloo'. The subjoined Abstract shows the extent of improvement attached to each of these three items.

Fusly 1265.				Fusly 1266.				INCREASE.		DECREASE.	
Extent in Acres	Assessment.	Extent in Acres	Assessment.	Extent in Acres	Assessment.	Extent in Acres	Assessment.	In Acres.	In Assessment.	In Acres.	In Assessment.
Moddom, Ponom, Elloo, ...	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.	Rs. A. P.
36,705	23,649 3 8	50,552	36,880 6 11	13,847	13,801 8 9	...	...	...	...	...	...
32,996	14,660 11 4	25,161	16,173 10 7	2,165	1,611 15 3	...	...	...	...	...	...
36,414	12,709 1 ...	34,069	15,068 13 ...	7,638	2,369 12 ...	...	...	...	...	...	...
Total	86,118 50,624 13 6	1,09,776	68,097 14 6	23,650	17,279 15 ...	...	...	...	...	...	...

9. The want of any accounts showing the "extent" of the (Rice Land) Nunjah cultivation, necessarily leaves the columns so headed, in Statement No. 3, blank. The Demand of 1266 on account of Wet Lands, amounts to

Add, Resumption of Remissions 27,803 6 5
New Cultivation, ... 3,380 0 9

81,273 7 2

Deduct Remissions granted in 1266... 11,44,538 6 6

Net Recoverable Jumma ... 13,737 10 8

Do. do. of 1265 ... 11,30,800 12 0

Do. do. of 1263 ... 11,13,264 15 4

Excess in 1266 ... 17,525 12 8

this excess arises chiefly from the resumption of Remissions of 1265 above quoted.

COLLECTOR OF MALABAR.

The third item assessed to Revenue is Bagayet or Gardens, the recoverable Jumma of which was in 1265, ... Rs. 4,32,810 4 10
Add tax on new Gardens, ... Rs. 865 9 10
Ditto on old Gardens re-inspected on occasions of applications for Remissions... 225 12 3
Resumption of Remissions allowed in previous years ... 2,587 11 3

3,679 1 4

4,36,489 6 2

2,787 5 3

Deduct Remissions granted in 1266 ... 4,33,702 0 11
Net recoverable Beriz ...

I would here add that the Remissions granted in 1266, both on account of Rice Lands and Gardens, were allowed after a careful scrutiny into each particular case.

10. A reference to the Statement marginally noted will shew that Extent of lands taken up on 146 cowles, embracing 422 acres of land was issued during the late Fusly, the Revenue derivable from which is estimated at Rupees 805.

Irrespective of the above, 561 cowles were, issued for wastes taken up for the purpose of being converted into gardens, the aggregate area of which amounts to 2,153 acres. The column intended to exhibit the "assessment" is left blank, because the Tax on Coconut, Betelnut, and Jack Trees proposed to be planted can only be determined when they become productive.

Abstract showing the Demand of all sources of Revenue. Vide Statement No. 7.

11. By the subjoined figured Abstract, it will be observed that the result of the Revenue administration of this District in 1266 is a net increase of Rupees 81,380 as compared with the previous Fusly.

	Fusly 1265.			Fusly 1266.			Increase.	Decrease.	Net Revenue after deducting decrease.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.	Rs.
1 Land Revenue. ...	16,79,639	8	7	17,14,594	1	11	34,955	...	...
2 Sundry Sources of Revenue, ...	7,96,699	9	11	8,45,867	1	9	48,967	...	...
Total Land and Sundry Sources...	24,76,339	2	8	25,60,461	3	8	83,922	...	...
3 Extra Revenue,* ...	34,732	2	11	32,177	19	3	2,555	...	...
4 Interest Account, ...	45	1	8	58	10	9	13	...	...
Total...	34,778	4	2	32,235	7	...	13	2,565	...
Grand Total...	25,11,117	6	8	25,92,697	10	8	83,935	2,565	81,380

* See Statement No. 8.

The excess under the head of "Land Revenue" is partly attributable to the resumption in 1266 of Remissions allowed in 1265, and partly to an augmentation of the upland cultivation.

12. The increase apparent in the "Sundry sources of Revenue" arose mainly from the "Sea Customs."

13. The decrease entered against "Extra Revenue" is traceable to the fluctuation in stamp receipts, from a less amount having been credited in this year's account on account of penalties levied under the stamp regulation; and kootty kanom, or stump fee, on trees felled on Government land which has now been transferred to the head of "Land Revenue."

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Demand, Collection and Balance, Current and Arrears, of all sources of Revenue
* Vide Statement No. 9.

14. It will be observed* that the Demand on account of current Land Revenue for this year was Rupees 17,14,594, the collection within the year amounted to Rs. 16,93,459, and left a balance at the end of the Fyaly Rs. 21,135, Rupees 15,000 of this is due by the Beebees of Cannanore. Of the residue, viz. 6,135, the sum of Rs. 847 has been realised up to the end of 31st July 1857, leaving an outstanding Balance of Rs. 5,288 to be hereafter collected.

Demand.	
1265	Rs. 16,79,639
1266	17,14,594
Increase 34,955	
Collection.	
1265	Rs. 16,55,975
1266	16,93,459
Increase 37,484	
Balance.	
1265	Rs. 23,664
1266	21,135
Less in 1266 2,529	

15. By way of contrasting the above items with those of 1265, I beg to insert in the margin a short Note, shewing that the Demand, Collection and Balance are all in favour of the year under report.

