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Report on the Settlement
of Mad. Prison
1267 (1557-58)

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REPORTS

ON

THE SETTLEMENT

OF

THE LAND REVENUE

OF

THE PROVINCES

UNDER

THE MADRAS PRESIDENCY,

FOR FASLI 1267 (1857-58).

MADRAS:

PRINTED AND PUBLISHED BY H. SMITH, AT THE FORT SAINT GEORGE GAZETTE PRESS.

1860.

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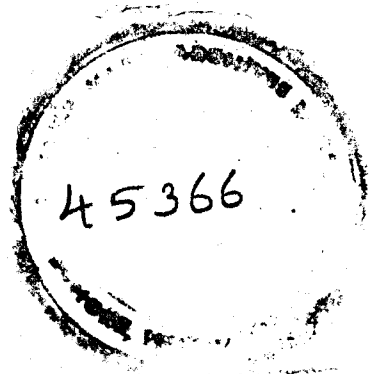
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செப்பிபுலவர் பெயர் **அ. நான்**
செப்பிபுலவதற்காக எடுத்த
கொள்கப்பட்ட நாள். **தெய்லம்பு**
1991
செப்பிபுல முடித்த நாள்
செய்லம்பு
1991
சாபார்க்கும்
மு.பா.எ.
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உதவியாளர்
கையொப்பம்

PROCEEDINGS of the MADRAS GOVERNMENT.

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

Submitting the Board's Annual Report with
Statements illustrative of the settlement of land
and other sources of Revenue in the Districts
of this Presidency for Fusly 1267 or from 1st
July 1857 to 30th June 1858. (Here enter 30th June 1859, No. 2520.)

ORDER THEREON, 26th September 1859, No. 1301.

This is the annual report of the Board of Revenue on the settlement and collection of the Revenues of this Presidency for the Fusly year 1267 (A. D. 1857-58). It is accompanied by explanatory statements which have been somewhat abridged in form; as well as reduced in number, from twenty six to nineteen, as the Board say, exclusive of six quinquennial statistical Returns. This however is not quite a correct description; the whole number of annual statements including those not numbered in the general series, is twenty four; but the number last year calculated in the same way was thirty nine.

2. This diminution in number has been effected, it seems, for the most part, by throwing the contents of two or more statements into one; and this change is not always for the better, as for example in the case of statement 17, which in its new form is an extremely cumbrous and awkward document, much wanting in the essential quality of clearness. The Governor in Council must remark also that the Forms of statement to accompany the Board's Annual Revenue Reports ought not to have been thus extensively altered without the previous approval of Government. The Board will now be pleased to submit for consideration and orders, the forms as before approved by Government, and as now adopted by the Board, with information as to the changes made and the reasons of them.

Para. 16.

South Arcot.

*North Arcot.

Tanjore.

Trichinopoly.

Madura.

Salem.

* Para. 18.

Para. 17.

3. The season of Fusly 1267 is described as having been generally bad; being distinguished by a deficiency of rain, which amounted in many districts to an actual drought. The Districts which seem to have suffered most are those named in the margin. The only marked exceptions appear to have been Tinnevely, Canara, and Malabar, where the season is described as having been a good one. It does not appear to have been an unhealthy year.* The Board express dissatisfaction with the Collectors' Returns of rainfall; and it is desirable that more attention should be given to the subject, so as to make those Returns as accurate as possible.

4. As a consequence partly of a deficient harvest, the price of grain in the fusly ranged materially higher than in the preceding year. According to a short abstract statement in para. 25, the increase amounted paddy or rice to above 20 per cent.; while in some species of grain it was very much greater. The only district in which there was no rise in the price of paddy was Rajahmundry; in Trichinopoly the increase was as much as 48 per cent. Para. 26 contains a Statement comprising the prices in Fusly 1262 and in 1266 and 1267. The increase in the two later years is very marked in all districts; and in some, viz., Vizagapatam, Chingleput, North Arcot, South Arcot, Madura, Coimbatore, Salem, and Madras, price is more than double in Fusly 1267 what it was five years before.

5. After describing the season and the prices, the Board go on to notice the details of the Ryotwar Settlement of the year; and it is gratifying to find that the cultivation and revenue did not fall off to the degree which might have been anticipated from the preceding description of the season. The total extent of land included in Ryotwar holdings, omitting Canara, Malabar, and Madras, where the acreage held is not recorded, was acres 136,61,113, bearing an assessment of Rupees 329,11,093; a deduction of 7,20,083 acres, with an assessment of Rupees 16,78,709, for waste remitted, leaves acres 129,41,030 assessed at Rupees 312,32,384. This last amount includes Rupees 12,54,705 of uncultivated land. The land assessment of the three Districts above named being added, raises the whole Ryotwar Settlement to Rupees 352,63,656.

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ii.

6. The Board notice that notwithstanding the unfavorable character of the season, much new land was taken up by ryots in districts where the assessment had recently been reduced; they especially mention the Districts of Guntoor, Bellary, North Arcot, Trichinopoly, and Salem. They remark also that the extent of waste remitted was larger than of late years, in consequence of the failure of the rains. The item of waste charged, which seems so large (12½ lacs) is explained to be in fact in a great measure nominal, including the uncultivated lands of joint rent villages of Rajahmundry and Masulipatam, and the land taken for pasture in Guntoor.

It is noticed in para. 36 that the contingent yearly remissions amounted in the year under report to very nearly 31 lacs, a large part of this amount being for shāvi, or irrigated crops destroyed by drought.

7. The land alluded to in the preceding para. as newly taken up amounted in the whole to acres 11,10,001, bearing an assessment of Rupees 36,67,869. The extent taken at the full assessment, was 9,88,117 acres, assessed at 34,36,703 Rupees, while the large extent of 1,21,884 acres, bearing an assessment of Rupees 2,31,166 was taken up on kāl. This latter the Board state was chiefly in Guntoor, Bellary, Coimbatore and Salem. On turning to the detailed Statement (No. 7) it is found that the land so taken up in these districts was not less than 1,11,370 acres, leaving only 10,514 acres for the whole of the remaining sixteen Districts. In all the four Districts specified the assessment is light, and the Board expressly say (para. 40) that the large extent of land taken in the year under report was owing to the late reductions made in the assessment. The Board are aware of the objections to kāl as a general rule; and no reason appears why this indulgence should be allowed in these districts, when it is not usual in others where the land is more heavily taxed. The Governor in Council resolves to call the attention of the Board to the remarks on the subject in para. 16 of the order of 11th May 1859, No. 648. That para; should be communicated to all Collectors for their information and guidance.

8. The total Ryotwar settlement, after adding the second crop assessment,* and deducting the remissions just alluded to, and the authorized fixed and per centage remissions of various kinds, (paras. 37 and 38,) amounted to Rupees 316,15,069,

* Para. 45. being a decrease of Rupees 926,751 on the preceding year. The addition of the following items, viz.

	Rupees.
Sundry items	8,77,864
The Revenue of Amāni villages	98,190
Permanent settled Revenue	49,79,523
Total.....	59,55,077

raises the total demand of the year on account of land Revenue to Rupees 375,70,146, being a net decrease of Rupees 9,42,873 below that of the previous year.

Para. 61. But although below Fusly 1266, the land Revenue of the year under notice is higher by about six lacs of Rupees than that of any other previous year. This is a highly gratifying fact, especially in connection with the very large reductions made in recent years in many Districts.

	Fusly 1267.	
Abkārī.	27,73,231	
Muhtarafa	10,79,463	
Salt	56,96,846	
Sea Customs	12,08,178	
Frontier duties	1,89,252	
Stamps	7,54,969	
	1,17,01,939	

9. The total demand on account of the sundry sources of Revenue, being those named in the margin, was Rupees 1,17,01,939; being an increase of Rupees 5,28,186 over the preceding year. Of this increase Rupees 3,01,823 was in Salt, Rupees 2,48,848 in Abkārī, and Rupees 37,614 in Stamps; there was a falling off of Rupees 60,431 in Sea Customs. The increase in the Salt and even that in Abkārī is gratifying, as indicating an augmented power

iii.

Fusly.	Salt.	Abkārī.
	Rupees.	Rupees.
1259	47,27,636	21,78,037
1260	48,01,251	21,26,297
1261	48,92,446	21,35,019
1262	50,30,928	21,71,916
1263	46,69,582	22,16,120
1264	50,25,299	20,87,663
1265	53,86,423	22,55,953
1266	54,09,259	24,92,786
1267	57,15,424	27,48,363
1268	60,01,496	28,30,613

of consumption in the people. The salt Revenue appears to have taken a decided start and to be making steady progress, a result due, in part probably to the opening of improved communications between the interior and the coast; but principally, no doubt, to the improved condition of the poorer classes throughout this Presidency. The statement in the margin shows the Revenue from Salt and Abkārī in each of the last ten years, obtained from the Accountant General; a steady increase is observable in both during the last five or six years.

10. It is to be observed however that with the augmented sales, there was so great an increase also in the charges of the Salt Department in Fusly 1267 as to leave a falling off in the net Revenue. The receipts in that Fusly were greater than in the preceding year by Rs. 3,03,292, but the charges in the later year exceeded those in the earlier by Rupees 3,70,515; so that in spite of the largely augmented receipts in Fusly 1267 the net Revenue was actually less by Rs. 67,223. This is stated by the Board (para. 51) to be owing to a largely increased manufacture, which after the greatly augmented sales left a store of salt greater by eighteen lakhs of maunds at the end of Fusly 1267 than at the end of Fusly 1266. The Government do not doubt the correctness of the Board's explanation; but it would have been more satisfactory if they had examined the charges somewhat more in detail.

11. The following Statement taken from the Board's Statement No. 14 compares the receipts and charges of the two years in each of the coast Districts.

Districts.	1266.			1267.			Comparison between Cols. 3 and 6.	
	Gross Revenue.	Charges.	Per centage.	Gross Revenue.	Charges.	Per centage.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam...	4,62,819	38,312	8	6,72,192	57,446	9	19,134	.....
Vizagapatam. ...	1,76,837	17,416	10	1,72,675	8,665	5	.....	8,751
Rajahmundry ...	2,31,058	18,111	8	2,10,511	43,784	21	25,673	.....
Masulipatam. ...	2,57,998	12,192	5	2,61,377	11,885	5	.....	307
Guntoor.	3,75,811	47,246	13	3,09,003	42,171	14	.....	5,075
Nellore	5,39,392	45,500	8	5,52,567	1,18,143	21	72,643	.....
Chingleput	2,07,193	30,619	15	2,50,682	81,430	32	50,811	.....
South Arcot. ...	3,36,249	26,338	8	2,49,251	93,187	37	66,849	.....
Tanjore.	5,91,810	42,842	7	6,00,160	59,966	10	17,124	.....
Madura	4,09,196	49,681	12	4,32,693	58,724	14	9,043	.....
Tinnevelly.	3,46,460	45,763	13	3,28,961	34,195	10	.....	11,568
Canara.	4,95,981	83,895	17	4,66,499	1,10,124	24	26,229	.....
Malabar... ..	3,89,754	95,387	24	5,29,690	1,94,630	37	99,243	.....
Madras	5,76,728	1,56,258	27	6,64,317	1,65,725	25	9,467	.....
Total.....	53,97,286	7,09,560	13	57,00,578	10,80,075	19	3,96,216	25,701
Net	46,87,724	.....	...	46,20,503	.....	....	3,70,515	.....
Net decrease...	.....	.....	...	67,223	.....	.....	.....	.....

12. In accordance with the recommendation of the Board in para. 52, the Governor in Council grants sanction for writing off the wastage of salt reported as having occurred in the year, viz. Indian Maunds 2,83,275½.

13. As respects the Abkārī, the Government cannot but view the increase in that also with gratification, as another indication of improvement in the condition of the people. It is by no means to be concluded that an increase in the Revenue drawn from the sale of ardent spirits,

necessarily implies an increase of intemperance. The total habits may be more favorable to the moral and physical development of the human race; but, as a fact it is found that the bulk of all populations devote a portion of their incomes to intoxicants or stimulants; and among the poorer classes, who are everywhere the great numerical majority, this indulgence varies with the amount of their earnings.

14. The total demand of Revenue for the year, as given in para. 55 of the Board's Proceedings, was Rupees 495,55,588, or nearly five millions sterling; being a net decrease of Rupees 4,57,800.

	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	385,13,019	375,70,146	.....	9,42,873
Sundry Sources	111,73,753	117,01,939	5,28,186	.....
Extra Revenue	2,88,421	2,60,369	.....	28,052
Interest Account	38,195	23,134	.....	15,061
Total...	500,13,388	495,55,588	5,28,186	9,85,986
Net decrease...	.....	.....	.....	4,57,800

15. Out of this whole demand the sum of Rupees 4,46,47,440 was realized within the Revenue year, leaving an arrear of Rupees 49,08,148 outstanding at its close; which was reduced to Rupees 9,70,421 at the end of February 1859, or seven months after the end of the Fusly. The Ryotwar arrears on the last mentioned date amounted to Rupees 8,79,694; but of this sum not less than Rupees 5,77,297 was left uncollected in Tanjore under the orders of Government. It is not apparent why this amount

still appeared in the accounts of the District for January

* July 13th 1858, No. 957, para. 3. 1859, as the order for its relinquishment was unconditional.* This the Board will be pleased to explain.

Omitting this sum, the total real outstanding balance on the 1st February 1859 was only Rupees 3,93,124. This amount is stated to be still in course of realization. It does not appear to what period this last statement refers whether to the 1st February 1859, or to the present time; but the Governor in Council resolves to point out to the Board the importance on every account of promptness in dealing with these arrears. It is a good rule that the outstanding Ryotwar arrears of one year should be carefully investigated at the settlement of the succeeding year, the irrecoverable portions remitted, (subject to the final orders of Government), and prompt measures taken to realize the properly recoverable portions.

16. The Governor in Council relies on the Board of Revenue to enforce the invariable observance of this rule. But in future, under the greater facilities for collecting the Revenue and the diminished burden of the demand in most Districts, he trusts that the proportion unrealized at the close of the year, and still more six months after it, will be very greatly reduced. On this point the Board of Revenue will be requested to call the careful attention of Collectors to the views of Government as expressed in para. 4 of the orders of the 25th July 1859 No. 992. In particular, care should be taken that village officers and head ryots pay their own kists in due time, instead of merely collecting those of the poorer ryots, and postponing the payment of their own.

17. The Board mention that no more than Rupees 8,327 was realized during the year by the sale of property. This fact is gratifying so far as it goes to show prosperity on the part of the payers; but the Government wish it to be clearly understood by Collectors that they consider punctuality and exactness in the realization of the revenue to be more important than the avoiding of compulsory process.

18. The arrears of all kinds outstanding at the commencement of the Fusly amounted to Rupees 58,52,802; but this large sum had been reduced at the date of the Board's latest account to Rs. 11,26,928. This latter sum includes Rupees 2,18,621, quoted by the Board as ordered by Government to be remitted, when reviewing the Board's report

for Fusly 1266. The Government have on former occasions noticed the inconvenience of thus bringing forward again amounts already ordered to be struck off; it is caused in part by the lateness of the period at which the Board's annual reports are submitted, but it may probably be obviated. In the present case the Government have further to remark that the sum stated by the Board does not tally with the order quoted. That order remitted an arrear of 95,350 Rupees as recommended by the Board, while the sum now stated to have been so remitted is Rupees 2,18,621. The Board will be pleased to explain this discrepancy.

19. The amount just stated being deducted, there remains a real outstanding arrear of Rupees 9,08,307. Of this sum the Board recommend the remission of Rupees 4,30,505-8, as irrecoverable. They state that careful enquiry by the Collectors has satisfied them that the recovery of this sum is hopeless: and the Governor in Council sanctions its remission, being satisfied that, at this late period at least, it may well be deemed so.

20. There remains a sum of Rupees 4,77,801-8-0 which the Board, following the Collectors, class as "recoverable or doubtful," and which they recommended to be "reserved for future investigation." This sum consists of the following items.

Peshkash	8,540
Ryotwar	4,13,976
Total land...	4,22,516
Abkari... ..	20,145
Muhtarafa	4,040
Total sundry source...	24,185
Extra Revenue	21,966
Interest	9,135
Total...	31,101
Grand total...	4,77,802

21. The following Statement shews the total of all items in each district.

District.	Peshkash.	Ryotwar.	Sundry sources.	Extra Revenue.	Interest.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam,	0	3,973	771	0	0	4,744
Vizagapatam,	0	17	0	0	0	17
Rajahmundry,	1,650	6,014	106	0	0	7,800
Masulipatam,	0	6,271	64	7,795	54	14,184
Gunttoor,	0	1,36,476	55	707	0	1,37,238
Nellore,	565	29,880	555	779	0	31,779
Cuddapah,	0	1,842	393	660	0	2,895
Bellary,	0	1,987	560	586	0	3,133
Kurnool,	0	120	9	36	0	165
Chingleput,	0	27,795	19,825	1,765	0	49,385
North Arcot,	0	3,598	116	799	8,194	12,707
South Arcot,	0	4,383	41	2,710	0	7,134
Tanjore,	353	1,28,000	407	1,550	126	1,30,436
Trichinopoly,	0	1,123	0	0	0	1,123
Madura,	0	3,715	0	229	761	4,705
Tinnevely,	2,725	13,945	338	0	0	17,008
Coimbatore,	0	1,610	320	157	0	2,087
Salem,	381	3,268	590	642	0	4,881
Canara,	0	8,380	0	93	0	8,473
Malabar,	2,866	1,773	35	0	0	4,674
Madras,	0	29,776	0	3,458	0	33,234
Total...	8,540	4,13,976	24,185	21,966	9,135	4,77,802

22. The largest item, as was to be expected, is Ryotwar land revenue; and this is found chiefly in the five Districts named in the margin.

Guntur.....	Rs. 136,476	The large sum in question belongs to Fusly
Nellore.....	„ 29,880	1266 and previous years; i. e. no part of it
Chingleput.....	„ 27,795	accrued later than June 30th 1857. It does not
Tanjur.....	„ 128,000	appear for how many years the arrears extend
Madras.....	„ 29,776	back. It may well be asked both what likeli-

hood is there, at this late date, of any considerable part of this sum being collected; and why enquiry has not long since been made to determine what that portion is, or rather why all the recoverable part has not been long ago recovered. The Governor in Council considers the continued existence of large uninvestigated arrears to be discreditable to the administration of the Districts concerned; and he resolves again to call the attention of the Board and through them of Collectors, to the rule referred to above in paragraphs 14 and 15.

23. Some other items call for remark. The Peshkash balance ought to have been explained; as a general rule old arrears of that nature ought not to occur except when the property has been sold and has failed to satisfy the demand. It is to be presumed that the Abkari balance includes that of Mr. Kenrick in Chingleput, which has been ordered Order, 6th August 1859, No. 1055. to be written off. The large balance under the head of extra revenue should be carefully scrutinized, it is believed. that much evasion takes place in this item. The cause of the balance on account of interest is not apparent.

24. In conformity with the Board's recommendation, the Governor in Council permits the amount of all these arrears to be retained for investigation. But he desires that no time may be lost in making the necessary enquiry and reporting the result. He regards old arrears as a great evil, and as affording the means of much abuse and extortion. And he must again express his hope and expectation that henceforward the revenue will be punctually realized from all payers, both rich and poor.

25. Before quitting this subject the Government must remark that the heading of Col. 15 of Statement 17, is misprinted throughout, being eight times over. The blunder makes nonsense, and it is not without some pains that the real meaning is discovered. Whatever may be the arrangements for correcting the press of the Board's papers in general, the Government have a right to expect that in documents of importance, special means will be taken to ensure correctness.

26. In closing these remarks the Governor in Council must express his sense of the efficiency which the report indicates on the part of the Collectors and their numerous assistants and subordinates European and Native. The Ryotwar land revenue is not only settled within the year, but is collected also with a high degree of punctuality from not **Accurately* 13,69,805. much less than a million and a half of payers,* and with a comparatively very small amount of complaint. His Excellency in Council will not say that he is fully satisfied with the degree of punctuality attained; he thinks on the contrary, as already said, that more is attainable, especially in certain Districts, by the due use of the means lately placed at the command of Collectors. But he has pleasure in recording his deliberate opinion that the actual state of the case in this respect in the year under review, under the then existing law, is very creditable to the Revenue Establishments.

27. The acknowledgements of Government are also due to the Board of Revenue, not less for the clearness with which the Revenue history of the year has been placed before Government, than for the care which they bestow on the regulation of the revenue, especially to relieve undue pressure where it is found. The Governor in Council must observe however that it is extremely desirable that these annual Reviews should be completed at a much earlier period. He trusts that the report for the Fusly year 1268 (A. D. 1858-59) will be before Government at latest by the 31st December next, being six months after the close of the Fusly. The Government attach

much importance to this point; for the value of such Reviews of administrative results is greatly deteriorated by the lapse of time.

(True Extract.)

(Signed) J. D. BOURDILLON,
Secretary to Government.

From J. D. SIM, Esq., Secretary to the Board of Revenue.
To J. D. BOURDILLON, Esq., Secretary to Government, R. D.
SIR,

I am directed by the Board of Revenue to submit their Annual Report with statements illustrative of the settlement of land and other sources of Revenue in the Districts of this Presidency for Fusly 1267, or from 1st July 1857 to 30th June 1858.

2. These statements have been simplified this year by the omission of some unimportant details and by the adoption of a more systematic arrangement. Many of the statements have been abridged and their total number, it will be seen, has been reduced to nineteen exclusive of the six quinquennial returns.

3. The quinquennial returns due for Fusly 1266, were not then submitted for reasons explained in the concluding para. of the Board's Report for that year. These statements, marked from A to F as per accompanying list, are now forwarded. Returns of the kind were last prepared for Fusly 1262, but many of them were not complete.

4. The first of these returns, marked A, exhibits the area of each district and the number of villages classed according to their tenures.

The number of Government villages not including hamlets is 35,995, as particularized in the margin, and that of Zemindary villages 16,567, the aggregate number being 52,562.

Villages settled under the joint-rent system in the Northern Circars, and those under the Ooloongoo system in Tanjore and Tinnevely are included under the head of "Rented" by the

Collectors of those districts; but their proper designation, certainly that of the latter, is Ryotwar, as the settlement under both systems is made directly with the Ryots themselves without intermediate agency, though practically in the Northern Circars, from the influence acquired by such persons, the chief Ryots of the village assume and exercise the power of renters, an evil which, with the general survey now in progress in the Circars, is under correction. The Collector of Tanjore will be desired to exhibit the Ooloongoo villages in future as ryotwar, while the joint-rent villages of Rajahmundry will remain as they are pending the Survey.

5. The extent and nature of the different sources of irrigation in repair are shown in detail in statement B and an abstract list of them is

entered in the margin. They do not call for remark beyond noticing the important and encouraging fact that the number of wells has, during late years, increased considerably, owing, as the Government are aware, to the exemption from extra taxation accorded to all improvements effected by holders of land out of their own

means. Coincident with this marked addition to the permanent works of the country, by which its general wealth and the stability of the Revenue are *pro tanto* promoted, is the rapidly growing occupation of land which has followed the abatement of the assessment, the results in both cases testifying to the importance of the principle which calls for the removal of all restrictions on capital and industry.

STATEMENT C.—6. According to the present Census, the details of which are shown in statement C, the total population of the districts of this Presidency amounts to 23,127,855 souls.

STATEMENT A.		Villages
Ryotwar.....		25,978
Rented.....		5,942
Amany.....		74
Shrotriem and Inam.....		3,832
Motorpha.....		140
Bacherach or uninhabited.....		29
		35,995
Hamlets.....		35,993

STATEMENT B.		
Tanks.....		28,111
River Channels.....		11,220
Spring do.....		8,290
Anniepts.....		8,092
Wells {old.....	2,38,070	
{new.....	48,019	
		2,86,089

An increase of 8,26,158 since Fusly 1262, when the last Census was taken, is thus apparent, owing perhaps as much to greater care in taking the returns, as to any real increase in the numbers of the people. For Madras, the number of persons estimated in Fusly 1262, has been entered on the present occasion also. The number of houses, exclusive of Madras, where no enquiry of the kind has been instituted, is returned at 45,89,396, which with a population of about twenty-two millions and a half gives an average of something less than five persons to a house. This result shows that the returns have been taken with a considerable approach to accuracy.

STATEMENT D.—7. The statistics of agricultural stock and the number of Ryots and puttahs are shown in the statement marked D. The Ryots are there designated Meerassidars and under-tenants, the total number of both descriptions of persons being 21,07,217. These designations, however, as not conveying a correct view of the number of actual holders of land, will be altered in future returns, under the instructions of Government lately received, to Puttadars, resident and non-resident holders being distinguished. According to the present return the number of Puttadars, including those who hold under joint puttahs, is 18,10,992.

STATEMENT E.—8. The particulars of the Rent-roll according to the usual classification, are shown in statement E. Puttahs for rents above Rupees 1,000 are found chiefly in Tanjore,

	No of Ryots.	Amount.
		Rupees.
Ryots paying between 1,000 and 10,000...	241	2,57,408
Vithianaca Tumberan of Teroovadoo-tora Muttum.....	1	10,717
Seemiah Taver of Ookaday.....	1	14,897
Appasawmy Variar of Poondy.....	1	17,238
Ramalinga Tumberan of Teroopanundull Mullum.....	1	21,924
Sockappa Moodelly of Vadapady Mungalum.....	1	22,349
Cabistalum Chundracasa Moopenar.....	1	23,208
Seenevassa Row of Combaconum.....	1	22,127
Total...	248	3,89,868

	Waste acres.	Cultivation acres.
Nellore.....	4,51,160	4,21,529
Cuddapah.....	26,05,339	12,95,298
Bellary.....	36,42,643	17,73,930
Chingleput.....	5,37,516	2,88,842
South Arcot.....	10,50,705	8,95,479
Madura.....	7,24,981	5,67,171

while Tinnevely, Trichinopoly, Canara and Malabar come next. The annexed is a list of the large landholders in Tanjore, who pay between 1,000 and 10,000 Rs. and above 10,000 Rupees.

STATEMENT F.—

9. Statement F exhibits the ayacut or entire village area and the extent cultivated both Government and Inam. In many districts the extent of waste is very large compared with the actual cultivation, and though the latter has increased considerably during late years and a strong and growing desire for

the acquisition of land has manifested itself since the late reductions of the assessment, some years must elapse before a marked impression can be made on so large an extent of unoccupied land as is here shown.

10. The Board are inclined to believe that the present statistical returns as noticed above, though not faultless, have been prepared with much attention to accuracy. They afford, as will be more fully seen presently in considering the settlement of the year, pleasing evidence of progress made by the country notwithstanding the embarrassments entailed by a succession of adverse seasons.

11. The Board now proceed to describe the state of the season and other particulars connected with the settlement of the Fusly.

12. The year opened under promising circumstances in many districts. The rains of the south-west monsoon, which commenced early in the season, induced agricultural operations on a very extended scale, but the after rains in July, August and September were extremely deficient in many localities, and in others they entirely failed. In consequence of this drought the standing crops perished to a large extent in some districts and in others yielded only a scanty return. On this occasion the immense value of irrigation works, particularly such as are supplied from the large rivers, was again prominently shown. The Delta talooks of the Godavery and Kistnah may be especially referred to in illustration of this point.

13. The rains of the north-east monsoon commenced favorably in October although they were more copious in some districts than in others, but in the following month, a violent and destructive hurricane swept along the East Coast of the Peninsula breaching many tanks* and destroying cattle. This storm was followed by an immediate cessation of the monsoon, which, in ordinary years, extends far into the month of December.

14. Such was the general character of the season, which, on the whole, was even more unfavorable than that of the preceding year, the broad features of which compared with it were a better south-west monsoon and a less favorable one from the north east.

15. In Ganjam and Vizagapatam the fall of rain equalled the average, and both the dry and wet crops yielded pretty well though the latter had only an imperfect supply of irrigation in some localities. The remaining districts of the Northern Circars, the provinces along the East Coast, the Ceded Districts including Kurnool in the centre of the Peninsula and the Provinces of North Arcot, Salem and Coimbatore suffered much though in different degrees.

16. In the Southern Division of Arcot the want of rain was intensely felt. The season is described as having been "one of complete drought, the worst ever experienced in the district. The only one with which, in an agricultural point of view, it may fairly be compared, is that of Fusly 1263,

RAIN REGISTER.

	April to September 1857, inclusive.	October 1857 to March 1858, inclusive.	Total for the whole year.	Total for Fusly 1266.
Ganjam.....	25.8	8.6	34.4	33.8
Vizagapatam...	26.3	6.4	32.7	30.5
Rajahmundry...	26.3	10.9	37.2	44.4
Masulipatam...	26.9	7.7	34.6	44
Guntoor.....	22.5	9.8	32.1	32.5
Nellore.....	8.5	25.7	34.2	27.3
Cuddapah.....	40.2	36	76.2	31.4
Bellary.....	10.9	5.4	16.1	20.7
Kurnool.....	15.7	5	20.7	49.6
Chingleput.....	3.1	29.3	32.4	42.6
North Arcot...	13.3	17.9	31.2	36.4
South Arcot...	13.1	14.1	27.2	44.3
Tanjore.....	11	22.1	33.1	54.7
Trichinopoly...	12.7	14.6	27.3	68.7
Madura.....	9.8	8.4	18.2	29.7
Tinnevely.....	8.2	14.1	22.3	18.5
Coimbatore.....	7.5	12.2	19.7	20.7
Salem.....	22.8	16.1	38.9	
Canara.....	113.2	8	121.2	
Malabar.....	96.9	14.4	111.3	102.4
Madras.....	7.8	44.6	52.4	47.2

and in that year the failure of rain was scarcely so complete." In North Arcot, Tanjore, Trichinopoly and Madura, the want of rain was also much felt. Salem experienced an unusually bad season and "the crops, both wet and dry, failed to an extent that has not been equalled during the last 24 years." The out-turn of both description of crops, it is stated, was not more than a fourth of an average year and was not therefore enough even for local consumption. "It is a very unusual thing," the Collector adds, "for grain to be imported from other districts into Salem; but in the year under report other districts supplied large quantities." In Coimbatore the season, being the fifth bad year in succession, was singularly unpropitious; its chief characteristic being, as the Collector describes it, "brief violent bursts (of rain) preceded and followed by long drought." In Tinnevely the season was, on the whole, not unfavorable, and the provinces of Canara and Malabar enjoyed a very good year. The harvest in the two latter districts, is said to have been more abundant than in Fusly 1266.

17. The statement in the margin shows the mean quantity of rain which fell in each district according to the returns received from the Collectors. A column is added to show the

fall in the preceding year, but these returns cannot be taken as perfectly accurate. The rain fall in Cuddapah, as here shown, is obviously altogether incorrect.

	Cholera.	Small Pox.	Fever and other diseases.
1 Malabar.....	3,257	7,879	...
2 Rajahmundry.....	976	673	3,062
3 Tanjore.....	2,540	...	...

18. The sanitary condition of the districts presents nothing for special remark. The people were generally free from disease though there were occasional outbreaks of Cholera, Small Pox and Fever in some localities. Those districts in which the mortality from these causes was greatest are given in the margin.

* No. of Cattle lost 66,579.
† Chingleput.
Salem.
Madura.
Cuddapah.
Tanjore.
Ganjam.
Rajahmundry.
Canara.

19. Epidemic diseases were, however, more rife among the cattle and caused the Ryots serious loss especially in Coimbatore.* In many† of the other districts, also, disease prevailed to a very large extent, and though the precise amount of loss has not been given by the Collectors, some of them have observed that the loss was so heavy as to interfere with the cultivation of the following year.

GODAVERY AND KISTNAH ANNICUTS.—20. The favorable results of the Godavery and Kistnah annicuts in Rajahmundry, Masulipatam and Guntoor were noticed in para. 45 of the Board's report for Fusly 1266. The results for the year under review, though not equally favorable, must be regarded as satisfactory, considering the extremely adverse character of the season. Speaking of this subject the Collector of Masulipatam observes, "but for the past unfavorable season, the gain would have been much greater than now shown, but even as it is there is an increase of 21,100 Rupees of water rate without counting the immense indirect advantages derived from the water, which, as already remarked, was the means of warding off very heavy remissions."		
Increase of revenue under the annicut channels in Rajahmundry notwithstanding a decrease in the extent of land cultivated.....	46,211	
Net increase in the collections on account of water tax....	9,782	
	65,993	
Increase of water tax in Masulipatam.....	21,100	
Decrease in the revenue from the Kistnah channels in Guntoor caused by the heavy rains in this district in September, October and November.....	29,222	

rate without counting the immense indirect advantages derived from the water, which, as already remarked, was the means of warding off very heavy remissions."

21. The Godavery annicut was breached this year, but was closed before any serious injury could occur to the cultivation. The cultivators of sugar-cane, it is stated, suffered some loss from this cause.

	Fusly 1266.		Fusly 1267.		Increase or Decrease.	
	Talooks.	Villages.	Talooks.	Villages.	Talooks.	Villages.
Ganjam.....	10	1,224	5	674	— 5	— 550
Vizagapatam.....	2	142	2	316	...	+ 201
Rajahmundry.....	14	820	14	836	...	+ 16
Masulipatam.....	12	652	12	651	...	— 1
Guntoor.....	14	874	14	874	...	...
Nellore.....	17	689	16	661	— 1	— 28
Cuddapah.....	15	1,754	15	1,754	...	...
Bellary.....	17	2,616	17	2,618	...	+ 2
Kurnool.....	8	485	8	486	...	+ 1
Chingleput.....	10	1,654	10	1,654	...	...
North Arcot.....	14	2,837	14	2,834	...	— 3
South Arcot.....	13	3,132	13	3,129	...	— 3
Tanjore.....	9	1,818	9	1,818	...	...
Trichinopoly.....	9	1,250	9	1,252	...	+ 2
Madura.....	7	784	7	787	...	+ 3
Tinnevely.....	13	1,262	13	1,113	...	— 149
Coimbatore.....	15	1,533	15	1,533	...	...
Salem.....	16	4,893	14	2,603	— 2	— 2,290
Canara.....	12	2,267	13	2,266	+ 1	— 1
Malabar.....	17	432	17	433	...	+ 1
Madras.....	1	19	1	19	...	...
Total.	245	31,167	238	28,371	— 7	— 2,796

22. The number of talooks settled by the different Revenue Officers, on ryotwar principles, is 238, embracing 28,371 villages. They exhibit a decrease below Fusly 1266 of seven talooks and 2,796 villages. The figures in the margin show these variations.

23. In regard to the decrease in the number of talooks, it may be observed, that till Fusly 1266 some small estates in Ganjam which had reverted

ed to Government,—Oravundoor and Mullapady in Salem, and Vencatagherry cottah in North Arcot—were entered as separate talooks though not really so, thus causing an apparent augmentation in their number; but under instructions from the Board, dated 16th July 1858, these have been incorporated with the adjoining talooks in the year under report and hence the decrease in Ganjam of five and in Salem of two talooks. Vencatagherry cottah and Palmanair will be entered as one talook in the accounts of Fusly 1268. The increase of a single talook in Canara is in consequence of that extensive portion of the Balaghaut, which formed the talook of Soopa, having been divided into the Tahsildaries of Soopa and Yellapoor, and the decrease of one talook in Nellore, arises from Sydapoor being no longer exhibited as a distinct talook.

24. The fluctuations in the number of villages are owing chiefly to one general cause, viz. the want of attention in arranging them under their respective heads as Ryotwar, Rents, Shrotriem, &c.

STATEMENT No. 2.—25. The commutation and current wholesale prices of grain are shown in statement No. 2, and the average prices founded on the retail sales are given in its enclosure A. The annexed table, which is an extract from the latter, exhibits the market rates in comparison with those of Fusly 1266 and with the average of the last 10 years:

	Average of the past 10 years.	Fusly 1266.	Fusly 1267.	Increase between cols. 2 and 4.	Increase between cols. 3 and 4.	Per centage of increase above Fusly 1266.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Paddy, 1st sort.....	95	111	133	38	22	20
Do. 2nd do.	87	100	122	35	22	22
Jawary.....	118	123	153	35	30	24
Bajeera.....	103	111	149	46	38	31
Raggy.....	102	114	144	42	30	26
Horse gram.....	127	146	183	56	37	32

26. In Fusly 1262, a very favorable season, there was a large falling off in prices. In the following Fusly they began to rise, and ever since that period they have ranged high, chiefly in consequence of a succession of adverse seasons. In Fusly 1266 the prices of most grains exhibited a tendency to recede from the high standard they had reached, but in the year under notice they have risen nearly to the same level as in Fusly 1265. Adversity of season with deficiency of produce and large exportations of paddy by sea, to meet a brisk foreign demand, have more or less caused this rise, apart from changes in the value of money, which have been going forward during the last few years. The annexed statement shows the prices of paddy in each district in Fusly 1267 compared with Fuslies 1266 and 1262:

Districts.	Fusly 1262.	Fusly 1266.	Fusly 1267.
Ganjam.....	43	70	81
Vizagapatam.....	47	89	104
Rajahmundry.....	57	93	91
Masulipatam.....	67	93	97
Guntoor.....	80	109	115
Nellore.....	72	119	127
Cuddapah.....	79	128	136
Bellary.....	72	102	112
Kurnool.....	0	124	136
Chingleput.....	66	122	147
North Arcot.....	53	94	129
South Arcot.....	69	110	141
Tanjore.....	65	94	118
Trichinopoly.....	80	99	137
Madura.....	71	115	170
Tinnevely.....	89	147	177
Coimbatore.....	79	149	198
Salem.....	66	117	159
Canara.....	75	106	122
Malabar.....	85	137	158
Madras.....	67	113	141

* North Arcot.....	37 per cent.
Salem.....	35
Coimbatore.....	33
South Arcot.....	28
Tanjore.....	25
Chingleput.....	20
Tinnevely.....	20

27. Compared with Fusly 1266 the price of paddy in the year under report was higher in every district except Rajahmundry. In Trichinopoly and Madura there was an increase of 39 and 48 per cent. respectively. In the districts noted in the margin the increase ranged* from 37 to 20 per cent. On the West Coast the price of cocoanuts rose 18 per cent., and the

rates for betelnut, pepper and other garden produce were also enhanced.

STATEMENT No. 3.—28. The abolition of the dittum or engagements of the Ryots for the cultivation of the year as in force during late years, and the substitution of the simpler and more ancient practice of taking the Ryots' holdings of the previous year with subsequent relinquishments or acquisitions of land as the basis of the settlement, has been noticed by the Board in their previous reports. It seems, therefore, unnecessary that they should recur to the subject further than to observe that several Collectors have made favorable mention of the practical working of the change.

29. The following table exhibits the extent of land in occupation in the Ryotwar villages with the assessment thereon in the year under review, Canara, Malabar and Madras being omitted as usual, as owing to peculiarity of system in these districts, the extent of land under occupancy is not entered.

	Land.	Assessment.
	Acres.	Rupees.
Ryots' holdings of last year.....	132,34,307	311,41,288
Deduct lands relinquished	6,83,195	18,98,064
Remainder ..	125,51,112	292,43,224
Add lands newly taken up.....	11,10,001	36,67,869
Total holdings.....	136,61,113	329,11,093
Deduct waste remitted.....	7,20,083	16,78,709
Remaining settlement...	129,41,030	312,32,384
Particulars.		
Actual cultivation.....		299,77,679
Waste charged.....		12,54,705
		312,32,384
Assessment in Canara, Malabar and Madras.....		40,31,272
		352,63,656

NOTE.—The entries above, shewing the holdings of last year, differ from those in cols. 41 and 42 of No. 3 of last year owing to a want of uniformity in the preparation of the district returns. This will be obviated in future.

30. The items of lands relinquished and lands newly taken up in the foregoing table represent the changes that ordinarily take place in holdings, some Ryots contracting their cultivation in consequence of poverty and other causes, and others on the other hand adding to it. On the present occasion the additional land occupied is considerable, owing, in a great measure, to the stimulus given by the late reductions in the assessment. In Guntoor, Col. 8, Statement No. 3. Bellary, North Arcot, Trichinopoly and Salem the extent of land newly occupied was large. In all these districts the old assessment had been reduced.

31. The items of waste remitted and waste charged, amounting respectively to Rupees 16,78,709 and Rupees 12,54,705, call for notice. The former is owing to the adverse character of the season, by which much land was left uncultivated for want of rain. The rule which declares the Ryots responsible for the assessment of all land in their puttahs was necessarily relaxed under the exceptional circumstances of the year, even in those districts in which the assessment has been reduced. But this indulgence was confined to cases of necessity and did not extend to lands which were left uncultivated through the neglect of their occupants although supplied with water. The latter item of "waste charged" is in a great measure nominal. In

* 2,08,572.

† 1,27,680.

‡ 3,17,617.

Rajahmundry* and Masulipatam† all the lands of a village, both cultivated and waste, are included in the Joint-rent though the rents are really regulated by the average extent of cultivation, and in Guntoor‡ the greater portion of the amount consists of the assessment of land occupied by Ryots for grazing their cattle which is charged for under the rule promulgated by Government on the abolition of the late Poolery, or tax on cattle.

32. The extent of the general holdings of the Ryots in the ryotwar villages during the year under review with the portion of them not cultivated whether charged in the Ryots' puttahs, or otherwise, has been explained above.

STATEMENT No. 4. The particulars of the actual cultivation and net settlement are shewn in statement No. 4, with its enclosure A. It will be seen that, under the head of "dry-lands," there is an increase of 1,17,645 acres in the area actually cultivated with a decrease of Rupees 81,833 in the assessment. This decrease occurred for the most part in Bellary and is owing to the recent reduction of the rates of assessment in that district. In the wet lands there is a decrease of 1,14,581 acres in the cultivation and an increase of Rupees 2,06,724 in the assessment. The former was to be expected from the adverse character of the season. The latter occurs chiefly in Tanjore and Tinnevely, not from an extension of cultivation but from the high

prices of grain. The benefit of the rise above 10 per cent. accrues entirely to Government under the terms of the Oolungoo system of settlement which is found in these two districts only. The addition to the demand upon the landholders on this account in the year under report amounted to Rupees 13,58,682 in the proportions of Rupees 9,10,362 in Tanjore and Rupees 4,48,320 in Tinnevely. A moiety of the villages in Tanjore is settled on the fixed field assessment principle, like ryotwar villages in other districts, and in this portion of the district therefore the full benefit of the rise in the market prices of grain accrued to the Ryots. The decrease of Rupees 1,17,127 in the cultivation of garden lands is accounted for by the circumstances of the season.

33. The items of second crop and additional assessment amounted to Rupees 4,35,574 and 6,91,255, respectively. The former head of Revenue fell off in nearly all the districts, owing to the supply of water being insufficient for a second crop. The receipts under the latter head shew an increase of Rupees 53,727 above the Revenue of Fusly 1266 in Rajahmundry,* Masulipatam,† and Guntoor,‡ in consequence of an extension of the annicut irrigation, but this gain was more than counterbalanced by a decrease in other districts, and the total net result gives a falling off to the extent of Rupees 45,043.

34. The Ryotwar settlement exhibits a net decrease of Rupees 9,26,751 in the year under report, the particulars of which are as follow :

Gross demand.....	352,63,656
Deductions.....	54,43,761
	298,19,895
Add sundry items.....	-17,95,174
Total ryotwar demand.....	316,15,069
Do. Fusly 1266.....	325,41,820
Decrease in Fusly 1267.....	9,26,751

35. The several items composing the deductions and additions are shewn in the statements from 5 to 8.

36. The former, according to the classification hitherto followed, consist of—1st, occasional remissions or such as are contingent on season. 2nd, fixed remissions or amount of permanent reductions of the assessment; and 3rd, deductions from the collections on account of allowances to village Officers and others. The first of these classes, or remissions, contingent on season, aggregated the large sum of nearly 31 lacs of Rupees, being 14 lacs above the preceding Fusly, owing entirely to the adverse circumstances of the year. The item of withered

STATEMENT No. 6. crops exhibits an increase of Rupees 9,24,859 over Fusly 1266 of which Rupees 3,38,942 were remitted in South Arcot. This large remission was

imperatively called for. The distress felt in all parts of the district, in consequence of a deficiency of water extending even to wells, was personally witnessed by the Collector and his European subordinates. The Board fully admit the propriety of the liberal course pursued, particularly as the late abatement of the land tax had been followed by a very large extension of the cultivation, which, owing to the failure of the rains, brought no corresponding benefit to the Ryots. The amount remitted, on occasions like the present, remains in possession of the Ryots in the shape of seed and stock, which must otherwise be sold to pay the assessment, if the full amount is demanded.