16. Abkary, which is the first under the head of "Sundry Sources of Revenue," was let in 1266 at Rs. 73,211, or Rs. 8,178 in excess of 1265.

17. The Settlement of Moturpha has remained stationary with that of Fyaly 1265. There was originally an increase of Rs. 4,860, but this apparent rise was absorbed by the Remissions which it was found absolutely necessary to grant on account of Hoquas, Shops, &c., &c., in a decayed state, as well as those proved to be held by individuals in indigent circumstances. The other items, which are not subject to actual Settlement, will be treated of under the head of "Gross Collections."

Demand, Collection and Balance on account of arrears of all sources of Revenue.	
* 11th March 1856.	
† Due by the Beebees of Cannanore	7,367
By sundry Ryots	4,070
	11,437

† Inclusive of Rs. 212-1-6, and Rs. 484-14-5 recommended to be written off in Fyals 1265 and 1266, respectively.

18. At the beginning of the Fyaly now under review, the arrears of Land Revenue amounted to Rs. 50,133. Of this Rupees 38,016 was collected within the year, and Rupees 680 was remitted under sanction of Government, total Rs. 38,696, leaving a Balance of Rs. 11,437† to be realised: of the 4,070 Rupees shewn in the margin, Rs. 46 was collected in July 1857. Of the amount still outstanding, viz. Rs. 11,390, Rupees 10,431 are deemed recoverable, and Rs. 769-8-8† are irrecoverable. This latter amount, I request the Board will be pleased to obtain the sanction of Government to be expunged from the balance sheet.

19. There is still an outstanding Balance of Abkary Revenue of Rs. 380-5-1, which added to the arrears on account of Moturpha, Rs. 110-12-1, gives a total of Rs. 500-1-2, and this may be classed as follows:—

† Including Rs. 258-11-2 entered in the Statement for 1264 and Rs. 48-6-10 in that for 1265.

	Abkary.	Moturpha.	Total.
Recoverable,	6 2 6	39 10 7	45 13 1
Doubtful,	0 0 0	0 0 0	0 0 0
Irrecoverable,	374 3 7	80 1 6	454 4 1
Total...	380 5 1	110 12 1	500 1 2

I would likewise solicit the authority of Government for writing off the latter items of Rupees 374-2-7 and Rupees 80-1-6, which stand as irrecoverable. I regret that the subject of arrears, outstanding at the close of 1266, was not brought to my notice until lately; for they embrace a period of 13 years. The sums against the seven first years are exclusively due by the Talooks under the Sub-Collector, and I find that several requisitions were addressed to that officer for the early adjustment of the whole of the arrears in his Talooks, amounting altogether to Rs. 1,500, but without effect. The stringent measures I have now adopted, will, I trust, enable me to settle this matter within a month or six weeks, when a final determination will also be come to, in respect to a Balance of Rupees 1,307 standing against Wynaad, on account of tax leviable on Gold Digging.

20. In reference to Appendix A to Statement No. 12, I beg to state that property to the extent of Rupees 1,866 was attached, but only one Defaulter in the Calicut Talook, forced the sale of his landed property by his unreasonable conduct in withholding the just dues of Government, the amount thus realized was the trifling sum of Rupees 68. No Revenue Defaulter was placed in confinement.

21. In reference to the Statement bearing on the subject marginally noted, I shall, as directed in the memorandum from the Secretary to Government, dated 23rd August 1856, notice such items as evince large fluctuations, commencing with,

Gross Collections and Charges.	
* Vide Statement No. 13.	
Arrears outstanding in	
1265	1,17,688
1266	50,133
Difference.....	67,505

Land Revenue, Arrears. The deficiency of Rupees 53,152 apparent under this head arises from there having been a larger amount, at the beginning of 1265, to be collected, than in 1266, the collection in the former year was therefore, as a matter of course, higher than that during the latter year.

Land Revenue, Current, exhibits an excess of Rupees 37,483, contrasted with the result of 1265, this was occasioned by an augmentation in the Demand arising from causes adverted to in para. 11th of this Report. The Land Revenue charges, amounting to Rupees 2,55,240, when contrasted with the Gross Collection (Rs. 17,58,769) give a proportion of 14 per cent.

22. The foregoing remarks, regarding the increase in the Demand on account of Land Revenue, applies to the excess of Rs. 6,803 in the Abkary collection. Vide para. 12th.

23. The decrease of Rupees 2,959 is attributable to the collection of 1265 being inclusive of Rupees 4,372 on account of arrears, whereas the amount realized on this account in 1266, is only 749 Rupees.

24. Out of the deficit of Rs. 45,987 which stands against this Item, two-thirds may be viewed as nominal, inasmuch as 31,256 Rs. was realized on 35,721 In. Md., imported for private trade, at the rate of 14 annas per In. Md. and carried to the Sea Customs. The remaining deficit proceeded from the excessive sale of salt noticed in the 30th para. of Mr. Clarke's report for 1265.

25. The sale of Salt, bonâ fide from the Government Stores, amounted in the aggregate to 3,51,609 In. Md. yielding Rupees 3,89,753 and may be divided as follows:—

For Home consumption	
{ in 1265	In. Md. 2,68,996
{ in 1266	2,33,547
	D. 35,449 I. Md.
Inland Ditto	
{ in 1265	1,75,454
{ in 1266	1,18,062
	D. 57,392
Total.....	
92,841	

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26. In illustration of the Exports for Inland consumption, I beg to insert in the margin an Abstract shewing the places to which the Salt was taken in 1266, compared with the previous year. It will be observed that the greatest falling off attaches to the exportation to Mysore, owing, "it is believed, that the Inland Exporters have resorted to Mangalore where weightment has not been introduced," as stated in my letter to the Board, dated the 8th June last.

	Coorg by the Perak buddy Pass.	Mysore from Canara, Mysore and Tellicherry by the Perak Pass and from Calicut by the Tuckersbury Pass.	Comballure by Pal- ghat.	Neighbour by the Carcare and Koodak Passes.	Port by Sea.	The French Settlement Port of Malabar by Sea.	Total.
Finalties 1265.	1,436	78,730	44,185	804	16	9,200	1,15,451
" 1266.	2,297	59,485	73,300	190	...	2,990	1,15,762
Increase.	...	...	...	...	...	790	711
Decrease.	5,859	40,285	11,285	614	16	...	57,265

27. In the salt charges a large reduction (Rupees 22,996) is apparent on account of "Salt Purchase;" less* Salt was bought in 1266 than in 1265. There has likewise been a reduction to the extent of Rs. 1-3-3 per Garce, in the average price paid for Salt, that for 1265 being Rs. 30-4-5, and for 1266 Rs. 28-12-2 per Garce. The total charges (Rs. 95,386) are equal to 24 per cent. upon the Gross Revenue.

28. The Gross collection on account of this branch of Revenue amounts to Rs. 1,59,466, against Rs. 74,821, the receipts of the previous year 1265. The Excess (Rs. 84,645) may be assigned to the following items.

1265	3065	Rails imported, Increase	Rs. 58,395
1266	61,449	Salt imported for private trade	51,256
1265	48,293	Spirits	1,548
1266	51,346	Tobacco	5,190
1265	1,084		
1266	2,096		
1265	1,446		
1266	7,638		
1265	18,539		
1266	5,108		
		Total	96,398

Of this improvement, Rs. 11,848 were lost by a falling off in the Duty realized on sundry articles exported, such as Rice, Pepper, Coir and Ropes, &c.

The charges amount to Rs. 19,121, being below those* of 1265 by Rs. 2,204, less drawback was claimed this year. Deducting charges, the net Revenue carried to the credit of Sea Customs comes to Rs. 1,40,345. The per centage which the charges bear to the Gross Collection is 12 Rupees.

Sayer, or Frontier Duty.

Stamps.

1265	1,11,279
1266	1,12,762
	1,483

* Rs. 1,17,890.

31. Upon the whole the Grand Total of all branches of Revenue amounts to Rs. 26,11,725 Charges, 3,88,665 And net Revenue carried to the credit of Government 22,23,060

exceeding the net Revenue of Fusly 1265 by Rs. 55,265. The Receipts and charges are in the proportion of 15 per cent.

32. I have the honor to transmit five (out of six) Quinquennial Statements, prepared according to the Forms received with an Official Memorandum from the Acting Secretary to Government, dated the 21st March 1857. Nos. 14 and 18, have been filled up so far as the materials in the office would admit of. The form intended to convey the details of Irrigation does not seem to be applicable to this District, as intimated to the Board by the late Mr. Conolly, in his letter of July 20th, 1853.

33. The only Statement now sent which appears to call for some notice is No. 16, shewing the result of the last census. The total population of Malabar according to the census taken in 1260, was 15,14,909 The present do. 16,02,914 Increase... .. 88,005

showing an increase of six per cent. in 5 years. The details are shewn as follows:—

	Adults.		Children.		Total.	
	Males.	Females.	Males.	Females.	Males.	Females.
Population of 1260	4,88,793	5,00,616	2,80,139	2,50,361	7,68,932	7,50,977
Ditto. 1266	5,02,438	5,13,871	2,09,752	2,55,853	7,12,190	7,69,724
Increase in 1266	13,645	13,255	29,613	15,492	48,358	58,747

34. Enclosure No. 20, is copy of the Sub-Collector's Report, dated 19th July, 1857, in which a few corrections have been made in respect to figures, which, through some misconception, were not correctly given.

35. With reference to the Board's Proceedings bearing date the 6th May last, I beg to enclose an Abstract Statement of the garden survey made in the 4 deahoms comprizing the Darmapatom Umahom of the Cottete Talook.

Remarks on the conduct of the Subordinate officers.

Mr. Morris—Sub-Collector.
Mr. Thomas—Special Asst. do.
Mr. Pankle—Head Assistant, who left the District shortly after I arrived, and his place has only now been supplied.
Mr. Patel—Uncovenanted Asst.
P. Coenjee Menon—Head Shareholder.
C. Canars—Deputy do.
Mr. Bates—Head Accountant.

36. It will be unnecessary for me to add to this Report further than that I most cordially subscribe to the remarks elicited from the Collector in the Jummabundy Report of 1265 on the subject of the conduct, diligence, and ability of the European officers and subordinates of the District. With few exceptions the Tahsildars have given satisfaction.

I have the honor to be, &c.,

W. ROBINSON,

Acting Collector.

LETTER FROM B. CUNLIFFE, ESQ., COLLECTOR OF MADRAS; TO J. D. SIM, ESQ., ACTING SECRETARY TO THE BOARD OF REVENUE, FORT ST. GEORGE; DATED 22ND DECEMBER 1857. No. 206.