	Rupees.
Madura.....	1,33,650
Tanjore.....	53,824
Chingleput.....	1,18,765
Salem.....	59,146
Nellore.....	56,832

The State is thus amply recompensed for a liberal policy in the following years, and it may here be observed that the land revenue of South Arcot, after these remissions, amounted, without the road fund, to Rupees 20,11,691, which equals the average of preceding years. In several other

districts, also, it was found necessary to grant remissions for perished crops to a large extent.

37. The fixed remissions, the second head of remissions mentioned above, are permanent reductions of the old assessment in certain districts, in which the tax, as originally fixed, was found to be excessive. It has been customary to exhibit these remissions in the annual accounts, partly because they fluctuated with reference to the actual extent of land cultivated, but as the assessment of all land, whether occupied or otherwise, has recently undergone revision where necessary, these remissions will gradually be struck out of the accounts.

38. The remissions under the third head consist of percentage deductions from the settlement for the pay of village Officers and others. The amount allowed varies with the revenue and there is thus in the year under report a diminished expenditure on this account in proportion to the diminution in the settlement. The largest decrease occurs in the Southern* and Northern† Divisions of Arcot, where this mode of remunerating village Officers chiefly prevails.

STATEMENT No. 8.—39. The Sundry items, which appear separately as additions to the land revenue, are enumerated in statement No. 8. They aggregate about 18 lacs of Rupees and consist of quit rents, grass tax, &c. The principal items of increase and decrease are as follow:

Decrease.

	Rupees.
Quit rent on Inams, &c.....	27,143
Quit rent on Bungalows, &c.....	18,812
Fish rent.....	16,328
Jungle rents.....	70,304

Increase.

Revenue from hill villages.....	56,176
---------------------------------	--------

The decrease in the first of the above items is owing chiefly to the charge for the use of Government water, being less than in Fusly 1266 in Cuddapah and North Arcot. In the second it proceeds almost entirely from the discontinuance, with the sanction of Government, dated 24th April 1857, of certain extra cesses in Tinnevely known under the designation of Nellavary, and in the third, or fish rents, the decrease occurs for the most part in Tanjore, where the tax on tank and channel fisheries was abolished under the orders of Government, dated 11th June 1857. The increase in the revenue from hill villages is nominal arising from the transfer, to this head of account, of certain villages in Ganjam under collective rents aggregating Rupees 68,864.

STATEMENT No. 7.—40. The extent of fresh land occupied on cowle during the year was 1,21,884 acres, assessed at Rupees 2,31,166. It is found chiefly in Guntoor, Bellary, Coimbatore, and Salem, and is ascribable, in a great measure, to the demand for land caused by the mitigation of the assessment, in those districts. In Guntoor it is owing partly to this cause, and partly to the occupation of lands newly enjoying irrigation from the Kistnah. The total extent of land in all the districts occupied on cowle, including the unexpired cowle land of previous years, is 3,55,635 acres, bearing an assessment of Rupees 6,37,131.

STATEMENT No. 9.—41. The particulars of the settlement of the amany villages are shown in statement No. 9. This mode of settlement is followed chiefly in newly reverted estates where there is no fixed field assessment, or where the Ryots have failed to enter into satisfactory arrangements for the rents of their villages. The number of villages thus settled in the year under report is 73½ which is one less than in the preceding year.

STATEMENT No. 10.—42. The extent of land cultivated with sugar-cane, cotton and indigo, compared with Fusly 1266, is shown in the subjoined abstract :

	Cultivation in Fusly, 1266.	Cultivation in Fusly, 1267.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane.....	32,637	38,644	6,007	0
Cotton.....	9,38,047	9,32,285	0	5,762
Indigo.....	2,01,607	2,05,663	4,056	0

43. The falling off in cotton occurs chiefly in the Ceded Districts and Kurnool which are among the chief cotton-growing provinces of the Presidency, and is owing to the want of seasonable rains, but this decrease was in great part counterbalanced by an increase of 71,606 acres in Coimbatore, Tinnevely and South Arcot. The increase in the sugar-cane and indigo cultivation is divided among several districts, but in none is it so great as to call for special remark.

	Decrease. Acres.
Cuddapah.....	11,069
Bellary.....	57,333
Kurnool.....	15,337
	83,739

STATEMENT No. 11.—44. The average assessment per acre of each description of land, included in the settlement, is given in statement No. 11, Canara, Malabar and Madras, for reasons already stated, being excluded. It will be seen that the general average is little altered, though in some districts—as North Arcot and Cuddapah—the average wet assessment is much below that of last year, owing to lower class lands having been more extensively brought under cultivation in the latter district and to the reduction of the assessment in the former.

45. The general results of the settlement of the entire land revenue are shown in the following abstract in comparison with Fusly 1266 :

	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Permanently settled.....	49,74,827	49,79,023	4,196	0
Not permanently settled.				
Jody of Shrotriem and Inam villages.....	5,00,277	5,40,380	40,103	0
Rents for more than one year.....	2,31,762	2,26,349	0	5,413
Rents for one year.....	1,81,241	1,11,135	0	70,106
Ryotwar.....	325,41,819	316,15,069	0	9,26,750
Amany, or division of produce.....	83,093	98,190	15,097	0
Total.....	335,38,192	325,91,123	55,200	10,02,269
Total land Revenue.....	385,13,019	375,70,146	59,396	10,02,269
		Deduct Increase.....		59,396
		Net Decrease.....		9,42,873

The increase under the head of permanently settled is composed of a gross increase of Rupees 4,710 and a gross decrease of Rupees 518, the former arising from certain villages of the Gungaulawar Poligar in Nellore and the Erachakanaiknoor estate in Madura being carried to this from other heads, and the latter from reductions of peishchush in North Arcot and Salem on account of

land taken for public purposes under the sanction of Government. The increase in Shrotriem and Inam villages represents the water tax imposed in Rajahmundry on Inams and proprietary estates. The decrease in rents consists almost entirely of the assessment of certain villages in Ganjam taken from this head to that of Sundry items as noticed in para. 39.

46. The sundry sources of Revenue come next under review. They yielded Rupees 117,01,939 which exceeds the revenue of Fusly 1266 by Rupees 5,28,186. This result in so bad a year is a favorable indication of the improved condition of the people. Taking both land and sundry sources of Revenue the net result, as will be presently shown, is a decrease of Rupees 4,57,800 which is much more favorable than what was at first expected. The Government, it will be remembered, were kept informed as to the probable out-turn of the season which at one time it was thought would have shown a deficit of about 30 lacs of Rupees.

47. The following abstract exhibits at one view the revenue from the Sundry sources in comparison with Fusly 1266 :

	Fusly 1266	Fusly 1267.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Abkarry	25,24,383	27,73,231	2,48,848	0
Moturpha	10,79,111	10,79,463	352	0
Salt.....	53,95,023	56,96,846	3,01,823	0
Sea Customs.....	12,68,609	12,08,178	0	60,431
Frontier duties.....	1,89,272	1,89,252	0	20
Stamps.....	7,17,355	7,54,969	37,614	0
Total.	111,73,753	117,01,939	5,28,186	60,451

Net Increase... 5,28,186

48. The large increase in the revenue from Abkarry occurs principally in the town of Madras, and is attributed to the presence of a larger number of European Troops and the formation of an extra Regiment stationed at Madras. The increase would have been larger but for the necessity of substituting Batavia, a less popular spirit, for Colombo arrack, in consequence of the deficient supply of the latter. The increase in the revenue under this source was also considerable in the districts noted in the margin.

STATEMENT No. 13.—49. The Salt transactions will be found embodied in statements Nos. 13 and 14. From the former of these returns it will be seen that the balance of salt in hand at the commencement of the Fusly under report amounted to Indian Maunds 75,02,903 and the quantity received into store during the year to Indian Maunds 78,47,638 making a total of Indian Maunds 153,50,539 or 18,06,888 Indian Maunds in excess of the quantity available for sale in Fusly 1266. This increase was owing to an active manufacture to meet the probable demand. The sales under all heads were Indian Maunds 61,48,483 or 1,07,771 above Fusly 1266, as detailed below :

	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Home consumption.....	25,06,309	25,40,324	34,015	.....
Inland do.....	27,73,485	30,68,165	2,94,680	.....
Government exports.....	1,90,498	3,02,120	1,11,622	.....
Private do.....	5,07,940	1,89,673	.....	3,18,267
Sold to the French Government.....	62,480	48,201	.....	14,279
Total.	60,40,712	61,48,483	4,40,317	3,32,546
		Deduct decrease.	3,32,546	
		Net increase.	1,07,771	

50. The increase in the home and inland sales, as indicative of the improved circumstances of the people, is very satisfactory. In some measure it is to be attributed to increased facility of transport afforded by the Railway.

	Rs.
Fusly 1266.....	46,87,724
1267.....	46,20,503
Less.....	67,221

51. The net financial result in this source of revenue, notwithstanding an increase in the quantity of salt sold, exhibits a decrease of Rupees 67,221 below Fusly 1266, but this is owing to an increase in the charges arising from a more extensive manufacture of salt.

52. It will be seen from enclosure A in No. 13 that the wastage on sales of salt in the Fusly under report amounted to Indian Maunds 2,83,275-9 $\frac{3}{4}$ which on the quantity stored, viz. Indian Maunds 48,09,589, gives a percentage of 5.89. The Board recommend that sanction be granted for writing off this wastage.

SEA CUSTOMS.—53. Of the net decline of Rupees 60,431 in the Sea Customs Rupees 57,407 occurred in Malabar owing to a diminished importation of iron rails and salt on private trade. In Canara also there is a decrease of Rupees 10,772 arising from a less importation of salt from Goa.

STAMPS.—54. The increase in the Stamp revenue is partly owing to an increase in the number of Courts at Combaconum and partly to the quicker despatch of judicial business generally.

STATEMENT No. 16.—55. Having thus reviewed each branch of revenue with its increase or decrease, the Board will now exhibit in one view in comparison with Fusly 1266 the entire current demand on account of all sources of revenue including that from the land. The following abstract statement furnishes this information :

	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
Land Revenue.....	385,13,019	375,70,146	.....	9,42,873
Sundry sources.....	111,73,753	117,01,939	5,28,186	.....
Extra revenue.....	2,88,421	2,60,369	.....	28,052
Interest account.....	38,195	23,134	.....	15,061
Total.	500,13,388	495,55,588	5,28,186	9,85,986
		Net decrease.	4,57,800	

CURRENT D. C. B.—56. Out of a current demand of Rupees 495,55,588 the sum of Rupees 446,47,440 was collected within the Fusly leaving a balance of 49,08,148 at its close. Subsequent collections reduced this arrear at the end of February last to Rupees 9,70,421 which consisted of the following items :

Land Revenue Peishcush.....	Rupees 41,253
" " Ryotwar.....	8,79,694
Sundry sources of revenue.....	35,225
Extra Revenue and Interest.....	14,249

The peishcush balance above shown includes Rupees 15,000 in Malabar due by the Beebee of Cannanore who has again fallen into arrears. The repeated failure, on the part of this lady, to discharge her dues punctually has been noticed by the Board in their previous reports. The other portion of the peishcush balance is in course of collection.

57. The ryotwar balances are due chiefly in the districts entered in the margin. The bulk of the entire amount outstanding occurs in Tanjore where a sum of Rupees 5,77,297, being for the most part difference of price according to the terms of the Oloongoo system of settlement noticed in a former part of these Proceedings, has been suspended from collection under the orders of Government, dated 13th July 1858, No. 957. The balances in the other districts are small and in process of recovery.

STATEMENT No. 17, D. C. B. of arrears.

	Rupees.
Arrears.....	58,52,802
* Collections and remissions during the Fusly	45,13,870
Subsequent do. up to end of February last.	2,12,004
Total sum recovered or adjusted.....	47,25,874
	11,26,928
+ Peishcush.....	550-9-0
Ryotwar &c.....	4,19,286-5-4
Sundry sources.....	4,123-14-0
Extra revenue.....	6,244-11-8
	4,30,505-8-0

58. The arrears outstanding at the commencement of the Fusly amounted to Rupees 58,52,802; they have since been reduced as shown in the margin, to Rupees 11,26,928. Of this balance a sum of Rupees 4,77,801 is classed as recoverable or doubtful of recovery and is therefore reserved for future investigation, and Rupees 2,18,621 being balances to the close of Fusly 1266, will be struck out of the accounts under the sanction of Government dated 12th February 1859. There thus remains under the heads noted in the margin† an irrecoverable balance of Rupees 4,30,505-8-0, for writing off which in the public accounts the sanction of Government is solicited, as careful enquiry on the part of the Collectors has satisfied the Board that its realization is hopeless.

STATEMENT No. 18.—59. In the realization of the Revenue of the year the value of property distrained and sold amounted to the inconsiderable sum of Rupees 8,327 of which Rupees 17 is the value of land sold. The high prices of grain, notwithstanding a deficiency of produce, no doubt contributed largely to this favorable result.

STATEMENT No. 19.—60. Statement No. 19 shews the entire collections of the year with the charges. The latter are exhibited in the following abstract statement in comparison with Fusly 1266 :

	Charges of Fusly 1266.	Per centage on the Collec- tions.	Charges of Fusly 1267.	Per centage on the Collec- tions.	Increase.
Management charges.	41,16,694	8	41,39,284	8	22,590
Extra do.	12,07,329	2	17,76,470	3	5,69,141
Total...	53,24,023	10	59,15,754	11	5,91,731

Thus it will be seen that the charges on account of management were about the same as in the preceding year. In the extra charges, however, there was an increase of Rupees 5,69,141 being one per cent. higher than in Fusly 1266, owing chiefly to a more extensive manufacture of salt, as already explained in para. 51.

61. In para. 47 of their General Report for Fusly 1266, after reviewing the transactions of the year, the Board glanced briefly at the progress of the land Revenue since Fusly 1224, A. D. 1814. The results were shewn in a tabular form at the end of para. 47, from which it appeared that the land Revenue of Fusly 1266, not a favorable season, was the highest on record by several lacs. It stood at Rupees 378,47,002. The land Revenue of the year under report, calculated on the same principle for the sake of comparison, is Rupees 369,19,424, the highest by about six lacs of any previous year except Fusly 1266 notwithstanding the large remissions which the adverse circumstances of the year rendered necessary.

REVENUE BOARD OFFICE,
Fort Saint George,
30th June 1859.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) J. D. SIM,

Secretary.

Copy to all Collectors.

LIST OF STATEMENTS ACCOMPANYING THE BOARD'S GENERAL REPORT
TO GOVERNMENT, ON THE SETTLEMENT OF LAND REVENUE,
&c., FOR FUSLY 1267.

Quinquennial.

- A. Statement shewing the number of villages and hamlets in the several districts of the Madras Presidency for Fusly 1266.
- B. Statement shewing the different sources of irrigation in each district for Fusly 1266.
- C. Abstract statement shewing the houses and population in each district for Fusly 1266.
- D. Statement shewing the number of ryots, puttahs, &c., for Fusly 1266.
- E. Statement shewing the Rent-roll for Fusly 1266.
- F. Abstract of statement shewing the Circar and Inam ayacut and cultivation for Fusly 1266.

Annual.

- No. 1. Statement shewing the particulars of talooks, villages, and puttahs for Fusly 1267.
- No. 2. Statement shewing the commutation and current prices of grain for Fusly 1267.
A in No. 2. List of Bazar prices for Fusly 1267 prepared as per monthly returns.
- No. 3. Statement shewing the Ryots' holdings at the commencement of the Fusly and the subsequent alterations for Fusly 1267.
- No. 4. Statement shewing the cultivation and settlement of the Ryotwar Land Revenue for Fusly 1267.
A in No. 4. Comparative abstract of cultivation and settlement for the whole Presidency for Fusly 1267.
- No. 5. Statement shewing the particulars of remissions for Fusly 1267.
- No. 6. Statement of shavy or crops dried up and the remissions given for Fusly 1267.
- No. 7. Statement of lands held on progressive cowle for Fusly 1267.
- No. 8. Statement shewing the particulars of sundry items for Fusly 1267.
- No. 9. Statement shewing the cultivation and settlement of the amany villages for Fusly 1267.
- No. 10. Comparative statement shewing the cultivation of sugar-cane, cotton and indigo for Fusly 1267.
- No. 11. Statement shewing the average assessment per acre of each description of land for Fusly 1267.
- No. 12. Comparative statement shewing the particulars of Moturpha for Fusly 1267.
- No. 13. Statement shewing the balance of salt at the beginning of the year, the quantity received and sold during the year and the balance remaining in store at its close for Fusly 1267.
A in No. 13. Statement shewing the wastage of salt in the several salt districts of this Presidency for Fusly 1267.
- No. 14. Statement shewing the financial results of salt transactions for Fusly 1267.
- No. 15. Statement shewing the particulars of current demand of extra revenue and interest account for Fusly 1267.
- No. 16. Statement shewing the demand of all sources of revenue for Fusly 1267.
A in No. 16. Comparative abstract of all sources of revenue for Fusly 1267.
- No. 17. Statement shewing the demand collection and balance of all sources of Revenue current and arrears for Fusly 1267.
- No. 18. Statement shewing the extent to which coercive process was employed in the collection of Revenue for Fusly 1267.
- No. 19. Statement shewing the collections and charges for Fusly 1267.

A.—STATEMENT showing the number of Villages and Hamlets

DISTRICTS.	Extent in square miles.	Acres according to the village ayacut	Samut Maganum, &c.	Circar			
				Ryotwar.		Rented.	
				Villages.	Hamlets.	Villages.	Hamlets.
1	2	3	4	5	6	7	8
1 Ganjam...	960	6,38,515	.....	655	426	574	63
2 Vizagapatam	7,808	58,275	18	145	140	272	309
3 Rajahmundry.	3,728	9,37,474	95	3	3	818	473
4 Masulipatam	2,344	15,00,601	33	652	436	66	11
5 Guntoor..	4,135	26,46,799	.....	874	793	.....	.....
6 Nellore	3,233	20,69,497	119	669	593	56	19
7 Cuddapah	12,970	64,01,481	147	1,774	7,935	.....	.....
8 Bellary	13,056	69,76,940	203	2,689	1,676	.....	.....
9 Kurnool..	2,643	17,06,629	30	449	67	.....	.....
10 Chingleput.	2,910	12,12,594	91	1,654	292	17	4
11 North Arcot	7,145	24,40,447	254	2,568	1,414	7	9
12 South Arcot	4,800	30,71,692	.....	3,126	982	30	.....
13 Tanjore... ..	3,720	23,91,240	114	1,818	174	3,006	408
14 Trichinopoly	6,970	17,88,976	85	1,250	1,223	.....	.....
15 Madura... ..	4,497	17,67,404	.....	786	2,573	5	14
16 Tinnevely	5,594	20,58,962	65	4	20	1,091	2,503
17 Coimbatore	8,417	42,28,688	151	1,533	4,865	.....	.....
18 Salem	8,100	27,99,985	294	2,603	2,290	.....	.....
19 Canara	8,360	.....	217	2,275	2,328	.....	.....
20 Malabar.	6,258	.....	432	432	2,595	.....	.....
21 Madras... ..	27	.....	.....	19	.....	.....	.....
Total.....	1,17,675	446,96,199	2,348	25,978	30,825	5,942	3,813

in the several Districts of the Madras Presidency for Fusly 1266.

Villages.										Zemindary villages.		Grand Total.	
Amany.		Shotriem and Inam.		Moturpha		Bacherach or uninhabited villages.		Total.					
Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.
9	10	11	12	13	14	15	16	17	18	19	20	21	22
...	.....	233	100	33	...	8	.....	1,503	589	2,837	736	4,340	1,325
...	.....	191	21	1	...	...	.....	609	470	2,084	450	2,693	920
...	.....	41	70	3	...	...	.....	865	546	853	450	1,718	996
1	.....	198	22	1	..	...	.....	918	469	608	270	1,526	739
...	.....	148	24	5	...	...	.....	1,027	817	1	...	1,028	817
2	3	307	73	...	...	...	.....	1,034	688	791	617	1,825	1,305
...	.....	171	82	2	...	...	.....	1,947	8,017	.....	...	1,947	8,017
...	.....	69	19	...	...	...	.....	2,758	1,695	.....	...	2,758	1,695
...	.....	15	4	1	...	21	34	486	105	.....	..	486	105
12	4	316	35	...	...	...	.....	1,999	335	360	15	2,359	350
...	.....	255	82	20	...	...	.....	2,850	1,505	1,941	1,446	4,791	2,951
6	1	70	12	11	...	...	.....	3,243	995	17	15	3,260	1,010
31	3	1,200	114	26	3	...	.....	6,081	702	251	95	6,332	797
...	.....	150	105	...	...	...	.....	1,400	1,328	256	391	1,656	1,722
4	2	201	106	...	...	...	.....	996	2,695	4,391	2,510	5,390	5,205
18	113	152	191	30	64	...	.....	1,295	2,891	817	386	2,112	3,277
...	.....	10	10	...	...	...	.....	1,543	4,875	50	113	1,593	4,988
...	.....	104	63	1	...	...	.....	2,708	2,353	1,307	638	4,015	2,991
...	.....	.....	.....	6	...	...	.....	2,281	2,328	.....	..	2,281	2,328
...	.....	.....	.....	...	...	...	.....	432	2,595	.....	...	432	2,595
...	.....	1	.....	...	...	...	.....	20	.....	.....	...	20	.....
74	126	3,832	1,133	140	67	29	34	35,995	35,998	16,567	8,135	52,562	44,133

QUINQUENNIAL.

Statement shewing the different sources of irrigation in each District for Fusly 1266.

DISTRICTS.	Tanks.	River Channels.	Spring Channels.	Annicuts.	WELLS.		
					Old.	New.	Total.
1	2	3	4	5	6	7	8
1 Ganjam	2,343	361	463	.....	1,308	.....	1,308
2 Vizagapatam.	496	105	6	2	55	.....	55
3 Rajahmundry... ..	1,137	1,162	76	.....	726	111	837
4 Masulipatam.	2,012	482	6	25	4,386	247	4,733
5 Guntoor	395	44	932	223	1,921	166	2,087
6 Nellore..	716	118	330	157	6,687	1,772	8,459
7 Cuddapah.	4,562	628	702	49	38,873	3,034	41,907
8 Bellary	1,267	235	1,498	283	14,621	2,671	17,292
9 Kurnool	163	71	76	30	2,928	296	3,224
10 Chingleput	388	26	398	13	1,994	243	2,237
11 North Arcot	3,218	527	585	174	44,060	4,164	48,224
12 South Arcot	2,793	625	285	186	17,877	23,429	41,306
13 Tanjore	773	4,761	11	254	8,496	230	8,786
14 Trichinopoly	1,507	1,146	15	82	11,766	1,261	13,027
15 Madura	754	27	3	58	2,361	10	2,371
16 Tinnevely	2,670	338	1,165	209	14,755	4,478	19,233
17 Coimbatore	169	83	128	117	35,746	3,460	39,226
18 Salem	2,159	343	121	468	29,510	2,267	31,777
19 Canara	589	143	1,490	5,762	.....	.....	.....
20 Malabar. ....	.....	.....	.....	.....	.....	.....	.....
21 Madras ... ..	.....	.....	.....	.....	.....	.....	.....
Total.....	28,111	11,230	8,290	8,092	2,38,070	48,019	2,86,089
Out of repair	14,812	1,879	1,622	920	67,472	7,295	74,767
Grand Total.....	42,923	13,109	9,912	9,012	3,05,542	55,314	3,60,856

QUINQUENNIAL.

ABSTRACT shewing the houses and population in each District.

Districts.	No. of Houses.	Hindoos.	Mahomedans.	Christians.	Total.		
					Male.	Female.	Total.
1	2	3	4	5	6	7	8
Ganjam.....	2,07,234	9,44,662	4,536	549	.....	.....	9,49,747
Vizagapatam.	3,13,930	12,66,541	16,489	1,213	6,70,272	6,13,971	12,84,243
Rajahmundry. ...	3,31,223	10,60,275	20,998	430	5,47,216	5,34,487	10,81,703
Masulipatam. ...	1,36,790	5,95,735	27,331	742	3,28,455	2,95,353	6,23,808
Guntoor.....	1,17,596	5,56,063	33,629	3,521	3,02,113	2,91,100	5,93,213
Nellore... ..	1,80,371	9,08,248	42,916	868	4,99,947	4,52,085	9,52,032
Cuddapah.....	3,06,129	12,53,803	96,839	509	7,04,362	6,46,789	13,51,151
Bellary.....	2,57,375	10,96,331	82,713	2,043	6,18,207	5,62,880	11,81,087
Kurnool.. ..	72,251	2,37,702	49,282	742	.....	.....	2,87,726
Chingleput.....	93,310	5,86,440	11,491	7,290	3,14,961	2,90,257	6,05,221
North Arcot.....	2,50,683	15,13,857	69,782	4,465	8,11,834	7,76,270	15,88,104
South Arcot.....	1,77,056	10,75,692	40,890	19,379	6,05,195	5,30,766	11,35,961
Tanjore.....	3,09,344	15,21,542	86,417	49,326	8,21,883	8,35,402	16,57,285
Trichinopoly.....	1,59,273	7,42,569	30,756	36,255	4,14,603	3,94,977	8,09,580
Madura... ..	1,78,260	16,29,605	1,09,088	54,044	8,97,720	8,95,017	17,92,737
Tinnevely.....	3,35,341	11,93,866	80,850	64,658	6,68,685	6,70,689	13,39,374
Coimbatore....	3,37,927	11,43,270	22,815	10,746	6,00,817	5,76,014	11,76,831
Salem... ..	3,47,668	12,30,886	32,809	4,505	6,46,246	6,21,954	12,68,200
Canara.....	2,02,620	10,03,936	79,235	43,767	5,81,848	5,45,090	11,26,938
Malabar.....	2,75,015	11,65,174	4,14,126	23,614	8,12,190	7,90,724	16,02,914
Madras.....	.....	.....	.....	.....	.....	.....	7,20,000
Total...	45,89,396	207,26,197	13,52,992	3,28,666	.....	.....	231,27,855

D.

QUIN

STATEMENT shewing the number

Districts.	Ryots.			Put
	Merassidars.	Under Tenants.	Total.	Single.
1	2	3	4	5
1 Ganjam...	16,009	3,199	19,208	17,663
2 Vizagapatam ...	2,650	634	3,284	3,013
3 Rajahmundry...	30,492	3,617	34,109	185
4 Masulipatam...	25,658	5,892	31,550	26,471
5 Guntoor...	52,913	13,371	66,284	59,777
6 Nellore ...	37,329	14,913	52,242	39,149
7 Cuddapah ...	1,35,494	29,688	1,65,182	1,29,941
8 Bellary...	86,813	13,720	1,00,533	1,00,533
9 Kurnool...	22,628	5,378	28,006	23,306
10 Chingleput...	22,344	13,862	36,206	26,035
11 North Arcot...	94,332	42,602	1,36,934	1,00,869
12 South Arcot...	1,62,846	51,309	2,14,155	1,86,033
13 Tanjore...	1,07,762	67,548	1,75,310	38,966
14 Trichinopoly...	69,535	20,662	90,197	90,070
15 Madura...	1,03,356	13,584	1,16,940	97,365
16 Tinnevely ...	76,194	20,061	96,255	95,464
17 Coimbatore...	2,29,002	14,972	2,43,974	1,17,332
18 Salem...	1,49,869	70,911	2,20,780	1,26,722
19 Canara ...	59,833	.....	59,833	58,214
20 Malabar...	45,314	1,70,921	2,16,235	2,14,585
21 Madras...	.....	.....	.....	49,915
Total...	15,30,373	5,76,844	21,07,217	16,01,508

QUENNIAL.

of Ryots, Puttahs, &c. for Fusly 1266.

tahs.		Ploughs.	Cattle.			
Joint.	Total.		Tilling Cattle.	Cows.	She Buffalows.	Sheep.
6	7	8	9	10	11	12
1,025	18,688	27,781	63,019	25,136	2,885	7,507
114	3,127	8,736	19,003	8,465	6,560	4,676
839	1,024	49,900	1,17,080	64,911	38,563	26,914
3,219	29,690	44,995	85,871	96,213	50,129	1,14,581
11,009	70,786	67,737	1,48,144	2,87,275	1,95,206	4,03,548
5,176	44,325	33,537	99,652	1,64,946	72,026	3,73,703
14,409	1,44,350	1,00,756	2,29,370	1,60,636	1,15,943	5,50,911
3,577	1,04,110	96,191	2,88,064	2,62,417	1,35,781	6,52,935
1,720	25,026	27,439	77,980	32,090	74,765	1,61,102
5,351	31,386	41,922	95,086	55,213	16,244	60,941
23,146	1,24,015	78,396	2,07,473	1,98,466	56,326	3,84,744
19,271	2,05,304	1,50,434	1,96,687	2,16,147	76,034	5,41,590
820	39,786	1,21,929	2,42,998	1,40,281	66,079	1,63,690
127	90,197	37,558	1,35,955	1,62,375	65,281	6,55,187
1,757	99,122	61,091	1,66,583	1,73,625	51,810	4,24,733
791	96,255	52,804	1,88,013	1,39,770	65,041	6,69,319
75,726	1,92,958	1,06,435	2,28,391	1,84,396	33,186	3,84,181
40,611	1,67,333	92,680	1,91,011	3,39,830	60,017	4,90,389
796	58,214	1,81,360	4,92,662	2,84,044	63,175	824
.....	2,15,381	1,32,246	3,05,890	2,49,939	45,528	22,059
.....	49,915	.....	.....	.....	.....	.....
2,09,484	18,10,992	15,13,927	35,78,937	32,46,175	12,90,579	60,93,534

QUIN

STATEMENT shewing the Rent

Districts.	Ryots paying upwards of 1,000 Rs.		Do. from 500 to 1,000.		Do. from 250 to 500.		Do. from 100 to 250.		Do. from 50 to 500.		Do. from 30	
	Nos.		Nos.		Nos.		Nos.		Nos.		Nos.	
	2	3	4	5	6	7	8	9	10	11	12	
1		Rs.		Rs.		Rs.		Rs.		Rs.		
1 Ganjam,			1	536	17	5,887	267	36,351	1,225	81,563	2,178	
2 Vizagapatam,					28	9,805	298	42,459	711	49,273	704	
3 Rajahmundry,	15	20,699	71	46,140	447	1,47,591	2,471	3,62,194	4,546	3,16,974	4,817	
4 Masulipatam,			5	3,088	76	23,827	769	1,08,779	2,154	1,47,555	3,099	
5 Guntoor,			6	3,874	76	24,121	1,302	1,79,793	4,720	3,18,120	7,415	
6 Nellore,	6	7,784	37	23,825	167	54,912	1,142	1,67,345	3,032	2,12,524	4,361	
7 Cuddapah,	1	1,008	4	2,496	79	25,519	1,173	1,63,158	4,690	3,10,462	5,460	
8 Bellary,	2	2,766	14	8,363	130	41,140	1,510	2,09,954	5,564	3,72,724	9,070	
9 Kurnool,			37	22,617	204	66,104	1,014	1,50,601	2,013	1,40,532	2,510	
10 Chingleput,	3	9,713	23	14,759	170	54,793	1,126	1,59,200	2,860	1,99,601	3,405	
11 North Arcot,			9	6,273	71	21,976	898	1,21,905	3,582	2,35,291	6,330	
12 South Arcot,	3	4,124	40	26,568	188	60,473	2,107	2,94,235	7,069	4,66,443	11,838	
13 Tanjore,	248	3,89,868	716	4,89,834	1,835	6,21,632	6,399	9,73,557	10,094	7,05,824	10,896	
14 Trichinopoly,	39	63,081	96	66,104	269	97,295	1,134	1,67,072	2,470	1,66,566	4,251	
15 Madura,	1	1,012	12	7,746	62	20,845	643	90,727	2,530	1,69,631	4,981	
16 Tinnevely,	56	86,102	256	1,73,102	905	3,11,421	3,264	4,94,166	5,435	3,84,450	6,491	
17 Coimbatore,			11	7,866	61	19,501	567	79,898	2,084	1,37,333	4,458	
18 Salem,	2	5,630	1	535	13	3,767	255	34,772	1,242	80,730	3,822	
19 Canara,	31	44,544	108	70,000	434	1,44,275	2,972	4,28,266	7,181	4,93,120	8,493	
20 Malabar,	24	42,440	83	53,708	403	1,28,076	1,869	2,70,703	4,200	2,86,905	5,543	
Total.....	431	6,78,771	1,530	10,27,431	5,635	18,82,960	31,180	45,35,135	77,408	52,75,621	1,14,127	

QUENNIAL.

Roll for Fusly 1266.

to 50.	Do. from 10 to 30.		Under 10 Rs.		Total single Puttahs.		Joint Puttahs.		Grand Total.	
Asst.	Nos.	Asst.	Nos.	Asst.	Nos.	Asst.	Nos.	Asst.	Nos.	Asst.
13	14	15	16	17	18	19	20	21	22	23
Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
83,728	7,385	1,33,373	6,666	30,667	17,739	3,72,105	1,267	23,510	19,006	3,95,615
27,760	949	18,780	323	2,096	3,013	1,50,173	114	6,283	3,127	1,56,456
1,87,213	11,182	2,07,055	9,580	49,260	33,129	13,37,126	2,683	1,61,843	35,812	14,98,969
1,19,129	9,409	1,66,911	10,959	49,117	26,471	6,18,406	3,219	1,14,387	29,690	7,32,793
2,81,415	21,817	3,98,899	24,441	1,26,695	59,777	13,32,917	11,009	2,23,805	70,786	15,56,722
1,67,097	13,110	2,28,835	17,294	74,293	39,149	9,36,615	5,176	1,87,712	44,325	11,24,327
3,58,247	36,329	6,23,365	77,186	3,19,179	1,28,922	18,03,434	14,209	2,77,839	1,43,131	20,81,273
3,39,160	31,295	5,47,037	52,948	2,46,376	1,00,533	17,67,520	3,577	1,35,815	1,04,110	19,03,335
97,314	7,306	1,34,321	10,216	51,873	23,306	6,63,362	1,720	44,825	25,026	7,08,187
1,32,418	7,563	1,44,668	10,885	42,452	26,035	7,57,604	5,351	2,76,265	31,386	10,33,869
2,44,203	26,102	4,11,952	63,877	2,40,202	1,00,869	12,81,802	23,146	4,93,009	1,24,015	17,74,811
4,35,474	43,238	7,37,663	1,21,550	4,62,576	1,86,033	24,87,556	19,271	2,52,303	2,05,304	27,39,859
4,22,787	26,290	4,76,635	51,751	1,74,142	1,08,229	42,54,279	1,131	69,297	1,09,360	43,23,576
1,60,224	20,523	3,26,546	61,288	2,48,012	90,070	12,94,900	127	2,090	90,197	12,96,990
1,89,494	23,123	3,91,458	65,402	2,53,444	96,754	11,24,357	1,756	45,788	98,510	11,70,145
2,50,003	21,461	3,85,302	57,541	2,01,478	95,409	22,86,024	791	52,682	96,200	23,38,706
1,65,086	22,839	3,73,839	71,386	2,96,807	1,01,406	10,80,330	71,447	10,00,697	1,72,853	20,81,027
1,37,158	30,426	4,77,439	90,961	3,73,669	1,26,722	11,13,700	40,611	4,68,490	1,67,333	15,82,190
3,29,523	17,498	3,24,631	21,494	86,667	58,214	19,21,026	.....	.....	58,214	19,21,026
2,09,219	20,184	3,40,974	1,82,276	3,06,518	2,14,584	16,38,543	796	3,358	2,15,380	16,41,901
43,36,652	3,98,029	68,49,683	10,08,024	36,35,523	16,36,364	282,21,779	2,07,401	38,39,998	18,43,765	320,61,777

F.

QUIN

ABSTRACT of STATEMENT showing the Circar and

[illegible]

QUENNIAL.

Inam Ayacut and Cultivation, for Fusly 1266.

[illegible]

STATEMENT F.
(Continued.)

Districts.	Remaining Circular Cultivation.						Inam Cultivation.	
	Wet.		Garden.		Total.		Extent.	Assess-ment.
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.		
	20	21	22	23	24	25	26	27
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
1 Ganjam ...	1,46,471	4,08,018	2,049	6,528	2,19,839	5,01,914	.....	.....
2 Vizagapatam..	.....	.....	.....	.....	.....	1,65,774	11,359	79,507
3 Rajahmundry.	1,46,190	6,25,136	4,519	31,946	3,30,236	13,37,444	1,87,112	5,77,118
4 Masulipatam..	1,39,509	3,92,648	2,424	11,909	5,69,967	7,97,193	96,141	.....
5 Guntur ...	38,141	2,42,747	8,816	42,746	8,55,912	16,50,234	3,11,991	4,39,402
6 Nellore ...	1,08,667	6,62,145	18,427	1,02,083	4,21,529	12,54,931	1,45,434	3,61,543
7 Cuddapah ...	86,627	8,42,153	55,624	4,47,635	12,95,298	21,99,427	6,96,236	15,75,804
8 Bellary ...	82,398	7,73,636	27,240	1,73,828	17,73,930	24,20,476	10,51,043	15,25,195
9 Kurnool... ..	6,699	64,926	3,631	29,888	5,16,601	6,89,239	4,06,303	.....
10 Chingleput ...	1,90,042	8,70,252	1,912	9,279	2,88,842	10,25,786	38,590	1,78,470
11 North Arcot..	1,70,891	14,20,414	2,893	27,813	4,81,027	20,74,372	80,627	4,50,941
12 South Arcot..	2,32,999	13,98,068	3,888	22,547	8,95,479	27,68,532	49,898	2,08,804
13 Tanjore ...	3,77,127	19,03,569	27,618	91,184	5,11,446	21,22,395	.....	.....
14 Trichinopoly..	1,33,023	7,63,139	34,389	1,22,809	5,44,916	15,65,490	73,990	1,56,674
15 Madura ...	87,300	4,05,284	5,768	19,019	5,67,171	10,54,169	76,419	1,61,265
16 Tinnevely ...	1,16,918	16,34,886	12,861	38,094	7,54,045	21,92,803	17,961	53,048
17 Coimbatore ...	72,544	6,53,943	1,57,692	5,88,335	16,47,198	25,53,845	2,58,241	3,12,834
18 Salem	58,576	4,26,063	15,083	67,092	8,78,156	16,63,362	59,105	1,33,330
19 Canara.....	.....	.....	.....	.....	.....	.....	.....	.....
20 Malabar ...	.....	11,30,800	.....	4,33,702	.....	16,32,600	.....	4,449
21 Madras.....	.....	.....	.....	.....	.....	.....	.....	.....

No. 1.—STATEMENT showing the particulars of Talooks, Villages, and Puttahs for Fusly 1267.

Districts.	Settled by Collectors, &c.			Settled by Head Assistant and Assistant Collectors.			Settled by Sub Collectors.			Total.			Last Fusly.		
	No. of Talooks.	No. of Villages.	No. of Puttahs.	Talooks.	Villages.	Puttahs.	Talooks.	Villages.	Puttahs.	Talooks.	Villages.	Puttahs.	Talooks.	Villages.	Puttahs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1 Ganjam...	3	476	9,973	2	198	9,021	...	...	...	5	674	18,994	10	1,224	18,688
2 Vizagapatam...	0	...	...	2	346	2,944	...	...	...	2	346	2,944	2	142	2,874
3 Rajahmundry...	9	547	642	1	18	128	4	271	271	14	836	1,041	14	820	1,030
4 Masulipatam...	6	352	20,178	2	86	3,399	4	213	9,751	12	651	33,328	12	652	29,578
5 Guntur...	10	575	24,636	4	299	5,908	...	...	...	14	874	30,544	14	874	70,786
6 Nellore...	7	240	17,844	1	45	4,398	8	376	23,707	16	661	45,949	17	689	44,325
7 Cuddapah...	9	905	84,151	2	167	22,723	4	692	39,255	15	1,754	1,46,129	15	1,754	1,44,350
8 Bellary...	4	986	30,592	6	820	34,144	7	842	44,007	17	2,648	1,08,743	17	2,646	1,04,110
9 Kurnool...	6	349	18,647	2	137	6,097	...	...	...	8	486	24,744	8	485	23,650
10 Chingleput	8	1,255	25,674	2	399	5,476	...	...	...	10	1,654	31,150	10	1,654	31,386
11 North Arcot...	9	1,821	73,173	...	...	...	5	1,013	51,109	14	2,834	1,24,282	14	2,837	1,24,015
12 South Arcot	6	1,051	80,194	3	633	43,448	4	919	84,233	13	3,129	2,07,875	13	3,132	2,05,304
13 Tanjore	1	266	19,382	3	633	9,443	5	919	8,693	9	1,818	37,518	9	1,818	38,134
14 Trichinopoly	6	838	51,985	3	414	39,706	...	...	...	9	1,252	91,691	9	1,250	90,197
15 Madura...	3	497	54,196	...	...	...	4	290	42,645	7	787	96,841	7	784	98,885
16 Tinnevely...	7	666	41,088	2	137	17,175	4	310	39,965	13	1,113	98,228	13	1,202	96,255
17 Coimbatore...	6	670	16,756	4	519	7,971	5	344	15,627	15	1,533	40,354	15	1,533	35,616
18 Salem...	9	2,107	72,012	1	323	11,120	4	173	10,348	14	2,603	93,480	16	4,893	1,67,333
19 Canara...	4	661	18,434	3	501	13,620	6	1,104	26,879	13	2,266	58,933	12	2,207	58,214
20 Malabar...	8	192	15,250	4	104	3,574	5	137	5,163	17	433	23,987	17	432	18,828
21 Madras...	1	19	53,050	...	...	...	...	...	...	1	19	53,050	1	19	49,915
Total...	122	14,473	7,27,857	47	6,295	2,40,295	69	7,603	4,01,653	238	28,371	13,69,805	245	31,167	14,53,473

[illegible]

commencement of the Fusly and the subsequent alterations for Fusly 1267.

[illegible]

of the Ryotwar Land Revenue for Fusly 1267.

[illegible]

Ain No. 4. — COMPARATIVE Abstract of cultivation and settlement for the whole Presidency for Fusly 1267.

Items.	FUSLY 1266.		FUSLY 1267.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	1	2	3	4	5	6	7	8
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Dry.....	100,58,460	130,11,660	101,76,108	129,29,827	1,17,648	...	...	81,833
Wet.....	25,20,912	152,83,431	24,06,331	154,90,155	...	2,06,724	1,14,581	...
Garden.....	3,85,296	18,02,700	3,58,591	16,85,573	...	...	26,705	1,17,127
Total...	129,64,668	300,97,791	129,41,030	301,05,555	1,17,648	2,06,724	1,41,286	1,98,960
					Net.	7,764	23,638	Net.
Second crop } Assessment }	...	5,96,632	...	4,35,574	...	...	...	1,61,058
Additional do.	...	7,36,298	...	6,91,255	...	...	...	45,043
Total...	...	314,30,721	...	312,32,384	...	...	...	1,98,337
Canara, Malabar & Madras where no entry for land is made.	...	40,14,710	...	40,31,272	...	16,562	...	...
Total...	...	354,45,431	...	352,63,656	...	...	...	1,81,775
Deduct } Remission }	...	47,54,087	...	54,43,761	...	6,89,674	...	...
Remainder...	...	306,91,344	...	298,19,895	...	...	...	8,71,449
Sundry items	...	18,50,476	...	17,95,174	...	...	...	55,302
Total...	...	325,41,820	...	316,15,069	...	...	...	9,26,751

No. 5.—STATEMENT shewing the particulars of Remissions of Fusly 1267.