SIR,

1. Statement No. 2, shewing the communication and current prices of Grain for Fusly 1266.
2. Statement No. 3, A, shewing the cultivation and Settlement of the Amany Villages for Fusly 1266.
3. Statement No. 3, B, shewing the Settlement of Beriz of Quit Rent and Ground Rent for Fusly 1266, with enclosure A.
4. Statement No. 7, shewing the cultivation of SugarCane, Cotton and Indigo, for Fusly 1266.
5. Statement No. 9, shewing the particulars of Extra Revenue and Interest Account for Fusly 1266.
6. Statement No. 10, shewing the Beriz of all sources of Revenue for Fusly 1266.
7. Statement No. 11, shewing the Demand, Collection, and Balance, current and arrears of all sources of Revenue for Fusly 1266, with enclosure A.
8. Statement No. 13, shewing the collection on account of arrears of all sources of Revenue for 3 former Fuslies for Fusly 1266, with enclosure A.
9. Statement No. 14, shewing the Gross collections and charges for Fusly 1266.
10. Statement shewing the receipts and sales of Salt for Fusly 1266.
11. Statement shewing the particulars of wastage of Salt in Fusly 1266.
12. Statement shewing the comparison between the past and present Fuslies of the quantities of Salt stored and sold for Fusly 1266.
13. Comparative Statement of collections and charges for Fusly 1266, in the Salt Department.

Prices of Grain.

4. The prices of the principal Grains are shewn by the subjoined Table to have greatly fallen, thus giving direct evidence of the favorable nature of the season.

Description of Grains.	Sort.	Fusly 1265.	Fusly 1266.
Paddy, per Garce	1st.	Rs. 149	Rs. 111
Do. do.	2nd	142	104
Cholum or Jonnaloo, do.		138	148
Cumboo or Sujjaloo, do.		183	137
Raggy, do.		191	130
Horse Gram, do.		206	148
Verago, do.		191	183

5. The Demand of Land Revenue which, the Board are aware, is nearly stationary in this Land Revenue Demand. Collectorate, is shewn in the following Abstract, and gives a net increase of Rupees 586.

Items.	Fusly 1265.			Fusly 1266.			Increase.	Decrease.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
Shrotriem,	210	...	...	210	...	...	...	...
Quit Rent,	63,375	14	7	63,468	1	3	191	...
Ground Rent,	7,194	8	9	...	2	8	389	...
Gramasamoodoyem,	81	9	9	62	14	4	...	19
Sundry Items,	4,550	2	...	4,555	9	...	25	...
	75,293	3	1	75,879	11	3	605	19

6. The items causing the increase in the Quit Rent are detailed below:—

ADDITIONS TO QUIT RENT.			
	RS.	A.	P.
1. One tract of land hitherto unassessed,	360	4	7
2. Free Grant resumed,	7	5	2
3. Difference of Quit Rent hitherto uncollected in certain cases,	62	5	9
4. Ground rate substituted for Cawley rate, and land subdivided,	66	0	5
5. Excess land assessed,	53	7	10
6. Increased valuation of Buildings in Black Town,	67	9	1
7. On lands hitherto entered under the head of waste,	11	7	10
	628	8	8
DEDUCTIONS.			
Decreased valuation of houses in Black Town, &c.,	17	13	1
On holdings held under one Certificate instead of two,	11	4	0
Cawney rate substituted for Ground rate as well as Quit Rent reduced on certain lands,	74	10	4
Remission on lands taken for Public purposes,	295	4	8
Do. on lands appropriated as a burial ground for all Protestants not belonging to the Church of England as well as on that encroached upon by the Sea as per Proceedings of the Board, 4th March and 28th February 1856, respectively,	32	15	5
Amount of Quit Rent remitted in the case of certain individuals who claimed it for 11 days short at the close of Fusly 1264, consequent on change of commencement of Fusly from 12th to 1st July,	5	6	6
	437	6	0
Net Increase...	191	2	8

7. Item No. 1 alone requires special remark and consists of Quit Rent as follows:—

	RS.	A.	P.
1. Quit Rent on certain tracts of land found unassessed during the Survey of St. Thome,	159	7	10
2. Do. on houses in Big Parcherry within the walls of Black Town,	171	1	11
3. Do. on tracts of land newly discovered as unassessed,	29	10	10
Total...	360	4	7

8. The accounts of the Survey of Mylapore were submitted for the confirmation of the Board and Government on the 6th November 1856, and were returned to this office with Ex-

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tract Minutes of Consultation, dated 9th September 1857, accompanied by the Board's Proceedings under date 6th August 1857, approving of the principles adopted, and the mode of carrying out the work. The estimated increase in the Demand of this Division in consequence of the Survey, according to the Statement No. 2 forwarded with the above report was Rs. 1,526-0-0.

Deduct the amount for which Bills were issued during the year preceding and in the year under report, ... 767-0-0

9. Remainder Rupees 750 for which bills are being issued, and will be accounted for in the next year's report. These also would have been already issued had the Quit Rent Department been furnished with the Establishment, it in my opinion requires, and which I took leave to recommend for sanction in my letter of the 13th September 1856.

10 In my last report para. 8, I mentioned that the number of houses assessable* in the Big Parcherry were 632, of which 310, yielding a Quit Rent of Rupees 240-2-1 were included in the Demand of that year. In this year 279 houses, to the amount of Rupees 171-1-11, were assessed, and included in the current demand. The work will be completed within a short period, and has been retarded by the numerous other duties devolving on the Supervisor and Maistries, whose time is also much taken up by being required to attend the Court on subpoenas, regarding matters touching the measurements, and other things specified in the several Certificates issued from this office.

11. The increase (389 Rupees) under the head of Ground Rent was caused by bills having been issued on the Chunam kilns for the months of November and December last, under the orders of the Board noted in the margin,* and by charging Ground Rent on certain excess lands enjoyed by the holders of kilns, as well as by the enforcement of the rent on lands, occupied by Timber logs at Royapooram.

2. The Head of Sandry Items is composed of the following:—

Items.	Fusly 1265.			Fusly 1266.			In-crease.	De-crease.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
Fees on stamping Weights and Measures, ...	3,781	2	...	4,481	9	...	700	...
Rent of Chunam Quarries ...	725	...	...	...	...	...	...	725
Fees for issuing Licences, ...	24	...	...	74	...	...	50	...
Total.....	4,530	2	...	4,555	9	...	750	725

13. The increase in the Fees for stamping Weights and Measures was occasioned by a greater recourse to this Department in consequence of certain convictions before the Police for the possession of false weights.

14. In the preceding year as reported to the Board in my letter of the 18th September 1855, I rented out certain spots in Veyurpandy and Tondiarpettah containing shells, and as the supply was exhausted no such item appears in this year's accounts, though the Canal being navigable throughout the year, shells were brought as usual in full of the demand, from the quarries about Streeharicottah in the Chingleput District.

Sugarcane.

15. The cultivation of sugarcane was carried on in this Fusly to the extent of Acres 73 being 2 Acres less than in the last.

Sevoy Jummah.

16. The current demand on account of Seyoy Jummah in comparison with the last year is as follows:

COLLECTOR OF MADRAS.

	Rs.	A.	P.
Fusly 1265...	6,875	7	5
1266...	5,569	13	6

Decrease...1,305 9 11

17. The decrease is chiefly in the retrospective demand.

18. The Collections of current demand including Seyoy Jummah are shown in the sub-joined Statement:—

No.	Items.	Fusly 1265.			Fusly 1266.			Increase.	Decrease.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
1	Shotriem, ...	210	...	...	195	13	...	...	14
2	Quit Rent, ...	52,841	...	9	53,453	...	1	2,614	...
3	Ground Rent, ...	5,220	14	11	5,234	6	2	14	...
4	Gramasamoodoyem, ...	81	9	9	62	14	4	...	21
5	Sundry Items, ...	4,580	2	...	4,555	9	...	26	...
		62,888	11	5	65,503	10	7	2,654	35
								Net Increase.	
								3,619	...
	Seyoy Jummah, ...	8,911	15	11	4,714	8	3	803	...
		66,795	11	4	70,218	2	10	3,422	...

19. The increase in the Collections is owing to the early issue of Bills, which the Department was enabled to do by the entertainment of 8 Hungammy writers during the year for 3 months. The Government having objected to sanction the charges, the Board desired me to explain their necessity, which the Acting Collector, Mr. Cochrane, submitted in his letter dated 8th April 1857. Sanction not having been received as yet on the estimate of extra Sibbundy for Fusly 1267, in which the entertainment of the Hungammy writers was again recommended, their absence is much felt in the Department. It is a great point to put the bills, over 45,000 in number, into the hands of the Conisopillays at an early date, and this can only be done by the employment of the extra hands above noticed. Their pay is amply made up to the Government by the prompt realization of the demand.

20. The increase in the Collection of Ground Rent would have been about 1,300 Rs. instead of 14 Annas, if the amount of Ground Rent on Chunam kilns from November to May, as well as Ground Rent on some excess land occupied by the dealers, had been collected within the close of the Fusly. The dealers in Chunam having objected to pay ground Rent for the months of November and December and for the excess land occupied by them, as shown in the correspondence noted marginally, their dues were collected only after the close of the year, and when their property was about to be distrained.

To Board of Revenue 12th June 1857.
From do. 22nd do.
From do. 22nd do.
To do. 27th July.

21. The Demand, Collection, and Balance of Current Revenue is as follows:—

	Demand.			Collection.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Iyen, ...	75,875	11	3	65,503	10	7	10,372	...	...
Seyoy Jummah, ...	8,589	13	6	4,714	8	3	855	...	...
Total,	84,464	8	9	70,218	2	10	11,231	3	11

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22. Of this, the balance standing on account of Shrotriem is Rupees 14,3-0, and Quit Rent Rupees 8,013-1-2, while the remainder Rupees 2,348-12-6 is on ground Rent. The subsequent Collections up to 31st October last Rupees 3,176-9-11, have decreased the Balance to Rupees 8,054-12-0. Accounts have been submitted by the different Conicopillays as to the Balance stated to be irrecoverable, but as little credit can be given to their assertions, orders have been sent to the Amildar, as well as the Head Register and the Toddy Amildar in concert with him, to examine into the state of the Balance and report thereon.

23. The following Abstract shows the state of the old arrears:—

ITEMS.	Iyen.			Extra.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of Fusly,	47,095	...	8	4,249	10	2	51,344	10	10
Amount collected within do.	7,852	12	10	930	12	4	8,783	9	2
Remitted as per sanction of Government, dated } 28th February 1856.	31	14	3	...	...	...	31	14	3
	7,884	11	1	930	12	4	8,815	7	5
Balance at the close of Fusly,	39,210	5	7	3,318	13	10	42,529	3	5

24. The subsequent Collections up to 31st October are Rupees 928-9-2 which reduces the balance to Rs. 41,600-10-3, and this sum is under scrutiny as stated in para. 22.