Items.		Last Fusly.	Present Fusly.	Increase.	Decrease.
1		2	3	4	5
		Rupees.	Rupees.	Rupees.	Rupees.
Occasional remissions or those granted at the Jumma-bundy with reference to the state of the season.	1 Shamilat Bunjur, or portion of field left uncultivated...	2,04,787	5,84,194	3,79,407	.....
	2 Shavy or withered crops...	2,89,153	12,14,012	9,24,859	.....
	3 Pulanustum, or loss of produce...	4,002	7,638	3,636	.....
	4 Pauny Boody } or land overflowed with water.	22,198	37,647	15,449	.....
	5 Poyamaly }	18,931	19,317	386	.....
	6 Fussul cummee, or second crop not cultivated...	1,33,773	1,47,485	13,712	.....
	7 Cowle remissions...	3,61,651	4,08,155	46,504	.....
	8 Teazagaree, or remissions to privileged classes...	19,461	15,696	.....	3,765
	9 Teerwah cummee...	2,26,674	2,18,718	.....	7,956
	10 Miscellaneous remissions...	4,07,139	4,42,297	35,158	.....
Total...		16,87,769	30,95,159	14,19,111	11,721
					Net Inc. 14,07,390
Fixed remissions.	1 Fixed remissions...	17,17,538	10,60,469	.....	6,57,069
	2 Moonasub cummee in Bellary...	51,503	23,790	.....	27,713
	3 Tarum cummee...	7,21,215	7,38,518	17,303	.....
Total...		24,90,256	18,22,777	17,303	6,84,782
					Net Dec. 6,67,479
Items allowed on the collections or from the entire Beriz of Villages.	1 Share of Shotrium proceeds ...	97,324	95,310	.....	2,014
	2 Allowance for heads of Villages and Curnums, &c. ...	4,64,828	4,27,832	.....	36,996
	3 10 per cent. remissions allowed to Zemindars...	13,910	2,890	.....	11,020
Total...		5,76,062	5,26,032	.....	50,030
Gand Total...		47,54,087	54,43,968	14,36,414	7,46,533
Deduct remission in the collective rent villages in Ganjam...		.....	207		
Remainder in ryotwar villages...		.....	54,43,761		
					Net. Inc. 6,89,881

No. 6.—STATEMENT of Shavy, or crops dried up and the remissions given for Fusly 1267.

DISTRICTS.	Number of Villages.	Number of Ryots.	Settlement after deducting general remission at the Jummabundy.	Assessment of the Shavy land.	Of which remission granted.	Per centage between columns 5 and 6.	Per centage between columns 4 and 6.
1	2	3	4	5	6	7	8
1 Ganjam...	2	4	Rupees. 58	Rupees. 10	Rupees. 7	Rupees. 70	Rupees. 12
2 Vizagapatam...	4	31	754	544	544	100	72
3 Rajahmundry...	...	...	...	...	...	...	...
4 Masulipatam...	112	1,540	74,986	22,528	13,557	60	18
5 Gunttoor...	28	228	30,244	4,084	3,653	89	12
6 Nellore...	207	4,401	1,40,412	60,320	56,832	94	40
7 Cuddapah...	76	691	13,717	3,812	2,978	78	22
8 Bellary...	90	718	22,441	5,928	4,239	71	19
9 Kurnool...	31	592	21,863	7,344	6,383	87	29
10 Chingleput...	1,263	14,486	5,07,839	1,31,679	1,18,765	90	23
11 North Arcot...	447	3,687	1,09,576	18,867	6,088	32	6
12 South Arcot...	2,459	61,171	9,41,554	3,71,653	3,45,640	93	37
13 Tanjore...	510	10,629	1,92,343	54,452	53,824	99	28
14 Trichinopoly...	396	9,873	1,78,587	48,458	44,110	91	25
15 Madura...	499	22,186	4,22,010	1,78,515	1,33,650	75	32
16 Tinnevelly...	303	5,653	1,65,335	1,32,750	1,26,452	95	76
17 Coimbatore...	103	1,298	58,619	12,715	12,715	100	22
18 Salem...	670	27,327	4,03,408	2,05,217	59,146	29	15
19 Canara...	...	...	...	...	...	...	...
20 Malabar...	26	707	23,513	8,626	1,050	12	4
21 Madras...	...	...	...	...	...	...	...
Total...	7,236	1,65,222	33,07,159	12,67,502	9,89,633	These are remissions on Poonja shavy, &c., added here to make the total correspond with the shavy remissions given in statement No. 5.	
				Tanjore ...	1,57,007		
				Madura ...	58,934		
				Gunttoor...	8,428		
				Canara ...	8		
				Total...	2,24,377		
Grand Total...					12,14,010		

No. 7.—STATEMENT of lands held on progressive cowle for Fusly 1267.

DISTRICTS.	As per last Fusly.	Deduct land assessed with full assessment and abandoned.	Remainder.	Add new cowle in this Fusly.	Total.	Deduct remission on account of waste and cowle.	Net Belz.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
1	2	3	4	5	6	7	8
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Rupees.
1 Ganjam...	15	23	...	...	...	...	184
2 Vizagapatam...	...	...	...	...	...	...	...
3 Rajahmundry...	...	...	...	...	...	...	...
4 Masulipatam...	49,452	95,929	10,947	20,577	68,822	1,49,203	59,277
5 Gunttoor...	7,249	16,196	388	2,420	10,853	21,793	7,618
6 Nellore...	2,430	9,495	952	3,736	2,024	8,322	846
7 Cuddapah...	54,478	95,123	5,520	11,043	98,594	1,64,757	10,672
8 Bellary...	...	...	...	...	...	...	...
9 Kurnool...	3,963	7,451	417	669	4,173	8,474	1,863
10 Chingleput...	60	122	3546	6,782	60	154	99
11 North Arcot...	557	2,122	60	122	224	2,116	351
12 South Arcot...	1,225	3,316	221	1,650	2,009	7,247	1,021
13 Tanjore...	672	1,823	386	812	1,662	4,001	1,386
14 Trichinopoly...	1,023	3,426	746	2,457	964	3,438	1,004
15 Madura...	1,789	4,995	1,142	2,772	1,296	3,876	1,346
16 Tinnevelly...	82,237	83,872	69,637	68,643	87,149	87,778	34,037
17 Coimbatore...	59,583	1,31,368	52,612	1,12,217	66,517	1,42,001	63,637
18 Salem...	...	18,097	...	14,768	...	18,769	9,032
19 Canara...	9,900	13,123	9,311	12,242	...	14,605	3,020
20 Malabar...	...	...	...	...	...	...	...
21 Madras...	...	...	...	...	...	...	...
Total...	2,74,633	4,86,481	2,33,751	4,03,084	3,55,635	6,37,131	1,95,333

* The assessment of the following Districts is entered after deducting the reduction allowed for cowle lands.

Nellore..... 1,104
 Bellary..... 31,283
 Coimbatore... 2,521
 ... 84,908

As per last year's assessment... 5,31,389

No. 8.—STATEMENT showing the particulars of Sundry Items for Fusly 1267.

Names of Items.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
1	2	3	4	5
	Rupees.	Rupees.	Rupees.	Rupees.
Jody or quit rent on Inam, &c....	8,34,280	8,07,137	.....	27,143
Topaudayem or tax on palmyra and fruit trees, &c.	3,42,312	3,49,794	7,482	.....
Quit rent....	26,616	7,804	.....	18,812
Poollery or grass tax....	2,43,593	2,47,031	3,438	.....
Revenue from Coomery and Huckle cultivation in Canara....	10,733	13,513	2,780	.....
Sundry items appertaining to Malabar....	5,484	6,447	963	.....
Coopchinad Cowle in Tinnevely....	3,410	3,662	252	.....
Curnums, Roosooms and Nazur Roosooms....	22,359	19,831	.....	2,528
Revenue from hill villages....	66,583	1,22,759	56,176	.....
Government plantation....	2,442	2,990	548	.....
Total...	15,57,812	15,80,968	71,639	48,483
MISCELLANEOUS ITEMS.				
Fish rent....	60,683	44,355	.....	16,328
Ferry rent....	274	298	24	.....
Shank rent....	5,600	5,410	.....	190
Sale of Amindavi coir in Malabar....	26,297	31,843	5,546	.....
Jungle rent including forest revenue....	1,55,311	85,007	.....	70,304
Sundry items....	44,499	47,293	2,794	.....
Total...	2,92,664	2,14,206	8,364	86,822
Grand Total...	18,50,476	17,95,174	80,003	1,35,305

Net 55,302

No. 9.—STATEMENT showing the cultivation and settlement of the Amny villages, for Fusly 1267.

Names of the Districts.	No. of Villages.	Crops divisible.										Money Paid - Crops assessed with fixed money rent.				Total.		Sundry Items.		Total.		Deduct sundry charges and Inam, &c.		Remainder for the Current Fusly.		Last Fusly.		Increase.		Decrease.	
		Extent of the cultivation.	Deduct share.	Deduct Curnum-marrah, &c.	Remaining Circular share.	Deduct Curnum-marrah, &c.	Remaining Circular share.	Addressumedmarahs out of cols. 7 and 10.	Total Circular produce.	Value of the produce shown in Col. 13.	Extent.	Assessment.	Acres.	Rs.	Extent.	Assessment.	Acres.	Rs.	Extent.	Assessment.	Acres.	Rs.	Extent.	Assessment.	Acres.	Rs.	Extent.	Assessment.	Acres.	Rs.	
1 Masulipatam.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 Guntoor.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 Nellore.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 Chingleput.....	18	2,162	244	1,918	3,073	440	2,633	1,225	109	1,116	342	1,458	5,919	694	1,127	335	556	2,947	7,602	1,127	8,729	302	8,426	5,520	2,906	0	0	0	0	0	0
5 South Arcot....	5	636	25	611	8,873	582	8,291	4,853	221	4,632	91	4,723	5,876	1,171	3,285	20	105	1,802	9,266	717	9,983	1,460	8,523	4,240	4,283	0	0	0	0	0	0
6 Tanjore.....	28	4,550	0	4,550	69,252	35,390	33,862	33,862	647	73	574	70	644	57	401	586	1,210	5,193	36,413	1,134	37,547	1,740	35,807	32,109	3,698	0	0	0	0	0	0
7 Madras.....	44	358	0	358	1,618	323	1,295	647	73	574	70	644	2,739	1,132	722	2	9	1,492	3,470	68	3,538	263	3,275	2,771	504	0	0	0	0	0	0
8 Tinnevely.....	18	2,764	303	2,461	10,563	957	9,606	4,510	0	4,810	467	5,277	23,011	2,956	233	23,671	14,367	29,088	37,651	8,557	46,218	4,092	42,126	36,519	5,607	0	0	0	0	0	0
Madras.....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total.....	734	10,470	572	9,898	93,379	37,692	55,687	45,397	403	44,994	2,568	47,562	72,347	6,026	5,821	24,614	16,247	40,538	94,415	11,633	1,06,048	7,858	98,190	83,094	16,998	15,096	Net	15,096	Net	15,096	Net

No. 10.—COMPARATIVE STATEMENT showing the cultivation of Sugar cane, Cotton and Indigo, for Fusly 1267.

Districts.	Sugar Cane.		Cotton.		Indigo.	
	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.
	2	3	4	5	6	7
1	2	3	4	5	6	7
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1 Ganjam...	3,459	4,568	4,598	4,997	.....	.....
2 Vizagapatam...	3,725	3,873	5,109	5,414	717	308
3 Rajahmundry...	3,275	3,067	7,762	6,513	593	542
4 Masulipatam...	1	1	9,022	7,686	58	113
5 Guntoor...	.....	.....	97,163	1,02,835	9,740	14,539
6 Nellore...	9	22	14,126	11,106	19,627	16,553
7 Cuddapah...	2,729	4,471	75,081	64,012	44,116	49,289
8 Bellary...	4,296	6,356	2,60,577	2,03,244	3,569	5,070
9 Kurnool...	84	101	1,16,408	1,01,071	9,726	16,271
10 Chingleput...	46	25	1	.....	5,576	6,320
11 North Arcot...	5,937	6,433	66	67	30,921	31,428
12 South Arcot...	1,430	1,562	3,135	18,316	71,108	60,013
13 Tanjore...	416	399	2,969	2,444	2,340	1,183
14 Trichinopoly...	1,624	1,745	8,070	5,430	1,169	1,604
15 Madura...	200	211	69,972	74,583	52	28
16 Tinnevely...	100	161	1,61,035	1,94,850	325	316
17 Coimbatore...	1,149	1,190	91,053	1,13,663	.....	.....
18 Salem...	1,285	1,431	11,900	16,054	1,970	2,676
19 Canara...	2,799	2,956	.....	.....	.....	.....
20 Malabar...	.....	.....	.....	.....	.....	.....
21 Madras...	73	72	.....	.....	.....	.....
Total...	32,637	38,644	9,38,047	9,32,285	2,01,607	2,05,663
Government lands...	18,752	22,907	5,88,605	5,93,667	1,63,348	1,65,226
Inam lands...	3,054	4,504	2,44,711	2,08,136	21,344	23,843
Zemindary lands...	10,831	11,233	1,04,731	1,30,482	16,915	16,594

No. 11.—STATEMENT showing the average Assessment per acre of each description of Land, for Fusly 1267.

Districts.	Dry.		Wet.		Garden.		REMARKS.
1	2		3		4		
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1 Ganjam.....	1	3 8	2	12 8	3	3 8	
2 Vizagapatam.....	4	0 8	8	3 5	3	9 7	
3 Rajahmundry.....	3	13 5	3	15 11	5	2 0	
4 Masulipatam.....	1	0 11	2	12 1	4	14 2	
5 Guntoor.....	1	10 7	6	4 3	4	6 2	
6 Nellore.....	1	6 7	5	2 6	5	8 10	
7 Cuddapah.....	0	12 3	5	8 5	5	6 1	
8 Bellary.....	0	10 8	6	0 4	4	8 9	
9 Kurnool.....	1	2 3	8	1 11	8	0 10	
10 Chingleput.....	1	8 5	4	8 8	5	1 4	
11 North Arcot.....	1	6 5	5	10 7	...	...	
12 South Arcot.....	1	13 10	5	6 4	5	6 4	
13 Tanjore.....	1	2 3	4	15 0	3	7 6	
14 Trichinopoly.....	1	13 8	5	13 6	3	14 1	
15 Madura.....	1	5 2	4	8 7	3	5 0	
16 Tinnevely.....	0	13 3	16	13 9	3	3 4	
17 Coimbatore.....	0	14 6	7	15 5	3	1 6	
18 Salem.....	1	6 8	7	6 7	4	2 5	
Average...	1	3 0	5	12 4	3	15 4	

No. 12.—COMPARATIVE STATEMENT showing the

Districts.	Tax on Trade.		Tax on Looms.		Professional Tax.		Tax on houses.	
	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ganjam	4,037	4,967	1,818	2,459	2,178	5,837	1,903	2,329
2 Vizagapatam..	1,140	4,276	891	6,695	2,641	15,944	.....	.....
3 Rajahmundry.	3,390	3,187	18,221	17,899	32,643	31,852	82	75
4 Masulipatam..	1,624	1,357	9,453	9,732	7,536	7,416	.....	.....
5 Guntoor... ..	11,019	10,960	20,678	21,323	3,971	4,001	.....	.....
6 Nellore	4,509	4,520	9,886	10,205	1,519	1,519	.....	.....
7 Cuddapah ...	67,904	67,392	32,190	32,222	10,839	10,971	.....	.....
8 Bellary	94,831	93,367	68,822	65,821	43,399	42,842	4,608	3,622
9 Kurnool	11,871	11,797	9,797	10,147	9,853	10,584	3,527	3,615
10 Chingleput ...	4,472	4,557	20,521	21,900	3,630	3,514	2,156	2,029
11 North Arcot..	12,644	12,990	14,312	14,630	.....	.....	10,686	10,692
12 South Arcot..	12,318	12,577	26,558	27,654	.....	.....	2,961	2,958
13 Tanjore ... ..	.....	.....	17,827	17,974	.....	.....	24,999	25,093
14 Trichinopoly.	718	730	5,424	5,478	30	30	2	2
15 Madura ... ..	.....	.....	.....	.....	.....	.....	.....	.....
16 Tinnevely ...	12,412	12,237	44,519	43,333	11,826	11,607	26,452	25,555
17 Coimbatore ...	8,931	8,409	20,188	15,768	16,015	15,011	9,290	8,104
18 Salem	12,788	12,653	43,631	38,844	15,918	15,798	3,126	2,989
19 Canara.....	4,541	4,465	.....	.....	7,116	7,290	5,048	5,550
20 Malabar	11,500	11,569	3,216	2,995	13,595	13,868	81,507	81,246
21 Madras. ....	.....	.....	.....	.....	.....	.....	.....	.....
Total...	2,80,649	2,82,911	3,67,956	3,65,080	1,84,709	1,98,085	1,76,348	1,73,860

particulars of Moturpha, for Fusly 1267..

Tax on Cattle, Sheep & Goats, &c.		Sundry or Miscellaneous Tax.		Total.		Deduct Cur-num's Fees.		Remainder.	
Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	...	...	9,935	15,592	...	...	9,935	15,592
361	1,562	239	2,236	5,273	30,715	...	...	5,273	30,715
5,041	198	2,731	2,772	62,109	55,983	...	...	62,109	55,983
.....	.....	226	89	18,838	18,595	...	...	18,838	18,595
.....	.....	1,173	1,295	36,840	37,578	941	960	35,899	36,618
.....	.....	375	874	16,238	16,617	7	7	16,281	16,610
19,710	19,918	9,089	8,780	1,39,732	1,39,284	...	...	1,39,732	1,39,284
12,541	5,785	3,844	3,879	2,30,046	2,15,317	...	...	2,30,046	2,15,317
10,812	10,533	...	...	45,861	46,676	...	...	45,861	46,676
83	148	492	549	31,357	32,697	9	1	31,348	32,696
1	1	5,030	4,962	42,673	43,276	860	877	41,813	42,399
3,251	3,188	73	67	45,264	46,443	3,414	3,394	41,848	43,049
.....	.....	...	...	42,826	43,067	...	...	42,826	43,067
25	23	20	20	6,220	6,284	12	11	6,208	6,273
.....		...	...			...	...		
513	537	606	617	96,328	93,886	5,624	5,493	90,704	88,393
.....	.....	3,487	3,413	57,912	50,705	...	...	57,912	50,705
.....	.....	946	938	76,410	71,223	2,231	2,149	74,179	69,074
.....	.....	...	...	16,705	17,305	...	...	16,705	17,305
2,989	3,017	...	...	1,12,807	1,12,695	1,216	1,584	1,11,591	1,11,111
.....		...	...			...	...		
55,428	44,911	28,331	29,991	10,93,421	10,93,938	14,313	14,475	10,79,108	10,79,463

No. 13.—Statement shewing the balance of Salt at the beginning of the year, the quantity received and sold during the year, and the balance remaining in Store at its close, for Fusly 1267.

Districts.	Balance in hand at the commencement of the Fusly.		Quantity received in store in Fusly 1267.			Total including balance.	Quantity sold during the year.						Wastage written off under the sanction of Government.	Total.	Balance remaining in Store.
	I. M.	Srs.	Salt manufactured during the year.	Gain by measurement and confiscated salt, &c.	Total.		Home Consumption.	Inland Consumption.	Exportation by Sea.		Sold to French Government.	Total.			
									On Government.	On Private.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1 Ganjam.....	5,28,332	8,72,461	603	8,73,064	14,01,396	1,35,265	5,57,721	0	0	0	6,92,986	0	6,92,986	7,08,410	
2 Vizagapatam.....	1,66,378	1,92,289	1,997	1,94,286	3,60,664	1,66,420	6,280	0	0	0	1,72,700	0	1,72,700	1,87,904	
3 Rajahmundry.....	2,61,296	4,63,158	1,255	4,64,413	7,25,709	1,69,628	29,131	0	85,240	1,440	2,85,439	0	2,85,439	4,40,270	
4 Masulipatam.....	6,46,552	1,63,637	84	1,63,721	8,10,273	78,493	1,88,136	0	0	0	2,66,629	0	2,66,629	5,43,643	
5 Guntoor.....	5,97,187	4,81,016	1,177	4,82,193	10,79,380	85,869	2,32,636	0	0	0	3,18,505	0	3,18,505	7,60,875	
6 Nellore.....	7,03,824	1,96,307	140	1,96,447	19,06,271	1,82,887	3,44,104	1,90,971	0	0	7,17,962	0	7,17,962	11,82,309	
7 Chingleput.....	5,08,996	5,48,439	203	5,18,645	10,27,644	18,524	2,32,112	0	0	0	2,50,637	0	2,50,637	7,77,004	
8 South Arcot.....	4,24,562	5,02,782	459	5,03,211	9,27,773	94,684	1,47,857	0	16,320	28,934	2,87,792	0	2,87,792	6,39,981	
9 Tanjore.....	7,24,833	7,07,400	1,134	7,08,534	14,33,367	3,90,051	2,06,073	0	21,240	13,080	6,30,444	0	6,30,444	8,92,923	
10 Madura.....	4,56,166	4,13,013	1,073	4,14,116	8,70,282	3,04,774	1,27,686	0	0	0	4,32,459	0	4,32,459	4,57,924	
11 Tinnevelly.....	6,43,858	2,39,382	2,585	2,41,967	8,85,825	3,12,393	16,609	0	0	0	3,28,902	0	3,28,902	5,56,923	
12 Canara.....	6,68,356	3,95,657	556	3,96,213	10,64,569	2,10,319	2,49,731	0	0	0	4,60,050	0	4,60,050	6,04,519	
13 Malabar.....	1,73,237	5,22,983	1,733	5,24,716	6,97,953	2,96,062	1,56,583	0	0	4,750	4,57,395	0	4,57,395	2,40,558	
14 Madras.....	9,99,326	11,61,860	4,290	11,66,110	21,65,436	94,955	5,73,606	1,11,149	66,873	0	8,46,583	6,35,354	14,81,937	6,83,499	
Total.....	75,02,903	78,30,414	17,222	78,47,636	153,50,539	25,40,324	30,68,165	3,02,120	1,1,89,673	48,201	61,48,483	6,35,354	67,83,837	85,66,702	

A in No. 13.
STATEMENT shewing the Wastage of Salt in the several Salt Districts under this Presidency, for Fusly 1267.

Districts.	Contents of the heaps when received.		Out-turn of the heaps when sold.		Wastage.		Centage of the wastage on Col.		Value of the wastage of Salt at the prime cost.		Value of the wastage of Salt at the monopoly price.	
	I. M.	Srs.	I. M.	Srs.	I. M.	Srs.	I. M.	Srs.	Rs.	A. P.	Rs.	A. P.
Ganjam.....	2,55,335	25	2,48,417	26½	6,917	38½	2.7		449	4 8	6,917	15 6
Vizagapatam..	1,66,303	4½	1,64,408	15	1,894	29½	1.14		100	7 0	1,894	12 0
Rajahmundry.	2,38,595	12	2,22,757	0	15,838	12	6.64		919	1 0	14,326	2 0
Masulipatam..	1,67,749	37	1,57,684	20	10,065	17	6.0		157	5 0	10,065	7 0
Guntoor.....	84,097	6	81,168	18	2,928	28	3.48		229	15 7	2,928	11 2
Nellore.....	7,01,409	9½	6,27,960	1½	73,449	7½	10.47		7,928	4 8	55,911	9 1
Chingleput....	2,80,378	12	2,49,033	15½	31,344	36	11.13		4,045	2 4	31,344	14 5
South Arcot..	2,65,129	20	2,55,969	26	9,159	34	3.46		962	7 0	7,018	4 0
Do. (supplied to French Government)	30,000	0	28,931	2	1,068	38	3.56		137	8 0	137	8 0
Tanjore.....	5,18,555	30	4,96,581	15½	21,974	14½	4.23		1,945	10 4	21,974	5 10
Madura.....	2,71,992	17	2,60,468	29	11,523	28	4.26		1,068	13 2	11,523	11 2
Tinnevely....	1,72,072	2½	1,69,135	16½	2,936	26½	1.71		259	6 0	2,936	11 0
Canara.....	12,22,698	26½	11,45,444	19½	*77,254	6½	6.32		9,905	0 0	77,254	0 0
Malabar.....	1,90,043	15	1,88,176	15	1,867	0	.98		641	14 4	2,235	8 0
Madras.....	2,45,228	31	2,30,594	39	15,051	13	6.14		2,314	2 0	15,051	5 0
Total...	48,09,589	7½	45,26,731	18½	2,83,275	9½	5.89		31,064	5 1	2,61,520	12 2

Centage.			
On sales of Salt.....	*19,013	15½	4.4
On Salt cleared for transportation....	38,808	19½	10.80
On delivery into the several Depôts ..	17,620	39½	4.45
Loss by wreck of Vessels.....	1,811	12½	0
	77,254	6½	6.32

No. 14.—STATEMENT shewing the Financial results

Districts.	Home consumption.		Inland consumption.		Exportation by Sea.		Sold to French Government, &c.		Total.
1	2		3		4		5		6
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs. A.P.
Ganjam.....	1,34,399	8 0	5,36,840	6 6	0 0 0	0 0 0	0 0 0	0 0 0	6,71,239 14 6
Vizagapatam.....	1,66,370	2 11	6,279	11 0	0 0 0	0 0 0	0 0 0	0 0 0	1,72,649 13 11
Rajahmundry....	1,68,518	8 0	28,953	15 7	12,786	0 0	72	0 0	2,10,330 7 7
Masulipatam.....	78,493	5 1	1,82,759	3 4	0 0 0	0 0 0	0 0 0	0 0 0	2,61,252 8 5
Guntoor.....	85,841	3 0	2,23,095	13 9	0 0 0	0 0 0	0 0 0	0 0 0	3,08,937 0 9
Nellore.....	1,82,886	11 7	3,40,804	7 0	28,645	10 5	0 0 0	0 0 0	5,52,336 13 0
Chingleput.....	18,524	6 2	2,32,112	7 1	0 0 0	0 0 0	0 0 0	0 0 0	2,50,636 13 3
South Arcot.....	94,683	10 7	1,47,856	14 0	2,448	0 0	3,721	13 9	2,48,710 6 4
Tanjore.....	3,89,390	14 6	2,05,953	0 0	3,186	0 0	1,485	2 0	6,00,015 0 6
Madura.....	3,04,713	10 11	1,27,625	10 0	0 0 0	0 0 0	0 0 0	0 0 0	4,32,339 4 11
Tinnevely.....	3,12,392	10 3	16,509	0 4	0 0 0	0 0 0	0 0 0	0 0 0	3,28,901 10 7
Canara.....	2,10,463	10 3	2,51,172	15 1	0 0 0	0 0 0	0 0 0	0 0 0	4,61,636 9 4
Malabar.....	3,46,165	8 0	1,81,038	4 11	0 0 0	0 0 0	1,604	2 8	5,28,807 15 7
Madras.....	94,950	13 1	5,42,126	12 10	26,703	4 9	0 0 0	0 0 0	6,63,780 14 8
Total...	25,87,794	10 4	30,23,128	9 5	73,768	15 2	6,883	2 5	56,91,575 5 4

A. in No. 14.—STATEMENT shewing the duty levied on Salt imported by Sea as well as by Land

Districts.	Imported by Sea.		Imported by Land.	
	Quantity.	Duty levied.	Quantity.	Duty levied.
1	2	3	4	5
	I. Mds. S. C.	Rs. A. P.	I. Mds. S. C.	Rs. A. P.
Canara... ..	7,234 18 4	6,330 2 1	44,512 11 0	33,386 7 11
Malabar... ..	9,780 30 0	8,558 2 6	0 0 0	0 0 0
	17,015 8 4	14,888 4 7	44,512 11 0	33,386 7 11

of Salt transactions for Fusly 1267.

Extra Revenue.	Refunds of Charges.	Total Gross Revenue	Deduct Charges.	Net Revenue.	
				Fusly 1266.	Fusly 1267.
7	8	9	10	11	12
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
711 4 8	240 14 3	6,72,192 1 5	57,446 4 2	4,24,507 11 2	6,14,745 13 3
25 8 10	0 0 0	1,72,675 6 9	8,664 15 5	1,59,421 0 4	1,64,010 7 4
141 9 0	39 4 1	2,10,511 4 8	43,784 4 10	2,12,947 0 1	1,66,726 15 10
55 12 4	68 5 10	2,61,376 10 7	11,884 10 8	2,45,806 7 0	2,49,491 15 11
9 5 7	56 2 10	3,09,002 9 2	42,170 10 10	3,28,564 3 10	2,66,831 14 4
65 13 3	164 7 10	5,52,567 2 1	1,18,143 3 9	4,93,891 8 6	4,34,423 14 4
19 11 0	25 2 6	2,50,681 10 9	81,430 0 7	1,76,574 5 2	1,69,251 10 2
0 0 0	540 15 11	2,49,251 6 3	93,187 2 3	3,09,910 8 4	1,56,064 4 0
15 9 2	129 2 4	6,00,159 12 0	59,966 3 0	5,48,967 7 2	5,40,193 9 0
320 14 9	33 0 1	4,32,693 3 9	58,724 3 4	3,59,514 9 3	3,73,969 0 5
34 1 2	25 1 4	3,28,960 13 1	34,194 10 3	3,00,696 8 11	2,94,766 2 10
4,819 11 9	42 12 5	4,66,499 1 6	1,10,123 10 5	4,12,085 0 4	3,56,375 7 1
0 0 0	881 8 9	5,29,689 8 4	1,94,630 2 7	2,94,366 14 1	3,35,059 5 9
179 8 1	356 15 4	6,64,317 6 1	1,65,724 11 9	4,20,470 12 0	4,98,592 10 4
6,398 13 7	2,603 13	6,57,00,578 0	5,10,80,074 13 10	46,87,724 0	2,46,20,503 2 7

NOTE.—The entire extra Revenue is entered separately in this Statement. In No. 16, (Col. 12,) some items of extra Revenue are included in the sale proceeds: hence a difference of Rupees 5,271. A similar discrepancy will be avoided in future.

No. 15.—STATEMENT shewing the particulars of Current Demand of Extra Revenue and Interest Account, for Fusly 1267.

		Fusly 1266.	Fusly 1267.	Increase.	Decrease.	
Items.						
1		2	3	4	5	
		Rupees.	Rupees.	Rupees.	Rupees.	
Land Revenue.	Cultivation after Jumma bundy settlement...	43,324	37,092	...	6,232	
	Concealed cultivation ...	23,413	16,085	...	7,328	
	Unclaimed Inams ...	3,776	4,531	755	...	
	Excess collections ...	2,204	1,143	...	1,061	
	Fines ...	41,152	31,461	...	9,691	
	Portion of repairs to irrigation works collected from Shrotriumdars, &c...	379	274	...	105	
	Commission...	11,022	9,459	...	1,563	
	Sale of the Government right on escheated gardens and lands formerly belonging to the Betutnad Rajah in Malabar ...	23,487	17,811	...	5,676	
	Miscellaneous Items...	56,558	50,617	...	5,941	*
	Total...	2,05,315	1,68,473	755	37,597	36,842 N. D.
Sundry sources of Revenue.	Abkarry...	2,429	3,181	752	...	
	Moturpha...	2,830	2,342	...	488	
	Salt ...	1,078	1,514	436	...	
	Stamps ...	56,642	62,956	6,314	...	
	Sea Customs ...	19,550	21,116	1,566	...	
	Sayer...	619	575	...	44	N. Inc.
	Total...	83,148	91,684	9,068	532	8,536
Grand Total...		2,88,463	2,60,157	9,823	38,129	N. Dec. 28,306
Interest Account.	Land Revenue ...	35,436	20,954	...	14,482	
	Sundry sources of Revenue ...	2,666	2,134	...	532	
	Total...	38,102	23,088	...	15,014	

* These totals of extra Revenue and interest account slightly vary from those entered in Statement No. 16, in consequence of some errors in the returns received from the Collectors of Ganjam and Guntour.

No. 16.—STATEMENT shewing the demand of all sources of revenue for Fusly 1267.

DISTRICTS.	LAND REVENUE.								SUNDY SOURCES OF REVENUE.	
	Permanently settled.	Jody of Shrotrium and Inam villages.	Rents for more than one year.	Rents for one year.	Ryotwar.	Aumany or division of produce.	TOTAL.		Abkarry.	Moturpha.
							Fusly 1266.	Fusly 1267.		
1	2	3	4	5	6	7	8	9	10	11
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1 Ganjam...	4,27,136	13,037	23,189	13,083	5,01,169	...	9,68,958	9,77,614	74,131	15,592
2 Vizagapatam...	9,76,021	2,053	1,10,958	10,163	1,65,398	...	12,63,556	12,64,593	67,119	30,715
3 Rajahmundry...	5,89,976	46,331	...	...	16,62,445	...	22,25,039	22,98,752	1,04,025	55,983
4 Masulipatam...	2,84,633	41,433	35,063	2,728	7,10,509	...	11,41,662	10,71,366	61,062	18,595
5 Guntoor. ...	...	18,263	...	...	16,22,239	...	16,52,201	16,40,502	28,260	23,618
6 Nellore.....	4,20,463	81,624	36,043	2,140	10,38,856	...	18,81,468	15,79,122	36,112	16,611
7 Cuddapah ...	15,199	18,805	...	...	20,92,021	...	22,70,158	21,26,025	1,22,589	1,39,284
8 Bellary... ..	...	1,631	...	...	19,75,798	...	20,73,919	19,77,429	2,91,771	2,15,317
9 Kurnool. . . .	...	39,440	...	...	6,51,453	...	7,46,223	7,30,930	73,510	46,676
10 Chingleput ...	1,09,779	66,069	10,094	...	8,13,213	8,426	12,29,061	10,07,581	92,650	32,696
11 North Arcot ...	5,06,811	25,717	2,196	...	13,71,237	...	23,10,812	19,05,961	1,34,350	42,399
12 South Arcot ...	8,636	18,616	462	25,838	19,49,612	8,523	25,56,902	20,11,691	1,35,300	43,049
13 Tanjore... ..	31,434	1,00,976	...	...	49,95,860	35,277	44,50,295	51,64,077	2,05,670	2,067
14 Trichinopoly...	50,089	8,246	1,500	...	12,88,466	...	13,61,811	13,48,301	26,434	6,273
15 Madura	7,39,015	10,101	...	...	9,22,721	3,275	19,11,762	16,75,112	78,900	...
16 Tinnevely ...	3,18,738	32,972	...	...	24,32,053	42,120	24,19,792	28,25,889	40,350	85,593
17 Coimbatore ...	28,020	951	...	...	22,11,510	...	22,34,823	22,40,481	1,26,946	50,705
18 Salem	4,53,073	13,909	...	...	14,08,467	...	19,33,790	18,80,449	1,36,010	69,074
19 Tanjore... ..	...	...	...	...	20,26,800	...	20,80,314	20,26,800	84,279	17,305
20 Malabar	15,000	...	6,844	57,183	16,51,988	...	17,14,594	17,31,015	81,376	1,11,111
21 Madras	...	210	...	...	83,213	33	75,879	83,456	7,72,477	...
Total...	49,79,023	5,40,380	2,26,349	1,11,135	316,15,069	98,190	385,13,019	375,70,146	27,73,231	10,79,463

No. 16—STATEMENT shewing the demand of all sources of Revenue, &c.—Continued.

SUNDRY SOURCES OF REVENUE.						EXTRA REVENUE.		INTEREST ACCOUNT.		GRAND TOTAL.	
Salt.	Sea Customs.	Sayer.	Stamps.	TOTAL.		Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.
				Fusly 1266.	Fusly 1267.						
12	13	14	15	16	17	18	19	20	21	22	23
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1 6,71,626	38,117	...	17,254	5,09,886	8,16,720	8,056	7,981	313	627	15,77,213	18,02,942
2 1,72,650	52,902	...	19,343	3,12,878	3,43,229	6,853	6,684	206	367	15,83,492	16,14,873
3 2,10,331	49,157	639	29,479	4,55,121	4,49,614	14,716	16,451	588	1,066	26,95,464	27,65,883
4 2,61,252	205	...	19,379	3,40,162	3,60,493	15,674	4,972	5,203	4,767	15,02,701	14,44,598
5 3,09,015	692	...	10,260	4,49,932	3,84,860	6,837	7,630	45	89	21,09,014	20,33,081
6 5,52,326	17	...	21,983	6,13,422	6,27,053	7,952	8,246	732	1,512	25,03,574	22,15,933
7 ...	...	...	30,490	2,93,078	2,92,363	26,435	19,210	164	254	25,89,835	24,37,852
8 ...	...	...	34,100	5,16,001	5,41,088	23,735	20,054	433	594	26,19,089	25,39,165
9 ...	...	...	6,492	1,25,701	1,26,678	5,513	3,797	18	3	8,77,455	8,61,408
10 2,50,637	...	...	15,858	3,48,150	3,91,841	17,966	10,079	1,331	1,111	15,96,508	14,10,612
11 ...	...	...	31,388	1,82,383	2,08,137	16,818	13,095	5,312	1,112	25,15,325	21,28,305
12 2,48,710	25,720	76,704	27,377	6,46,609	5,56,860	19,629	16,881	470	193	32,23,610	25,85,625
13 6,00,015	1,75,989	35,399	90,259	11,48,053	11,50,399	27,836	28,153	3,510	94	56,29,695	63,42,723
14 ...	...	...	29,881	57,314	62,591	3,043	3,568	1,589	302	14,23,757	14,14,762
15 4,32,339	18,088	228	49,259	5,61,757	5,78,814	9,073	8,974	7,277	5,955	24,89,870	22,68,855
16 3,28,902	18,530	35,372	39,024	5,63,443	5,50,571	8,240	9,835	8,770	2,058	30,00,246	33,88,353
17 ...	...	...	27,344	2,14,746	2,04,995	8,563	7,016	186	235	24,58,318	24,52,727
18 ...	...	...	31,493	2,04,564	2,36,577	7,112	6,921	1,224	1,385	21,51,691	21,25,332
19 4,66,454	59,548	40,839	96,503	7,87,936	7,64,928	15,992	15,902	765	732	28,85,008	28,08,362
20 5,28,808	1,01,758	71	1,15,090	8,45,867	9,38,214	32,178	32,329	58	678	25,92,697	27,02,236
21 6,63,781	6,67,455	...	12,201	19,06,747	21,15,914	6,200	12,591	...	...	19,88,826	22,11,961
56,96,846	12,08,178	1,89,252	7,54,969	111,73,753	117,01,939	2,88,421	2,30,369	38,195	23,134	500,13,388	495,55,588

A in No. 16.—COMPARATIVE Abstract of all sources of Revenue, for Fusly 1267.

Items.		Fusly 1266.	Fusly 1267.	Increase.	Decrease.
1		2	3	4	5
Land Revenue.	Permanently settled...	49,74,827	49,79,023	4,196	...
	NOT PERMANENTLY SETTLED.				
	Jody of Shrotriem and Ipam villages...	5,00,277	5,40,380	40,103	...
	Rents for more than one year...	2,31,762	2,26,349	...	5,413
	Rents for one year	1,81,241	1,11,135	...	70,106
	Ryotwar...	325,41,819	316,15,069	...	9,26,750
	Aumany or division of produce	83,093	98,190	15,097	...
	Total...	335,38,192	325,91,123	55,200	10,02,269
					9,47,069
	Total Land Revenue...	385,13,019	375,70,146	59,396	10,02,269
Sundry sources of Revenue.	Abkarry...	25,24,383	27,73,231	2,48,848	...
	Moturpha...	10,79,111	10,79,463	352	...
	Salt...	53,95,023	56,96,516	3,01,823	...
	Sea Customs	12,68,609	12,08,178	...	60,431
	Frontier duties	1,89,272	1,89,252	...	20
	Stamps...	7,17,355	7,54,969	37,614	...
	Total Sundry sources...	111,73,753	117,01,939	5,88,637	60,451
Total Land and Sundry sources of Revenue.				5,28,186	
	Total Land and Sundry sources of Revenue...	496,86,772	492,72,085	6,48,033	10,62,720
Extra Revenue.	Land Revenue...	2,05,277	1,68,696	...	36,581
	Sundry sources	83,144	91,673	8,529	...
	Total...	2,88,421	2,60,369	8,529	36,581
Interest account.	Land Revenue	35,530	21,001	...	14,529
	Sundry sources...	2,665	2,133	...	532
	Total...	38,195	23,134	...	15,061
Grand Total...		500,13,388	495,55,588	6,56,562	11,14,362
					Net. 4,57,800

No. 17—STATEMENT shewing the Demand Collection and Balance of all sources

Districts and Items.	DEMAND.			COLLECTIONS.			
	Arrears.	Current.	Total.	Current.	ARREARS.		Total Collections.
					Collected.	Remitted.	
1	2	3	4	5	6	7	8
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Peishcush...	2,882	4,27,136	4,30,018	4,23,321	81	...	4,23,402
Ryotwar, &c...	28,101	5,52,478	5,78,579	5,39,009	7,801	10,998	5,46,810
Total Land Revenue...	30,983	9,77,614	10,08,597	9,62,330	7,882	10,998	9,70,212
Abkarry...	6,004	4,131	80,135	66,752	5,529	...	72,281
Moturpha...	1,005	15,592	16,597	10,695	497	...	11,192
Salt...	...	6,71,626	6,71,626	6,71,626	...	...	6,71,626
Sea Customs...	...	38,117	38,117	38,117	...	...	38,117
Stamp...	...	17,254	17,254	17,254	...	...	17,254
Total Sundry sources of Revenue...	7,009	8,16,720	8,23,729	8,04,144	6,026	...	8,10,470
Extra Revenue...	...	7,981	7,981	7,759	...	...	7,759
Interest...	368	627	995	325	256	...	581
Grand Total...	38,360	18,92,942	18,41,302	17,74,858	14,164	10,998	17,89,022
Peishcush...	3,704	9,76,021	9,79,725	9,69,242	2,933	...	9,72,175
Ryotwar, &c...	36,580	2,88,572	3,25,152	2,60,300	28,140	2,454	2,88,440
Total Land Revenue...	40,284	12,64,593	13,04,877	12,29,542	31,073	2,454	12,60,615
Abkarry...	732	67,119	67,851	66,473	732	...	67,205
Moturpha...	451	30,715	31,168	29,433	58	139	29,491
Salt...	...	1,72,650	1,72,650	1,72,650	...	...	1,72,650
Sea Customs...	...	52,902	52,902	52,902	...	...	52,902
Stamp...	...	19,843	19,843	19,843	...	...	19,843
Total Sundry sources of Revenue...	1,183	3,43,229	3,44,412	3,41,301	790	139	3,42,091
Extra Revenue...	67	6,684	6,751	6,684	67	...	6,751
Interest...	737	367	1,104	138	91	...	229
Grand Total...	42,271	16,14,873	16,57,144	15,77,665	32,021	2,593	16,09,686
Peishcush...	14,046	5,89,976	6,04,022	5,71,530	10,279	...	5,81,809
Ryotwar, &c...	1,05,877	17,08,776	18,14,653	16,38,030	25,634	33,563	16,63,664
Total Land Revenue...	1,19,923	22,98,752	24,18,675	22,09,560	35,913	33,563	22,45,473
Abkarry...	8,509	1,04,025	1,12,534	96,508	7,371	...	1,03,879
Moturpha...	2,940	55,983	58,923	53,985	1,934	68	55,919
Salt...	19,716	2,10,331	2,30,047	2,10,331	19,716	...	2,30,047
Sea Customs...	3,047	49,157	52,204	49,157	3,047	...	52,204
Sayer...	15	639	654	639	15	...	654
Stamp...	1,114	29,479	30,593	29,479	1,114	...	30,593
Total Sundry sources of Revenue...	35,341	4,49,614	4,84,955	4,40,099	33,197	68	4,73,296
Extra Revenue...	33	16,451	16,484	16,451	...	4	16,451
Interest...	681	1,066	1,747	207	598	...	805
Grand Total...	1,55,978	27,65,883	29,21,861	26,63,317	69,708	33,635	27,36,025

of Revenue Current and Arrears, for Fusly 1267.