25. Enclosure A. in No. 13 will shew that process was issued against 10,407 individuals for Rupees 18,957-15-0, and that the estimated value of the property distrained was Rupees 2,003. Out of which property to the amount of Rupees 173 was sold by auction, and that for Rupees 1,560 was returned, the owners having paid up the arrears, while the remainder for Rupees 270 is in deposit to be disposed of in due course.

26. The general result of the Collections is shewn in the following Abstract:—

ITEMS.	Fusly 1265.			Fusly 1266.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
1. Land Revenue Current,	62,883	11	5	65,503	10	7	2,620	...
Arrears...	8,775	6	8	7,852	12	10	...	923
2. Extra Revenue Current,	4,051	1	10	5,645	4	7	1,594	...
Arrears...	...	...	...	...	...	...	...	...
3. Refunds,	3	12	...	1	14	7	...	2
	75,713	15	11	79,003	10	7	4,214	925

COLLECTOR OF MADRAS.

27. The charges of management were as follows:—

ITEMS.	Fusly 1265.			Fusly 1266.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
1 Salary of Collectors, &c.	30,333	5	4	22,655	14	7	...	7,678
2 Hoozoor and District Establishments, ...	18,278	...	8	18,576	12	10	299	...
3 Sauderward,	280	8	10	282	8	6	2	...
4 Extra Revenue Charges not chargeable to } any particular source of Revenue, ... }	4,387	11	3	8,546	15	7	4,159	...
5 Law Charges,	273	13	6	10	...	...	...	263
6 Refunds of Revenue,	1	...	...	...	...	...	...	1
	53,554	7	7	50,072	3	6	4,460	7,942

28. The decrease in the salary of the Collectors, &c., is owing to the charge incurred in the year preceding being for 13 months of Mr. Stokes' salary, whereas in the Fusly under review the charge is incurred for 9 months and 22 days.

29. The increase in the Establishment was occasioned by the increase in the salary of the Supervisor of this office by Rupees 98-4-0 per month from January last.

30. The increase in the Extra Revenue charges is ascribable chiefly to the fact that in the year under review a second survey party for the Triplicane Division was entertained from August last.

31. The decrease in Law Charges is due to the circumstance that, in the last year, Government had to pay the sum of Rupees 206-4-0 in satisfaction of the Judgment in a suit preferred by one Appasawmy Grammy.

To Chief Secretary to Government, 7th November 1855.
From do. 9th do.
From do. 11th December.

32. The Collections, Charges, Net Revenue and Percentage are shewn below:—

ITEMS.	Fusly 1265.			Fusly 1266.		
	RS.	A.	P.	RS.	A.	P.
Collections,	75,713	15	11	79,003	10	7
Charges...	53,554	7	7	50,072	3	6
	22,159	8	4	28,931	7	1
	70	...	...	63	...	...

33. The Colombo and Putta Arrack shops were settled on the Dowle of the previous year, save 3 shops which were put up to Auction. By this Dowle the shopkeepers are under an engagement to take so many gallons of Arrack for their shops from the Government Godowns daily. If the quantity taken is sold off and more is required it is necessarily drawn from the same source, and this will account for the large increase shown in a subsequent para.

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34. The number of Colombo Arrack shops was 47, and Putta Arrack shops 57 and 34, within and without the limits of the Supreme Court respectively, amounting in the aggregate to 138 Arrack shops.

35. The number of Coconut Toddy shops varied from 351 to 387, of which 282 are within the Supreme Court limits and the rest beyond them. The number of Palmira Toddy shops without the limits of the Supreme Court are 169, and these are opened only from January to June.

36. The following Abstract exhibits the Current Revenue under different heads, in comparison with the results of the preceding year:—

ITEMS.	Fusly 1265.			Fusly 1266.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.		
1 Colombo Arrack,	1,86,632	2	2	2,09,161	12	8	22,530	...
2 Putta,	1,82,229	...	3	1,94,169	4	7	11,940	...
3 Toddy,	2,21,243	15	4	2,34,774	9	6	13,531	...
4 Brandy,	1,609	10	...	1,680	14	...	71	...
...	5,91,714	11	9	6,39,786	8	9	48,072	...
5 Extra Revenue,	339	2	7	276	7	2	...	63
6 Refunds of charges,	174	14	8	129	10	2	...	45
	5,92,228	13	...	6,40,192	10	1	48,072	108

37. The main cause of this large increase is the more effectual suppression of smuggling.

38. The price of Arrack at the shops outside the Supreme Court limits is half what it is within them, so that it is the interest of the shopkeeper to take as little above his fixed Dowle as he can from our Godowns, and to obtain his supply either from the outside shops, or even from the Chingleput district shops.

39. From the inspection of the accounts of certain shops we know that some 400 Gallons were purchased from the Government Godown at Trivamoor, without the Supreme Court limits, and were run into Madras, and thus if this smuggling is prevented and the dealer forced to purchase from the Government stores, the Revenue is increased. It was greater by Rupees 50,232 (inclusive of Rupees 2,231 collected after the Fusly from the Mount Police) than that of the preceding year, and in advance by 24,866 of Fusly 1263, the most favorable year since the Abkarry was taken under direct management.

40. Brandy was dear, but not more so than it had been the two preceding years, so that it cannot be said that from its high price, Arrack had been substituted for it.

41. The increase in the Toddy Revenue has been caused by a more frequent and closer examination of the trees allotted to each shop, by which the trees in excess have been carried to account, instead of enjoyed free of charge, as was formerly too often the case.

42. Fines have been heavier and penal measures generally more severe, and these resulted in not only more enquiries in this office into cases of alleged wrong, but the Board have

also been troubled by numerous appeals against my proceedings. Having obtained their support, which I would now thankfully acknowledge, I am happy to say that complaints are less frequent, and that the shopkeepers now confess that they have been benefited by the late changes in the management. Formerly, much liquor was smuggled into Madras and each one undersold his neighbour, but now that the supply is more confined to the produce of the registered trees, there is less liquor in the Market, and better prices are obtained. They have stated before me that whereas they used to get but one anna a measure they now receive $2\frac{1}{2}$ annas.

43. The outturn at the Government Distillery has also received attention, and the Stills have been made to yield individually more than they did, from the same quantity of material. The liquor too has been generally turned out at higher proof.

44. These favorable results I do not ascribe to my own management, but to the exertions and vigilance of the Superintendent C. Narrainasawmy Moodely.

45. I may have assisted him by prompt attention to his suggestions, but when the operations of a Department like that of the Abkarry are successfully carried on, the credit lies with the more immediate Head, rather than with the Collector, whose influence is comparatively remote.

46. The following Abstract shows the charges incurred under different heads in comparison with the last year:

No.	ITEMS.	Fusly 1265.			Fusly 1266.			Increase.	Decrease.
		RS.	A.	P.	RS.	A.	P.		
1	Establishment,	21,713	15	9	21,308	3	5	...	405
2	Sauderward,	174	...	10	167	13	9	...	7
3	Extra Charges,	71,138	7	6	75,753	13	...	4,615	...
		93,026	8	1	97,229	14	2	4,615	412

47. The increase in Extra Charges is chiefly owing to the high rates at which Palmira Jaggery was obtained, and to the excess in the quantity purchased by 82 Candies.

48. The Gross Collection, Charges and the Net Revenue are as follows:—

FUSLY.	Collections.			Charges.			Net.	Percentage.		
	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.
1265,	5,94,404	6	8	93,026	8	1	5,01,467	15	...	...
1266,	6,40,192	10	1	97,229	14	2	5,42,963	15	...	...

49. The manufacture of salt was commenced on the 1st February as in the preceding year and closed in July. Except some slight rains during April and July and heavy rains in the middle of June, which occasioned a temporary cessation of the manufacture, the season was favorable. It was necessary to close the manufacture within the month of July, although the outturn fell short of the Dittum, because storage room at the Cotaurs was deficient, and there were already at the Pans some 4 or 5 lacs of Maunds, which it was objectionable to keep unstored during the wet months.

SETTLEMENT REPORT OF THE

50. The aggregate number of Pans in all the villages was 3,160½, out of which 227½ Pans were left unworked, though the owners were warned of their Pans being liable to forfeiture under the terms of their Moochilka.

51. The following Abstract will shew the Dittum as well as the outturn of salt for each village:—

VILLAGES.	Number of Pans inclusive of those not worked.	Dittum.	Number of Pans worked.	Received into store within the Fusly.	After.	In the Pans.	Total.
		In. Mds.		In. Mds.	In. Mds.	In. Mds.	In. Mds.
Attiput,	877	6,31,440	825½	1,83,324	1,57,766	28,620	3,69,710
Ennore,	373½	2,64,740	348½	1,10,366	75,911	...	1,86,277
Vullore,	720½	5,18,805	670½	1,28,697	1,29,512	...	2,58,209
Voyalore,	459	3,30,480	445½	1,361	...	1,58,738	1,60,099
Poorthewank,	756½	3,63,240	668½	71,163	85,970	...	1,57,133
	3,186½	21,12,705	2,959½	4,94,911	4,49,159	1,87,358	11,31,428

52. The receipt and sales of salt are shewn below.

RECEIPTS.		In. Mds.
Quantity of salt remaining at the commencement of Fusly 1266	...	8,57,097
Quantity received at store within the Fusly,	9,87,028	
Gain by measurement and the quantity confiscated,	4,301	
	<u>9,91,329</u>	
	Total Receipts...	18,48,426
SALES.		
Quantity sold for Home consumption,	92,938	
Do. do. for Inland,	4,54,885	
	<u>5,47,823</u>	
EXPORT BY SEA.		
Government Indent,	1,74,238	
Private Trade,	1,38,759	
	<u>3,12,997</u>	
Wastage in heaps sold by measurement,	12,115	
	<u>3,25,112</u>	
Remaining in store at the close of the Fusly,	9,75,491	

53. The particulars of wastage are,

	In. Mds.
Wastage in sale by measurement,	10,741
Do. occasioned by the surf during the transmission of salt to the shipping,	1,374
	<u>12,115</u>

54. The balance of salt shown as remaining in store at the close of the Fusly is as follows.

	In. Mds.
Quantity of salt actually in store,	9,40,890
Do. with Messrs. Cammiade & Co.	28,800
	<u>9,75,490</u>

Memorandum.
Messrs. Cammiade and Company have removed this salt, but not having paid for it under the arrangement mentioned in para. 56 it is retained in the accounts until the price is adjusted.

COLLECTOR OF MADRAS.