Total Collections for Fusly 1266.	BALANCE.		Subsequent Collections and remissions up to February 1859.	ARREARS.				
				Current.	Recoverable and doubtful.	Recommended for remission up to Fusly 1266.	Non recommended for remission.	Total arrears.
	Balance.	Balance.						
9	10	11	12	13	14	15	16	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	A. P.	Rupees.
4,27,062	6,616	6,616	...	...	...	...	...	...
5,36,130	20,771	11,603	1,422	3,973	2,833	940	5 11	7,746
9,63,192	27,387	18,219	1,422	3,973	2,833	940	5 11	7,746
69,156	7,854	7,407	11	436	...	...	...	436
9,658	5,405	4,567	357	335	59	86	11 0	481
4,62,365	...	...	...	...	...	...	...	...
36,484	...	...	...	...	...	...	...	...
17,181	...	...	...	...	...	...	...	...
5,94,844	13,259	11,974	368	771	59	86	11 0	917
8,094	222	222	...	...	...	...	...	...
217	414	414	...	...	...	...	...	...
15,66,319	41,282	30,829	1,790	4,744	2,892	1,027	0 11	8,663
9,76,709	7,550	7,550	...	...	...	...	...	...
2,86,959	34,258	31,403	434	17	1,733	671	0 3	2,421
12,63,668	41,808	38,953	434	17	1,733	671	0 3	2,421
66,752	646	646	...	...	...	...	...	...
5,619	1,536	919	371	...	188	57	13 4	246
1,76,837	...	...	...	...	...	...	...	...
38,692	...	...	...	...	...	...	...	...
24,957	...	...	...	...	...	...	...	...
3,12,857	2,182	1,565	371	...	188	57	13 4	246
6,785	...	...	...	...	...	...	...	...
113	875	875	...	...	...	...	...	...
15,83,421	44,865	41,393	805	17	1,921	728	13 7	2,667
5,90,700	22,213	16,592	1,854	1,650	2,117	...	...	3,767
16,12,535	1,17,426	67,490	21,471	6,044	8,265	14,155	14 0	28,465
22,03,235	1,39,639	84,082	23,325	7,694	10,382	14,155	14 0	32,232
99,042	8,655	7,295	845	45	...	470	0 5	515
63,481	2,936	1,954	330	61	232	358	15 3	652
2,30,237	...	...	...	...	...	...	...	...
28,689	...	...	...	...	...	...	...	...
423	...	...	...	...	...	...	...	...
25,418	...	...	...	...	...	...	...	...
4,47,321	11,591	9,249	1,175	106	232	828	15 8	1,167
14,739	29	22	...	...	7	...	...	7
437	942	497	362	...	83	...	...	83
26,65,733	1,52,201	93,850	24,862	7,800	10,704	14,984	13 8	33,489

No. 17—STATEMENT shewing the Demand Collection and Balance

Districts and Items.	DEMAND.			COLLECTIONS.			
	Arrears.	Current.	Total.	Current.	ARREARS.		Total Collections.
					Collected.	Remitted.	
1	2	3	4	5	6	7	8
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Masulipatam.							
Peishcush...	27,491	2,84,633	3,12,124	2,65,217	27,491	...	2,92,708
Ryotwar, &c...	22,923	7,89,783	8,12,656	7,85,019	2,003	8,684	7,87,022
Total Land Revenue.....	50,414	10,74,366	11,24,780	10,50,236	29,494	8,684	10,79,730
Abkarry...	4,753	61,062	65,815	61,048	4,753	...	65,801
Moturpha...	1,527	18,595	20,122	18,573	65	1,398	18,638
Salt...	...	2,61,252	2,61,252	2,61,252	...	...	2,61,252
Sea Customs...	...	205	205	205	...	...	205
Stamp...	...	19,379	19,379	19,379	...	...	19,379
Total Sundry sources of Revenue.	6,280	3,60,493	3,66,773	3,60,457	4,816	1,398	3,65,275
Extra Revenue...	51,637	4,972	56,609	4,927	1,323	42,468	6,250
Interest...	2,235	4,767	7,002	4,366	2,181	...	6,547
Grand Total...	1,10,566	14,44,598	15,55,164	14,19,986	37,816	52,550	14,57,802
Guntur.							
Ryotwar, &c...	1,78,678	16,40,502	18,19,180	16,12,851	10,269	40	16,23,120
Abkarry...	101	28,266	28,367	28,266	100	...	28,366
Moturpha...	896	36,618	37,514	36,022	149	...	36,171
Salt...	...	3,09,015	3,09,015	3,09,015	...	...	3,09,015
Sea Customs...	...	692	692	692	...	...	692
Stamp...	...	10,269	10,269	10,269	...	...	10,269
Total Sundry sources of Revenue.	997	3,84,860	3,85,857	3,84,264	249	...	3,84,513
Extra Revenue...	1,336	7,630	8,966	7,170	126	...	7,296
Interest...	...	89	89	89	...	...	89
Grand Total...	1,81,011	20,33,081	22,14,092	20,04,374	10,644	40	20,15,018
Nellore.							
Peishcush...	13,237	4,20,463	4,33,700	2,84,551	5,354	3,926	2,89,905
Ryotwar, &c...	3,25,094	11,58,659	14,83,753	10,52,356	1,93,319	19,885	12,45,675
Total Land Revenue...	3,38,331	15,79,122	19,17,453	13,36,907	1,98,673	23,811	15,35,580
Abkarry...	3,468	36,116	39,584	32,842	3,160	308	36,002
Moturpha...	4,611	16,611	21,222	15,034	1,817	107	16,851
Salt...	...	5,52,326	5,52,326	5,52,326	...	...	5,52,326
Sea Customs...	...	17	17	...	...	...	17
Stamp...	...	21,983	21,983	21,983	...	...	21,983
Total Sundry sources of Revenue.	8,079	6,27,053	6,35,132	6,22,202	4,977	415	6,27,179
Extra Revenue...	3,865	8,246	12,111	6,371	554	267	6,925
Interest...	...	1,512	1,512	387	...	...	387
Grand Total...	3,50,275	22,15,933	25,66,208	19,65,867	2,04,204	24,493	21,70,071

of all sources of Revenue, &c.—(Continued.)

Total Collections for Fusly 1266.	Balance.	Subsequent Collections and Remissions up to February 1859.	BALANCE.				
			Current.	ARREARS.			Total arrears.
				Recoverable and doubtful.	Recommended for remission up to Fusly 1266.	Non-recom- mended for remission.	
9	10	11	12	13	14	15	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees. A. P.	Rupees.
3,00,026	19,416	19,413	3	...	...	...	...
8,58,785	16,950	8,423	1,844	6,271	...	412 0 11	6,683
11,58,811	36,366	27,836	1,847	6,271	...	412 0 11	6,683
46,459	14	14	...	...	...	...	...
18,651	86	7	15	64	...	...	64
2,57,861	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...
19,699	...	...	...	...	...	...	...
3,42,683	100	21	15	64	...	...	64
18,296	7,891	77	19	7,795	...	...	7,795
3,002	455	389	12	54	...	...	54
15,22,792	44,812	28,323	1,893	14,184	...	412 0 11	14,596
16,52,890	1,96,020	20,501	11,594	1,36,476	22,445	5,003 11 1	1,63,925
28,165	...	...	...	...	...	...	...
36,225	1,344	466	167	55	618	38 0 0	711
3,75,811	...	...	...	...	...	...	...
47	...	...	...	...	...	...	...
9,909	...	...	...	...	...	...	...
4,50,156	1,344	466	167	55	618	38 0 0	711
6,603	1,670	192	276	707	460	35 5 3	1,202
45	...	...	...	...	...	...	...
21,09,694	1,99,034	21,159	12,037	1,37,238	23,523	5,077 0 4	1,65,838
4,34,890	1,39,869	1,34,476	2,972	565	1,305	550 9 0	2,421
14,94,997	2,18,193	1,12,802	28,671	29,880	27,923	18,917 6 9	76,720
19,29,887	3,58,062	2,47,278	31,643	30,445	29,228	19,467 15 9	79,141
34,187	3,274	3,274	...	...	...	...	...
16,861	4,264	1,862	600	555	697	549 14 7	1,802
5,39,344	...	...	...	...	...	...	...
17	...	...	...	...	...	...	...
21,804	...	...	...	...	...	...	...
6,12,213	7,538	5,136	600	555	697	549 14 7	1,802
7,360	4,919	2,058	127	779	1,118	837 2 3	2,734
732	1,125	1,125	...	...	...	...	...
25,50,191	3,71,644	2,55,597	32,370	31,779	31,043	20,855 0 7	83,677

No. 17.—STATEMENT shewing the Demand, Collection and Balance

Districts and Items.	DEMAND.			COLLECTIONS.			
	Arrears.	Current.	Total.	Current.	ARREARS.		Total Collections.
					Collected.	Remitted.	
1	2	3	4	5	6	7	8
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Cuddapah.							
Peishcush...	15,198	15,199	30,397	...	15,198	...	15,198
Ryotwar, &c...	1,40,583	21,10,826	22,51,409	20,19,588	1,30,438	1,343	21,50,027
Total Land Revenue...	1,55,781	21,26,025	22,81,806	20,19,589	1,45,636	1,343	21,65,225
Abkarry...	8,363	1,22,589	1,30,952	1,10,638	8,363	...	1,19,001
Moturpha...	11,558	1,39,234	1,50,842	1,31,816	9,825	51	1,41,641
Stamp...	1,325	30,490	31,812	29,223	1,325	...	30,545
Total Sundry sources of Revenue.	21,243	2,92,363	3,13,606	2,71,677	19,510	51	2,91,187
Extra Revenue...	12,868	19,210	32,078	13,124	7,905	528	21,027
Interest...	...	254	254	254	...	...	254
Grand Total...	1,89,393	24,37,852	26,27,745	23,04,644	1,73,049	2,022	24,77,693
Bellary.							
Ryotwar, &c...	95,351	19,77,429	20,72,780	19,55,842	73,927	5,038	20,29,769
Abkarry...	13,308	2,91,671	3,04,979	2,64,579	13,308	...	2,77,887
Moturpha...	19,999	2,15,317	2,35,316	2,11,099	13,982	1,258	2,25,081
Stamp...	...	34,100	34,100	34,100	...	...	34,100
Total Sundry sources of Revenue.	33,307	5,41,088	5,74,395	5,09,778	27,290	1,258	5,37,068
Extra Revenue...	11,055	20,054	31,109	17,509	7,204	527	21,713
Interest...	31	594	625	570	31	...	601
Grand Total...	1,39,744	25,39,165	26,78,909	24,83,699	1,08,452	6,823	25,92,151
Kurnool.							
Ryotwar, &c...	14,753	7,30,930	7,45,683	7,29,288	964	...	7,30,252
Abkarry...	6,125	73,510	79,635	67,385	6,125	...	73,510
Moturpha...	2,208	46,676	48,884	46,309	2,200	...	45,509
Stamp...	...	6,492	6,492	6,492	...	...	6,492
Total Sundry sources of Revenue.	8,333	1,26,678	1,35,011	1,20,186	6,325	...	1,26,511
Extra Revenue...	598	3,797	4,395	3,520	200	...	3,720
Interest...	...	3	3	3	...	...	3
Grand Total...	23,683	8,61,408	8,85,091	8,52,997	7,489	...	8,60,486

of all sources of Revenue, &c.—(Continued.)

Total Collections for Fusly 1266.	Balance.	Subsequent Collections and Remissions up to February 1859.	BALANCE.				
			Current.	ARREARS.			
				Recoverable and unpaid.	Recommended for remission up to Fusly 1266.	Non-recommended for remission.	Total arrears.
9	10	11	12	13	14	15	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	A. P. Rupees.
15,198	15,199	...	15,199	...	...	...	...
22,23,929	1,00,039	71,556	21,067	842	2,752	2,822 8 5	7,416
22,39,128	1,15,238	71,556	36,266	1,842	2,752	2,822 8 5	7,416
1,15,796	11,951	10,101	1,850	...	...	...	...
1,38,113	9,150	5,338	2,461	393	564	390 11 6	1,348
34,461	1,267	833	434	...	...	...	...
2,88,373	22,368	16,272	4,748	393	564	390 11 6	1,348
25,139	10,423	4,208	2,534	660	949	2,071 13 0	3,681
164	...	...	...	...	...	...	...
25,52,805	1,48,030	92,036	43,548	2,895	4,265	5,285 0 11	12,445
20,59,988	37,973	15,367	7,813	1,987	8,560	4,216 1 8	14,763
2,50,744	27,092	27,092	...	...	...	...	...
2,26,500	8,977	3,850	1,017	560	2,636	914 6 5	4,110
30,616	...	...	...	...	...	...	...
5,07,859	36,069	30,942	1,017	560	2,636	914 6 5	4,110
15,916	5,868	2,428	1,071	586	497	1,285 15 8	2,369
487	24	4	20	...	...	...	...
25,84,250	79,935	48,742	9,951	3,133	11,693	6,416 7 9	21,242
7,46,363	15,431	...	1,642	120	12,311	1,358 0 2	13,789
67,67	6,125	...	6,125	...	...	...	...
46,478	2,375	...	367	9	1,826	173 5 11	2,008
6,330	...	...	...	...	...	...	...
1,20,483	8,500	...	6,492	9	1,826	173 5 11	2,008
5,703	675	...	277	36	212	150 0 4	398
18	...	...	...	...	...	...	...
8,72,566	24,605	...	8,411	165	14,349	1,681 6 5	16,194

No. 17—STATEMENT shewing the Demand Collection and Balance

Districts and Items.	DEMAND.			COLLECTIONS.			
	Arrears.	Current.	Total.	Current.	ARREARS.		Total Collections.
					Collected.	Remitted.	
1	2	3	4	5	6	7	8
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rs.	Rupees.
Clingdeput.	Peishcush...	16,092	1,09,779	1,25,871	91,900	15,676	1,07,576
	Ryotwar, &c...	2,48,324	8,97,802	11,46,126	7,98,315	1,41,185	9,39,500
	Total Land Revenue...	2,64,416	10,07,581	12,71,997	8,90,215	1,56,861	10,47,076
	Abkarry...	33,400	92,350	1,26,050	73,882	10,612	84,494
	Moturpha...	9,346	32,696	42,042	25,462	6,476	31,938
	Salt...	...	2,50,637	2,50,637	2,50,637	...	2,50,637
	Stamp...	...	15,858	15,858	15,858	...	15,858
	Total Sundry sources of Revenue...	42,746	3,91,841	4,34,587	3,65,839	17,088	3,82,927
	Extra Revenue...	14,553	10,079	24,632	3,665	11,545	15,210
	Interest...	...	1,111	1,111	1,111	...	1,111
North Arcot.	Grand Total...	3,21,715	14,10,612	17,32,327	12,60,830	1,85,494	14,46,324
	Peishcush...	1,31,825	5,06,811	6,38,636	4,15,172	1,31,825	5,46,997
	Ryotwar, &c...	4,69,504	13,99,150	18,68,654	9,63,777	4,59,347	14,23,124
	Total Land Revenue...	6,01,329	19,05,961	25,07,290	13,78,949	5,91,172	19,70,121
	Abkarry...	18,113	1,34,350	1,52,463	1,33,571	18,113	1,51,684
	Moturpha...	20,677	42,399	63,076	23,115	20,285	43,400
	Stamp...	...	31,388	31,388	31,388	...	31,388
	Total Sundry sources of Revenue...	38,790	2,08,137	2,46,927	1,88,074	38,398	2,26,472
	Extra Revenue...	16,164	13,095	29,259	10,654	3,380	14,034
	Interest...	80,618	1,112	81,730	794	511	1,305
South Arcot.	Grand Total...	7,36,901	21,28,305	28,65,206	15,78,471	6,33,461	22,11,932
	Peishcush...	1,202	8,636	9,838	7,064	1,202	8,266
	Ryotwar, &c...	1,54,031	20,03,055	21,57,086	17,85,392	1,35,336	19,20,728
	Total Land Revenue...	1,55,233	20,11,691	21,66,924	17,92,456	1,36,538	19,28,994
	Abkarry...	13,301	1,35,300	1,48,601	1,20,099	13,301	1,33,400
	Moturpha...	3,078	43,049	46,127	38,902	2,736	41,638
	Salt...	4,691	2,48,710	2,53,401	2,44,902	4,691	2,49,593
	Sea Customs...	...	25,720	25,720	23,857	...	23,857
	Sayer...	3	76,704	76,707	75,911	3	75,914
	Stamp...	141	27,377	27,518	27,162	141	27,303
South Arcot.	Total Sundry sources of Revenue...	21,214	5,56,860	5,78,074	5,30,833	20,872	5,51,705
	Extra Revenue...	11,905	16,881	28,786	13,383	5,831	19,214
	Interest...	...	193	193	193	...	193
	Grand Total...	1,88,352	25,85,625	27,73,977	23,36,865	1,63,241	25,00,106

of all sources of Revenue, &c.—(Continued.)

Total Collections for Fusly 1266.	Balance.	Subsequent Collections and Remissions up to February 1859.	BALANCE.				
			ARREARS.				
			Current.	Recoverable and doubtful.	Recommended for remission up to Fusly 1266.	Non-recommended for remission.	Total arrears.
9	10	11	12	13	14	15	16
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1,09,846	18,295	18,295	...	...	...	...	...
11,03,995	2,06,626	88,981	20,403	27,795	64,900	4,546 8 1	97,242
12,13,841	2,24,921	1,07,276	20,403	27,795	64,900	4,546 8 1	97,242
1,05,725	38,005	4,768	14,000	19,237	...	...	19,237
32,500	10,104	6,330	913	588	1,968	304 14 11	2,861
2,07,062	...	...	...	...	...	...	...
17,090	...	...	...	...	...	...	...
3,62,377	48,109	11,098	14,913	19,825	1,968	304 14 11	22,098
4,795	2,422	5,733	1,262	1,765	407	255 7 10	2,427
1,331	...	...	...	...	...	...	...
15,82,343	2,82,452	1,24,107	36,578	49,885	67,275	5,106 14 10	1,21,767
5,16,814	91,639	91,639	...	...	...	...	...
20,47,628	4,43,181	4,37,591	1,835	3,598	157	...	3,755
25,64,442	5,34,820	5,29,230	1,835	3,598	157	...	3,755
1,26,081	779	779	...	...	...	...	...
42,878	19,554	19,140	295	116	3	...	119
27,220	...	...	...	...	...	...	...
1,96,119	20,333	19,919	295	116	3	...	119
14,654	15,187	14,081	307	799	...	...	799
4,864	80,425	72,017	214	8,194	...	...	8,194
27,80,079	6,50,765	6,35,247	2,651	12,707	160	...	12,867
8,747	1,572	1,572	...	...	...	...	...
25,49,583	2,36,358	2,17,569	1,283	4,383	7,676	5,446 8 7	17,506
25,58,331	2,37,930	2,19,141	1,283	4,383	7,676	5,446 8 7	17,506
1,30,741	15,201	15,201	...	...	...	...	...
41,854	4,389	4,074	83	41	78	113 0 6	232
3,45,768	3,808	3,808	...	...	...	...	...
30,701	1,863	1,863	...	...	...	...	...
80,047	793	793	...	...	...	...	...
22,463	211	215	...	...	...	...	...
6,51,575	26,269	25,954	83	41	78	113 0 6	232
18,491	2,573	3,361	304	2,710	1,727	1,471 6 10	5,908
470	...	...	...	...	...	...	...
32,28,865	2,73,771	2,48,455	1,670	7,134	9,481	7,930 15 11	23,646

No. 17—STATEMENT shewing the Demand Collection and Balance

Districts and Items.	DEMAND.				COLLECTIONS.		
	Arrears.	Current.	Total.	Current.	ARREARS.		Total Collections.
					Collected.	Remitted.	
1	2	3	4	5	6	7	8
	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.
Tanjore.							
Peishcush...	7,016	31,434	38,450	22,849	6,663	...	29,512
Ryotwar, &c...	14,81,085	51,32,643	66,13,728	34,63,618	9,32,346	76,124	43,95,964
Total Land Revenue.....	14,88,101	51,64,077	66,52,178	34,86,467	9,39,009	76,124	44,25,476
Abkarry...	34,577	2,05,670	2,40,247	1,71,390	34,280	...	2,05,670
Moturpha...	1,282	43,067	44,349	42,165	1,155	...	43,620
Salt...	59,151	6,00,015	6,59,166	5,32,290	59,151	...	5,91,441
Sea Customs...	14,395	1,75,989	1,90,384	1,66,937	14,395	...	1,81,332
Sayer...	3,433	35,399	38,832	32,546	3,433	...	35,979
Stamp...	6,156	90,259	96,415	84,214	6,156	...	90,370
Total Sundry sources of Revenue.	1,18,995	11,50,399	12,69,394	10,29,842	1,18,570	...	11,48,412
Extra Revenue...	4,696	28,153	32,849	24,761	3,107	...	27,868
Interest...	126	94	220	94	...	...	94
Grand Total...	16,11,918	63,42,723	79,54,641	45,41,164	10,60,686	76,124	56,01,850
Trichinopoly.							
Peishcush...	1,889	50,089	51,978	48,200	1,889	...	50,089
Ryotwar, &c...	84,413	12,98,212	13,82,625	12,23,040	77,130	925	13,00,170
Total Land Revenue...	86,302	13,48,301	14,34,603	12,71,240	79,019	925	13,50,259
Abkarry...	1,626	26,434	28,060	24,084	346	1,280	24,430
Moturpha...	1,490	6,273	7,763	5,506	1,404	12	6,910
Stamp...	...	29,884	29,884	29,884	...	...	29,884
Total Sundry sources of Revenue.	3,116	62,591	65,707	59,474	1,750	1,292	61,224
Extra Revenue...	716	3,568	4,284	3,568	...	691	3,568
Interest...	2	302	304	302	...	...	302
Grand Total...	90,136	14,14,762	15,04,898	13,34,584	80,769	2,908	14,15,353
Madura.							
Peishcush...	70,802	7,39,015	8,09,817	6,26,706	70,580	...	6,97,286
Ryotwar, &c...	1,83,745	9,36,097	11,19,842	6,32,251	1,70,877	246	8,03,128
Total Land Revenue...	2,54,547	16,75,112	19,29,659	12,58,957	2,41,459	246	15,00,416
Abkarry...	14,216	78,900	93,116	61,218	14,216	...	75,434
Salt...	38,789	4,32,339	4,71,128	3,90,742	38,789	...	4,29,531
Sea Customs...	1,583	18,088	19,671	16,958	1,583	...	18,541
Sayer...	61	228	289	228	61	...	289
Stamp...	...	49,259	49,259	49,259	...	...	49,259
Total Sundry sources of Revenue.	54,649	5,78,814	6,33,463	5,18,405	54,649	...	5,73,054
Extra Revenue...	911	8,974	9,885	7,762	467	149	8,219
Interest...	2,562	5,955	8,517	1,620	1,801	...	3,421
Grand Total...	3,12,669	22,68,855	25,81,524	17,86,744	2,98,376	395	20,85,120

of all sources of Revenue, &c.—(Continued.)

Total Collections for Fusly 1266.	Balance.	Subsequent Collections and Remissions up to February 1859.	BALANCE.				
			Current.	ARREARS.			Total arrears.
				Recoverable and doubtful.	Recommended for remission up to Fusly 1266.	Non-recom-mended for remission.	
9	10	11	12	13	14	15	16
Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces.	Rupces. A. P.	Rupces.
31,890	8,938	7,298	1,287	353	...	...	353
41,71,894	21,41,640	9,72,547	6,98,895	1,28,000	...	3,42,197 11 9	4,70,198
42,03,784	21,50,578	9,79,845	7,00,182	1,28,353	...	3,42,197 11 9	4,70,551
1,71,953	34,577	34,280	...	297	...	...	297
41,841	729	519	100	110	...	...	110
5,91,695	67,725	67,725	...	...	...	...	...
1,90,080	9,052	9,052	...	...	...	...	...
34,413	2,853	2,853	...	...	...	...	...
83,197	6,045	6,045	...	...	...	...	...
11,13,179	1,20,981	1,20,474	100	407	...	...	407
28,036	4,981	2,793	638	1,550	...	...	1,550
3,629	126	...	...	126	...	...	126
53,48,628	22,76,666	11,03,112	7,00,920	1,30,436	...	3,42,197 11 9	4,72,634
50,088	1,889	1,889	...	...	...	...	...
13,45,882	81,530	72,959	1,083	1,123	1,454	1,911 0 5	4,488
13,95,969	83,419	74,848	1,083	1,123	1,454	1,911 0 5	4,488
25,939	2,350	2,350	...	...	...	...	...
5,996	841	781	26	...	34	...	34
25,611	...	...	...	...	...	...	...
57,548	3,191	3,131	26	...	34	...	34
3,062	25	...	...	...	25	...	25
1,589	2	2	...	...	...	...	...
14,58,169	86,637	77,981	4,109	1,123	1,513	1,911 0 5	4,547
7,51,077	1,12,531	1,10,588	1,943	...	...	...	...
11,88,299	3,16,468	2,87,380	18,185	3,715	548	6,640 6 9	10,903
19,39,306	4,28,997	3,97,968	20,128	3,715	548	6,640 6 9	10,903
71,494	17,682	17,682	...	...	...	...	...
4,06,982	41,597	41,597	...	...	...	...	...
18,033	1,130	1,130	...	...	...	...	...
329	...	...	...	...	...	...	...
55,513	...	...	...	...	...	...	...
5,52,351	60,409	60,409	...	...	...	...	...
8,810	1,507	494	731	229	...	53 7 5	232
4,715	5,096	3,508	827	761	...	...	761
25,05,182	4,96,009	4,62,317	21,686	4,705	548	6,693 14 2	11,946

No. 17.—STATEMENT shewing the Demand Collection and Balance

Districts and Items.	DEMAND.			COLLECTION.			
	Arrears.	Current.	Total.	Current.	ARREARS.		Total Collections.
					Collected.	Remitted.	
1	2	3	4	5	6	7	8
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Timevelly.							
Peishcush...	65,218	3,18,738	3,83,956	2,83,372	62,381	...	3,45,753
Ryotwar, &c...	4,15,781	25,07,151	29,22,932	23,15,023	3,87,605	403	27,02,628
Total Land Revenue...	4,80,999	28,25,889	33,06,888	25,98,395	4,49,986	403	30,48,381
Abkarry...	8,364	40,350	48,714	34,528	8,364	...	42,892
Moturpha...	17,450	88,393	1,05,843	81,114	16,665	...	97,779
Salt...	...	3,28,902	3,28,902	3,28,902	...	...	3,28,902
Sea Customs...	...	18,530	18,530	18,530	...	...	18,530
Sayer...	...	35,372	35,372	35,372	...	...	35,372
Stamp...	...	39,024	39,024	39,024	...	...	39,024
Total Sundry sources of Revenue...	25,814	5,50,571	5,76,385	5,37,470	25,029	...	5,62,499
Extra Revenue...	17	9,835	9,852	9,835	...	...	9,835
Interest...	...	2,058	2,058	2,058	...	...	2,058
Grand Total...	5,06,830	33,88,353	38,95,183	31,47,758	4,75,015	403	36,22,773
Coimbatore.							
Peishcush...	263	28,020	28,283	26,645	263	...	26,908
Ryotwar, &c...	1,98,910	22,12,461	24,11,401	21,30,362	1,95,076	...	3,25,438
Total Land Revenue...	1,99,203	22,40,481	24,39,684	21,57,007	1,95,338	...	23,52,345
Abkarry...	14,048	1,26,946	1,40,994	1,10,442	13,637	...	1,24,079
Moturpha...	8,210	50,705	58,915	42,456	7,982	...	50,438
Stamp...	...	27,344	27,344	27,344	...	...	27,344
Total Sundry sources of Revenue...	22,258	2,04,995	2,27,253	1,80,242	21,619	...	2,01,861
Extra Revenue...	652	7,016	7,668	6,279	183	...	6,462
Interest...	...	235	235	235	...	...	235
Grand Total...	2,22,113	24,52,727	26,74,840	23,43,763	2,17,140	...	25,60,903
Salem.							
Peishcush...	29,500	4,58,073	4,87,633	4,19,133	28,928	...	4,48,061
Ryotwar, &c...	1,87,623	14,22,376	16,09,999	11,88,998	1,58,298	5,418	13,47,296
Total Land Revenue...	2,17,183	18,80,449	20,97,632	16,08,131	1,87,225	5,418	17,95,356
Abkarry...	450	1,36,010	1,36,460	1,22,074	450	...	1,22,524
Moturpha...	8,789	69,074	77,863	58,763	6,117	239	64,880
Stamp...	...	31,493	31,393	31,493	...	...	31,493
Total Sundry sources of Revenue...	9,239	2,36,577	2,45,816	2,12,330	6,567	239	2,18,897
Extra Revenue...	2,682	6,921	9,603	5,186	1,570	101	6,756
Interest...	...	1,385	1,385	1,385	...	...	1,385
Grand Total...	2,29,104	21,25,332	23,54,436	18,27,032	1,95,362	5,758	20,22,394

of all sources of Revenue, &c.—(Continued.)

Total Collections for Fusly 1266.	Balance.	Subsequent Collections and Remissions up to February 1859.	BALANCE.				
			Current.	ARREARS.			Total arrears.
				Recoverable and doubtful.	Recommended for remission up to Fusly 1266.	Non-recom- mended for remission.	
9	10	11	12	13	14	15	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	A. P. Rupees.
3,29,729	38,203	33,056	2,321	2,725	101	...	2,826
22,91,943	2,19,901	1,89,660	4,898	13,945	10,394	1,004 6 2	25,343
26,21,672	2,58,104	2,22,716	7,219	16,670	10,495	1,004 6 2	28,169
39,393	5,822	5,822	...	...	...	...	...
1,06,020	8,064	7,243	164	338	289	29 10 3	657
3,46,390	...	...	...	...	...	...	...
17,348	...	...	...	...	...	...	...
34,507	...	...	...	...	...	...	...
34,150	...	...	...	...	...	...	...
5,77,802	13,886	13,065	164	338	289	29 10 3	657
8,240	17	...	...	...	17	...	17
8,770	...	...	...	...	...	...	...
32,16,486	2,72,007	2,85,781	7,383	17,008	10,801	1,034 0 5	28,843
28,544	1,375	1,375	...	...	...	...	...
21,54,381	85,963	80,560	2,361	1,610	1,432	...	3,042
21,82,926	87,339	81,936	2,361	1,610	1,432	...	3,042
1,18,286	16,915	14,740	2,059	116	...	...	116
55,705	8,477	8,259	8	204	6	...	210
25,979	...	...	...	...	...	...	...
1,99,969	25,392	22,999	2,067	320	6	...	326
8,497	1,206	949	6	157	94	...	251
186	...	...	...	...	...	...	...
23,91,578	1,13,937	1,05,884	4,434	2,087	1,532	...	3,619
4,55,192	39,572	38,517	674	381	...	...	381
14,68,837	2,57,285	2,16,133	18,167	3,268	12,010	7,707 0 2	22,985
19,24,029	2,96,358	2,54,651	18,841	3,649	12,010	7,707 0 2	23,366
1,14,299	13,936	13,936	...	...	...	...	...
72,879	12,744	8,147	2,408	590	708	891 7 8	2,189
29,285	...	...	...	...	...	...	...
2,16,463	26,680	22,083	2,408	590	708	891 7 8	2,189
6,359	2,746	1,167	732	642	124	80 8 8	847
1,224	...	...	...	...	...	...	...
21,48,075	3,26,283	2,77,900	21,819	4,881	12,842	8,679 0 6	26,402

No. 17.—STATEMENT shewing the Demand Collection and Balance

Districts and Items.	DEMAND.			COLLECTIONS.			
	Arrears.	Current.	Total.	Current.	ARREARS.		Total Collections.
					Collected.	Remitted.	
1	2	3	4	5	6	7	8
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rs.	Rupees.
Canara.							
Ryotwar, &c...	2,80,216	20,26,800	23,07,016	18,31,847	2,60,815	80	20,92,662
Abkarry...	15,717	84,279	99,996	64,233	15,717	...	79,950
Moturpha...	5,222	17,305	22,527	11,049	5,200	1	16,249
Salt...	5,225	4,66,454	4,71,679	4,60,254	5,175	50	4,65,429
Sea Customs...	...	59,548	59,548	59,548	...	...	59,548
Sayer...	78	40,839	40,917	40,472	78	...	40,550
Stamp ...	1,090	96,503	97,593	95,293	1,090	...	96,383
Total Sundry sources of Revenue.	27,332	7,64,928	7,92,260	7,30,849	27,260	51	7,58,109
Extra Revenue...	2,651	15,902	18,553	12,159	2,372	5	14,531
Interest...	...	732	732	732	...	...	732
Grand Total...	3,10,199	28,08,362	31,18,561	25,75,587	2,90,447	136	28,66,034
Malabar.							
Peishcush...	22,367	15,000	37,367	...	14,250	...	14,250
Ryotwar, &c...	10,205	17,16,015	17,26,220	17,03,704	4,707	207	17,08,411
Total Land Revenue...	32,572	17,31,015	17,63,587	17,03,704	18,957	207	17,22,661
Abkarry...	2,244	81,376	83,620	80,175	1,833	333	82,008
Moturpha...	277	1,11,111	1,11,388	1,11,073	156	25	1,11,229
Salt...	...	5,28,808	5,28,808	5,28,808	...	...	5,28,808
Sea Customs...	...	1,01,758	1,01,758	1,01,758	...	...	1,01,758
Sayer...	...	71	71	71	...	...	71
Stamp ...	...	1,15,090	1,15,090	1,15,090	...	...	1,15,090
Total Sundry sources of Revenue..	2,521	9,38,214	9,40,735	9,36,975	1,989	358	9,38,964
Extra Revenue...	...	32,329	32,329	32,329	...	...	32,329
Interest...	...	678	678	678	...	...	678
Grand Total...	35,093	27,02,236	27,37,329	26,73,686	20,946	565	26,94,632
Madras.							
Ryotwar, &c...	49,586	83,456	1,33,042	71,270	6,894	...	78,164
Abkarry...	2,231	7,72,477	7,74,708	7,68,319	2,231	...	7,70,550
Salt...	...	6,63,781	6,63,781	6,63,781	...	...	6,63,781
Sea Customs...	...	6,67,455	6,67,455	6,67,455	...	...	6,67,455
Stamp ...	...	12,201	12,201	12,201	...	...	12,201
Total Sundry sources of Revenue..	2,231	21,15,914	21,18,145	21,11,756	2,231	...	21,13,987
Extra Revenue...	4,174	12,591	16,765	7,523	657	...	8,180
Grand Total...	55,991	22,11,961	22,67,952	21,90,549	9,782	...	22,00,331

of all sources of Revenue, &c.—(Continued.)

Total Collection for Fusly 1266.	Balance.	Subsequent Collections and Remissions up to February 1859.	BALANCE.				
			Current.	ARREARS.			
				Recoverable and doubtful.	Recommended for remission up to Fusly 1266.	Non-recommen- ded for remis- sion.	Total arrears.
9	10	11	12	13	14	15	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees. A. P.	Rupees.
20,54,560	2,14,274	2,02,373	1,491	8,380	1,992	37 10 2	10,410
84,536	20,046	20,016	30	...	...	...	...
20,093	6,277	6,158	114	...	3	2 3 0	5
4,93,944	6,200	6,160	40	...	...	...	...
70,320	...	...	...	...	...	...	...
40,912	367	367	...	...	...	...	...
79,694	1,210	1,210	...	...	...	...	...
7,89,501	34,100	33,911	184	...	3	2 3 0	5
17,231	4,017	3,822	93	93	5	3 8 5	102
765	...	...	...	...	...	...	...
28,62,057	2,52,391	2,40,106	1,768	8,473	2,000	43 5 7	10,517
30,572	23,117	5,251	15,000	2,866	...	...	2,866
17,00,903	17,602	11,177	3,282	1,773	71	1,298 0 1	3,142
17,31,476	40,719	16,428	18,283	4,639	71	1,298 0 0	6,008
73,322	1,279	1,208	13	14	22	21 13 4	58
1,12,184	134	37	19	21	36	20 13 11	78
3,88,998	...	...	...	...	...	...	...
1,59,165	...	...	...	...	...	...	...
139	...	...	...	...	...	...	...
1,12,762	...	...	...	...	...	...	...
8,46,569	1,413	1,245	32	35	58	42 11 3	136
32,178	...	...	...	...	...	...	...
58	...	...	...	...	...	...	...
26,10,282	42,132	17,673	18,315	4,674	129	1,340 11 4	6,144
73,356	54,878	4,330	8,822	29,776	11,950	...	41,726
6,39,786	4,158	4,158	...	...	...	...	...
5,76,391	...	...	...	...	...	...	...
6,76,335	...	...	...	...	...	...	...
12,004	...	...	...	...	...	...	...
19,04,516	4,159	4,158	...	...	...	...	...
6,276	8,585	690	4,437	3,458	...	...	3,458
19,84,148	67,621	9,178	13,259	33,234	11,950	...	45,184

Items.	DEMAND.			Current.	ARREARS.		Total Collections.
	Arrears.	Current.	Total.		Collected.	Remitted.	
	1	2	3	4	5	6	7
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Peishcush.....	4,22,792	49,79,023	54,01,815	44,54,902	3,94,993	3,923	48,49,895
Ryotwar, &c....	47,11,393	325,91,123	373,02,516	286,99,881	34,02,111	1,67,757	321,01,992
Total Land Revenue...	51,34,185	375,70,146	427,04,331	331,54,783	37,97,104	1,71,683	369,51,887
Abkarry... ..	2,09,650	27,73,231	29,82,881	25,58,506	1,82,542	5,472	27,41,048
Moturpha.....	1,21,017	10,79,463	12,00,480	9,92,871	96,703	3,520	10,89,574
Salt.....	1,27,572	56,96,846	58,24,418	55,77,516	1,27,522	50	57,05,038
Sea Customs...	19,025	12,08,178	12,27,203	11,96,133	19,025	...	12,15,158
Sayer... ..	3,590	1,89,252	1,92,842	1,85,239	3,590	...	1,88,829
Stamp	9,823	7,54,969	7,64,792	7,46,232	9,823	...	7,56,055
Total Sundry sources of Revenue.....	4,90,677	117,01,939	121,92,616	112,56,497	4,39,205	9,042	116,95,742
Extra Revenue.	1,40,580	2,60,369	4,00,949	2,20,619	46,489	44,878	2,67,108
Interest... ..	87,360	23,134	1,10,494	15,541	5,469	...	21,010
Grand Total...	58,52,802	495,55,588	554,08,390	446,47,440	42,88,267	2,25,603	489,35,707

LECTIONS.	Balance.	Subsequent Collections and Remissions up to February 1859.	BALANCE.				
			Current.	ARREARS.			
				Recoverable and doubtful.	Recommended for Remission up to Fusly 1266.	Non-recommended for remission.	Total Arrears.
9	10	11	12	13	14	15	16
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees	A. P.
50,57,084	5,47,994	4,94,127	41,253	8,540	3,523	550	9 0
336,23,767	50,32,767	31,20,405	8,79,694	4,13,975	1,99,406	4,19,286	5 4
386,80,851	55,80,761	36,14,532	9,20,947	4,22,515	2,02,929	4,19,836	14 4
24,79,531	2,36,361	1,90,769	24,933	20,145	22	491	13 9
10,93,474	1,07,386	79,651	9,818	4,040	9,945	3,932	0 3
53,99,685	1,19,330	1,19,290	40	...	...	...	...
12,65,921	12,045	12,045	...	...	...	...	...
1,90,769	4,013	4,013	...	...	...	...	...
7,15,377	8,737	8,303	434	...	...	...	...
11,44,757	4,87,872	4,14,071	35,225	24,185	9,967	4,423	14 0
2,65,263	88,963	42,297	12,814	21,966	5,642	6,244	11 8
32,816	89,484	78,831	1,435	9,135	83	...	...
501,23,687	62,47,080	41,49,731	9,70,421	4,77,801	2,18,621	4,30,505	8 0
PARTICULARS.		Remission sanctioned in Punchapalem Talook which is transferred from Bellary to Kurnool					
Collections...	39,90,390			1,107			
Remissions...	1,59,341			2,19,728			

No. 18.—STATEMENT shewing the extent to which coercive-progress was employed in the collection of the Revenue in Fusly 1267.

DISTRICTS.	PROCESS ISSUED.			ESTIMATED VALUE OF PROPERTY ATTACHED.			PROPERTY SOLD.					
	No. of Villages.	No. of Ryots.	Amount of Arrears.	Land.	Personal property.	Total.	LAND.		PERSONAL PROPERTY.		TOTAL.	
							Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
1	2	3	4	5	6	7	8	9	10	11	12	13

No. 19.—STATEMENT shewing the Collections and Charges for Fusly 1267.

Names of the Districts.	CHARGES.						
	Total Collections Current and Arrears of Land and Extra sources of Revenue inclusive of Seroy Jams and interest.	Amount consisting of Collector's salary and establishment, Sadarward, &c.	Per centage.	Amount of Extra charges.	Per centage.	Total.	Per centage.
1	2	3	4	5	6	7	8
	Rupees.	Rupees.		Rupees.		Rupees.	
1 Ganjam ...	17,89,030	1,31,739	7	59,872	3	1,91,611	10
2 Vizagapatam ...	16,09,920	1,01,752	6	16,096	1	1,17,848	7
3 Rajahmundry ...	27,37,899	1,47,695	6	61,129	2	2,08,824	8
4 Masulipatam ...	14,58,227	1,39,232	9	38,510	3	1,77,742	12
5 Guntur ...	20,15,018	1,41,243	7	81,764	4	2,23,007	11
6 Nellore ...	21,77,811	2,72,228	13	99,118	4	3,71,346	17
7 Cuddapah ...	24,79,736	1,83,056	7	9,663	1	1,92,719	8
8 Bellary ...	25,94,823	2,14,815	8	29,302	1	2,44,117	9
9 Kurnool...	8,60,707	1,10,197	13	9,835	1	1,20,032	14
10 Chingleput ...	14,46,526	1,64,604	11	75,815	5	2,40,419	16
11 North Arcot ...	22,12,544	2,02,505	9	28,004	1	2,30,509	10
12 South Arcot ...	25,00,867	2,15,234	9	1,34,051	5	3,49,285	14
13 Tanjore ...	55,99,228	4,40,670	8	3,52,272	6	7,92,942	14
14 Trichinopoly ...	14,20,112	1,08,504	8	76,153	5	1,84,657	13
15 Madura ...	20,85,955	1,76,759	9	64,956	3	2,41,715	12
16 Tinnevely ...	36,18,177	2,02,318	6	33,371	1	2,35,689	7
17 Coimbatore ...	25,62,272	1,99,403	8	17,999	1	2,17,402	9
18 Salem ...	20,23,635	1,77,397	9	20,569	1	1,97,966	10
19 Canara ...	28,79,329	3,40,072	12	1,32,787	5	4,72,859	17
20 Malabar ...	26,97,282	2,65,959	10	2,09,483	8	4,75,442	18
21 Madras ...	22,51,490	2,03,902	9	2,25,721	10	4,29,623	19
Total...	490,20,588	41,39,284	8	17,76,470	3	59,15,754	11
Fusly 1266...	501,20,245	41,16,694	8	12,07,329	2	53,24,023	10
Increase...	...	22,590	...	5,69,141	...	5,91,731	...
Decrease...	10,99,657	...	...	...	...	...	...