55. The subjoined Statement will exhibit the results of the Home and Inland sales of the year under report in comparison with the preceding Fusly:—

Items.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
	Indian Mds.	Indian Mds.	Indian Mds.	Indian Mds.
Home,	93,794	92,938	...	857
Inland,	4,17,561	4,54,884	37,324	...
	5,11,356	5,47,822	37,324	857

56. The sales for exportation by sea will be seen from the following Statement to be short of those of last year by Maunds 3,40,704, there having been no Government Indent to Bengal:—

NAMES OF PORTS.	Fusly 1265.	Fusly 1266.	Increase.	Decrease.
	Indian Mds.	Indian Mds.	Indian Mds.	Indian Mds.
Government Indent.				
Calcutta,	4,72,085	...	...	4,72,085
Chittagong,	1,28,316	1,74,238	46,022	...
Private trade.				
Calcutta,	6,00,301	1,74,238	46,022	4,72,085
	53,400	1,38,759	85,359	...
Grand Total...	6,53,701	3,12,997	1,31,381	4,72,085

57. During the Fusly the Railway first took effect in our salt sales, Messrs. Cammiade and Co. having removed by these means 42,000 Indian Maunds which may be said to have been in excess of our usual Inland sales. By Extract Minutes of Consultation, dated 26th June 1856, No. 655, merchants purchasing by the heap, and conveying by Rail, are allowed to receive salt on deposit of public securities, and about every three months their accounts are settled with the Department.

58. Other merchants have since adopted the same mode of transit, and if we could obtain the long talked of siding to the Platform from the main line, we might reasonably expect a very large trade in salt with the interior through the agency of the Rail.

59. The proportion of cost to be borne by the Government and the Railway Company being determined, the latter might be permitted to put down the branch line at once, and the account subsequently adjusted. Both parties would I think be soon amply repaid, for the present mode of conveying the salt in bandies from the Platform to the terminus, is both cumbersome and expensive, and deters parties from entering freely into the Trade.

SETTLEMENT REPORT OF THE

60. The gross receipts and charges are shewn in the subjoined Statement.

ITEMS.	Fusly 1265.			Fusly 1266.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.		
Receipts.								
1 By Home Consumption,	93,781	3	6	92,921	5	11	...	859
2 Inland,	3,98,415	5	7	4,36,519	9	9	38,104	...
3 Exportation by sea,	98,055	2	5	46,949	8	11	...	51,106
	5,90,251	11	6	5,76,390	8	7	38,104	51,965
4 Extra Revenue,	222	5	5	152	10	7	...	70
5 Refunds of Charges,	178	8	10	185	3	2	7	...
Total.....	5,90,652	9	9	5,76,728	6	4	...	13,924
Charges.								
1 Hoozoor and District,	11,925	9	10	11,658	11	1	...	237
2 Sauderward,	182	10	3	184	7	2	2	...
3 Extra Charges,	68,103	13	2	51,566	9	...	...	13,537
4 Salt Manufacturer's share,	1,19,905	9	4	87,187	7	5	...	32,718
5 Salt Compensation,	2,123	15	...	2,630	7	8	507	...
	2,02,241	9	7	1,58,257	10	6	...	43,983
Net Revenue,	3,88,411	...	2	4,20,470	11	10	32,059	...
Per Centage,	34	...	...	25	...	...	...	...

61. The decrease in the charges is chiefly owing to a less amount of Coodevarum having been disbursed, and to the decreased export by Sea.

Stamps.

Iyen.
Fusly 1265,
Do. 1266,

62. The Collections from the sale of Stamps exhibit an increase of Rupees 1,565 owing to the increased sales.

	RS.	A.	P.
10,139	0	0	
12,003	10	0	
Increase...	1,565	0	0

62. The charges under this head are as follows:—

ITEMS.	Fusly 1265.			Fusly 1266.			Increase.	Decrease.
	RS.	A.	P.	RS.	A.	P.		
Commission, ...	458	...	2	640	11	6	182	...
Refund, ...	70	...	...	1,099	...	...	1,029	...
	528	...	2	1,739	11	6	1,211	...
Per centage...	5	...	...	14	...	...	...	...

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63. In conclusion, the aggregate result of all Sources of Revenue is shewn below:—

No.	ITEMS.	Fusly 1265.		Fusly 1266.		Increase.		Decrease.			
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
DEMAND.											
1	Land Revenue,	75,293	3 1	75,879	11 3	586	8 2	...	...	...	...
SUNDRY SOURCES OF REVENUE.											
2	Abkarry,	5,91,714	11 9	6,39,786	8 9	48,071	13 ...	...	...	...	...
3	Salt,	5,90,251	11 6	5,76,393	8 7	...	...	13,858	2 11	...	...
4	Stamps,	10,439	...	12,003	10 ...	1,564	10 ...	...	...	...	...
	Total...	11,92,405	7 3	12,28,183	11 4	49,686	7 ...	13,858	2 11	...	...
	Total of Land and Sundry Sources of Revenue,	12,67,698	10 4	13,04,068	6 7	50,322	15 2	13,858	2 11	...	...
EXTRA REVENUE.											
5	Land,	6,875	7 5	5,589	13 6	...	...	1,806	9 11	...	...
6	Sundry Sources of Revenue,	561	8 ...	650	3 9	68	11 9	...	...	...	...
		7,436	15 5	6,200	1 3	68	11 9	1,806	9 11	...	...
	Grand Total...	12,75,185	9 9	13,10,268	7 10	50,291	10 11	15,169	12 10	...	...
	Collections of all branches of Revenue,	12,71,300	...	13,08,129	7 ...	36,829	6 8	...	...	...	...
	Charges,	8,49,359	9 5	3,05,399	7 6	...	...	44,081	1 11	...	...
	Net Revenue,	9,21,949	6 11	10,02,829	15 6	36,829	6 8	44,081	1 11	...	...

64. I had reason to be satisfied with the manner in which the Public Servants on the Establishment discharged their various duties.

I have the honor to be, &c.