(Signed) J. D. SIM,
Secretary.

IN CON. 15TH SEPTEMBER 1859, No. 5898.

From G. S. FORBES, Esq., Collector of GANJAM,

dated 26th in Con. 31st December 1858, No. 224.

I have the honor to submit the usual Annual Report on the Land Revenue Settlement of this District for Fusly 1267, accompanied by the usual accounts and statements prepared according to the standing orders.

2. I must premise this report by begging the Board to overlook any deficiencies they may discover in it, my time having been unusually occupied on first taking charge of this district with the current and agency work, and the settlement of the Goomsoor talook at present occupying my attention. The report is consequently almost entirely the work of the Sheristadar and the translators with my own revision, or additions.

3. The settlement of the Goomsoor, Soorada, Moherry and Poobbacondah talooks was conducted by Mr. W. Knox in person. The settlement of Itchapoor and of all the tracts comprising the sub-division was made by Mr. Thornhill, the Principal Assistant Collector.

4. With reference to the Board's Circular instructions noted in the margin, the number of villages settled according to the different modes of revenue settlement in practice in this district is shewn in a foot note in the Statement No. 1. It will be seen from this note that there were 674 villages held during this year under a ryotwarree settlement. The ryots or cultivators of these villages only have received puttass. The number of puttass is shewn in column 4.

1. Soorada.
2. Palatalagam.
3. Gatalavalasa.
4. Codoor.
5. Lutchmepoorum.
6. Polaky.
7. Odepaud.
8. Braminchaye.

5. There are in this district eight Government talooks which are of small extent as noted in the margin. The Hoondah bearing No. 8 is incorporated with the talook of Poobbacondah which is adjacent to it. Nos. 6 and 7 are added to Wadada with which they are closely connected. The first is managed by an independent peshcar and Nos. 2 to 5 are under the superintendence of the head of police of Teckally.

6. The Board are aware that Mr. W. Knox, when in charge of the district, proposed the formation of Goomsoor, which is very extensive, and Soorada too small to form an independent charge into two talooks of equal dimensions. Wadada, Polaky and the minor Hoondah named above, Mr. Knox also proposed to make into two equal talooks, one of which was to be called Wadada and the other "Bommaly." This proposition will be the subject of future consideration and I will address the Board on the subject shortly.

Health of the district.			
	Attacked.	Fatal.	
Cholera...	397	293	
Small pox ...	97	20	
Fever...	586	106	
	1,080	419	

7. In the beginning of the last Fusly and again towards its close cholera broke out in the talooks of Poobbacondah and Moherry. In Soorada and its adjacent tracts fever and small pox made their appearance. There was also a good deal of fatal murrain among the cattle.

8. The fall of rain during the last Fusly was that of an average year. The dry crops were abundant with the exception of the gingely crop which entirely failed. The wet lands, though in many cases imperfectly watered, yielded on the whole an average out-turn.

9. Sugar-cane cultivation is extending and is considered a profitable branch of agriculture.

10. Prices being good and grain in store the revenue was paid without difficulty.

Jeroyetee villages	1,237
Iram	233
Fishery	33
	1,503

11. The number of villages in the aumany talooks of this district is 1,503 as described in the margin. Of this number 1,237 are Jeroyetee villages, out of which 1,127 are under ryotwarree and joint rent, the rest being rented by individuals. Six of the 1,127 villages named above, however, were uncultivated. The

particulars of 63 of the villages, the rents of which are for more than one year, are shewn below:—

No.	Talooks.	Fuslies.	No. of years for which villages were rented.	De- scrip- tion.	Beriz for each Fusly.						
					Villages.						
					1265.	1266.	1267.	1268.	1269.	1270.	
	1	2	3	4 5	6	7	8	9	10	11	
1	Poobbacondah.....	1265 to 1267	3	2	1,326	1,366	1,406	...	...	...	
		1267 to 1269	3	2	...	...	2,400	2,435	2,465	...	
2	Moherry.....	1265 to 1267	17	1	30	30	30	30	30	30	
		1265 to 1267	3	4 5	707	762	817	...	...	...	
3	Goomsoor.....	1265 to 1267	3	8	1,011	1,054	1,141	...	...	...	
		1266 to 1268	3	32	...	8,333	8,571	9,289	...	...	
		1266 to 1270	5	2	...	96	104	112	120	128	
		1267 to 1268	2	1	...	...	60	60	...	...	
		1267 to 1269	3	2	...	...	130	130	130	...	
		1268 to 1267	2	1	...	1,510	1,560	...	...	...	
4	Wadada.....	1265 to 1267	3	4 3	3,796	3,913	4,035	...	...	...	
		1266 to 1268	3	1	...	350	360	370	...	...	
		1266 to 1275	10	2	...	740	790	850	900	950	
		1267 to 1269	3	2	...	...	1,785	1,787	1,789	...	
	Total...	...	...	63 9	6,870	18,154	23,189	15,063	5,434	1,108	

12. With regard to villages which had been rented for more than one year before the commencement of the Fusly under review, details were furnished in the former report.

13. The causes for resorting to this mode of settlement during the past Fusly are as follows:—Three villages in Soorada were so deteriorated from the impoverished condition of the ryots that it was necessary to bring in a renter for their restoration; one village belonging to the talook of Wadada was for the same reason given to a renter; the ryots of the two villages forming the Braminchaye Hoondah having refused to come to reasonable terms, no course remained but to give the villages to a substantial renter; another village of Polanky was also rented out for similar causes, making the total number of villages so dealt with seven.

14. The Board's Circular letter of the 16th July last quoted elsewhere Statement No. 3. enjoins that the ryotwarree settlement only should be exhibited in this statement, column 25 shewing the jodi of Inams in the ryotwarree villages; that this statement should correspond with No. 4, and that the beriz here shewn should be that entered in column 6 of Statement No. 10.

15. From paragraph 18 of the manual of talook accounts, it appears that the beriz of villages given to ryots collectively, together with the sundry items detailed in Appendix A., should be shewn in the ryotwarree accounts. As this course cannot be followed in the accounts of this district, the figured statements have been prepared with regard to the peculiar tenures which obtain here. The number of ryotwarree villages during the Fusly preceding the last was 655. From this number seven were deducted and given to renters as stated above. Four more were likewise given to renters, the ryots having intimated their inability to hold them at their usual cist. Six were given to ryots collectively on what is here called kostgoota or joint rent at their own request as a remedy for the dissensions which occurred in parcelling out the land to be held ryotwarree. Thus 17 villages were withdrawn from the ryotwarree list and placed under other modes of settlement. On the other hand the additions to the number under this tenure were 36 villages, 29 of which had been under joint rent and seven under individual renters. The total

number of ryotwarree villages was therefore 674, leaving 447 under kostgoota or joint rent by the ryots as shewn in the accompanying table:—

Divisions.	Villages.	Villages.			Fusly 1266.			Fusly 1267.			Comparison.		
		Ryotwarree.	Collective rents.	Total.	Ryotwarree beriz.	Sundry items.	Total.	Ryotwarree beriz.	Sundry items.	Total.	Increase.	Decrease.	Per centage.
		2	3	4	5	6	7	8	9	10	11	12	13
Collr.'s charge.	Itchapoor.....	65	...	65	48,794	2,544	51,338	49,645	2,569	52,214	876	...	1.7%
	Poobbacondah.....	134	...	134	94,896	788	95,684	96,050	788	96,838	1,154	...	1.2%
	Moherry.....	53	94	147	38,835	31,990	70,825	40,272	32,232	72,504	1,679	...	2.4%
	Goomsoor.....	289	353	642	74,793	40,946	1,15,739	75,323	41,448	1,16,771	1,032	...	0.9%
	Total...	541	447	988	2,57,318	76,268	3,33,586	2,61,290	77,037	3,38,327	4,741	...	1.4%
Prinl. Asst. Collr.'s charge.	Wadada.....	133	...	133	1,59,332	1,779	1,61,111	1,61,032	1,810	1,62,842	1,731	...	1.1%
	Grand Total...	674	447	1,121	4,16,650	78,047	4,94,697	4,22,322	78,847	5,01,169	6,472	...	1.3%

The revenue shewn in columns 5, 6, 8 and 9 includes jodighee of Inams, quit-rents, tope and fishery rents, &c., in each village, the particulars appear in column 25, Statement 3.

16. The figure given in column 26 of the Statement 3, corresponds with that given in column 6 of Statement 10, 24 of the Statement 3 also corresponds with the quinquennial statement of rent roll. In preparing these accounts for Fusly 1266, the revenue derived from collective rents was included with that derived from villages given to renters and the sundry items were exhibited in enclosure of the Statement No. 4; but with reference to the manual of talook accounts a different course has been followed, a correspondence being maintained between the ready money items of Statement No. 3 and that of Statement 4, and the revenue derived from villages under collective rents has been included in the ready money items. It is true that these collective rents might be included conveniently in the revenue derived from the ryotwarree villages, but no puttahs have hitherto been given to the ryots, and the information regarding them will be wanting in all the accounts in which it is required. During the Jumma bundy now going on, however, I have given a collective puttah to each village under this system. The internal management of villages under collective rents is so complicated that no individual details can be given, although the aggregate results can be stated without any difficulty.

17. From the figured statement given above, it will appear that during the Fusly under review there was an increase of Rupees 6,472. It was caused by the detection and assessment of large portions of concealed Jeroyette lands in the talook of Itchapoor; extension of cultivated area; addition of assessment imposed on dry lands converted into wet; assessment on bunjer lands newly taken up. The gross increase on account of these causes was Rupees 8,942 as per margin,* but it was reduced to Rupees 6,472 by deductions noted in the margin.†

* Assessment on concealed Jeroyette lands.....	939
Cowle cist on cultivation of anady bunjer.....	179
Cist on laik bunjer that was brought under cultivation and the produce of zifted inams.....	3,053
Increased offers.....	3,695
Conversion of dry land into wet.....	227
Cist of lands for which remission was granted in last Fusly.....	707
Increase in quit-rent, tope, chayroots and fishery.....	137
Total.....	8,942

† Lands occupied by public roads.....	23
found to be less than the given extent.....	78
of lower rents.....	344
rendered useless by inundation, &c.....	448

Grant of an inam which was under zuft... 15
Remissions... 1,238

Puttoobady and rents of chayroots... 324
Total..... 2,470

Enclosure A. in Statement No. 3.

Items.	Fusly 1266.		Fusly 1267.		Increase.		Decrease.	
	Extent.	Cist.	Extent.	Cist.	Extent.	Cist.	Extent.	Cist.
1	2	3	4	5	6	7	8	9
Dry land.....	57,081	69,699	58,945	71,914	1,864	2,215	...	...
Wet land.....	1,13,498	3,29,014	1,17,159	3,33,124	3,661	4,110	...	...
Garden land.....	1,410	4,831	1,427	4,887	17	56	...	...
Total.....	1,71,989	4,03,544	1,77,531	4,09,925	5,542	6,381	...	...
Additional Assessment.	...	231	...	516	...	285	...	...
Total.....	1,71,989	4,03,775	1,77,531	4,10,441	5,542	6,666	...	...
Deductions.....	...	707	...	1,444	...	737	...	...
Remaining.....	...	4,03,068	...	4,08,997	...	5,929	...	...
Sundry items.....	...	91,629	...	92,172	...	543	...	...
Total.....	...	4,94,697	...	5,01,169	...	6,472	...	...

The large increase which appears in the sundry items is owing to the inclusion in them of the revenue derived from collective rents.

Enclosure B. Statement 3. 19. The following table furnishes information regarding the extent of the different descriptions of land under the ryots, the amount of cist thereon and other particulars connected with them.

Items.	Dry.		Wet.		Garden.		Total.	
	Extent of land.	Cist.	Extent of land.	Cist.	Extent of land.	Cist.	Extent of land.	Cist.
1	2	3	4	5	6	7	8	9
Actual extent of land under ryots.....	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Deduct vedhoodoolah kykole.....	57,080	69,699	1,13,498	3,29,245	1,410	4,831	1,71,988	4,03,775
Balance.....	238	292	60	334	12	20	310	646
Add	56,842	69,407	1,13,438	3,28,911	1,398	4,811	1,71,678	4,03,129
Lands newly taken up.....	2,103	2,507	3,721	4,730	29	73	5,853	7,313
Total.....	58,945	71,914	1,17,159	3,33,641	1,427	4,887	1,77,531	4,10,442
Deductions on account of bunjer.....	15	32	207	640	...	...	222	672
Balance.....	58,930	71,882	1,16,952	3,33,001	1,427	4,887	1,77,309	4,09,770
Particulars.								
Actual cultivation.....								4,09,213
Cist levied.....								557
								4,09,770

Statement No. 9. 20. This statement shows that the amount of remissions amounted to Rupees 1,630, Rs. 1,444 belong to the ryotwarree villages and the remaining, Rupees 206, to villages under collective rents. From this amount must be deducted the sary and cowle remissions which amount to Rs. 606.*

Sary.....	194
Cowle.....	412
	606
† Itchapoor.....	247
Wadada.....	392
Poobbacondah.....	17
Goomsoor.....	16
	672
† Chekkarada.	
§ Ryotwar.....	255
Collective rents.....	103
	363

and was granted in the talooks of Soorada, Wadada and Moherry. A small portion of this sum was on account of lands covered with sand. Details of sundry items are shewn below :—

	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
Revenue of villages under collective rents	68,133	68,864	731	0
Jodighees of Inam...	17,610	17,297	0	323
Quit-rents.....	279	302	23	0
Topes.....	538	611	73	0
Cheyroots.....	42	66	24	0
Fisheries.....	5,027	5,042	15	0
	91,629	92,172	866	323
Beriz of resumed Inams.....	4,092			
	95,721			

The net increase in the revenue derived from villages under collective rent was under this, Rupees 731:

The decrease in the jodighees was owing to the re-adjustment of several cases in Moherry.

The increase in the quit-rents was owing to the assessment of the ground occupied by Mr. Thornhill's house at Chicacole, which had been paying cist to Government under a different head.

Other items require no particular remark.

The resumed Inams having been carried to their proper heads as parts of Government land during the year now past, their revenue does not appear under the head of Sundry Items:

Statement No. 5. 21. The only remark that appears called for on this statement is, that in Goomsoor the puttah beriz of two ryots who have left the country was struck off the accounts.

Statement No. 6.

22. This statement shews waste land newly taken up. The extent of bunjer land taken up during the past Fusly was 487 acres. Particulars connected with this are shewn below :—

	Acres.	Assess- ment.	Cowle re- missions.	Balance.
1. Itchapoor.	15	23	17	6
2. Goomsoor... ..	370	479	309	170
3. Wadada... ..	118	95	87	8
Total... ..	503	597	413	184
1. From Fusly 1266 to 1270... ..	15	23	17	6
2. " 1266 to 1281.	100	75	69	6
3. For Fusly 1267.	141	202	101	101
4. From 1267 to 1270... ..	237	285	214	71
5. " 1267 to 1287.	10	12	12	0
Total... ..	503	597	413	184

Land of the third and fourth sorts were taken up in Goomsoor with the exception of eight acres which belong to Wadada. The land of the fifth description belongs to Wadada and was taken up on 20 years' cowle. Lands of the second description were given by Mr. Thornhill on a novel cowle for 16 years. The terms of this cowle were that for the first year, the cowle holder should be exempt from cist; for the next four years he should pay an Anna upon every acre, during the following five years he should pay at 3 Annas an acre, and during the remaining five years he should pay at 6 Annas an acre. The cowle rule will be more strictly adhered to in future, but in the case of lands bordering new roads through the jungle, where it would be a matter of necessity to incur occasional outlay in keeping down the jungle, I have taken on myself to allow a certain breadth to be cultivated on a free cowle for five years.

Statement No. 7.

23. The cotton cultivation does not shew any increase, but the sugarcane cultivation has extended, 1,109 acres of land, bearing a cist of Rs. 5,026, having been planted with cane in addition to last year's cultivation. Four-sevenths of this extent is situated in the Havaly lands and the remaining belongs to the Zemindaries.

Statement No. 8.

24. The moturpha shews a gross increase of Rupees 695, and this was owing to the evasion of this tax by persons now assessed to it; this gross increase belongs to the sub-division only; in the Collector's division this revenue shews a small decrease, the net increase is therefore Rupees 661.

* Rs. 4,996.

† Dated 4th December 1856, No. 1281.

Statement No. 9.

25. The principal addition* to the moturpha revenue, however, arises from its resumption by the Government in the proprietary estates as ruled in the Extract Minutes Consultation noted in the margin.†

26. This statement, on the whole, shows the revenue derived from the extra sources. It will appear from the statement that the beriz of the last year was a little above that of the preceding one. In the land revenue item of extra sources there is a gross decrease of Rs. 2,336 owing to the non-payment of the water cess* due from the Zemindar of Vizianagaram in Vizagapatam, and the non-credit to the Government account the amount of commission due from the estate of Purlakemedy within the close of Fusly. This gross decrease is, however, over-balanced by a gross increase of Rs. 1,285 from causes described in the statement.

27. The item of salt in the extra revenue shows a net increase of Rupees 108, owing to the refunds of the unexpended portions of salaries.

28. The Sea Customs exhibit a decrease owing mainly to the discontinuance of tonnage duty from May last.

29. The interest account shews an increase, owing to the payment of peshcush having been made in arrear of the proper periods.

30. The following is an abstract of the Statement 10—

Items.	No. of Talooks.	Land Revenue.			Sundry items.				Extra Revenue.	Interest account.	Total.
		Permanently settled.	Annual rents.	Total.	Abkary.	Moturpha.	Stamps.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12
Pratapageny.....	1	20,000	...	20,000	702	...	...	702	...	123	20,825
Vizianagrum.....	1	23,000	...	23,000	1,010	...	...	1,010	2	36	24,048
Daracote.....	1	25,000	...	25,000	1,055	...	...	1,055	...	6	26,061
Chigutty.....	1	34,000	...	34,000	1,220	...	...	1,220	48	2	35,270
Purlakemedy.....	1	82,529	...	82,529	12,025	...	...	12,025	137	4	94,695
Zemindaries paying peshcush below 20,000 Rupees.	12	66,406	...	66,406	5,322	...	1,303	6,625	98	115	73,244
Hautghur.....	1	55,000	...	55,000	1,605	...	...	1,605	...	102	56,707
Voorianur.....	1	13,580	...	13,580	...	98	...	98	...	20	13,698
Ragoonadapoor..	1	11,674	...	11,674	...	924	...	924	...	...	12,598
Nundegaum.....	1	18,156	...	18,156	2,940	1,352	1,355	5,647	27	18	23,848
Boorgaum.....	1	19,318	...	19,318	...	1,754	...	1,754	...	...	21,072
Carakavulsah....	1	12,145	...	12,145	...	142	...	142	2	...	12,289
Proprietary estates paying peshcush below 10,000 Rs.)	25	46,328	...	46,328	2,020	726	200	2,946	5	136	49,415
Total... ..	48	4,27,136	...	4,27,136	27,899	4,996	2,858	35,753	319	562	4,63,770
Collector's division... ..	4	...	3,68,911	3,68,911	32,697	7,527	13,920	54,144	4,376	27	4,27,458
Sub-division.....	1	...	1,81,567	1,81,567	13,535	3,070	475	17,080	3,286	38	2,01,971
Total... ..	5	...	5,50,478	5,50,478	46,232	10,597	14,395	71,224	7,662	65	6,29,429
Grand Total... ..	53	4,27,136	5,50,478	9,77,614	74,131	15,593	17,253	10,677	7,981	627	10,93,199
Salt Revenue.....	...	...	...	...	...	...	...	...	...	...	6,71,626
Sea Customs.....	...	...	...	...	...	...	...	...	...	...	38,117
Grand Total... ..											18,02,942

This statement provides no columns for Sea Customs and salt cotours; they are, therefore, shewn at the end of the statement.

31. The following is an abstract of the enclosure A. in Statement No. 10—

Items.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
1	2	3	4	5
Permanent settlement.....	4,27,136	4,27,136	...	...
<i>Not permanent settlement.</i>				
Jodighee of shotriem and inam villages...	13,035	13,037	2	...
Rents for more than one year.....	26,269	23,189	...	3,080
Annual rents.....	13,606	13,083	...	523
Ryotwar.....	4,88,912	5,01,169	12,257	...
Total.....	5,41,822	5,50,478	12,259	3,603
Grand Total.....	9,68,958	9,77,614	12,259	3,603
Abkarry.....	73,921	74,131	210	...
Moturpha.....	9,935	15,593	5,658	...
Salt.....	4,62,365	6,71,626	2,09,261	...
Sea Customs.....	36,484	38,117	1,633	...
Stamps.....	17,181	17,253	72	...
Total.....	5,99,886	8,16,720	2,16,834	...
Grand Total.....	15,68,844	17,94,334	2,29,093	3,603
Extra Revenue.....	8,094	7,981	...	113
Interest amount.....	315	627	314	...
Total.....	8,407	8,608	314	113
Grand Total.....	15,77,251	18,02,942	2,29,407	3,716

The slight increase which is apparent in the jodighee is owing to the occupation by two peons of lands bearing cuttoobady in the villages of Rogada and Niligooda in the talook of Sooradah.

There is a decrease of Rupees 3,080 under the head "rents for more than one year," which is owing to some of the villages that were under this head in last Fusly having been transferred to ryotwar, &c. systems in this Fusly. There is, however, an increase of Rupees 1,073 above the result of the last Fusly in the rent of the same number of villages which have been under this denomination both in the last and current Fuslies as shewn in the margin.

Rs.	
* Last Fusly...	22,116
Current,,	23,189
Increase....	1,073
Rs.	
+ Last Fusly ...	11,973
Present,,	13,083
Increase....	1,110
Villages. Increase.	
‡ Poobbacondah..	10
Moherry...	613
Goomsoor ...	16
Wadada...	691
20	1,330

There is a decrease of Rupees 523 in the "annual rents," which is also ascribable to the causes given in the preceding paragraph. There is, however, an increase of Rupees 1,110 in the same number of villages which have been under this head both in the preceding and current Fuslies as per margin.† There was a decrease of Rupees 229 in five villages of Goomsoor talook and in two of Moherry talook owing to the loss of crops, but there was on the other hand an increase of Rupees 1,330 in 20 villages of four talooks as shewn in the margin,‡ thus leaving a net increase of Rupees 1,110 as above stated. The results of the item ryotwar have already been explained in preceding paragraphs, and those of the extra sources will be detailed under each item as it occurs.

32. The difference between certain items of land revenue, as shewn in the Statement No. 11 and the monthly statement of D. C. and B. for June last, is explained below:—

Items.	Demand.				Collection.			
	As per statement No. 2.	As per abstract of D. C. and B.	Increase.	Decrease.	As per statement No. 2.	As per abstract of D. C. and B.	Increase.	Decrease.
Shotriem ...	13,037	13,037	...	...	12,822	12,822	...	...
Rents for more than one year ...	23,189	23,491	302	...	23,061	23,304	243	...
Annual rents ...	13,083	81,947	68,864	...	12,248	74,870	62,622	...
Ryotwar ...	5,01,169	4,32,003	...	69,166	4,90,877	4,28,012	...	62,865
Total...	5,50,478	5,50,478	69,166	69,166	5,39,008	5,39,008	62,865	62,865

33. The beriz of the villages which were jointly rented by the ryots and the quit-rent were respectively shewn in the monthly statements of D. C. and B. under the heads "Rents" and "Rents for more than one year," whereas the same items were exhibited under the head Ryotwar in the Statement No. 11; hence the difference between these two statements both in the Demand and Collection.

34. From this account there appears a balance of Rupees 28,084-3-10 at the close of Fusly which is nearly double the balance that was out-standing at the end of last Fusly. The balance under the head Permanent Settlement, is owing to the protracted illness of the proprietor of Barwah estate and the consequent non-realization of a portion of the peschush before his death, but subsequent to the close of Fusly it was recovered from his heirs and successors. The balance under the heads of Annual Settlement, under Land Revenue and Abkarry, is owing partly to the neglect of the late tahsildar of Moherry and partly to the non-receipt of collections from certain talooks before the close of Fusly, and the balance under the head Moturpha is ascribable to the collections which were newly levied from the proprietary estates not having been brought to the credit of proper head until after the close of Fusly, but a greater portion of the balance, viz. Rupees 24,155-5-3 was recovered up to the end of October last, leaving a balance of only Rupees 3,928-14-7. Of this Rupees 1,420 are out-standing only against the Moherry talook; measures will be adopted to recover as much as possible and the remainder disposed of in the ensuing Jumabundy settlement.

35. This account shews a balance of Rupees 6,615-14-1 under the head Permanent Settlement both on account of present and past Fuslies. Of this amount a remission for Rupees 2,801 was granted, being balance due against the estate of Bramanichayee which was purchased by Government and the remainder, being balance due against Barwah and other estates, was recovered subsequent to the close of Fusly 1267.

36. This account shews the recoverable and irrecoverable balances as well as the heads and Fuslies against which they are out-standing.

37. Rupees 3,919-2-8, shewn in column 11, are recommended for remission. This amount includes also Rupees 2,808-12-0 which were recommended to be struck off the public accounts in the past two Fuslies. Of the remainder, viz., Rupees 1,110-6-8, detailed explanation for Rupees 1,027-0-11, is given in the following paragraph and the remaining sum of Rupees 83-5-9 is the balance out-standing against the items of moturpha and small farms which was recommended for sanction in the Settlement Reports for Fuslies 1263 and 1264, but was omitted to be sanctioned. It is now requested that sanction be accorded for writing this sum off the accounts.

38. After deducting the amount recommended for remission in the preceding paragraph, there is a balance of Rupees 1,027-0-11 which has been ascertained during the time of settle-

ment to be irrecoverable. Sanction for writing this amount off the accounts is therefore solicited. The particulars of this amount are shewn below:—

Talooks.		Land Revenue.						Mohtur. pha.		Grand total.	
		Jeroyetty.		Cuttoo- bady.		Total.					
		£	2	3	4	5	6				
1		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	Poobbacondah ...	0	8 10	11	13 9	12	6 7	...	...	12	6 7
2	Moherry ...	145	10 3	763	9 11	909	4 2	68	1 6	977	5 8
3	Goomsoor ...	12	0 0	...	...	12	0 0	...	...	12	0 0
4	Wadada ...	6	11 2	...	...	6	11 2	18	9 6	25	4 8
Total.....		164	14 3	775	7 8	940	5 11	86	11 0	1,027	0 11
Fuslies.	1263 ...	...	...	459	8 5	459	8 5	26	3 1	485	11 6
	1264 ...	...	...	339	11 0	339	11 0	27	13 0	267	8 0
	1265 ...	69	2 4	42	13 10	112	0 2	14	1 5	126	1 7
	1266 ...	95	11 11	32	6 5	129	2 4	18	9 6	147	11 10
	Total.....	164	14 3	775	7 8	940	5 11	86	11 0	1,027	0 11
Deaths...		14	9 3	...	...	14	9 3	17	4 1	31	13 4
Desertion ...		8	9 0	...	...	8	9 0	17	8 5	26	1 5
Poverty ...		141	12 0	11	13 9	153	9 9	51	14 6	205	8 3
Cuttoobady of resumed inams...		...	...	763	9 11	763	9 11	...	...	763	9 11
Total.....		164	14 3	775	7 8	940	5 11	86	11 0	1,027	0 11

39. Of the entire balance Rupees 977 are out-standing against the Moherry talook in consequence of no remission having been solicited on account of the balances of Cuttoobady, &c. of this talook from Fusly 1263; now, however, as the inamaty question of that talook has been settled, the irrecoverable portion of the balance that was due on account of Cuttoobady of inams and rents of the resumed inams was ascertained during the time of Jumma bundy settlement, in reference to the condition of each inamdar as well as the state of inams pronounced tari and resumed.

40. The remission solicited in other talooks has reference to the circumstances of individual ryots both jeroyetty and moturpha, and in the item of Cuttoobady with reference to inundation and other causes.

41. All the balance shewn in columns 9 and 10 of the statement on account of the items of land revenue and moturpha is not expected to be fully realized. A greater portion of it is out-standing against Moherry talook. It will, however, be reduced as much as possible and a report made in next Fusly on the subject.

42. The balance for Fuslies 1265 and 1266 on account of abkarry is expected to be fully recovered. Instalments have been allowed for the payment of balance due for Fusly 1263. Some of the renters are in an impoverished condition. It will, however, be recovered as far as possible and remission will be solicited for the remainder.

43. I have now to report upon the extra sources of revenue.

44. The following statement shows the balance of salt which remained in each cotaur at the beginning of Fusly, and the quantity that was received into store and sold during the Fusly together with the balance remaining at its close:—

Cotaur.	Balance on hand at the beginning of Fusly.	Quantity stored during the Fusly.	Total.	Sales.			Wastage.	Total of columns 7 and 8.	Balance.
				Home consumption.	Inland consumption.	Total.			
1	2	3	4	5	6	7	8	9	10
Ganjam.....	90,000	1,61,441	2,51,441	77,027	27,568	1,04,595	1,714	1,06,309	1,45,132
Nowpada.....	2,86,134	5,27,658	8,13,792	56,314	3,52,601	4,08,915	3,332	4,12,247	4,01,545
Wommervelly.....	1,21,201	1,83,965	3,05,166	1,924	1,77,552	1,79,476	1,872	1,81,348	1,23,818
Total.....	4,97,335	8,73,064	13,70,399	1,35,265	5,57,721	6,92,986	6,918	6,99,904	6,70,495

45. It will appear from the above statement, that the balance which remained at the close of Fusly was greater than that at the beginning of the Fusly. The quantity that was received into store during Fusly 1267 has also greatly exceeded the quantity in the preceding Fusly.

46. All the salt received into store during Fusly 1267 does not belong to the manufacture of that Fusly, as shewn in the margin.*

47. The quantity manufactured in Fusly 1267 was maunds 9,41,743, of which only maunds 5,66,823 were stored within the close of Fusly, the remainder having been brought to account

in the succeeding Fusly (1268). Owing to the greatly increased manufacture and to the rains during the time of storing, the whole quantity that was manufactured was not stored within the close of Fusly.

* Fusly 1262.....	6,85,401
do. 1263.....	5,86,152
do. 1264.....	2,81,647
do. 1265.....	4,21,811
do. 1266.....	9,30,838
do. 1267.....	9,41,743

† Ganjam.....	21,208
Wommervelly.....	20,517
Total.....	42,055

48. The marginal* figures will shew that the quantity manufactured during Fusly 1267 far exceeded the out-turn of the five preceding Fuslies.

49. This excess is not owing to the increased manufacture in all the cotaur. There was a decrease at the Ganjam and Wommervelly cotaur to the extent of 42,055 as shewn in the margin†, while there was an excess of 52,551 in the manufacture at Nowpada, leaving a net increase of 10,896; but as the Coodevarum or rate

of hire has been increased in all the salt cotaur during the current Fusly, it is expected that the ryots of Ganjam and Wommervelly cotaur will also gladly extend their manufacture.

50. There has been an enhancement even in the sales of Fusly 1267 compared with those of past Fusly. The sales for Home consumption during the Fusly rose at all the cotaur excepting Wommervelly, while inland sales exceeded those of the previous Fusly in all the cotaur except Ganjam.

51. The wastage being within the prescribed per centage calls for no remark.

52. The deficit of Rupees 676 under the head Extra Revenue in receipts, is owing partly to the limited seizures of smuggled salt and the small quantity of salt gained by measurement in the current Fusly.

53. The increase under the heads of Salaries of Establishment and Sauderward, is owing to the continuance of the establishment in Wommervelly cotaur from the commencement of Fusly, whereas no such establishment was allowed except for a few months in the past Fusly.

54. The excess in Coodevarum is owing to the increased rate of hire allowed to manufacturers under Government orders.

55. The decrease under the head of Repairs, is owing to the transfer of this portion of charge to the Engineer department.

56. The following statement shews the receipts and charges of the Sea Customs:—

Items.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
Export duty.....	35,749	36,638	889	...
Import duty.....	734	1,479	745	...
Total.....	36,483	38,117	1,634	...
Receipts. Sevoy Jummah.				
Tonnage duty.....	2,613	2,402	...	211
Fines.....	19	110	91	...
Refunds.....	22	...	...	22
Fees for registry of boats.	52	49	...	3
Total.....	2,706	2,561	91	236
Grand total.....	39,189	40,678	1,489	...
Disbursements.				
Salaries of establishment and } saderward.....	1,440	1,419	...	21
Other charges.....	198	39	...	159
Total.....	1,638	1,458	...	180
Net revenue or profit.....	37,551	39,220	1,669	...

57. The above statement shews an increase of Rupees 1,631 in export and import duties compared with those of the past Fusly.

	Increase.
Munsoorcottah.....	9,300
Bawanapaud.....	994
Total.....	10,294

* Calingapatam, &c.

58. There was an increase of Rs. 10,294 in two ports as shewn in the margin, while there was a decrease of 8,660 Rupees at four others,* leaving the net increase of Rupees 1,631 above noticed.

59. The subjoined statement shews the number of arrack farms and their beriz as compared with the past Fusly:—

Particulars.	Fusly 1266.		Fusly 1267.		Comparison of columns 3 and 5.	
	Talooks.	Beriz.	Talooks.	Beriz.	Increase.	Decrease.
1	2	3	4	5	6	7
Farms paying above 5,000 Rupees.....	4	43,555	4	43,555	...	...
Farms paying below 5,000 Rupees.....	22	30,329	22	30,531	202	...
Licensed shops.....	3	37	3	45	8	...
Total.....	29	73,921	29	74,131	210	...

60. Three of the first mentioned four talooks and 21 of the others have been rented out for five Fuslies (from 1266 to 1270), the remaining two talooks, viz., Goomsoor and Pratapagury, were rented out for four Fuslies from 1267 to 1270. The rent of Goomsoor remained as before; but in the Pratapagerry farm there was an increase of Rupees 202 in excess of the result of the past Fusly.

61. The increase in the fees on the sales of Europe liquor is owing to the grant of a fresh license in Fusly 1267.

62. The Statement No. 8 shews the beriz, collection and balance of moturpha revenue compared with the results of the past Fusly.

63. The following table shews the receipts, charges and net revenue derived from stamps:—

Particulars.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
1	2	3	3	5
Receipt.				
Sale proceeds of stamp paper.....	17,181	17,254	73	...
Extra revenue.....	912	1,832	920	...
Total.....	18,093	19,086	993	...
Disbursement.				
Commission on sales.....	...	1,951	1,951	...
Refunds of stamp duty.....	740	2,093	1,353	...
Total.....	740	4,044	3,304	...
Net revenue or profit.....	17,353	15,042	2,311	...

64. The excess in the receipts is owing to the increased sales of stamps and the levy of penalties and pauper stamp duty.

65. The increase in charges is ascribable partly to the disbursement of commission from January 1856 and partly to the large amount that was refunded on account of stamp duty, in reference to the increased number of withdrawals of Civil Suits in the current Fusly.

66. The causes for fluctuations under several heads of receipts, have been given in the preceding paragraphs.

67. The decrease of Rupees 6,561, in Collectors' salaries, arise from circumstances known to the Board.

68. The deficit of Rupees 8,392 in the hoozoor and district establishment is owing partly to the non-disbursement of a portion of the pay of certain offices during the current Fusly, and partly to the debit of the back pay of the Head and Sub-Sheristadars in the past Fusly, while there was no such charge in this.

69. The excess in saderward charges is owing to the purchase of a larger quantity of paper for the preparation of village accounts, according to new forms. The increase in extra revenue charges arises from the disbursement in the current Fusly of the travelling charges of the hoozoor Cutcherry servants, carriage of records and rewards for killing tigers, &c.

70. The diminution in extra tenage is owing to the long period during which the Collector was absent at Purlakemedy, &c., places in past Fusly, owing to the disturbances then prevailing. The decrease in medical revenue charges results from the circumstance of the post of Assistant Surgeon, attached to the Collectorate, having been open for some time in the current Fusly.

IN CON. 3RD SEPTEMBER 1859, No. 3975.

From C. W. READE, Esq., Collector of VIZAGAPATAM,

dated Vizagapatam, 12th August 1859, No. 145.

I have the honor to submit herewith 18 accounts in illustration of the details of the management of land and all other sources of revenue of this district for Fusly 1267.

2. The season was on the whole favorable. In the months of November and December, however, which is the period for the growth of crops the rains in some localities were deficient, thereby affecting the produce.

3. The subjoined brief statement shews the average prices of grain in the Government estates throughout the Fusly. The market price of all sorts of grain ranged high during the entire year.

As per Statement No. 2.	No.	Grain.	Average Price of a garce of 4,800 seers.		
	1	Paddy, 1st sort.....	91	3	1
		2nd sort.....	87	6	3
	2	Jonnas.....	99	0	8
	3	Guntaloo.....	91	4	0
	4	Horse gram.....	109	4	5
	5	Natcheny.....	100	5	4

4. The average prices which prevailed in the Government estates as well as at Vizianagram and Vizagapatam and in the other principal towns during the last 10 years, are subjoined for the Board's information.

No.	Grain.	1257.	1258.	1259.	1260.	1261.	1262.	1263.	1264.	1265.	1266.	Total.	Ave- rage.
1	Paddy.....	77	68	56	51	52	45	105	78	76	88	696	69
2	Jonnooloo.....	92	97	89	83	71	52	135	91	95	94	899	90
3	Guntaloo.....	76	67	56	51	68	44	131	79	81	86	739	74
4	Horse gram.....	89	74	54	57	84	66	140	123	98	83	778	77
5	Natcheny.....	81	72	61	54	54	46	132	83	86	88	757	76

LAND REVENUE.—5. In the zemindary and proprietary estates, numbering respectively 14 to 24 and bearing a total peishcush of Rupees 9,76,020-13-2, there has been no fluctuation of revenue in the past year; of this amount Rupees 9,69,242-1-1 were collected within the Fusly, of the difference or Rupees 6,778-12-1 at its close, Rupees 6,450-9 have since been realized, and the present trifling balance of Rupees 328-3-1,* is in course of collection.

6. Of the three Government estates, Palcondah, as the Board are aware, is under rent to Messrs. Arbuthnot and Co., Golcondah has been under my own supervision and Survasiddy under that of my Principal Assistant; but being desirous of visiting the zemindaries to the north and other matters of importance occupying my attention in that direction, I deputed Mr. Pelly to do the jumma bundy of both these taluqs in the past Fusly.

Statement No. 1.

7. A comparative statement of the number of villages in these two talooks in Fuslies 1266 and 67 and the mode of their settlement will be seen on reference to the subjoined account :—

No.	Talooks.	Mode of settlement.	Number of Fusly 1266.	Deduct.	Increase	Total number of Fusly 1267.
1	Golcondah.....	Ryotwar.....	51	0	9	60
		Joint rent.....	29	10	0	19
		Total reverted to the head ryotwar.....	80	10	9	79
		Rent for one year.....	102	0	1	103
		Total...	182	10	10	182
2	Survasiddy.....	Ryotwar.....	65	0	0	65
		Total...	247	10	10	247
		Particulars.				
		Ryotwar.....	116	0	9	125
		Joint rent.....	29	10	0	19
		Total...	145	10	9	144
		Rents...	102	0	1	103

8. The following statement exhibits the number of villages settled under ryotwar and joint village rents.

Talooks.	1266.	1267.	Increase.	Decrease.
Golcondah.....	587	630	43	0
Survasiddy.....	2,287	2,314	27	0
	2,874	2,944	70	0

Individual puttahs were distributed to the ryotwar villages and a single puttah was given as usual to ryatee or the joint rent villages. The increase in the number of puttahs was caused by the transfer of some of the villages of Golcondah talook from ryatee to ryotwari as well as to the grant of separate puttahs to several under-tenants in the Survasiddy talook.

STATEMENT No. 3, COL. 22.—9. The jeryty atcoobody of 144 villages settled under ryotwar and joint rent villages, amounted to Rupees 1,59,796-5-4. From this sum it was found necessary to make remissions to the extent of Rupees 4,568-1-4, viz., Rupees 4,401-9-10, the sist of lands not brought under cultivation, &c., and Rupees 166-7-6 the sist of lands allotted in lieu of allowances to curnums. These remissions it is true exceed those made in the preceding year on the same account by Rupees 3,214, but the causes were two-fold: 1st, a deficiency of rain in

certain localities where the remissions were given, and 2ndly, the want of timely repairs to certain irrigation works, for which the Engineer's department is alone responsible. The defects in the working of the D. P. Works, under the present system, has been separately reported on in connection with this very subject.

10. The land revenue settlement of the above villages amounted to Rupees 1,55,228-4.

STATEMENT No. 4.—11. The dowle of sundry items of revenue, such as inam jody and fruit trees, amounted to Rupees 10,169-7 or Rupees 416 in excess of Fusly 1266, the late proprietors of Royavarum and Dimlay Hoondahs in the Survasiddy talook enhanced the cuttoobody of certain inams and reduced that of others below the amount entered in the permanent settlement accounts. Mr. Knox, the late Principal Assistant Collector, enquired carefully into these inams and with the approval of Mr. Smollett, the then Collector, the amount of cuttoobody assessed from Fusly 1267 was regulated and the jody of certain lapsed inams having become thus augmented, there is an increase in the present year of Rupees 235 under this head, and the gross increase amounting to Rupees 517 has been occasioned by a further increase of Rupees 282, assessed on the low tracts or pullapoopoloo as well as on certain fruit trees, but this net increase is reduced to Rupees 416 by a loss of Rupees 101 in the rent of pasture lands.

12. The gross land revenue dowle of last year in the Government talooks including sundry items amounted to Rupees 1,65,397-11-0, exceeding that of the preceding year by Rupees 944; of this Rupees 1,65,133-12-1 has been realized and carried to account within the Column 26, Statement No. 3. revenue year, leaving a balance of only Rupees 263-14-11 at its close which was further reduced to Rupees 211-12-11 by subsequent collections. It is now ascertained, however, that of this amount Rupees 189-13-11 are irrecoverable being due by poor and indigent ryots.

13. The demand of the villages settled under annual rents amounted to Rupees 10,163-3-0, exceeding the demand of Fusly 1266 by Rupees 92; of this item Rupees 9,892-10-8 were collected within the Fusly under review, leaving Rupees 270-8-4 for collection, of which a portion has since been paid, the remainder amounting to Rupees 240 is due by the renters of the hill villages of Golcondah talook, and as yet it has not been possible to collect this money, owing to recent disturbances in that part of the country.

14. There are no fluctuations in the shrotrium of agharums and the cuttoobody of mocassas, the beriz of which amounted to Rupees 2,052-12-0 as in the preceding Fusly 1266. Of this sum Rupees 2,042-12-0 was collected and the balance of Rupees 10 is irrecoverable.

15. Of Rupees 1,10,958, the revenue of Palcondah and Hoonjaram estates, &c., under rent to Messrs. Arbuthnot and Co., Rupees 83,231 was paid by them within the Fusly and Rupees 27,727 has been received subsequently.

16. The whole of the land revenue demand of all sources as above enumerated for Fusly 1267, thus amounted to Rupees 12,64,592-7-2, being Rupees 1,036 in excess of the preceding year, and of this Rupees 12,29,542-3-10 have been brought to account within the year, leaving a balance at its close of only Rupees 35,050-3-4 which has since been further reduced to Rupees 814-8-4 by the subsequent collection of the difference, or Rupees 34,235-11.

STATEMENT No. 13.—17. Of the arrears of Rupees 3,703-13-9 out-standing against the permanently settled estates at the commencement of the past Fusly of 1267, Rupees 2,933-5-9 has been collected, the remainder or Rupees 770-8-0, which was an arrear principally due by the Paunchpentah zemindary, was recommended by my predecessor* for remission, and it appears from the 8th November that the Board of Revenue likewise recommended to Government that this sum should be struck off the accounts, but as yet no sanction having been received in my office, it still stands as an arrear in the accounts.

18. The arrears out-standing against the Government estates at the beginning of Fusly 1267 amounted to Rupees 36,579 12 2

Deduct					
Amount collected within the Fusly.	28,140 1 1	Amount recommended for re-			
		mission in Fusly 1266...	7,742 13 7		
Amount written off as		Do. written off...	2,453 12 3		
per sanction of Go-					
vernment, dated, 19th		Remaining...	5,289 1 4		
February 1857.....	2,453 12 3	Add amount found irrecover-			
		able in Fusly 1267.....	671 0 3		
	30,593 13 4				
Net present balance...	5,985 14 0		5,960 1 7		

From this balance of Rupees 5,985-14-0 the greater part or Rupees 5,960-1-7 should be written off to "profit and loss," the amount already recommended by my predecessor in his last year's reports and Rupees 671-0-3 having now been ascertained by myself to be irrecoverable, I accordingly again solicit sanction inclusive of this additional amount.

19. The subjoined account shews the collections of land revenue, both current and in arrears, between Fuslies 1266-67.

Sources.	1266.	1267.	Increase.	Decrease.
Permanently settled estates.	9,76,709 0 7	9,72,175 6 10	0	4,533
Government talooks...	2,86,959 5 3	2,88,440 3 10	1,481	0
Total.....	12,63,668 5 10	12,60,615 10 8	0	3,052

20. This source of revenue has been rented for five years from Fusly 1266 to Abkarry. 1270 inclusive, at an annual dowl of Rupees 67,119-4-0; there is therefore no variation in this item, Rupees 66,473-1-11 were collected within the Fusly and Rupees 610-2-8 has been realized subsequently, leaving a small balance of Rupees 35-15-5 which will be paid immediately.

MOTURPHA. 21. There is a large increase in this source of revenue in the year under review as compared with its predecessor, it amounted to Rupees 20,714-11-11 exceeding the dowl of Fusly 1266 by Rupees 25,442, but this is accounted for by the transfer to the Government account of the moturpha revenues in the past year of the Vizianagram and Bobilly zemindaries, hitherto enjoyed by those two landed proprietors. The sum of Rupees 29,432-9-5 have been collected within the year and Rupees 588-3-5 subsequently.

22. It is unnecessary to enter into the subject of the moturpha here or to remark on the abolition by myself of certain taxes collected under the zemindars. The whole matter has been separately reported upon to the Board and Government and the final orders of the latter authority have been duly received in Minutes of Consultation, dated 30th July 1858.

23. Of Rupees 450-11-1, the arrears of moturpha due at the commencement of Fusly 1267, Rupees 57-15-8 have since been collected, and Rupees 139-0-6 has been written off in the accounts to the head of Profit and Loss, and Rupees 253-10-10

still remain to be realized. The amount recommended to be remitted in the jumabundy report of last year was Rupees 332-10-1, of which Rupees 139-0-6 was remitted, and 4 Annas was collected which being deducted, the balance will be Rupees 193-5-7, add to which Rupees 57-13-4 ascertained to be irrecoverable, the total arrears is Rupees 251-2-11, and I request sanction for writing off this sum in the accounts.

SALT.—24. Although there is a total increase in the sales of salt, yet owing to the abolition of the Carassah tanah there appears a decrease of Rupees 69,573, but the net decrease is Rupees 4,187 in the demand for Fusly 1267, amounting to Rupees 172,649-13-11 as compared with the preceding Fusly. The wastage in the salt sold in Fusly 1267 is M. 1,894 S 29, T 4, the per centage of which is 1.5, and I request that sanction may be given for striking off this as well as for 17,825-31-42, standing in the accounts up to Fusly 1266.

SEA CUSTOMS.—25. This source of revenue amounted to Rupees 52,901-12-9 exceeding that of the preceding year by Rupees 14,210; this was mainly owing to increased exports of gingily oil seeds, &c., and rice to foreign ports as well as to the enhanced prices in the tariff assimilating with those prevalent in this district. The increase was almost entirely at the one port of Bimlipatam where the trade is annually becoming more extensive and important.

STAMPS.—26. This source amounted to Rupees 19,843-6-6, or Rupees 5,114 below that of Fusly 1266. This is to be accounted for by the ordinary fluctuations in the value of suits, and possibly by a diminution of litigation, and the fact that no suits have been decided in the Agent's Court during the year under review.

27. The gross demand of abkarry, moturpha, and all other sundry sources of revenue amounted to Rupees 3,43,229-1-1, exceeding that of Fusly 1266 by Rupees 30,351; of this sum Rupees 3,41,300-12-6 were collected and carried to account within the Fusly year, leaving an out-standing balance of only Rupees 1,928-4-7 at its close, and this has been further reduced to Rupees 759-9-6 by subsequent collections.

28. A comparative statement of the collections of sundry sources of revenue, both current and arrears, is given below.

No.	Sources.	1266.	1267.	Increase.	Decrease.
1	Abkarry..	66,751 15 2	67,205 0 11	453 0 0	.....
2	Moturpha...	5,618 14 2	29,490 9 1	23,872 0 0	.....
3	Salt..	1,76,837 2 6	1,72,649 13 11	.....	4,187 0 0
4	Sea Customs	38,692 0 5	52,901 12 9	14,210 0 0	.....
5	Stamps...	24,957 0 6	19,843 6 6	.....	5,114 0 0
	Total...	3,12,857 0 9	3,42,090 11 2	29,234 0 0	.....

29. Sevoy jumma or extra revenue demands amounted to Rupees 6,683-11-8, exhibiting a small increase of Rupees 169 over the demand of Fusly 1266—all of which was realized within the Fusly.

30. The demand of interest calculated on the peishcush balances remaining unpaid, according to the kists due by the zemindars and proprietors amounted to Rupees 367-6-11; of this sum deducting what was collected within and since the Fusly, there remains a balance of

Rupees 220-3-1; but from this again the interest on the peishcush balance of Paunchpentah, amounting to Rupees 77-0-6, must be deducted as irrecoverable, when the balance amounts to only Rupees 143-2-7 which will shortly be realized.

31. The whole land revenue demand of this district for Fusly 1267, including extra revenue and all other sundry sources of revenue as well as interest, amounted to Rupees 16,14,872-10-10 which as compared with the collections for Fusly 1266, amounting to Rupees 15,83,492-11-6, exhibits a total increase of Rs. 31,379-15-4, Rupees 15,77,665-4-11 of this have been brought to account within the Fusly, leaving a balance at its close of Rupees 37,207-5-11 which has been further reduced to Rupees 1,794-4-11 by subsequent collections.

32. The gross collections of all sources above particularized thus amounted to Rupees 16,09,920-7-6, exceeding that of Fusly 1266 by Rupees 26,151-13-8, the collections of that year amounting in the aggregate to Rupees 15,83,768-9-10.

33. A comparative statement of charges between Fuslies 1266-67 here Statement No. 14. follow:—

No.	Sources.	1266.	1267.	Increase.	Decrease.
1	Land Revenue	1,18,902 12 0	1,01,609 0 7	.....	17,294
2	Moturpha.	144 0 0	148 0 6	4	.....
3	Salt... ..	17,416 2 2	8,664 15 5	.....	8,751
4	Sea Customs....	2,521 15 1	3,404 15 0	883	.....
5	Stamps... ..	7,978 10 8	4,021 4 0	.....	3,957
	Total...	1,46,963 7 11	1,17,848 3 6	.....	29,115

In the charges of land revenue for Fusly 1266 the maramut expenses were included and in consequence of the transfer of the maramut to the District Engineer's department and to the decrease in extra tent allowance, the decrease in the past Fusly is to be traced. The salt of the Fusly 1266 was received into store within its close and the purchase money was charged in the accounts within the Fusly. In Fusly 1267 although a large portion of salt was received into store within the Fusly, yet its value was not debited in the accounts as the audited bill had not been received from the Civil Auditor; hence the cause of the above apparent decrease. In the Sea Customs there is an increase owing to the refund of duty under Act VI. of 1844 on certain articles exported at the port of Bimlipatam, consigned to foreign ports but which were landed at Vizagapatam, the vessels having put back. The decrease in the charges of the stamp department may be attributed to two causes: 1st, to the small amount of stamp duty refunded in Fusly 1267, and 2ndly, to there being no commission paid to the venders since January 1858.

34. An account of lands possessed by circar servants has been prepared according to the form received with the Circular Order of the Board of Revenue, dated 8th August 1849, and forwarded with the jumabundy report of Fusly 1260 to the Commissioner of the Northern Circars. A register of lands subsequently acquired is now under preparation and will be forwarded so soon as completed.

35. An account of the cultivation called for in the Proceedings of the Board of Revenue, of date the 16th July 1858, paragraph 20, accompany this report.

IN CON. 17TH DECEMBER 1859, No. 5907.

From A. PURVIS, Esq., Collector of RAJAHMUNDRY,

dated Shroongavrootchem, 31st December 1858, No. 184.

I have the honor to forward, as per list* accompanying, the usual statements connected with the settlement of this district for Fasli 1267 (A. D. 1857-58).

SEASON AND CROPS.—2. As in the previous year, seasonable rains were pretty general at the latter end of May and in June, admitting of the cultivation of the early dry crops and the sowing of the seed beds for the wet land cultivation. In July sufficient fell to keep the early dry crops in good condition and to admit of transplanting operations under the tanks in the upper taluqs. In August a long drought was experienced from which the dry crops, as well as the rice crops not under the influence of the annicut, suffered. Those dependent on this great work, as well as those under the Yalairoo river, were unchecked in their growth. The past indeed was one of those seasons in which the very great value of the Godavery irrigation works were brought prominently to notice. Had it not been for the constant supply of water afforded by them, a failure of the rice harvest in many parts of the Delta would have been experienced. Though the principal wet crops in the taluqs of Bickavole and Capavaram suffered a little from, it is said, an unseasonable wind which prevailed in September, yet the general out-turn of all the wet crops under the annicut channels, as well as under the Yalairoo, was very good, in parts indeed, abundant. In the upper taluqs too the yield was fair, though the want of water prevented so large a breadth as usual of rice cultivation being carried on. The jonna and black paddy in the taluqs last named yielded a good return, and those of sugar-cane, lamp oil seeds and cotton, throughout the district, were generally good. The tobacco and horse-gram crops suffered from want of seasonable rain, and the yield was not on the whole equal to the previous year. In a few of the unirrigated villages in the Capavaram taluq there was a partial failure of the harvest. The cultivation of the summer rice crop (dalwa,) as well as of gingely oil seeds, was carried on to a considerable extent by the help of the annicut irrigation, and produced well.

3. The Board are aware that a breach took place in one of the branches of the annicut at the end of November. The accident was unfortunate as tending to shake the confidence of the people in the stability of the work, but the time at which it took place was just that at which the sudden stopping of the supply was least injuriously felt. The principal rice crop was just coming to maturity, and required no further supply; and, thanks to the untiring exertions of the District Engineer and his subordinates, the breach was filled, and the water in the channels raised to the usual level, before a supply was required for the summer crop. Almost the only parties, who at all seriously suffered, were the owners of those sugar-cane gardens who were unable to obtain a temporary supply from wells—the loss to such is estimated at one-third of the crop.

HEALTH.—4. The district on the whole was healthy, though cholera prevailed in parts at the beginning of the Fasli, and, as is seen in the margin, a larger number fell victims to the scourge than in the previous year. Small pox also prevailed more or less during the year. The deaths from fever and other diseases were below those of the year under comparison.

5. Epidemic disease among the cattle prevailed in the taluqs adjoining the hills, as well as in Woondy and Cota Ramachendrapooram, but the mortality reported was much below that of the previous year.

Prices of Grain.

	Fasli 1266.	Fasli 1267.	Increase.	Decrease.
Paddy, 1st sort, per				
Madras Garce...	88	87	..	1
Paddy, 2nd do. ...	78	78	..	..
Cholum.	101	109	8	..
Sujjaloo.....	81	83	2	..
Horse-gram.	87	118	31	..
Natcheny.....	89	94	5	..
Gingely oil seeds.	286	303	17	..

6. From the price list of grain it will be observed, that, as regards paddy and rice, there has been but little change. Horse-gram and gingely oil seeds were higher. The continued demand for the last named produce for exportation has tended to enhance the price, and an increased demand, following a somewhat deficient harvest, caused the price of horse-gram to rise considerably.

7. The total number of villages are here given:—

ITEMS.	Fasli 1266.	Fasli 1267.	Increase.	Decrease.
1	2	3	4	5
Government...	No.	No.	No.	No.
Sairy villages.....	820	836	16	...
Cuttoobady do.	22	22	...	...
Surva agraaharums and mocassas.....	460	460	...	...
Moturpha villages... ..	3	3	...	...
Total...	1,305	1,321	16	...
* These are exclusive of 603 hamlets.				
Zamindari and Proprietary.				
Sairy villages.....	272	259	...	13
Jary estates.....	131	144	13	...
Estates of minors.....	403	403	13	13
† Belonging to the minor Zamindar of Pittapoor.				
No. of villages.				
Ancient Zamindari.....	127			
Proprietary estate of Golaprolloo.....	3			
do. Dowlaiswaram....	1			
Cuttoobady agraaharums...	4	4	...	...
Surva agraaharums.....	6	6	...	...
Total...	413	413	13	13
Belonging to the minor Proprietor of Kirlumpoody.....				
Grand Total.....	1,718	1,734	29	13

The increase of 16 villages under the Head of "Government" is owing to the same number of hamlets having been classed as distinct villages, as proposed in the 11th paragraph of my report for Fasli 1266. The Kirlumpoody estate, consisting of 13 villages, has been brought from the head of "Estates in possession of their Proprietors" to that of "Estates under the management of the Court of Wards."

8. The jamabundi of the taluq of Rajahmundry was made by the Acting Head Assistant Collector, Mr. R. B. Swinton, and that of the four taluqs comprising the sub-division by Mr. H. Morris, the Acting Sub-Collector. The jamabundi of the remaining nine taluqs as well as of the two sub-divisions was made by myself, as also that of the Pittapur and Kirlumpoody estates, under the management of the Court of Wards. It will be observed that the settlement of the Nagaram taluq was not made at any place within it. Circumstances had thrown me later than I intended, and I was compelled to carry on the jamabundi of the taluq named, and that of Amlapoor, simultaneously. The place at which I was located, was however just on the border of the Nagaram taluq, so that little or no inconvenience attended the arrangement.

MODE OF SETTLEMENT.—9. The annexed statement shows the mode in which the several villages were settled:—

VILLAGES.	Fasli 1266.	Fasli 1267.	Increase.
Under Joint rents ..	797	813	16
do. Whole rents.....	20	20	0
do. Vecsabady ..	3	3	0
	820	836	16

The increase in the number of villages has just been explained.

CULTIVATION.—10. The statement given below shews the land agreed for, and that actually cultivated, in the two last Faslis. The sources of irrigation are noticed. A net increase of Rupees 62,854 in the assessment on the land agreed for, and Rupees 24,267 in that of the land actually under cultivation above the previous Fasli, is apparent.

DESCRIPTION OF LAND.			Fasli 1266.		Fasli 1267.		Comparison.			
			Land.	Cist.	Land.	Cist.	Increase.	Decrease.		
1			2	3	4	5	6	7		
			Acres.	Rupees.	Acres.	Rupees.	Rs.	Rs.		
Dry.			261,590	7,14,558	258,290	7,05,764	...	8,794		
Islands. ..			12,386	95,103	12,723	1,04,178	9,075	...		
Total...			273,976	8,09,661	271,013	8,09,942	281	...		
Ananacum or Dittum.	How irrigated.	Annicut chan- nels.	Wet.	69,877	2,74,147	69,658	3,03,565	29,418	...	
			Dry converted into wet.	39,827	1,92,504	41,095	2,10,397	17,893	...	
			Garden.	342	3,057	368	3,081	24	...	
			Dry converted into garden.	1,103	8,504	1,988	15,252	6,748	...	
			Wet do.	15	97	70	401	304	...	
			Total..	111,164	4,78,309	113,179	5,32,696	54,387	...	
		Other sources of irrigation.	Wet.	60,061	2,00,260	61,324	2,06,817	6,557	...	
			Dry converted into wet.	717	2,025	1,429	4,247	2,222	...	
			Garden.	1,827	8,107	1,976	9,094	987	...	
			Dry converted into garden.	741	4,816	540	2,738	...	2,078	
			Wet do.	595	7,734	632	8,232	498	..	
			Total...	63,941	2,22,942	65,901	2,31,128	8,186	..	
	Total..			175,105	7,01,251	179,080	7,63,824	62,573	..	
	Grand Total of dry and wet...			449,081	15,10,912	450,093	15,73,766	62,854	..	
	Cultivation.	How irrigated.	Annicut chan- nels.	Dry.	169,334	5,95,437	163,486	5,79,136	...	16,301
				Islands.	10,194	84,926	10,718	96,947	12,021	...
Total...				179,528	6,80,363	174,204	6,76,083	...	4,280	
Of which was irrigated...				35,186	1,71,702	37,216	1,99,347	27,645	...	
Wet.				57,998	2,48,094	56,826	2,71,970	23,876	..	
Dry converted into wet.				38,827	1,88,938	38,633	2,04,159	15,221	...	
Other sources of irrigation.			Garden.	342	3,057	368	3,081	24	...	
			Dry converted into garden.	1,101	8,467	1,988	15,252	6,785	...	
			Wet do.	15	96	70	401	305	...	
			Total...	98,283	4,48,652	97,885	4,94,863	46,211	...	
			Total..		52,424	2,08,428	45,997	1,90,764	..	17,664
			Total...			150,707	6,57,080	143,882	6,85,627	28,547
Grand Total..			330,235	13,37,442	318,086	13,61,710	24,267	...		

11. The decrease in the dry land has arisen mainly from such land having been brought under the influence of the annicut channels, and transferred therefore to "dry converted into wet."

The increase of Rupees 54,357 in the assessment on wet lands irrigated by the annicut channels, is owing partly to the reason above given, and partly to the increased amount of water tax fixed on the above description of land having been included. The increase of Rupees 9,075 under islands is owing to higher rents having been obtained for certain lands of this description; and to the full assessment being imposed on those islands which were carefully measured in Fasli 1266, and the true extent assessed, as noticed in the 13th paragraph of my last report.

12. Under the head of actual cultivation in the above abstract, there is a net increase of Rupees 24,267, caused by a gross increase of Rupees 12,021 and 46,211 in islands and wet land, and a gross decrease of Rupees 16,301 in dry, and Rupees 17,664 in land irrigated by other sources than the annicut. As already mentioned, the tanks in the upper taluqs did not receive their full supply.

13. The net increase in the assessment of land taken up for cultivation is Rupees 62,854, arising from a gross increase of Rupees 82,653, and a gross decrease of Rupees 19,799, as shewn in the annexed statement:—

Items.	Amount.		
	Rs.	A.	P.
<i>Increase:</i>			
In rents...	28,804	13	5
Ashulmenaha lands cultivated...	3,760	12	5
By measurement of islands...	2,184	2	8
Water tax on the lands irrigated by the annicut...	41,968	1	10
Village charges...	4,732	14	10
Increase in the Amaracum from certain items struck out of ready money collections...	374	3	2
Inam lands resumed...	45	4	0
Waste land newly cultivated...	700	3	11
Cist of disputed lands...	21	0	0
Assessment on cocoanut trees...	61	8	0
Total....	82,653	0	3
<i>Decrease.</i>			
In rents...	13,576	4	8
In the assessment of Ashulmenaha lands...	2,461	12	5
Water tax on the lands irrigated by the annicut water...	3,712	14	5
Included in items of ready money collections...	48	6	10
Total....	19,799	6	4

14. Of the gross increase, Rupees 41,968, is on account of water tax newly imposed in the year under report. The remainder is mainly in the increase in the rents of the villages made with reference to their improved condition. The increase in the village charges is principally owing to the increased subscriptions on account of village schools.

15. The principal items of gross decrease are reductions made in the rents of certain villages where the same was, from the impoverished state of the villages or from certain lands having become unproductive, obviously called for. A reduction of Rupees 3,712-14-5 was granted in the water tax imposed in the previous year on lands irrigated from the annicut channels, but which in the year under report had, for various reasons, not been so irrigated.

16. The following statement shews in one view the demand on account of all branches of land revenue. The result is a net increase, in comparison with the results of the previous year, of Rupees 73,713, arising from a gross increase of Rupees 81,925, and a gross decrease of Rupees 8,212.

ITEMS.	Fasli 1266.		Fasli 1267.		Comparison between Columns 3 and 5.	
	Land.	Cist.	Land.	Cist.	Increase.	Decrease.
1	2	3	4	5	6	7
	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.
Dry... ..	261,590	7,14,558	258,290	7,05,764	...	8,794
Island... ..	12,386	95,103	12,723	1,04,178	9,075	...
Total...	273,976	8,09,661	271,013	8,09,942	9,075	8,794
Wet... ..	129,938	4,74,407	130,982	5,10,382	35,975	...
Dry converted into wet... ..	40,544	1,94,529	42,524	2,14,644	20,115	...
Garden... ..	2,169	11,164	2,344	12,175	1,011	...
Dry converted into garden... ..	1,844	13,320	2,528	17,990	4,670	...
Wet do. do.	610	7,831	702	8,633	802	...
Total...	175,105	7,01,251	179,080	7,63,824	62,573	...
Total of dry and wet...	449,081	15,10,912	450,093	15,73,766	71,648	8,794
DEDUCT						
Remissions granted according to Statement No. 4.						
Occasional... ..	1,291	8,810	967	15,665	6,855	...
ORDINARY.						
Badebajooloo... ..	...	3,132	...	2,358	...	774
Money allowances to village officers, &c.	...	53,815	...	58,615	4,800	...
Total...	...	56,947	...	60,973	4,800	774
Total Deductions...	1,291	65,757	967	76,638	11,655	774
Remaining...	447,790	14,45,155	449,126	14,97,128	59,993	8,020
ADD						
Ready money Collections.						
Jodee on Inams... ..	...	68,703	...	68,700	...	3
Water tax on Inams, &c.	...	67,483	...	77,265	9,782	...
Sundry items... ..	...	19,541	...	19,352	...	189
Total...	...	1,55,727	...	1,65,317	9,782	192
Total Jamabundi Beriz as per Statement No. 3.	447,790	16,00,882	449,126	16,62,445	69,775	8,212
Add Jody and watertax on shrotriem, and entire Inam villages as well as water tax on Jeroyty and Inam lands in the Proprietary villages...	...	34,181	...	46,331	12,150	...
Total...	447,790	16,35,063	4,49,126	17,08,776	81,925	8,212
Net Increase...					73,713	

REMISSIONS.—17. It will be observed from the abstract just given and Statement No. 4, that there is a net increase of Rupees 6,080 under the head of remissions, and I proceed to explain the circumstances under which such were considered necessary.

18. The increase in the assessment, remitted on account of lands taken up for public purposes, is owing to further progress having been made in making over land to Inamdars in lieu of that taken up. The extent of land bearing this assessment should rather have been struck out of the account of land taken up, but, as has hitherto been the practice, it was retained till the settlement.

19. The increase under the head given in the margin is from the assessment of certain land which had been in three villages occupied for the Rayats' houses and village generally, in consequence of the original sites having been washed away by the encroachments of the river, having been deducted. The land of these villages situated on the banks of the river is all valuable and no waste was available. I thought myself justified in retaining the assessment on land occupied under such circumstances. Due inquiry was made and care was taken to ascertain that the extent occupied was not unduly large.

20. Remissions on account of loss of produce were granted in a few villages where there had been a failure from circumstances beyond the Rayats' control and where the out-turn of other crops had not been such as to make up the loss.

21. The increase in the remissions granted on account of waste, amounts to Rupees 2,414. The greater portion of this is the assessment on land included in the aggregate joint rent, but which was not actually taken up by individual Rayats, none having been found to occupy it—in some instances from the general depressed state of the village, in others from the lands having become deteriorated. Strictly speaking, the joint renters ought to have been held responsible, but where they themselves had a difficulty in cultivating, and paying the assessment on their own holdings, it appeared to me to be useless retaining the assessment in the demand. The assessment on a certain extent of land left waste, in consequence of the water from the sea having flowed over it, has also been included under this head.

22. There is also a considerable increase in the deduction made on account of lands which have become sterile, or what is called "Rowa" in this part of the country. These lands are nearly all situated in certain of the Delta taluqs and under the influence of the ancient channel irrigation, and have, for the time, become quite unproductive. As the assessment they bear is generally high, I felt it right, after the same had been carefully examined, in one particular instance by myself personally, to deduct the assessment. Every care will of course be taken to bring the assessment to account whenever the land, or any part of it, is again fit for cultivation. It was useless to retain in the demand the rent of two hill villages held by two petty chiefs, who in October 1857 resisted the officers of Government, and declared themselves in rebellion. The villages were deserted for the time and it was quite impossible to recover any part of the demand either from the renters, one of whom has since suffered the extreme penalty of the law, or the Rayats. The greater portion of what little produce there was, was destroyed.

23. It will be observed from the statement under observation that, there is a gross increase of Rupees 4,800, in the ready money allowances in comparison with the preceding Fasli. The main increase is under the head of subscriptions for village schools. This occurred partly in the sub-division where the system which has been for some years in operation continues to extend. The benefits to be derived from such a system were, with advertence to the Extract Minutes of Consultation of the ———, fully explained to the Rayats in the Collector's division during the settlement of Fasli 1266, and in a number of villages subscriptions were tendered and the amount included in the joint rent for the year under report. Subsequently, however, the Minutes of Consultation of the 8th September 1857, were received, in which doubts as to expediency of extending the system in operation in the sub-division were expressed. This, added to the difficulty of finding efficient masters, threw rather a damper over the proceedings, and the Rayats of most of the villages, where subscriptions had been tendered, have since expressed their wish to withdraw, and their request has been complied with. Some small additions

to the salaries of the village Moonsiffs, Pettanadars and Vettymen, in a few villages, were required and as explained by the Acting Sub-Collector in his reports,*

* Paragraph 14.

an increase in the salaries of certain Karnams in the Mogultoor taluq of the sub-division was found necessary in consequence of the remissions hitherto enjoyed by them, under the head of Badebajooloo, having been put a stop to, in accordance with the proceedings of the Commissioner of the Northern Circars of the 30th June 1855. It was necessary to make some addition to the allowance for saderward to the Karnams in a few villages where the work had of late greatly increased. I would mention that these increased allowances are in each instance met by a proportionate increase in the aggregate demand on the village.

24. The main cause of the increase under the head of sundry items is in the water tax on Inam lands. The following statement shews the amount of this tax in each of the Delta taluqs in the year under report. In the taluqs of Bickavole and Nagaram there was some falling off in the extent of Inam land irrigated. The large increase in Amlapoor is from a good deal of irrigated Inam land, having become liable to tax, having received water for three years. Besides the above, a sum of Rupees 17,077 was assessed as a water rate on Inam lands in Zamindari and Proprietary estates. This is included in the last item in the statement given at paragraph 16.

No.	TALUQS.	Fasli 1266.	Fasli 1267.	Increase.	Decrease.
	1	2	3	4	5
		C. Rs.	C. Rs.	C. Rs.	C. Rs.
1	Amlapoor,	2,641	11,016	8,375	0
2	Nagaram,	12,612	11,404	0	1,208
3	Rally,	1,056	1,308	252	0
4	Cota Ramachendrapoor,	9,669	12,871	3,202	0
5	Bickavole,	18,929	16,244	0	2,685
6	Caupavaram,	9,792	9,774	0	18
	Total Collector's Division...	54,699	62,617	11,829	3,911
	SUB-DIVISION.				
7	Mogultoor,	3,493	4,174	681	0
8	Poondy,	3,093	3,353	260	0
9	Tanookoo,	6,198	7,121	923	0
	Total Sub-division.	12,784	14,648	1,864	0
	Grand Total.	67,483	77,265	13,693	3,911
				Net increase...	9,782

COLLECTIONS AND BALANCE.—ESTATES PERMANENTLY SETTLED.—25. There was a decrease of Rupees 205 under the head of tax on fruit trees, mainly owing to a partial failure of the tamarind crop in the hill taluq of Juddunghy.

26. There are in this district 78 proprietary estates. Of Rupees 5,89,976-0-9, the total amount of peishush, Rupees 5,71,529-9-9, were paid within the Fasli, and Rupees 13,113-2-5 subsequently, up to the end of September, leaving a balance of Rupees 5,333-4-7.

27. The arrears out-standing at the commencement of the Fasli under report, were Rupees 14,046-8-0. Of this, Rupees 10,279-2-8 were realized within the Fasli under notice, leaving a balance of Rupees 3,767-5-4 still remaining, as shewn in the annexed statement :—

No.	NAMES OF ESTATES.	Fasli 1265.		Fasli 1266.		Total.	
	1	2		3		4	
		C. Rs.	A. P.	C. Rs.	A. P.	C. Rs.	A. P.
1	Billoomully, ...	809	13 6	810	7 11	1,620	5 5
2	Byanagoodem, ...	508	12 4	504	12 4	1,013	8 8
		1,318	9 10	1,315	4 3	2,633	14 1
3	Bundapooram, ...	798	13 5	0	0 0	798	13 5
	Total irrecoverable...	2,117	7 3	1,315	4 3	3,432	11 6
4	Bomoor, ...	0	0 0	334	9 10	334	9 10
	Total...	2,117	7 3	1,649	14 1	3,767	5 4

In the two first villages the balance is out-standing on account of a certain bund (which has already formed the subject of correspondence,) not having been repaired, and in the last on account of a claim to remission in consequence of a channel having been dug, now under investigation.

28. The balances still out-standing on account of the past Fasli are as follows :—

1	Bomoor, ...	334	9	10
2	Billoomully, ...	809	13	6
3	Bayanagoodem, ...	503	12	4
4	Kirlumpoody, ...	3,442	13	6
5	Casalacoordo, ...	99	8	3
6	Capilaswarapooram, ...	22	4	4
7	Hoondaswarapooram, ...	35	4	10
8	Talekecherla, ...	70	0	0
9	Yadavole, ...	8	0	0
10	Bheemole, ...	0	9	6
11	Gootala, ...	6	8	6
	Total...	5,333	4	7

Those against the first three estates remain, for similar reasons, to those just given. A separate report will be submitted regarding them. The Kirlumpoody Estate is under the management of the Court of Wards and there are no funds at present available. The balance on the remaining estates* will be shortly realized.

* 5 to 11.

LAND REVENUE—NOT PERMANENTLY SETTLED.—29. The following statement shews the collections and balance at the close of the Fasli on account of the current demand in each taluq, as well as the collections subsequently realized to the end of November.

No.	Taluqs.	Demand.	Collections within the Fasli.	Balance.	Subsequent collections up to the end of 30th Nov. 1858.	Balance.
1	Amlapoor. ...	1,79,498	1,67,894	11,604	8,635	2,969
2	Nagram. ...	1,31,666	1,25,764	5,902	4,523	1,379
3	Rally. ...	94,217	93,970	247	37	210
4	Cota Ramachendrapoor. ...	1,77,501	1,73,946	3,558	1,622	1,936
5	Bickavole. ...	1,63,113	1,49,157	13,956	9,720	4,236
6	Peddapoor. ...	44,387	44,332	55	52	3
7	Capavaram. ...	1,84,418	1,71,206	13,212	8,664	4,548
8	Rajahmundry. ...	41,706	41,359	347	20	327
9	Cottapilly. ...	55,372	53,854	1,518	1,249	269
10	Lingumpurty. ...	29,764	28,255	1,509	974	535
11	Cocanada Division. ...	24,649	14,174	10,475	7,725	2,750
12	Pittapoor. do. ...	3,957	3,558	399	302	97
13	Coringa do. ...	471	40	431	372	59
	Total...	11,30,722	10,67,509	63,213	43,895	19,318
14	Mogultoor. ...	1,72,454	1,68,872	3,582	691	2,891
15	Woondy. ...	1,70,029	1,68,396	1,633	1,091	542
16	Tanookoo. ...	2,00,570	2,00,016	554	0	554
17	Tandemullah. ...	35,001	33,237	1,764	188	1,576
	Total...	5,78,054	5,70,521	7,533	1,970	5,563
	Grand Total...	17,08,776	16,38,030	70,746	45,865	24,881

Up to 30th September 40,395
Since, up to November..... 5,470

45,865

30. Of the balance still out-standing, Rupees 4,759 are due on account of water tax on Inams. The greater portion will, I trust, be realized. A part of the remaining sum is due by Rayats who are too poor to pay, and by those who are dead or have left the country, and a part is the assessment on land taken up by channels and embankments. Careful inquiry is in progress into the causes of the remainder being still uncollected, and the result will be reported on in due course. A partial failure of the harvest in certain villages in the Capavaram taluq, impeded the realization of the revenue in full in that taluq. The settlement of certain of the Delta taluqs was unavoidably made later than usual, which prevented the whole of the revenue being realized within the Fasli, and the water rate on land cultivated with a second crop could not be determined till very late in the season.

OLD ARREARS OF LAND REVENUE—NOT PERMANENTLY SETTLED.—31. The following statement shews the arrears out-standing at the commencement of the Fasli under review, the sums written off, the collections and balance still remaining, as well as the portion of latter classed as recoverable or the reverse.

FASLI.	Arrears out-stand- ing at the com- mencement of Fasli 1267.	Deduct					Remaining balance.	Subsequent col- lections up to the end of Sep- tember 1858.	Remaining.	Particulars of Column 9.		
		Collections with- in the Fasli.	Amount struck off under sanction of Govt., dated 19th Feb. 1857.	4	5	Total of Columns 3, 4 and 5.				Recoverable.	Doubtful.	Irrecoverable.
1	2	3				6	7	8	9	10	11	12
1262...	1,522 9 3	612 8	513 3 3	940 12 8	1,460 12 7	6112 8	380 1 4	...	6112 8	...	...	6112 8
1263...	33,786 9 11	73 11 5	33,049 13 7	282 15 7	33,406 8 7	380 1 4	...	...	380 1 4	1714 0 237	...	12410 10
1264...	16,324 12 1	202 14 10	...	14,322 13 10	14,525 12 8	1,798 15 5	65 11 1	...	1,733 4 4	114 0 0 237	...	1,381 11 10
1265...	12,211 7 5	930 1 6	...	...	930 1 6	11,281 5 11	98 12 3	...	11,182 9 8	848 14 7 237	...	10,096 2 7
Total.	63,845 6 8	1,213 8 5	33,563 0 10	15,546 10 1	50,323 3 4	13,522 3 4	164 7 4	...	13,357 12 0	980 12 7 12	...	11,664 5 11
1266...	42,031 11 1	24,420 2 8	...	...	21,420 2 8	17,000 1 8	1,804 15 5	...	15,806 9 0	4,811 15 11 237	...	6,10,757 0 7
Total.	1,65,877 1 9	25,633 11 1	33,563 0 10	15,546 10 1	74,743 6 0	31,133 11 9	1,969 6 9	...	29,164 5 0	5,792 12 6 950	...	22,421 6 6

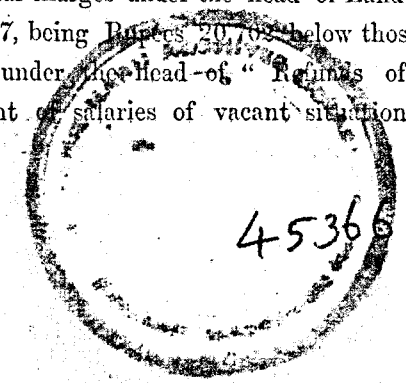
32. As directed in the Board's Proceedings of the 16th July 1858, No. 2645, I submit a statement shewing the particulars of the arrears mentioned in my report for Fasli 1266, in which also the sums collected and those transferred from the recoverable and doubtful head to that of irrecoverable, with reference to inquiry since made, are also exhibited.

33. Measures have been taken for the speedy recovery of the arrears classed as recoverable. The amount entered under the head "Doubtful" is the arrears out-standing against the Inamdars of Tanookoo, the collection of which is postponed, pending the orders of the Board on my report, dated the 18th October last. A detailed statement of the irrecoverable arrears, amounting to Rupees 22,421-6-6, is annexed.

ITEMS.	Fasli 1262.	Fasli 1263	Fasli 1264.	Fasli 1265.	Fasli 1266.	Total.
1	2	3	4	5	6	7
1. Due by deceased Rayats.....			76 7 5	411 5 0	225 9 1	713 5 6
2. Do. by those who have left the country.....			35 8 1	342 7 9	466 1 5	844 1 3
3. Do. by too poor to pay.	61 12 8	124 10 10	981 11 4	5,458 1 8	7,312 0 0	13,938 4 6
4. On lands taken up by channels, embankments and roads.....				1,670 6 10	613 2 7	2,283 9 5
5. Lands unavoidably left waste from various causes.....				1,761 2 9	958 10 5	2,719 13 2
6. Occupied by dwellings.....			288 1 0	297 0 7	248 7 2	833 8 9
7. Water tax fixed in excess of the prescribed rates.					706 7 11	706 7 11
8. On sundry accounts.....				1,155 10 0	226 10 0	382 4 0
Total...	61 12 8	124 10 10	1,381 11 10	10,096 2 7	10,757 0 7	22,421 6 6
PARTICULARS.						
Amount remaining after deducting the sum remitted under sanction of Government from that entered in last year's report.....	53 12 8	59 1 4	841 13 3	7,310 13 3	...	8,265 8 6
Add amount according to inquiry in the Fasli under review...	8 0 0	65 9 6	539 14 7	2,785 5 4	10,757 0 7	14,155 14 0

34. I beg to recommend that, for the reasons detailed above, the sanction of Government for writing off the same from the accounts may be obtained. I may mention that out of the sum of Rupees 57,375-3-5, which I recommended in paragraph 48 of my report for Fasli 1266, should be foregone, a sum of Rupees 49,109-10-11 was struck off as per sanctions of Government, dated the 19th February 1857 and 31st May last, and the remainder, viz., Rupees 8,265-8-6, is included in the amount now recommended to be written off.

CHARGES—MANAGEMENT.—35. The total charges under the head of Land Revenue in the Fasli under report, were Rupees 1,51,279-8-7, being Rupees 20,000 below those of the previous year. The increase of Rupees 1,294-5-6, under the head of "Rebates of Land Revenue Charges," is attributable to the full amount of salaries of vacant situations having been



debited to the proper head and credited to that of "Refunds of Land Revenue Charges;" this practice did not obtain till October of the Fasli under review.

	Fasli 1266.	Fasli 1267.	Increase.	Decrease.
Salary of Mr. Purvis, Collector.....	28,000	18,667	..	9,333
<i>Of the rank of Sub Collector.</i>				
Mr. Taylor.....	10,169	9,333	..	..
" Pelly.....	1,618	..	..	..
" Morris.....	..	1,549	..	..
	11,787	10,882	..	905
<i>Of the rank of Head Asst. Collector.</i>				
Mr. Wylie.....	3,628	..	..	..
" Molony.....	1,693	..	..	..
	5,321	..	..	5,321
<i>Of the rank of Asst. Collector.</i>				
Mr. Molony.....	4,444	..	..	..
" Horsley.....	2,334	2,800	..	..
	6,778	2,800	..	3,978
Total.....	51,886	32,549	..	19,537

lector having been debited to the head of "Magisterial Charges" in the Fasli under review, under the instructions from the Accountant General, dated 9th October 1858.

37. The decrease in the "Medical Revenue Charges" is owing chiefly to the office, of Fasli 1266..... 4,085 Civil Surgeon at Cocanada having been vacant since the middle of Do. 1267..... 3,282 December. Decrease... 3,603

38. The increase in the sauderward is owing to certain arrears due having been debited during the Fasli under report; and in the law charges from the amount due on account of fees to the Pleader, employed in defending the appeal suit preferred by Rajah Wooppalapaty Jogee Jagunnadharauze against the Government officers, having been paid.

39. The statement, shewing the extent to which a resort to coercive measures in the realization of the Revenue was found necessary, does not call for any particular remark. In the great majority of such cases the sum due was paid without the necessity of proceeding to the actual sale of the property attached.

EXTRA SOURCES.—40. I now proceed to the Extra branches of Revenue for the Fasli under report.

ABKARRY.—41. There was a decrease of Rupees 324 in the Abkarry revenue demand,

ITEMS.	Fasli 1266. Demand.	Fasli 1267. Demand.	Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Demand on Abkarry farms.....	1,04,025	1,04,025	..	..
Licenses granted for the sale of Foreign spirits.....	300	..	..	300
Total..	1,04,325	1,04,025	..	300
Extra Revenue..	32	8	..	24
Grand Total..	1,04,357	1,04,033	..	324

Extract from the Proceedings of the Board of Revenue, dated 23rd April 1857, to Collector of Rajahmundry.

31st May 1852. The decrease in the Extra Revenue is from a smaller sum having been realized on account of commission on the sale of distrained property.

42. Of the demand, Rupees 96,508 were realized within the Fasli, and a further sum of Rupees 5,956 up to the end of November, leaving a balance of Rupees 1,561 still out-standing

36. The marginal abstract shews that there is a decrease of Rupees 19,537 in Collectors' salaries, which is partly attributable to no salary having been disbursed to the Head Assistant Collector, Mr. Wylie, absent on leave in England, during the Fasli 1267, and to the salary of Mr. Molony, Assistant Collector, having been paid at a higher rate during the previous Fasli. Rupees 16,174. The decrease* is mainly, however, attributable to one-third salary of the Col-

On account of the greater portion of the balance property is under attachment, and the sums due will shortly be brought to account. A sum of Rupees 554-11-11 is out-standing against the Taudi-mulla renter. Owing to the disturbances in this taluq, this man suffered loss and I permitted him to pay the balance due by him by instalments. The renter of the Toony farm is in confinement as a defaulter on account of the balance due by him for Faslis 1266 and 1267, but I fear the realization of much of this amount is hopeless.

43. A sum of Rupees 551-13-1 is out-standing on account of arrears of this branch of revenue for Faslis previous to 1267. Of this Rupees 450-0-5, due by the renter of the Toony division, are irrecoverable. A sum of Rupees 20-0-0, being the moiety of the sum charged for a license for the sale of Foreign liquors taken out by one Mr. G. Smith at Dowlaiswaram, who only paid 20 Rupees and, left the country before the remainder fell due, is also irrecoverable. I request, therefore, sanction for writing off the sum of Rupees 470-0-5 may be obtained. The remaining arrears will shortly be realized.

FRONTIER CUSTOMS.—44. The collections on account of duty on the French frontier of Yanam, in comparison with the preceding Fasli, are next given.

ITEMS.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
1	2	3	4	5
	C. Rs.	C. Rs.	C. Rs.	C. Rs.
Exports....	423	429	6	0
Imports....	9	210	201	0
	432	639	207	0
Add arrear collected ..	6	16	10	0
DEDUCT	438	655	217	0
Collections from 16th to 30th June 1858 ..	15	0	15	0
Remaining.....	423	655	232	0
Extra Revenue.....	..	4	0	4
Total.....	431	659	228	4
			Deduct decrease...	4
			Net increase.....	228

The increase is mainly owing to the increased import of brandy and in the export of cloth.

45. The increase under the head of Collections from 16th to 30th June 1858, is owing to the amount collected up to the end of that month having been brought to account within the Fasli, while in Fasli 1266 the collections up to 15th of June only were included; the collections for the latter half of that month being included in the Demand, and then deducted from it in the accounts, in accordance with the practice then obtaining.

46. There is a net increase of Rupees 18-0-1 in the charges, owing principally to there having been no situations vacant during the year.

MOTURPHA.—47. Under Moturpha, there is a decrease of Rupees 6,125, as is seen in Statement No. 8. It chiefly arises from the abolition of the tax under this denomination on sheep, goats, cows and she buffaloes, in accordance with the orders of Government, dated 18th July 1856 and 10th August 1857, and a falling off in the number of looms and retail shop-keepers.

48. Of the current demand, Rupees 53,984-14-7 were realized within the Fasli, and Rupees 1,545-4-6 up to 30th September 1858, leaving a balance of Rupees 453-3-5, a great portion of which will shortly be recovered.

49. The following statement shows the arrears on account of this branch of revenue :—

ITEMS.	Fasli 1263.	Fasli 1264.	Fasli 1265.	Fasli 1266.	Total.
1	2	3	4	5	6
Classed as recoverable in last year's report.....	...	3 0 0	27 12 6	...	30 12 6
Deduct collection.....	...	...	4 10 0	...	4 10 0
Net remaining.....	...	3 0 0	23 2 6	...	26 2 6
Classed as irrecoverable on subsequent inquiry...	...	3 0 0	8 0 0	...	11* 0 0
Remaining recoverable..	...	...	15 2 6	...	15 2 6
Upon subsequent inquiry.	...	...	...	74 3 0	74 3 0
Total....	...	...	15 2 6	74 3 0	89 5 6
Classed as irrecoverable in report for Fasli 1266... ..	67 15 9	272 2 4	215 10 9	...	555 12 10
DEDUCT REMISSION	...	...	...	...	...
As per sanction dated 19th February 1857 and 31st May 1858.....	67 15 9	255 7 1	...	...	323 6 10
Remaining irrecoverable	...	16 11 3	215 10 9	...	232 6 0
Upon subsequent inquiry.	...	...	...	347 15 3	347 15 3
Total irrecoverable.....	...	16 11 3	215 10 9	347 15 3	580 5 3
Transferred to this head from that of recoverable....	...	3 0 0	8 0 0	...	11 0 0
...	...	19 11 3	223 10 9	347 15 3	591 5 3
...	...	19 11 3	238 13 3	422 2 3	680 10 9

* Dead or deserted.

50. From the above statement it will be observed, that Rupees 591-5-3 are classed as irrecoverable. Of this Rupees 232-6-0 form part of the sum already recommended in my last report to be written off, Rupees 11, from the amount previously entered as recoverable, are now after further inquiry classed as irrecoverable, and the remainder, Rupees 347-15-3, has been ascertained to be irrecoverable. Of this sum Rupees 111-5-0 are due by certain shepherds in the Peddapoor taluq, the amount having been left uncollected on account of their poverty, Rupees 236-10-3 are due by persons dead, deserted, &c. I therefore request that sanction may be granted for writing off the

above sum of Rupees 591-5-3. The sum of Rupees 89-5-6, classed as recoverable, will be realized as early as practicable.

51. The accounts connected with the Salt revenue for the year under notice are submitted, as entered in the list alluded to in the 1st paragraph of this report.

52. The number of pans, the quantity of salt the manufacturers agreed to make, and the estimated quantity manufactured in each village or group of pans, as well as the amount received into store, is shewn in the following statement :—

Number.	VILLAGES.	Number of pans.	Amount of ditto.	Estimated quantity manufactured in the Fasli.	Quantity received into Store		Remaining to be stored.	Remarks.
					Within the Fasli.	Subsequently up to 31st October 1858.		
1	2	3	4	5	6	7	8	9
1	Pengoodooroo Makam.	7,854	1,70,000	1,82,604	9,600	1,63,443	32,632	The cols. 6 to 8
2	Gooroojanapully.....	7,080	1,15,000	1,18,531	...	75,783	35,390	do not agree with
3	Carapah.....	1,560	59,000	61,404	...	74,890	...	col. 5 as the quanti-
4	Salapaka.....	1,768	15,000	31,701	12,000	26,832	...	ty in the latter is
5	Congodoo.....	2,325	64,000	68,232	6,000	49,270	12,969	entered on estimate
6	Gorrapoody.....	2,818	23,000	77,114	...	...	77,114	only.
7	Vamavaram.....	1,733	34,000	33,727	...	...	33,727	
8	Chollunghy.....	2,139	36,000	53,226	...	...	53,226	
9	Vamoolavada.....	3,149	60,000	51,235	...	...	51,235	
10	Paterlageddar.....	1,322	24,000	17,252	...	...	17,252	
		31,748	6,00,000	6,95,026	27,600	3,90,218	3,13,545	

53. The manufacturers pursued the Nellore system in preparing pans, &c., in the current Fasli. They began working on 18th January, and commenced the gathering of salt on the 25th March, the manufacture was closed on the 9th June.

54. The season was much more favorable than the previous one. Considerable exertion was made by the manufacturers to produce salt of a better description than formerly, and the result was on the whole satisfactory. All very inferior salt was at once destroyed and the salt of two villages being of an indifferent quality, was paid for at a reduction of one Rupee per garce. With regard to the remainder, as the manufacturers had exerted themselves to make good salt, I felt justified in authorizing the payment to them of the full sanctioned rate. There were, partly owing to the breach in the annicut, no complaints this year of the fresh water getting into the reservoirs; but the want of labor prevented certain temporary arrangements, contemplated for retaining a better supply of salt water, being carried out by the Department of Public Works.

*55. In the following statement the different items of this branch of revenue in the two last Faslis are compared :—

No.	ITEMS.	Fasli 1266.	Fasli 1267.	Increase.	Decrease.
1	Home Consumption.				
	Iyen salt.....	1,92,349	1,68,172	...	24,177
	Confiscated salt.....	58	346	288	...
		1,92,407	1,68,518	...	23,889
2	Land Consumption.				
	Other districts.....	23,821	21,819	...	2,002
	Foreign States.....	7,340	7,135	...	205
		31,161	28,954	...	2,207
3	Exportation by sea.....	2,23,568	1,97,472	...	26,096
	On account of private trade.....	7,366	12,786	5,420	...
4	For consumption in the French settlement of Yanam.	72	72	...	...
	Add	2,31,006	2,10,330	...	20,676
	Arrears of past Fasli received in the Hoozoor Treasury in the current Fasli.....	18,946	19,716	770	...
	Total demand.....	2,49,952	2,30,046	..	19,906
	Deduct				
	Arrears of the current Fasli not received into the Hoozoor Treasury during the Fasli.....	19,716	...	19,716	...
	Collections received within the Fasli.....	2,30,236	2,30,046	...	190
5	Recoveries of advances made for the manufacture of salt.....	...	8,633	8,633	...
6	Extra Revenue.....	10	142	132	..
7	Refunds of charges on account of establishment and storing, &c.	40	39	..	1
		50	8,814	8,764	..
	Grand Total.....	2,30,286	2,38,860	8,574	...

56. Since the abolition of the Mogultoor cotaur, the dealers of the taluqs in that part of the district and some of those of Masulipatam, who formerly used to frequent the Mogultoor stores, now of course resort to Buntoomilly in Masulipatam. The merchants who laid in large quantities of salt in the previous year, owing to the contemplated abolition of the Mogultoor store, had of course a part of their stock still on hand at the commencement of the Fasli under report. The unsettled state of some of the frontier taluqs in this district during the year, as well as the closing of the canals for a time, owing to the breach of the annicut, injuriously affected the sales. The above are the main causes for the falling off of the Home sales during the past Fasli; but, as already stated, a very large quantity of salt was manufactured in the season under report. The pans are scattered over a large extent of country, and with every care it is almost impossible to prevent, to some extent, the theft of salt and subsequent smuggling of the same into the market. The past season was also particularly favorable for the production of spontaneous salt in the swamps along the great extent of coast in this Province, and though every measure in my power was adopted to destroy and prevent the appropriation of such, I cannot hope that I was in every instance successful, and must confess to a belief that to the two latter causes the falling off in the sales in the year under report is also, to some extent, attributable.

57. The small decrease in the sales to other districts is owing to the merchants of Vizagapatam not having frequented the stores of this district in this Fasli, as they did in the preceding one.

58. From the memorandum in the margin it is seen that there is a very little difference in the quantity of salt sold ostensibly for consumption in the Masulipatam district in the two years. A considerable falling off, owing to the abolition of the store adjoining that district, would naturally be looked for. The fact, I believe, is, that a good deal of salt is declared on purchase for Masulipatam for the sake of getting ravanahs with a longer time to run, which is afterwards disposed of in this district. This also affects the accounts of Home sales. Advances made in Fasli 1266 have been recovered in 1267, hence the increase under recoveries. Old unserviceable weights were sold, and the proceeds thereof were included in the Extra Revenue, hence the increase under this head.

59. The annexed statement of charges exhibits a net increase of 17,040 Rupees.

No.	ITEMS.	Fasli 1266.	Fasli 1267.	Increase.	Decrease.
1	Salaries of Establishment...	6,097	5,910	0	187
2	Saderward ...	218	182	0	36
3	Advances made to the Salt manufacturers...	8,633	0	0	8,633
4	Coodevaram or share due to the manufacturers ...	7,181	29,422	22,241	0
5	Extra charges... ..	4,615	8,270	3,655	0
	Total...	26,744	43,784	17,040	0

The abolition of Mogultoor store and re-arrangement of the establishment caused a decrease under the head of Establishment. Advances for manufacture have been discontinued under the orders of Government. The increase in the Coodevaram is owing to a large quantity of salt manufactured in Fasli 1266, having been paid for in the Fasli under report. The increase of Rupees 3,655 in the Extra Charges, is mainly owing to the larger disbursements on account of charges for exportation by sea, for storing, and for extra Peons. Certain sums due to the latter and not charged during the previous Fasli, owing to the passed bills not having been received from the Civil Auditor, being charged in the following Fasli.

60. The wastage statement exhibits a wastage of 15,833 maunds. The account below gives the particulars of the same. Of the salt sold in the Fasli under report 131 heaps were stored and sold by measurement. The net per centage of wastage on this head is rather more than five maunds; 47 heaps were stored and sold by weight, in which there was a wastage of but three maunds and upwards per cent.; 35 heaps were stored by weight and sold by measurement. The wastage under this head exceeds 12 per cent. With the view of ascertaining what the actual difference between the weight and measurement really was, I deputed my Assistant Mr. Horsley to the stores. Four heaps of the same season's

manufacture were examined by him. He first had the heap weighed and immediately afterwards measured at the equivalent of 424 mercals per gallee of 120 Indian maunds, and the result was as shown in the margin. The average difference between measuring and weighing being maunds 8, s. 29, ch. 1, per cent. in favor of the former. When allowance is made for this, the wastage does not appear excessive. The salt in question was received into store by weight, under the belief that it would be required for export by sea, but this not being found to be the case, it was sold for Home consumption and therefore by measurement.

STATEMENT.

Fasli in which stored.	ITEMS.	Number of heaps sold in which wastage occurred.	Contents of the heaps when stored.	Out-turn of the heaps when sold.	Wastage.	Percentage of the wastage on column 4.
1	2	3	4	5	6	7
1265	Stored and sold by mereals.	19	21,517 20 0	20,316 20 0	1,201 0 0	5 23 4
1266	Stored and sold by mereals.	53	53,617 32 0	49,437 0 0	4,180 32 0	7 31 14
	Stored and sold by weight.	14	16,712 0 0	16,318 0 0	394 0 0	2 14 4
	Stored by weight and sold by mereals.....	1	1,200 0 0	1,076 20 0	123 20 0	10 11 10
		68	71,529 32 0	66,831 20 0	4,698 12 0	6 22 11
1267	Stored and sold by mereals.	59	69,502 0 0	66,221 0 0	3,281 0 0	4 28 13
	Stored and sold by weight.	33	35,432 0 0	34,047 0 0	1,385 0 0	3 36 5
	Stored by weight and sold by mereals.....	34	40,614 0 0	35,341 0 0	5,273 0 0	12 39 5
		126	1,45,548 0 0	1,35,609 0 0	9,939 0 0	6 33 2
		213	2,38,595 12 0	2,22,757 0 0	15,838 12 0	6 25 8
Total...	Stored and sold by mereals.	131	1,44,637 12 0	1,35,974 20 0	8,662 32 0	5 39 9
	Stored and sold by weight.	47	52,144 0 0	50,365 0 0	1,779 0 0	3 16 7
	Stored by weight and sold by mereals.....	35	41,814 0 0	36,417 20 0	5,396 20 0	12 36 3
		213	2,38,595 12 0	2,22,757 0 0	15,838 12 0	6 25 8

61. Adverting to the Extract from the Proceedings of the Board of Revenue, dated 20th July 1858, you will observe that a large quantity, estimated at nearly 700,000 maunds of salt, has been made in the past Fasli. This quantity will fully suffice for upwards of two years' consumption, allowing for any increased demand that may possibly arise.

SEA CUSTOMS.—62. The collections under this head during the Fasli under report, are shown in the following statement, in comparison with those of the preceding Fasli:—

ITEMS.	Fasli 1266.	Fasli 1267	Increase.	Decrease.
1	2	3	4	5
	C. Rs.	C. Rs.	C. Rs.	C. Rs.
On Foreign bottoms—Exports...	21,099	36,798	15,699	...
Imports ...	1,031	743	...	288
Total....	22,130	37,541	15,699	288
On British bottoms—Exports ...	7,071	9,013	1,942	...
Imports... ..	2,370	2,603	233	...
Total....	9,441	11,616	2,175	...
Total—Exports...	28,170	45,810	17,640	...
Imports... ..	3,401	3,347	234	288
	31,571	49,157	17,574	288
Add collections of last Fasli ...	165	3,047	2,882	...
	31,736	52,204	20,756	288
Deduct collections from 16th to 30th June 1858 ...	3,047	...	3,047	...
Remainder	28,689	52,204	23,803	288
Extra revenue ...	...	397	397	...
	28,689	52,601	24,200	288
Deduct decrease...			288	
Net increase...			23,912	

The main increase is in the duty on rice, and gram shipped for Pondicherry, Mauritius and other Foreign ports, and gingily oil seeds, to France. A net decrease of Rupees 147 is observable in the Sea Custom charges, occasioned by a portion of the salary of the Daroga of Coringa having been debited to "Magisterial Charges."

STAMPS.—63. It will be seen from the following comparative statement that there was a net increase of Rupees 6,014 in the Stamp collections:—

ITEMS.	Fasli 1266.	Fasli 1267.	Increase.	Decrease.
1	2	3	4	5
Sale of Stamps for Bonds and institution of suits.....	25,629	29,466	3,837	...
Securities for public servants.....	45	12	..	33
Suits instituted against Government servants.....	2	1	...	1
	25,676	29,479	3,837	34
Deduct collections from 16th to 30th June.....	1,114	..	1,114	...
	24,562	29,479	4,951	34
Add collections from 16th to 30th June	886	1,114	228	...
Total ordinary collections...	25,448	30,593	5,179	34
Pauper suits.....	87	129	42	...
Penalties.....	1,239	1,787	558	...
Interest on stamp duty in Pauper suits.....	...	11	11	...
	1,316	1,927	611	...
Total.....	26,764	32,520	5,790	34
		Deduct decrease:..	34	
		Net increase.....	5,756	

EXTRA REVENUE.—64. The net increase under the head of Extra Revenue, Rs. 2,213, arising from a gross increase of Rs. 3,372 and a gross decrease of Rs. 1,159. The former is in the emoluments* of certain Moonsiffs and Pettanadars, &c., owing to the offices having been vacant; in the commission† charged on the collections of the Pittapoor Zemindary under the management of the Court of Wards, which were higher than in the preceding Fasli; in the amount‡ realized from the sale of smuggled goods in the Sea Custom department which had hitherto been held in deposit; in Stamp duty in Pauper§ suits as well as penalties§ levied under Regulation II of 1825; and in the amount of interest|| levied from the proprietors and Abkarry renters. The decrease is principally caused by fines for cattle trespass under Act III. of 1857, having been held in deposit and not credited to the head under remark.

* Rupees 1,140

† Rupees 424

‡ Rupees 397

§ Rupees 602

|| Rupees 479

ARREARS OF EXTRA REVENUE.—65. The arrears on this account of former Faslis are shewn in the following statement:—

ITEMS.	Fasli 1263.	Fasli 1264.	Total.
1	2	3	4
Balance at the commencement of Fasli 1267.....	4 7 6 28	3 32	8 9
Remitted as per sanction of Government, dated 19th February 1857.....	3 15 6	...	3 15 6
Remitted under sanction, dated 31st May 1858.....	...	21 0 0	21 0 0
	3 15 6 21	0 0 24	15 6
Remainder.....	0 8 0 7	1 3 7	9 3

I have already stated in my report for last Fasli that the above balance is irrecoverable and have requested sanction for writing off the same.

	Fasli 1265.	Fasli 1266.	Total.
Balance at the commencement of Fasli 1267....	121 7 4	559 12 0	681 3 4
Collections within the Fasli.....	38 0 5	559 12 0	597 12 5
Balance.....	83 6 11	...	83 6 11

ARREARS OF INTEREST.—66. The memorandum in the margin shews the arrears of interest. This sum is the interest due on the arrears against the estates of Billoornally and Byanagoodem, already noticed in para. 27.

Para. 76. Sanction was solicited for writing off the same in my report for last Fasli.

LAW CHARGES.—B: 67. A statement of costs awarded to Government by the Court, and the amount recovered, together with the balance still due, is forwarded. The balance of Rupees 431, therein exhibited is the sum paid to the Government Pleader in the appeal suit filed by Rajah Woopalapaty Jogee Jagunnadharaz in the Court of Sudr Udalt, referred to in the correspondence noted in the margin. No decision has yet been passed.

GENERAL REVENUE RESULTS.—68. A statement shewing the total demand and collection on account of each branch of revenue in the year under report, as compared with that immediately preceding, is given below:—

Fasli 1266.									
Items	Demand.	Collection within the Fasli.	Subsequent collection up to 30th Sept. 1938.	Total.	Balance.	Demand.	Collection within the Fasli.	Subsequent collection up to 30th November 1938.	Balance.
1	2	3	4	5	6	7	8	9	10
Permanently settled Estates.....	5,89,976	5,78,077	9,727	5,87,804	2,172	5,89,976	5,71,530	16,592	5,88,122
Jodee or shrotriem, including water tax on Inams and on Proprietary Estates.....	34,181	27,272	4,434	31,706	2,475	46,331	32,703	10,824	43,027
Joint rents.....	15,88,644	15,54,098	13,799	15,67,897	20,747	16,48,842	15,92,361	35,338	16,27,719
Ryotwar.....	12,238	11,601	536	12,197	41	13,603	12,966	183	13,149
Total.....	16,35,063	15,93,031	18,769	16,11,800	23,263	17,08,776	16,38,030	45,865	16,83,895
Total.....	22,25,039	21,71,108	28,496	21,99,604	25,435	22,98,752	22,09,560	62,437	22,72,017
Abkarry.....	1,04,325	95,816	6,103	1,01,919	2,406	1,04,025	96,508	5,936	1,02,464
Moturpha.....	62,109	59,769	1,804	61,573	536	53,983	53,983	1,644	55,629
Salt.....	2,31,007	2,11,291	19,716	2,31,007	...	2,10,330	2,10,330	...	2,10,330
Sayer.....	432	417	15	432	...	639	639	...	639
Sea Customs.....	31,570	28,524	3,046	31,570	...	49,157	49,157	...	49,157
Stamps.....	25,677	24,562	1,115	25,677	...	29,479	29,479	...	29,479
Total.....	4,55,120	4,20,379	31,799	4,52,178	2,942	4,49,613	4,40,098	7,600	4,47,698
Total.....	26,80,159	25,91,487	60,295	26,51,782	28,377	27,48,365	26,49,658	70,037	27,19,715
Extra Revenue.....	14,716	14,716	...	14,716	...	16,451	16,451	...	16,451
Interest Account.....	588	28	430	458	130	1,066	206	498	704
Total.....	15,304	14,744	430	15,174	130	17,517	16,657	498	17,155
Grand Total.....	26,95,463	26,06,231	60,725	26,66,956	28,507	27,65,882	26,66,315	70,535	27,36,870
Grand Total.....	26,95,463	26,06,231	60,725	26,66,956	28,507	27,65,882	26,66,315	70,535	27,36,870

69. I also append a Comparative statement exhibiting the gross amount of revenue realized within the Fasli and the charges of management.

Fasli 1267.									
Fasli 1266.									
Items	Collections.			Collections.			Collections.		
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.
1	2	3	4	5	6	7	8	9	10
Land Revenue.....	21,80,501	32,559	22,13,060	1,71,982	8	22,21,774	35,912	22,57,686	1,51,279
Abkarry.....	95,876	3,226	99,102	...	...	96,710	7,371	1,04,081	...
Moturpha.....	59,822	3,713	63,535	4,825	8	54,004	1,933	55,937	4,825
Salt.....	2,11,347	18,946	2,30,293	18,211	8	2,10,512	19,716	2,30,228	43,784
Sea Customs.....	32,807	165	32,972	3,884	12	53,734	3,047	56,781	3,845
Sayer.....	425	6	431	973	225	650	15	665	986
Stamps.....	25,878	886	26,764	3,471	13	31,407	1,114	32,521	4,104
Total Extra sources.....	4,26,155	26,942	4,53,097	31,364	7	4,47,017	33,196	4,80,213	57,544
Grand Total.....	26,06,656	59,501	26,66,157	2,03,346	8	26,68,791	69,108	27,37,899	2,08,823
Grand Total.....	26,06,656	59,501	26,66,157	2,03,346	8	26,68,791	69,108	27,37,899	2,08,823

70. I have much pleasure in acknowledging the valuable assistance I have received from the Acting Sub-Collector Mr. H. Morris, who joined the district in June 1857, and a copy* of whose report is submitted, from Mr. Molony, and Mr. Swinton, who succeeded the former gentleman as Acting Head Assistant, when the state of his health compelled him to proceed to England, and from the Junior Assistant Mr. Horsley. These gentlemen, each and all, in their respective duties, rendered me efficient aid.

IN CON. 20TH DECEMBER 1859, No. 4999.
From W. KNOX, Esq., Collector of MASULIPATAM,
dated Masulipatam, 25th October 1858, No. 204.

The settlement of Fusly 1267 having been brought to a conclusion before I assumed charge of the district, the duty of submitting the report alone devolves upon me, and this I shall do as briefly as possible.

2. I forward herewith 18 accounts in the prescribed forms illustrative of the results of the settlement, also a return of talookwar cultivation as directed in paragraph 20 of the Board's Circular of 16th July 1858. The report of Mr. M. C. Chase, in the sub-division is also forwarded.

STATEMENTS No. 1.—3. Six of the eight talooks under the immediate control of the Collector were settled by my predecessor, and the remaining two by the Head Assistant. The Acting Sub Collector, Mr. M. C. Chase, settled his own taluqs four in number.

SEASON.—4. The season was a peculiarly unfavorable one. The good falls of rain in June and July 1857, were succeeded by a continued drought lasting till the middle of September, and, but for the unceasing supply of water thrown by the two noble annicuts into the Delta taluqs, this drought would have been disastrous to the whole of the district. The heavy rains which fell from the middle of September while they did essential good to the drooping paddy cultivation, proved too much for the cholum crop which was damaged considerably. They, however, enabled the ryot to sow extensively different species of pyra or after-crops which yielded a good and remunerative harvest.

5. The highest fresh of the Kistna during this season was under 34 feet, and remained but a very short time at that height, and the consequence was the tanks of the Deevy taluq, which are wholly dependent for their supply upon that river, were only partially filled. The various hill streams which feed the tanks of the Ellore, part of Pentapaud, Nundegam, Jaggiapetta and Tirwoor taluqs, did not fill at all or brought down only a scanty volume of water. The tanks of the Bezoarah talook were mostly breached by the heavy rains of September, and all these untoward events caused a lamentable falling off of the wet cultivation.

6. Water was let into the Ellore canal in September 1857, and a few villages in the Pentapaud taluq, trusting to this new source of irrigation, commenced paddy cultivation very late in the season, but unfortunately a breach in the canal bank in October, and afterwards the more serious one in the Godavery annicut itself, which occurred on the 14th November, deprived them of water and occasioned considerable loss to the crop.

THE HARVEST.—7. The out-turn of the rice harvest in the channel irrigated taluqs was, with rare exceptions a splendid one. In Deevy, it was much below the average. In parts of Bunder and Padanah which are not yet fully under irrigation and in Bezoarah, Nundegamah, Jaggiapetta, Tirwoor which are beyond the influence of the annicuts, the failure of the rice crop was considerable. In the Ellore taluq, the failure of it was still more lamentably complete. The yield of the jonna, though affected by the rains, was a pretty fair one. The minor crops, such as horse-gram, dholl, gingely oil seeds, gave very good returns to the cultivator.

WAGES OF LABOURERS.—8. The remarkable rise in the wages of agricultural labour, noticed by Mr. T. J. Knox in his report of Fusly 1266, did not continue in the season now under review, owing to the great number of hands thrown out of work by the stoppage, for want of water, of wet cultivation in several taluqs.

PRICES.—9. The prices of produce rose in the Fusly under review as noted in the margin, the greatest increase being in horse-gram. A great impulse was given to the rice market by the now increasing export of paddy to Madras and other ports. Horse-gram and other minor dry grains, also form staple articles of the export trade of Masulipatam. Fortunately too for the

Grains.	Fusly 1262.	Fusly 1263.	Fusly 1264.	Fusly 1265.	Fusly 1266.	Fusly 1267.	
						Prices at which merchants purchased.	Prices at which merchants sold.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Paddy. { 1st sort.....	67	105	113	117	92	90	94
{ 2nd do.....	55	92	103	104	74	76	81
Dry Crops. { Jonna.....	101	135	154	158	03 1	112	117
{ Sujja.....	0	0	127	125	72	98	103
{ Horse-gram.	87	112	143	139	91	121	127
{ Raggy.....	78	105	124	132	85	86	92

ryot, the enhanced prices occurred just in the harvest months which is not generally the case.

10. Alluding to the remarks of the Board in paragraph Board's Proceedings, dated 5th August 1858. 3, on the subject of the price lists, I have exhibited in Statement No. 2, the merchants' wholesale prices, meaning thereby, the prices given by merchants to the producer as shown in column 7. The difference between the monthly returns, and statement No. 2 is easily explained. The former exhibits only the prices of the Bunder market, the latter the average prices of the whole district.

MODES OF SETTLEMENT.—11. Although the village joint rent is the prevailing system of settlement in all the Government taluqs, recourse is had to other modes when it appears desirable or necessary. The number of villages under each mode of settlement and held on other tenures is shown below comparatively for Fuslies 1266 and 1267.

Mode of settlement.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.	Net.
Under ryotwary.....	63	61	0	2	2
Village joint rent.....	589	590	9	8	1
Amaunie or sharing.....	1	0	0	1	1
Rent for one year.....	10½	5	1	6½	5½
Do. for more than one year.....	55	62½	9½	2	7½
Total Government villages..	718½	718½	19½	19½	0
Cuttoobady villages.....	164½	164½	0	0	0
Rent free villages.....	34	34	0	0	0
Grand Total...	917	917	19½	19½	0

The increase of nine villages under the head Village Joint Rents, is due to the accession of certain rented villages, the terms of whose lease expired last Fusly. The decrease of eight villages is owing to the leasing out by the Acting Sub Collector of certain villages ruined by the famine of 1833. The other variations are too trifling to need explanation.

EXPLANATION OF DESERTED VILLAGES.—12. With reference to the remarks of the Board in paragraphs 6 and 7 of their Proceedings on the report for Fusly 1266, I beg to explain that the word "deserted," used with reference to certain villages rented out by the Sub Collector, was not intended to convey the meaning that they were not already on the rent roll, but simply that they were uninhabited and badly cultivated by pykaries. Regarding the hamlets granted on long leases to Mr. H. B. Smith, I have not yet ascertained whether their ayacuts can be separated, and their boundaries defined without difficulty, and when this is done, I shall classify them as

directed by the Board. I quote in the margin the date of the Government order sanctioning these leases.

DITTUM AND CULTIVATION.—13. The land under occupation and portion thereof under cultivation in the joint rented and ryotwary villages, are exhibited in the subjoined abstract.

Items.		Fusly 1266.		Fusly 1267.		Comparison.			
		Land.	Sist.	Land.	Sist.	Increase.		Decrease.	
						Land.	Sist.	Land.	Sist.
1		2	3	4	5	6	7	8	9
Amaracum or Occupation.		Acre.	Rs.	Acre.	Rs.	Acre.	Rs.	Acre.	Rs.
	Dry including island } soil.....	400,838	3,83,599	400,888	3,85,769	50	2,170	0	0
	Dry converted into wet.	17,738	41,795	21,694	60,671	3,956	18,876	0	0
	Total.....	418,576	4,25,394	422,582	4,46,440	4,006	21,046	0	0
	Wet.....	113,392	3,16,332	120,841	3,33,023	7,449	16,691	0	0
	Garden.....	2,403	11,858	2,334	11,369	0	0	69	489
	Wet bagayet.....	15	135	37	213	22	78	0	0
	Total.....	534,386	7,53,719	545,794	7,91,045	11,408	37,326	0	0
Cultivation.	Dry including island } soil.....	214,810	2,85,061	227,736	3,02,343	12,926	17,382	0	0
	Dry converted into wet.	17,133	40,581	18,065	53,088	932	12,507	0	0
	Total.....	231,943	3,25,642	245,801	3,55,431	13,858	29,789	0	0
	Wet.....	88,419	2,81,938	63,599	1,93,657	0	0	24,820	88,271
	Garden.....	1,879	9,766	1,937	9,982	58	216	0	0
	Wet bagayet.....	15	135	37	213	22	78	0	0
	Total.....	322,256	6,17,481	311,374	5,59,282	0	0	10,882	58,198

This shows that in the amaracum Bunder... 3,088 (dittum) there was an increase of sist of Padanah... 1,995 Rupees 37,326 over last Fusly, arising chiefly Pentapaud... 3,123 from the increase of demand in the irrigated Ralunghy... 4,268 villages of the taluqs noted in the margin, Kykaloor... 7,553 and may fairly be set down to the credit of Goodewada... 6,162 the annicuts. 26,191

14. In the cultivation, though the net decrease was only Rupees 58,198, the gross falling off in the wet was Rupees 88,271, and this is partly made good by an increase of Rupees 30,083 in the other items. The greatest falling off in the wet was in the taluqs of (1)Ellore, (2)Bezoarah, (3)Pentapaud, (4)Kyalore and (5)Tirwoor, the causes bringing about such a result have been already detailed in the paragraphs regarding the season of the increase of Rupees 30,083, Rupees 12,507 is in dry converted into wet in the irrigated taluqs, and the remainder is in dry cultivation of various localities, chiefly in Ralunghy, Bezoarah and Pentapaud.

15. With reference to the remarks of my predecessor on the condition of the Colair lake contained in his report on Fusly 1266, the Board will no doubt be gratified to learn that in Fusly 1267, the Revenue from dalwa cultivation was Rupees 12,000 against Rupees 474 in Fusly 1266, but this increase was not a sufficient set off against the almost complete failure of the wet cultivation in the Coroccolloo and Culdindy, purganahs of the same taluq as well as in the sarwa cultivation of Bitherzully itself. With regard to the apparent discrepancy noted in paragraphs 8 and 9 of the Board's Proceedings in the cultivation figures given in the report and in the statement, it is necessary to explain that acres 322,853 was the actual cultivation. Owing, however, to the bad season and want of water, the crop on 6,172 acres was destroyed, and remission granted for the same; consequently, 316,681 is the number of acres actually assessed. The land having once been ploughed and sown was no longer waste or bunjer, and there is no column in which the extent of land of this nature can be entered, but in future it will be shown in a foot note.

RESULTS OF ANNICUT IRRIGATION.—16. Before quitting the subject of cultivation, I think it will not be out of place here to insert an abstract statement of the lands watered by the annicuts and the additional revenue derived therefrom as yet. A more detailed statement marked* accompanies this report.

* No. 16.

Divisions.		Fusly 1266.				Fusly 1267.				Comparison.			
		Sist.			Land.	Sist.			Land.	Increase.		Decrease.	
		Usual	Water	Total		Usual	Water	Total		Land.	Sist.	Land.	Sist.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Acres.	R.	
Government estates.	Sairy.	Kistna division.....	37,656	58,560	13,147	71,707	34,497	60,276	24,354	84,630	12,923	3,159	...
		Godavery do.	23,107	63,753	13,852	77,605	25,425	73,500	21,995	95,495	2,318	17,800	...
		Total...	60,763	1,22,313	26,999	1,49,312	59,922	1,33,776	46,349	1,80,125	30,813	841	...
	Sairy villages.	Kistna division.....	9,220	...	2,039	2,039	7,816	...	2,144	2,144	105	1,404	...
		Godavery do.	8,733	...	3,348	3,348	7,920	...	4,088	4,088	740	813	...
		Total...	17,953	...	5,387	5,387	15,736	...	6,232	6,232	845	2,217	...
	Inams.	Kistna division.....	3,074	...	619	619	2,322	...	666	666	47	752	...
		Godavery do.	3,510	...	887	887	3,874	...	1,645	1,645	364	758	...
		Total...	6,584	...	1,506	1,506	6,196	...	2,311	2,311	805	388	...
	Mocassah and agharums.	Kistna division.....	353	...	30	30	322	...	46	46	16	31	...
		Godavery do.	609	...	370	673	...	434	434	64	64	...	...
Zemindary or proprietary estates in Kistna division.		Total...	962	...	400	400	995	...	480	480	33	80	...
	Total.	Kistna division.....	3,427	...	619	619	2,614	...	712	712	63	783	...
		Godavery do.	4,119	...	1,257	1,257	4,547	...	2,079	2,079	822	...	...
		Total...	7,546	...	1,906	1,906	2,191	...	2,791	2,791	885	355	...
	Total.	Kistna division.....	12,647	...	2,688	2,688	10,460	...	2,856	2,856	168	2,187	...
		Godavery do.	12,352	...	4,605	4,605	12,467	...	6,167	6,167	1,562	385	...
		Total...	25,499	...	7,293	7,293	22,927	...	9,023	9,023	1,730	2,572	...
	Total.	Kistna division.....	50,803	58,560	15,835	74,395	44,957	60,276	27,210	87,486	13,091	5,346	...
		Godavery do.	35,959	63,753	18,457	82,210	37,892	73,500	25,162	1,01,662	1,933	19,452	...
		Total...	86,262	1,22,313	34,292	1,56,605	82,849	1,33,776	55,372	1,89,148	32,543	3,413	...
Zemindary or proprietary estates in Kistna division.	Total.	Colair lake.....	3,808	12,473	...	12,473	6,613	17,175	20	17,195	2,805	4,722	...
		Total...	90,070	1,34,786	34,292	1,69,078	89,462	1,50,951	55,392	2,06,343	37,265	608	...
	Sairy.	Sairy.....	6,223	...	...	5,567	...	...	...	...	...	656	...
		Inams in sairy villages..	814	...	...	676	...	...	...	...	...	138	...
	Inams.	Sairy.....	379	...	...	415	...	...	36	...	...	40	...
		Inam.....	100	...	...	60	...	...	...	...	...	...	...
		Total...	479	...	...	475	...	...	...	...	...	4	...
	Mocassah agharums.	Total Inam...	1,293	...	...	1,151	...	...	...	...	...	142	...
		Total zemindary.	7,516	...	...	6,718	...	...	...	...	...	798	...
	Total.	Kistna division.....	57,819	...	...	51,675	...	...	...	...	...	6,144	...
		Godavery do.	35,959	...	...	37,892	...	...	1,933	...	...	...	...
Zemindary or proprietary estates in Kistna division.		Total...	93,778	...	...	89,567	...	...	...	...	...	4,211	...
	Total.	Colair lake.....	3,808	...	...	6,613	...	...	2,805	...	...	...	...
		Total...	97,586	...	...	96,180	...	...	...	...	...	1,406	...

*Amount of water rate on cultivated lands for Fusly 1267 as per above statement..Rs. 55,392 0 0
Amount of khutt increased in Culdindy purganah..... " 3,120 0 0
Water rate on lands left waste, viz.

Ralunghy taluq.....Rs. 1,854 0 0
Pentapaud taluq..... " 437 0 0

Total... 2,291 0 0
Total... 60,803 0 0

Deduct remission.

Ralunghy taluq.....Rs. 2,422 0 0
Pentapaud..... " 923 0 0
Culdindy..... " 3,120 0 0

6,465 0 0
Remainder... 54,338 0 0

This statement includes usual wet as well as new wet cultivation. As the question of teerwa jasty has formed the subject of a distinct correspondence, it is unnecessary to enter into details in this place. As yet only 317 villages have been influenced by the annicut irrigation. Some of the main channels connected with the Kistna and Godavery annicut projects, have yet to be commenced, others, to be completed, and it is therefore premature to judge of the eventual advantages from those now obtained, but for the past unfavorable seasons, the gain would have been much greater than now

Water rate in
F. Rs.
1266... 34,292
1267... 55,392
Increase 21,100

shown, but even as it is, there is an increase of Rupees 21,100 of water rate without counting the immense indirect advantages derived from the water which, as already remarked, was the means of warding off very heavy remissions, compared with the expenditure on, and returns from, the Ganges canal as shown in the revenue reports thereof. The mouths of cavillers should be stopped or opened only to congratulate the man who planned and the Government who carried out

this scheme. Already the actual profit from water is within 3,000 Rupees of that from the Ganges canal, which gave in a return of little more than 60,000 on an expenditure of 1,73,55,642.

Vide the Annals of Indian Administration, part III.

17. Owing to the accident to the annicut, the hot weather cultivation of paddy and other products was greatly contracted in the season of Fusly 1267. There were only acres 626, both Government and inam lands, so cultivated in this year, and the different crops raised were as follows:—

Paddy, &c.	Acres.	Teerwa jasty.
Dalwa paddy.....	542	Rs. 1,084
Onions.....	12	24
Chilli.....	12	24
Pyra nooyoo.....	58	116
Turmeric.....	1	2
Brinjals.....	1	2
Total...	626	1,252

All the cultivation was assessed uniformly with a water rate of Rupees 2 per acre. There has been yet no attempt at sugar-cane cultivation under the annicuts.

Statement No. 7. SPECIAL PRODUCTS.—18. Of the special crops, the extent of land under cotton cultivation was less than last year by acres 1,336 and this occurred in the taluqs of Ralunghy and Pentapaud on account of the unfavorableness of the season. Indigo cultivation is on the increase, though in Ralunghy the tahsildar reports that

The Indigo cultivation:
F. 1266. F. 1267.
Acres. Acres.
Ralunghy..... 5 0
Juggiahpettah. 0 5
Tirwoor..... 9 19
Ellore..... 2 2
Noonna stalum
(Vulloor zemindary)..... 42 21
Deevy..... 0 67
58 114

Of Mr. Smith's cultivation in Tirwoor no details are known. The information furnished by Mr. Chase in his report is scanty. It is said that owing to the absence of Mr. H. B. Smith, this concern is not in a promising state. In the Deevy taluq, indigo cultivation has revived by the ryots, chiefly at the instance of Captain Maiden who makes his own arrangements with the ryots for the cultivation and delivery of the raw material and has set up a vat at his own expense for the manufacture of the indigo. This experiment has every chance of success, as many years ago indigo was successfully cultivated in this taluq by an English merchant, but was discontinued solely because the zemindar took alarm at the rapid spread of its cultivation which did not pay him as well as grain, and was glad to get rid of it by the payment of a large indemnity to the merchant.

REMISSIONS.—19. The remissions, including mamool deductions, amounted for Fusly 1267 to Rs. 1,33,833, against Rs. 21,613 in the preceding season and were classed as follows in the accounts:—

Taluqs.	Bunjer.	Shavy.	Short crop.	Bunjer	1,01,687
				Shavy	13,557
				Short crop, &c.	8,539
				Panny Boodthy.	2,308
				the rest being mamool remissions. I have already,	
				in describing the season and the harvest, noticed at	
				the chief causes of the serious losses in several of	
				the taluqs. In the case of the Ellore taluq, the	
				unprecedentedly large remission was granted with	
				the permission of the Board. In the purganahs	
				of Goondooogle (Pentapaud) and Coropcolloo and	
				Culdindy. (Ilykaloer,) the remissions were given	
				under circumstances precisely similar to those	
				of Ellore. The remissions for shavy and short	
				crop were given after "personal inspection of the	
Total	1,01,687	13,557	8,539		

crops by the settling officers, and the head or naib sheristadar. These remissions were rendered inevitable by the disastrous character of the season, and forcibly point to the necessity of at once extending to the rest of the district that grand system of irrigation under which large portions of the district have been enabled in this year to produce abundant harvest of paddy in striking contrast with the desolation which was presented by the yet unirrigated tracts.

LAND REVENUE—SUNDRY ITEMS.—20. The variations in some of sundry items of land revenue seem to call for some explanation. (1.) The decrease of Rupees 2,129 under the head "Cuttoobody, &c., inams," is owing to the non-cultivation and poor crop of certain inams in the Pentapaud and Tirwoor taluqs, the cuttoobody whereupon is still regulated by the produce of the year. In the Pentapaud talook in the village of Madhaverum, a reduction was made in cuttoobody, amounting to Rupees 530. (2.) The increase of Rupees 1,144 on subsequent inams, is owing to the levy of the higher rate of assessment, according to the terms on which they have been allowed by Government to be held. (3.) The large increase in the Poolerry is easily explained by the want of pasturage in the surrounding taluqs and the large resort of cattle to the Colair islands. (4.) The revenue from the sale of the soapnuts was unprecedentedly large owing to the abundance of the crop and the high prices ruling in the market. (5.) The increase in the jungle tax is nominal, the comparison being with two months' revenue of one Fusly and a whole year's revenue of another.

ABSTRACT TABLE OF LAND REVENUE.—21. Before proceeding to notice the sundry sources of revenue, I think it would be desirable to exhibit in one view the several items falling under the head of Land Revenue in the Government taluqs and accordingly subjoin a table in abstract:—

1. Revenue of joint rent and ryotwar villages after deducting remissions. - - - -	Rs.
2. Sundry items in do. including teerwajasty. - - - -	6,57,211
3. Revenue of rented villages. - - - -	53,297
4. Quit-rent and teerwajasty of cuttoobody villages, &c. - - - -	37,792
	41,433
Total.	7,89,733

This, compared with the result of Fusly 1266, shows a decrease of Rupees 67,296.

SUNDRY SOURCES OF REVENUE.—22. The subjoined abstract gives a comparative view of the revenue derived from the sundry sources, 1. Salt, 2. Abkarry, 3. Moturpha, 4. Stamps, 5. Sea Customs.

Sources.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Salt. - - - -	2,57,861	2,61,252	3,391	0
2. Abkarry. - - -	43,750	61,062	17,312	0
3. Moturpha. - -	18,839	18,595	(	244
4. Stamps. - - -	19,699	19,379	(	320
5. Sea Customs. -	13	205	192	0
Total....	3,40,162	3,60,493	20,331	564
		Net.	20,331	

SALT.—23. The detailed salt annual accounts in the prescribed forms accompany this report. The general results were as follows:—

Quantity in store at the commencement of the Fusly. - - - -	Maunds.
Manufactured in the Fusly. - - - -	618,066
	163,720
Total....	781,786
Of which	
Sold for district home consumption. - - - -	78,493
For other districts. - - - -	8,782
For the Nizam's territories. - - - -	1,79,354
	266,629
Wastage. - - - -	10,065
Total.	276,694
Balance on hand.	505,092

*Of maunds 179,354, maunds 107,537 were sold by the heap and the rest by retail. In the inland sales, the decrease was maunds 15,752, against which there was an increase in the Home consumption of maunds 19,911.

ABKARRY AND OTHER ITEMS.—24. The large increase in the abkarry revenue is in consequence of its being managed under aumany, for the reasons already explained in the correspondence noted marginally—the result is very satisfactory, particularly so as showing the zeal and good faith with which this branch of revenue was managed by the various tahsildars, whose claim to some remuneration for their unusual exertions has already been brought forward. The small decrease in the moturpha revenue needs no explanation, as the particulars are contained in the statement. The falling off in the stamps revenue is too small to call for any remark.

SEA CUSTOMS.—25. There is an increase in the Sea Customs' revenue, amounting to Rupees 192, it was derived from certain imports from Carrical and Singapore and the export of some Bengal gram to the Mauritius. With regard to the remark of the Board in paragraph 17 of their Proceedings on the last report, I need only remark that the trade from this port is almost entirely

to Calcutta, Madras, or places in the Company's dominion, and consequently import or export duty is seldom leviable on goods landed or shipped here. I subjoin a memorandum of the exports and imports of the district by sea:—

	Exports.	Imports.
	Rs.	Rs.
Paddy and rice...	1,51,225	1,200
Other agricultural produce...	2,10,726	...
Ghee...	27,687	...
Hides and horns...	42,700	...
Piece goods...	1,29,042	1,07,383
Carpets...	4,000	...
Cotton wool...	5,590	1,05,248
Saltpetre...	...	...
Sundries...	35,015	86,079
Metals...	...	51,749
Timber...	...	...
Total...	6,05,985	3,51,652
Total of last year...	4,64,611	3,45,423
Increase...	1,41,374	6,236

	Exports to	Imports from
Madras...	2,96,896	2,15,168
Calcutta...	1,34,652	1,98,359
Total...	4,31,548	3,23,527

The bulk of the trade is with Madras and Calcutta as explained by the marginal figures. The Board will observe with satisfaction the great increase in the exports of agricultural produce (items 1st and 2nd,) amounting to no less than Rupees 1,92,300.

EXTRA REVENUE.—26. The variations in the different items, falling under the head of Extra Revenue, do not call for many remarks. The decrease under the heads "Sale proceeds of stray cattle" and "Bottle fines" is nominal, because these items have been carried to a separate account under Act 3 of 1857. The decreases observable under several other heads are chiefly due to there having been no adjustments from the head of Deposit as was the case in the year preceding.

PALMYRA TREES.—27. On the subject of palmyra plantations, I referred to the Collector of Guntur. It does not appear that any particular arrangements are in force in that district with the object of promoting the growth of these trees; the rule requiring that five seeds are to be planted for every tree cut has existed also in this district from a very remote period, but the fact is it has become almost a dead letter; after more consideration of the subject, I shall submit a special report to the Conservator of Forests.

THE TOTAL DEMAND, COLLECTION AND BALANCE OF THE REVENUE.—28. The total Demand, Collection and Balance of the year, under each head of Revenue, are exhibited in the subjoined table:—

Sources of Revenue.	1	Fusly 1266.						Fusly 1267.						Comparison between columns 2 and 7.			
		Demand.	Collection within Fusly.	Balance at the end of Fusly.	Subsequent collection to 30th Septem-ber 1858.	Balance.	Demand.	Collection within Fusly.	Balance.	Subsequent collection to 30th Septem-ber 1858.	Balance.	Increase.	Decrease.	Centage.	Rs.	A.P.	Rs.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
Land Revenue.		2,84,633	2,57,142	27,491	27,491	...	2,84,633	2,65,217	19,416	19,381	...	...	...	...	...	...	...
		8,57,029	8,53,797	3,232	1,336	1,906	7,83,783	7,85,019	4,714	2,749	1,965	...	67,296	...	...	...	...
	Total...	11,41,662	11,10,939	30,723	28,817	1,906	10,74,366	10,50,236	24,130	22,130	2,000	...	67,296	...	...	...	...
Sundry sources of Revenue.		2,57,861	2,57,861	...	...	...	2,61,252	2,61,252	...	...	...	3,391	...	...	...	...	...
		43,750	38,996	4,754	4,754	...	61,062	61,048	...	...	...	17,312	...	...	...	...	...
		18,839	18,555	284	274	10	18,595	18,573	22	...	...	...	214	...	...	...	...
		19,699	19,699	...	...	...	19,379	19,379	...	...	...	...	320	...	...	...	...
		13	13	...	...	...	205	205	...	...	...	...	...	...	...	...	...
	Total...	3,40,162	3,35,124	5,038	5,028	10	3,60,493	3,60,457	36	21	15	20,895	564	...	...	...	...
	Total...	14,81,824	14,46,063	35,761	33,845	1,916	14,34,859	14,10,693	24,166	22,151	2,015	20,895	67,860	...	...	...	...
Extra Revenue.		15,674	15,626	48	24	24	4,972	4,922	45	23	22	...	10,702	...	...	...	...
Interest account.		5,204	3,002	2,202	2,180	22	4,707	4,366	401	383	18	...	437	...	...	...	...
Grand Total...		15,02,702	14,64,691	38,011	36,049	1,962	14,44,598	14,19,986	24,612	22,557	2,055	20,895	78,999	...	...	...	...
PARTICULARS.																	
Collection..... 35,821																	
Remission..... 225																	
Deduct increase..... 20,895																	
Net decrease..... 58,104																	

It will be observed from this that the total demand of the district was Rupees 14,44,598, and that all of it was collected within the Fusly with the exception of Rupees 24,612. Of which however Rupees 18,823 was due on the Daveracotta estate and only Rupees 4,714 on the Government taluqs. This balance has been reduced by subsequent collections to Rupees 2,055, the greater part of which is irrecoverable and due by certain cuttoobady inams in the sub-division, regarding which I await a special report from the Acting Sub Collector. Five of the tahsildars collected the revenues of their taluqs within the Fusly, and the others very soon after it, waiving of course the irrecoverable balances; and as a body the whole of them maintain the same character for punctuality in this respect which they have established within the last three or four years.

Enclosure A. Statement No. 13. COERCIVE PROCESS.—29. These satisfactory results were unattended by resort to coercion, except in two solitary instances of a very trifling character inserted in the statement.

Statement No. 13. ARREARS OF REVENUE OUTSTANDING AGAINST THE DISTRICT.—30. The old arrears outstanding against the district was at the commencement of the Fusly Rupees 1,10,566; of which were collected within the current Fusly Rupees 37,816 and remitted Rupees 52,550, making a total of Rupees 90,366 and leaving a balance of Rupees 20,200 which was still further reduced by subsequent collections to Rupees 20,178, the particulars whereof are as follows:—

	Recoverable.	Rupees.
On instalments already arranged...	...	8,949
Doubtful and for report.	...	
Arrears of Fuslies 1264 to 1266, being for the most part cuttoobady balances.	5,414	
Recommended for remission...	...	5,815

Statement No. 14. GROSS COLLECTIONS AND CHARGES.—31. This statement shews that the gross collections under all heads of revenue amounted to Rupees 14,58,227 against Rupees 15,23,016 in Fusly 1266, and the gross charges Rupees 1,77,742 against Rupees 1,75,497 in Fusly 1266. The increase under the head "Salaries of Collectors, &c." is in consequence of the appointment of a permanent Collector, and that in the fourth item under land revenue consists of compensation given to inamdars whose lands were taken up for public purposes, refunds of collections under the head of Pooty doogalums, &c. The increase in law charges occurred in the litigation about the Vissunnappa estate. That in the abkarry is the cost of the management of that branch of revenue under aumany, incurred under sanction of the Board. The increase of Rupees 3,327 in the moturpha extra charges, was caused by the payment of the arrears of moturpha remission to the zemindar of the Umberpetta estate.

32. The naib sheristadar was on leave for three months after I joined so that I have not seen much of him, but he is a steady hard-working man, and has been of much use to me in working up the lapse inam arrears.

33. Of the conduct of the head sheristadar, it is hardly necessary for me to speak, he has as was to be expected maintained the high character he has made for himself, and my predecessor before leaving the district recorded his "high opinion of the zeal, intelligence and honorable character" of this officer.

34. Mr. Melville has as yet had but little revenue business, but from his natural talents and regularity I trust he will turn out a valuable servant.

35. I have received every assistance from the two Messrs. Chase whose attention to their respective charges has been unremitted, and whose local knowledge has been of much service to me on several occasions.

IN CON. 30TH JUNE 1860, No. 5,906.

From H. WOOD, Esq., Collector of GUNTOOR,

dated Condaveed, 7th January 1859, No. 1.

I have the honor to forward the usual Statements connected with the Land Revenue Settlement of this District for Fusly 1267 (1857-58), prepared with reference to instructions conveyed in Extract from the Proceedings of the Board of Revenue, No. 2,645 of the 16th July 1858.

2. The Jumma bundy was commenced the middle of December 1857, and completed before the termination of the Fusly. The several stations at which it was conducted, and the number of days occupied in each Talook are given in the following table. The settlement of four Talooks was made by the Acting Head Assistant Collector.

Names of Talooks.		Names of Stations where the settlement and distribution of Puttahs took place.	No. of days occupied.	By whom made.	Remarks.
5	Martoor	Martoor	18	} Collector ...	Puttahs distributed by Collector.
12	Innacondah	Innacondah	10		
13	Datchapully	Datchapully	9		
14	Timmercottah ...	Goorjall	10		
2	Mungalagherry ..	Mungalagherry	21		
7	Tenally	Tenally	19		
6	Reypully	Reypully	20	} Do. Actg. Head Assistant Collector.	Do. by the Acting Head Assistant Collector.
4	Ponnoor	Cheybrole	18		
2	Baupetla	Baupetla	16		
1	Prettipaud	Prettipaud—Vungheepoorum ...	14		
11	Nursarowpet	Nursarowpet—Tondapi	15		
9	Coorapaud	Cosoor, Amravaty & Coorapaud.	18		
10	Condaveed	Yavaloorpaul & Yedlapaud	14	} Assistant Collector.	
8	Guntoor	Guntoor	15		

3. The requisite information regarding the number of Villages, the tenures under which they are held, the nature and extent of the principal sources of irrigation, &c., having been afforded in the report for last year, a repetition of them in the present instance seems uncalled for. The mode of settlement was the same as in the previous Fusly, viz., Ryotwar throughout the whole District.

4. The number of Puttahs distributed this year falls short of that in 1266 by 40,242 or 57 per cent. This arises chiefly from the abolition of the Pullary, which was newly distributed each year, and caused the distribution of new Puttahs. The old Puttahs are not renewed where there is no change in the holdings of Ryots.

Fusly 1266	70,786
" 1267	30,544
Decrease...	40,242

Months.	1265.		1266.		1267.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
May	5	4	...	...	9	...
June	3	2	2	2	5	8 ³ / ₄
July	1	1	3	2	2	7 ¹ / ₂
August	4	9	6	3	...	7 ¹ / ₂
September...	1	9	2	8	11	4 ¹ / ₂
October	11	9	3	1	5	1 ¹ / ₂
November...	7	4	3	4	7 ¹ / ₂	...
December...	5	1	4	...	...	...
January	...	...	...	...	...	...
February...	...	9	...	...	...	...
March	3	...	8	...	...	...
April	3	6	7	...	...	...
Total...	29	5	29	5	31	5 ¹ / ₂

5. The season in the year under review has generally been of an unfavorable character. The Comparative Statement in the margin shows the average quantity of rain to have been quite equal to that in the last two years; but the falls were partial, often excessive and far between, especially in the Talooks of Martoor, Innacondah and Nursarowpet, where the dry crops were seriously affected; that in Martoor amounting nearly to a failure. The heavy rains in September, October and November damaged almost all the tanks in the District to the great detriment of wet cultivation which was at one time subjected to drought, and afterwards to inundation by the floods and consequent breaching of tanks and channel banks.

6. The freshes in the Kistna were of an ordinary nature and the lands under the influence of the Annicut irrigation would have yielded a very good return, but for the heavy rains in September, October and November.

7. The early dry crops of Suzza, Gidda, Jonna, &c. yielded but a scanty return in some places, while they failed to a great extent in others; the later crops such as Variga, Horse Gram and others were, with few exceptions, of an ordinary character. The produce of Cotton was not good, and that of Oil seeds was also deficient.

8. The wet cultivation was much impeded. In July and August the tanks dependent upon periodical rains did not receive a full supply of water, whilst in the subsequent months many of them were breached. The decrease under this head will be noticed in its proper place.

9. The Sanitary state of the District was not so good as in the past Fusly. Fever and Small Pox prevailed during a large portion of the year, and proved fatal in many cases, and the mortality amongst cattle was also great.

10. The prices of grain were on the increase and enabled the Ryots to pay up their kists with punctuality. The subjoined Statement exhibits the state of the market throughout the year:—

Months.	Fusly 1266.		Fusly 1267.		Increase.		Decrease.		Per Centage.	
	Jonna.	Paddy.	Jonna.	Paddy.	Jonna.	Paddy.	Jonna.	Paddy.	Jonna.	Paddy.
July	34	30	28	28	.....	.....	6	2	18	7 Dec.
August	33	30	32	31	.....	1	1	.....	3 Dec.	3 Inc.
September...	32	29	37	34	5	5	.....	.....	16	" 17 "
October	31	30	36	33	5	3	.....	.....	16	" 10 "
November...	31	30	31	29	.....	.....	1	.....	.....	3 Dec.
December...	28	29	32	28	4	.....	1	14 Inc.	3	"
January	24	26	34	31	10	5	.....	.....	42	19
February...	23	25	34	31	11	6	.....	.....	48	24
March	23	25	39	33	16	8	.....	.....	70	32
April	25	25	40	36	15	11	.....	.....	60	44
May	24	26	41	38	17	12	.....	.....	71	46
June	24	25	42	38	18	13	.....	.....	75	52
Total...	332	330	426	390	101	64	7	4	.....	.....
Average...	28	28	35	33	11	7	3-8-0	1-5-4	.....	.....

11. The extent of Dry, Garden and Wet cultivation, the waste given up or retained in the accounts, are shown in the following Statement in comparison with the results of 1266; the amount of full assessment inclusive of remissions is exhibited.

ITEMS.	Punjab or dry lands.								Total or Gardens.								Nunjah or wet lands.								Total.							
	1266.		1267.		Increase.		Decrease.		1266.		1267.		Increase.		Decrease.		1266.		1267.		Increase.		Decrease.		1266.		1267.		Increase.		Decrease.	
	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.	Number of Acres.	Assessment. Rupees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
1 Holdings as they stood at the beginning of the Fyly.....	732,993	12,38,474	808,955	13,66,633	75,962	1,28,159	.....	.....	10,659	69,494	8,816	42,800	...	...	1,843	26,684	23,995	1,56,837	38,141	2,42,746	14,146	85,909	.....	.....	767,647	14,64,795	855,912	16,52,179	88,265	1,87,384	.....	.....
2 Deduct given up or transferred to others.....	28,043	52,048	34,612	53,457	6,569	1,409	.....	.....	2,348	29,163	229	3,787	...	...	2,119	25,376	1,672	10,233	1,696	11,110	24	877	.....	.....	32,063	91,444	36,537	* 68,354	4,474	.....	.....	23,390
3 Remainder.....	704,950	11,86,426	774,343	13,13,176	69,393	1,26,750	.....	.....	8,311	40,321	8,587	39,013	276	...	...	1,308	22,323	1,46,604	36,445	2,31,636	14,122	85,032	.....	.....	735,584	13,73,351	819,375	15,83,825	83,791	2,10,474	.....	.....
4 Add new occupations.....	107,603	1,86,319	67,228	1,19,730	.....	.....	40,375	66,589	527	2,596	305	1,368	...	...	222	1,228	16,008	97,405	8,259	50,052	.....	.....	7,749	47,353	124,138	2,86,320	75,792	1,71,150	.....	.....	48,346	1,15,170
5 Total.....	812,553	13,72,745	841,571	14,32,906	29,018	60,161	.....	.....	8,838	42,917	8,892	40,382	54	...	...	2,536	38,331	2,44,009	44,704	2,81,688	6,373	37,679	.....	.....	859,722	16,59,671	895,167	17,54,975	35,445	95,304	.....	.....
6 DEDUCT																																
6 Waste given up at the time of Jumma bundy.....	3,598	6,112	4,802	8,398	1,204	2,286	.....	.....	22	117	69	344	47	227	...	...	190	1,263	1,290	9,469	1,100	8,206	.....	.....	3,810	7,492	6,161	18,211	2,351	10,719	.....	.....
7 Remainder.....	808,955	13,66,633	836,769	14,24,508	27,814	57,875	.....	.....	8,816	42,800	8,823	40,037	7	...	...	2,763	38,141	2,42,746	43,414	2,72,219	5,273	29,473	.....	.....	855,912	16,52,179	889,006	17,36,764	33,094	84,585	.....	.....
8 PARTICULARS.																																
8 Cultivation.....	668,850	11,47,999	690,977	11,86,159	22,127	38,160	.....	.....	8,296	40,522	8,271	37,966	...	...	25	2,556	35,873	2,29,414	30,048	1,95,022	.....	.....	5,825	4,392	713,019	14,17,935	729,296	14,19,147	16,277	1,212	.....	.....
9 Madupoo Billoo or Pasture lands....	61,520	85,317	60,302	95,638	.....	10,321	1,218	.....	.....	.....	.....	.....	...	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	61,520	85,317	60,302	95,638	.....	10,321	1,218	.....
10 Ordinary waste including fallow and pasture.....	78,585	1,33,317	85,490	1,42,711	6,905	9,394	.....	.....	520	2,278	552	2,071	32	...	...	207	2,268	13,332	13,366	77,197	11,098	63,865	.....	.....	81,373	1,48,972	99,408	2,21,979	18,035	73,052	.....	.....
11 Total.....	140,105	2,18,634	145,792	2,38,349	5,687	19,715	.....	.....	520	2,278	552	2,071	32	...	...	207	2,268	13,332	13,366	77,197	11,098	63,865	.....	.....	142,893	2,34,244	159,710	3,17,617	16,817	83,373	.....	.....
12 Grand Total.....	808,955	13,66,633	836,769	14,24,508	27,814	57,875	.....	.....	8,816	42,800	8,823	40,037	7	...	...	2,763	38,141	2,42,746	43,414	2,72,219	5,273	29,473	.....	.....	855,912	16,52,179	889,006	17,36,764	33,094	84,585	.....	.....

Acres. Rs.
 * Actually given up 19,541 38,789.
 Transferred to other Ryots. 16,996 29,565
36,537 68,354

DRY LANDS.—12. Punjab waste lands given up in this year exceed those of 1266 in the sum of Rs. 3,695,* caused by the unfavorable nature of the season. From the same cause, lands newly taken up also show a decrease of 66,589 Rupees, but deducting therefrom Rupees 26,768, being the assessment on Gardens in the Coast Villages transferred to the head of Punjab in 1266, which has

not been the case in the present Fusly, the net deficiency amounts to Rupees 39,821. The increase in the amount of Assessment on "Madupoo Billoo" or grazing ground, has been produced from the rates of Assessment on these lands having been raised to the average standard of the cultivated lands, under the instructions of Government conveyed in Extract from Minutes of Consultation, No. 1,026 of the 8th September 1855; whilst the decrease of 1,218 acres has been occasioned from the relinquishment of some of the grazing ground, the parties holding the same being unwilling to retain it at the enhanced rates.

13. Waste lands charged to the Ryot exceed those of last year by Rupees 19,715, (inclusive of the increase of Assessment noticed in the preceding paragraph), in consequence of pasture and waste lands occupied by Ryots having been charged in accordance with the orders of Government in paragraph 14 of Extract from Minutes of Consultation above quoted.

14. The increase in cultivation amounts to 22,127 acres bearing an assessment of Rupees 38,160 and would have been greater had the season been more favorable. This increase has taken place chiefly in the western Talooks and in Mungalagerry and Tenally.

Names of Talooks.	Amount of reduction
1 Pruttepaud.....	67
2 Mungalagerry.....	113
5 Martoor.....	236
6 Reypully.....	28
7 Tenally.....	2
8 Guntoor.....	1,202
10 Condaveed.....	5
11 Nursarowpet.....	270
12 Immacondah.....	678
13 Datchapully.....	83
14 Timmerecotta.....	101
Total.....	2,785

GARDEN.—15. The decrease of 2,785 in gardens is attributable chiefly to the reduction of Assessment in the several Talooks noted in the margin, the large deficiency in item No. 2 having been occasioned merely from the transfer of Gardens to the head of Punjab in the Coast Villages as explained in paragraph 23 of Mr. Cotton's report dated 23rd November 1857, No. 159.

NUNJAH.—16. The wet cultivation suffered greatly in the year under review from the unfavorable character of the season. Lands taken up newly for cultivation in Fusly 1266 bore a full assessment of nearly a lac of Rupees, while in Fusly 1267, the further increase was little more than half a lac of Rupees owing to the discouragement arising from the season. The remissions under this head were also very great which will be noticed in the proper place. The subjoined Memorandum exhibits the irrigation of the District classified under its different sources of supply as contrasted with the result of the settlement of 1266.

ITEMS.	Fusly 1266 Settlement.	Fusly 1267 Settlement.	Comparison.	
			Increase.	Decrease.
	Rs. *	Rs.		
Kistna Channels.				
Toongabhadra Channel.....	74,200	47,393	.....	26,807
Nullamada, &c.....	26,995	20,074	.....	6,921
Baupetla Tank.....	1,208	7,398	6,190	.....
Nizampatam Channel.....				
Total.....	1,02,403	74,865	6,190	33,728
Other small Kistna Channels.....	15,901	14,217	.....	1,684
Total... ..	1,18,304	89,082	6,190	35,412
Koondeir Marsh.....	23,539	12,416	.....	11,123
Tanks dependent upon rains.....	70,878	47,516	.....	23,362
Total.....	94,417	59,932	.....	34,485
Grand Total.....	2,12,721	1,49,014	6,190	69,897
			Deduct Increase...	6,190
			Net Decrease.....	63,707

17. The following Abstract shows the amount of Remissions under the several heads of Punjab, Garden and Nunjah.

ITEMS.	Punjab.		Garden.		Nunjah.		Total.		Difference.	
	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.
1 On entire fields....	2,850	1,266	...	110	7,775	61,296	10,625	62,672	52,047	...
2 On portions of do.	3,649	...	142	...	...	3,300	3,791	3,300	...	491
3 On short produce...	6,499	1,266	142	110	7,775	64,596	14,416	65,972	52,047	491
4 Shavee or failure of crop from drought.	90	14	56	...	5,273	8,414	5,419	8,428	3,009	...
5 Failure from inundation.....	...	...	...	...	...	3,653	...	3,653	3,653	...
6 Fussulcumme.....	...	...	623	464	...	...	...	17,768	17,768	...
7 Cowle remissions..	37,127	47,815	3	4	21,117	32,068	58,247	79,887	21,640	159
8 Mamool remissions.	25,344	19,841	423	75	10	30	25,777	19,946	...	5,831
9 Vundra.....	10,517	9,993	583	524	11	46	11,111	10,563	...	548
10 Sundry remissions.	79,577	78,929	1,830	1,177	34,186	1,26,575	1,15,593	2,06,681	98,117	7,029
	295	306	45	14	43	65	383	385	2	...
Grand Total...	79,872	79,235	1,875	1,191	34,229	1,26,640	1,15,976	2,07,066	98,119	7,029
									Deduct Decrease.....	7,029
									Net Increase.....	91,090

18. The remissions on Punjah waste, is less than in 1266 by Rupees 5,233, from causes explained in paragraph 13.

19. The remission for short produce amounting to Rupees 14, has been given in Tenally on lands inundated by the surplus in the Kistna Channel.

20. The remission on wet lands for waste, short produce, failure of crops, &c., amounts to Rupees 94,431, exceeding the remissions of 1266 by Rupees 81,383. This has been given chiefly in the Delta Talooks of Ponnore, Baupetlah and Repully in which the season proved peculiarly unfavorable to Nunjah cultivation. In the months of July and August, the tanks did not receive the usual supply of water; and in September, October and November, the rains were very heavy and almost all the tanks were burst from the floods, the wet crops thus suffered first from scarcity of water and afterwards from its excess and floods. In other talooks also a large portion of Nunjah lands were left uncultivated from the breaching of the tanks and the consequent want of water. The remission for short produce was allowed after due investigation, and only in cases where the crop seriously suffered from inundation—the failure from drought has occurred chiefly in Repully where the Kistna works are far from complete.

21. The remission for "Fusulcumme" arises from the absence of a 2nd crop on garden lands as explained in paragraph 29 of Mr. Cotton's report.

Talooks.	Dry lands.	Gardens.	Wet lands.	Total.
Prettipaud.....	4,918	...	1,255	6,173
Mungalagherry..	4,568	...	1,000	5,568
Baupetlah.....	2,277	...	2,002	4,279
Ponnoor.....	516	...	16,368	16,884
Maurtoor.....	7,797	...	...	7,797
Repully.....	23	...	...	23
Tenally.....	1,379	...	11,381	12,760
Guntoor.....	5,498	...	62	5,560
Coorapaud.....	1,628	...	...	1,628
Condaveed.....	4,403	...	...	4,403
Nursarowpett...	6,014	4	...	6,018
Innacondah.....	2,865	...	...	2,865
Datchapully.....	2,473	...	...	2,473
Timmercotta...	3,456	...	...	3,456
Total...	47,815	4	32,068	79,887

22. The Cowle remission amounts to Rupees 79,887, exceeding that of the last Fusly in the sum of Rupees 21,640 caused by extended cultivation of lands on cowle tenure as indicated in the margin.

23. There is a decrease of 5,831 Rupees in the amount of "mamool remissions" which has been occasioned from the revision of assessment in some of the villages; the same course will be pursued generally, and this entry disposed of in due course as explained in paragraph 16 of Mr. Newill's report dated 15th October 1856, No. 133.

24. The Vundra remission is an usual one and requires no explanation beyond the remark that it is less than the amount of 1266 by Rupees 548.

25. I beg to subjoin a Statement showing the settlement of the coast villages which is in advance of that of the last Fusly in the sum of Rupees 2,773 owing to the extended occupancy of waste lands which are chiefly appropriated to the culture of Indigo.

TALOOKS.	1266.		1267.		Difference of Revenue.	
	Acres.	Revenue.	Acres.	Revenue.	Increase.	Decrease.
Ponnoor.....	1,528	3,694	1,642	3,967	273.	.....
Baupetlah.....	17,023	33,470	18,038	41,152	2,682	.....
Repully.....	6,972	13,197	6,876	13,015	.....	182
Total.....	25,523	55,361	26,556	58,134	2,955	182
Deduct Decrease.....						182
Net Increase.....						2,773

Amount of Pullary relinquished in 1265 and 1266.....	108,725
Do. in Fusly 1267.....	13,401
Total.....	1,22,126
Punjab Assessment of 1265.....	11,84,448
Do. 1266.....	12,85,018
Increase.....	1,00,570
Do. 1267.....	13,31,236
Increase.....	1,46,788

26. The discontinuance of Pullary has proved very beneficial to the people. It has not only lightened the burden of the Ryot but has been of great advantage as regards the interests of Government; the result of the abolition, in a financial point of view, is shown in the margin from which it will be seen that the increase in the occupancy of dry lands has far more than repaid the amount given up. The amount of Pullary relinquished is Rupees 1,22,126, while the additional occupation is Rupees 1,46,788, allowing other causes to have had their effect in contributing towards this increase, there seems no doubt that the relief from the Pullary tax has mainly conduced to this result which has fully answered the expectation held out by the Acting Collector in his letter to Government dated 1st May 1856, No. 20.

27. The effects of the Kistna irrigation are shown in the subjoined Abstract with the results of the three past Fuslies. The increase of revenue already derived is considerable, and when the works are more perfect, and the wet cultivation becomes general, there can be no doubt that a large revenue will be secured; the prejudice against Nunjah cultivation is wearing away, and the Ryots are beginning to accommodate their arrangements to the changes in the agricultural operations required for wet cultivation.

TALOOKS.	No. of Villages.	Average Revenue of previous years.			Revenue derived in 1264, the first year of Annicut Irrigation.		Revenue derived in 1265.		Fusly 1266.							Fusly 1267.							Increase of amount in col. 20 above that in col. 3.	Net Inc.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

28. The same may be condensed in the following figures:—

	Full Assessment to be eventually realized.	Actual settlement.	Increase.
	Rs.	Rs.	Rs.
Average Revenue before the Annicut.....	.....	68,575	...
In the 1st year, Fusly 1264.....	1,02,313	83,487	14,912
2nd year, Fusly 1265.....	97,365	85,077	16,502
3rd year, Fusly 1266.....	1,60,472	1,34,977	66,402
4th year, Fusly 1267.....	1,93,967	1,04,189	35,614
Total increase of Revenue.....	.....	.....	1,33,430

The disastrous floods above described has given a check to the actual revenue in the present year in which very large remissions had to be given. It will, however, be observed that the full or eventual assessment arose from 1,60,000 to nearly two lacs of Rupees, and in weighing these returns, the ultimate prospects should not be considered as vitiated by an unusual accident of season.

29. The several Sundry Items connected with land revenue are given below, contrasted with those of the previous Fusly 1266:—

ITEMS.		Fusly 1266.	Fusly 1267.	Difference.	
				Increase.	Decrease.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
1	Rents of Hills and Jungles.....	30,299	16,898	.....	13,401
2	Chayroot Rent.....	1,847	8,374	6,527	...
		32,146	25,272	6,527	13,401
3	Quit-rent on Enams.....	56,257	56,201	.....	56
4	Shrotrium on Aggraharums.....	18,263	18,263	.....	...
5	Revenue from Fruit Trees.....	3,840	3,860	20	...
6	Sundry Items.....	606	407	.....	199
	Total.....	1,11,112	1,04,003	6,547	13,656
				Deduct Increase...	6,547
				Net Decrease	7,109

Vide also Mr. Cotton's letter to Board 19th October 1857, No. 142, and the Board's reply of the 26th November 1857.

30. The decrease in the rents of Hills and Jungles has been caused by the abolition of rents in some of the villages, as explained in paragraph 33 of Mr. Cotton's report dated 23rd November 1857, No. 159. The rent of Chayroot has risen from the depression of the previous year to its former standard.

31. The deficiency in Quit-rent on Enams is owing to some of the Enams held on invalid titles having been resumed.

32. The small increase in the revenue from fruit trees is ascribable to some of the old topes which yielded no revenue up to last year having been rented.

33. The item of Shroffium needs no explanation, and the decrease in Sundry Items arises from the abolition of tax on wild dates, sanctioned by Government in Extract from Minutes of Consultation, No. 169 of the 14th February 1857.

34. The total demand of land revenue for the Fusly under report amounts to Rupees 16,42,502, being less than that of 1266 in the sum of Rupees 11,699 as shown below:—

ITEMS.	Fusly 1266.	Fusly 1267.	Comparison.	
			Increase.	Decrease.
1.	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1 Dry land Assessment.....	12,87,200	13,48,536	61,336	..
2 Ghuttee Toom or Fee in Grain levied on } dry Enam.....	242	103	...	139
3 Garden Assessment.....	40,925	38,846	...	2,079
4 Nunjah do.	2,12,463	1,49,009	...	63,454
5 Ghuttee Toom on Wet Enam.....	258	5	...	253
6 Quit-rent on Enams.....	56,258	56,201	...	57
7 Shrotrium on Aggraharums.....	18,263	18,263	...	...
8 Rents of Hills, Jungles and Chayroot.....	32,146	25,272	...	6,874
9 Fruit Trees.....	3,840	3,860	20	...
10 Sundry Items.....	606	407	...	199
Total.....	16,52,201	16,40,502	61,356	73,055
			Deduct Increase....	61,356
			Net Decrease	11,699

35. The above demand as distributed over the several Talooks is exhibited in the following abstract:—

TALOOKS.	No of Villages.	Fusly 1266.			Fusly 1267.			Comparison.	
		Dry, Garden and Sundry Items.	Wet.	Total.	Dry, Garden and Sundry Items.	Wet.	Total.	Increase.	Decrease.
1.	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Prettipaud.....	47	1,55,668	2,697	1,58,365	1,61,166	2,504	1,63,670	5,305	.....
2 Mangalagerry.....	72	1,06,463	5,739	1,12,202	1,13,001	4,281	1,17,282	5,080	.....
3 Baupetlah.....	22	81,760	70,346	1,52,106	92,214	40,450	1,32,664	.....	19,442
4 Ponnur.....	68	1,00,436	57,014	1,57,450	1,02,942	40,323	1,43,265	.....	14,185
5 Maartoor.....	69	1,24,221	5,421	1,29,642	1,29,739	5,653	1,35,392	5,750	.....
6 Reypully.....	77	90,092	29,066	1,19,158	94,713	14,181	1,08,894	.....	10,264
7 Tenally.....	58	1,19,537	628	1,20,165	1,30,795	5,026	1,35,821	15,656	.....
8 Guntur.....	61	92,212	3,813	96,025	94,577	2,548	97,105	1,080	.....
9 Coorapaud.....	143	1,26,451	6,205	1,32,656	1,25,514	5,342	1,30,886	.....	1,750
10 Condaveed.....	46	75,791	2,836	76,627	75,862	2,051	77,913	1,286	.....
11 Nursarowpetl.....	99	84,274	7,470	91,744	84,617	7,767	92,414	670	.....
12 Innacondah.....	109	67,751	4,725	72,476	66,208	5,828	72,036	...	440
13 Datchapully.....	66	93,581	9,763	1,03,344	91,720	7,638	1,02,358	...	986
14 Timmurecottah.....	89	1,23,244	6,997	1,30,241	1,25,379	5,423	1,30,802	561	.....
Grand Total.....	1,026	14,39,481	2,12,720	16,52,201	14,91,487	1,49,015	16,40,502	35,388	47,087
								Deduct Increase....	35,388
								Net Decrease....	11,699

With trifling exceptions in two Talooks, the dry assessment has generally increased and exceeds the total of the previous year by above half a lac of Rupees, while the falling off of wet assessment has been chiefly confined to the Delta Talooks which suffered from flood.

36. Sugar-cane is still unknown in the district, but the Indigo culture is fast advancing, as will be seen from the following Statement of its cultivation:—

TALOOKS.		1266.		1267.		Increase.	
		No. of Vats.	Acres.	No. of Vats.	Acres.	No. of Vats.	Acres.
1	Prettipaud.....	1	50	1	50	...	...
3	Baupetlah.....	55	7,874	65	8,145	10	271
4	Ponnoor.....	...	64	6	489	6	425
5	Maurtoor.....	9	573	30	1,299	21	726
6	Reypully.....	1	34	3	527	2	493
7	Tenally.....	1	44	9	288	8	244
8	Guntoor.....	...	...	2	20	2	20
9	Coorapaud.....	...	...	1	104	1	104
10	Condaveed.....	...	5	1	51	1	46
11	Nursarowpet.....	...	58	3	262	3	204
12	Innacondah.....	15	858	35	1,755	20	897
13	Datchapully.....	...	...	3	271	3	271
14	Timmerecotta.....	3	180	19	1,278	16	1,098
Total.....		85	9,740	178	14,539	93	4,799

	Fusly 1266.		Fusly 1267.	
	Acres.	Sist Rs.	Acres.	Sist Rs.
Government Lands.....	60,877	93,168	62,926	95,961
Enam.....	36,286	50,595	39,909	55,400
	97,163	1,43,763	102,835	1,51,361

37. The produce of Cotton was generally of an ordinary nature, but the price of it has been in advance of that of the previous year from increased demand; the extent of its cultivation is noted in the margin.

38. The following is a brief Memorandum of the items of extra revenue compared with similar

ones of the previous year; more detailed particulars will be found in Statement No. 9.

ITEMS.		Fusly 1266.	Fusly 1267.	Comparison.	
				Increase.	Decrease
		Rs.	Rs.	Rs.	Rs.
1	Land Revenue.....	5,320	5,659	339	.....
2	Refunds of Revenue Charges.....	100	706	606	.....
3	Moturpha.....	28	29	1	.....
4	Sea Customs.....	573	422	.....	151
5	Sayer.....	5	2	.....	3
6	Stamp.....	811	812	1	.....
7	Interest Account.....	45	89	44	.....
Total.....		6,882	7,719	991	154
Deduct Decrease.				154	
Net Increase....				837	

39. The increase in Land Revenue is owing to some of the collections of previous years held in deposit having now been carried to account under this head.

40. The refunds of Revenue Charges exceed the refunds of 1266 by Rupees 606, produced by certain offices having been vacant for longer periods than in the last Fusly, and by fines which were hitherto excluded from pay lists having now been included therein and carried to the credit of refunds as directed by the Civil Auditor.

41. The decrease in Sea Customs is owing to the limited number of ships that touched at the ports of this district which affected the levy of tonnage, and the small amount of Sayer comprises the sale proceeds of a hut formerly occupied as a Sayer station.

42. The small increase in the amount of interest has been occasioned by the want of punctuality on the part of the Abkarry renters in the payment of their kists, on which account, interest was necessarily charged for the period for which payment was delayed; the fluctuations in other items are of a trifling character, and hardly require notice.

43. The Moturpha demand for the year under review is Rupees 36,618, being more by Rupees 719 than the demand of 1266, caused chiefly by the increased number of looms as shown below:—

ITEMS.		Fusly 1266.	Fusly 1267.	Comparison.	
				Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Tax on looms.....	20,678	21,323	645	.....
2	Do. on trade.....	11,019	10,960	.....	59
3	Professional tax.....	3,971	4,001	30	.....
4	Sundry or Miscellaneous taxes.....	1,173	1,295	122	.....
		36,841	37,579	797	59
Deduct Russoom to Curnums.....		942	961	19	.....
Net amount.....		35,899	36,618	778	.....
Deduct Decrease.....				59	
Net Increase.....				719	

44. The demand on account of Abkarry remains the same as in 1266, having been rented for a period of three years which terminates with the close of the Fusly 1268.

Vide letter from Collector of Nellore dated 3rd July 1858, No. 158.

45. The falling off in the sales of salt is considerable, amounting to Rupees 66,796 as shown in the subjoined abstract, but the sales at the depôts of Nellore appear to have risen nearly in proportion, the increase in that District being Rupees 45,675:—

Particulars.	Fusly 1266.		Fusly 1267.		Comparison.			
	Quantity.	Price.	Quantity.	Price.	Increase.		Decrease.	
					Quantity.	Price.	Quantity.	Price.
	In. Mds.	Rs.	In. Mds.	Rs.	In. Mds.	Rs.	In. Mds.	Rs.
Home sales.....	1,17,587	1,17,117	84,691	84,691	.....	.....	32,896	32,426
Exported to other districts.....	10,677	10,677	15,228	15,228	4,551	4,551	.....	.....
Do. to Nizam's country...	1,28,264	1,27,794	99,919	99,919	4,551	4,551	32,896	32,426
Private trade by Sea....	2,56,348	2,45,264	2,17,408	2,07,868	.....	.....	38,940	37,396
On account of Govt.....	6,120	918	.....	.....	.....	.....	6,120	918
	7,800	.....	.....	.....	.....	.....	7,800	.....
Muster salt, &c.....	3,98,532	3,73,976	.....	.....	.....	.....	.....	.....
	1,694	1,835	1,178	1,228	.....	.....	516	607
Total.....	4,00,226	3,75,811	3,18,505	3,09,015	4,551	4,551	86,272	71,347
Deduct Increase					4,551		4,551	
Net Decrease.....					81,721		66,796	

46. The decrease in Home sales arises from a larger quantity of salt having been purchased at the wholesale price by the inhabitants in the neighbourhood of the abolished Cotaurs in last year for future use.

47. The deficiency in the exports to the Nizam's country is attributable to the fact of the Brinjaries, who usually purchased salt in this District, having resorted to the neighbouring Cotaurs in the District of Nellore.

48. There has been no private trade or exportations to Bengal on account of Government in the year under review.

Fuslies.	Quantity stored.	Quantity found in re-measurement at the time of sale.	Wastage.	Per centage.
	In. Mds.	In. Mds.	In. Mds.	
1266...	1,23,454	1,20,380	3,074	$\frac{2.60}{123}$
1267...	84,097	81,168	2,929	$\frac{3.81}{100}$

49. The per centage of the wastage of salt in the present year, compared with that in Fusly 1266, is given in the margin, and the quantity manufactured amounts to 4,81,016 Indian Maunds; the increase in wastage has arisen from the salt stored two years previously having been sold in this year.

50. The revenue from Sea Customs amounts to Rupees 692, being in advance of the revenue of 1266 in the sum of Rupees 645, the increase has been occasioned from increased imports from Foreign Ports and the increase in stamps, viz., 359, has been produced from the number of litigations in Civil Courts having been more than in Fusly 1266.

51. The total demand from all Sources of Revenue is shown in the following Memorandum contrasted with that of the past Fusly:—

ITEMS.	Fusly 1266.	Fusly 1267.	Comparison.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1 Land Revenue.....	16,52,201	16,40,502	.....	11,699
2 Moturpha.....	35,899	36,618	719	.....
3 Abkarry.....	28,266	28,266	.....	.....
4 Salt.....	3,75,811	3,09,015	.....	66,796
5 Sea Customs.....	47	692	645	.....
6 Stamps.....	9,910	10,269	359	.....
	4,49,933	3,84,860	1,723	66,796
7 Extra Revenue.....	6,882	7,719	837	.....
Total.....	21,09,016	20,33,081	2,560	78,495
Deduct Increase.....			2,560	
Net Decrease.....			75,935	

52. The Demand, Collection and Balance of the year under consideration are shown below:—

ITEMS.	Demand for 1267.	Collections.			Balance.
		Within the Fusly.	Subsequent to the 30th of Nov. 1858.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1 Land Revenue ..	16,40,502	16,12,851	15,518	16,28,369	12,133
2 Moturpha.....	36,618	36,022	417	36,439	179
3 Abkarry.....	28,266	28,266	.....	28,266	.....
4 Salt.....	3,09,015	3,09,015	.....	3,09,015	.....
5 Sea Customs.....	692	692	.....	692	.....
6 Stamps.....	10,269	10,269	.....	10,269	.....
	3,85,860	3,84,264	417	3,84,681	179
7 Extra Revenue.....	7,719	7,259	147	7,406	313
Total.....	20,33,081	20,04,374	16,032	20,20,456	12,625

53. It will be satisfactory to observe that although the Land Revenue demand and collections of this year fall short of the preceding one, they exceed those of any one of the previous years, and indicate that the untoward circumstances of the season above described have imposed no serious check to the progressive advancement of the District; the balance still outstanding does not exceed Rupees 0-13-4 per cent. and every effort will be made to realize it as far as practicable.

ITEMS.		Fusly 1266.	Fusly 1267.	Comparison.	
				Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Land Revenue.....	16,52,890	16,23,120	.....	29,770
2	Moturpha.....	36,224	36,171	.....	53
3	Abkarry.....	28,165	28,366	201	.....
4	Salt.....	3,75,811	3,09,015	.....	66,796
5	Sea Customs.....	47	692	645	.....
6	Stamps.....	9,910	10,269	359	.....
		4,50,157	3,84,513	1,205	66,849
7	Extra Revenue..	6,648	7,385	737	.....
	Total.....*	21,09,695	20,15,018	1,942	96,619

[illegible]

56. The arrears at the close of Fusly 1266 inclusive of extra Revenue were Rupees 1,80,014, of which Rupees 12,072 were either collected or remitted, leaving a balance of Rupees 1,67,942, a considerable portion of which refers to disputed payments

on Enams and Ag-
grahahums. This
subject has been
brought to notice in
the correspondence
noted the margin.

57. The arrears of Moturpha amount to Rupees 727 exclusive of collections as shown below:—

58. The number of instances in which property was sold for the recovery of revenue is small;

such property *only* in cases of non-payment of *current* revenue.

the difficulty in the collection of Revenue has been great from the operation of Act No. XXIII of 1856, which restricts the distress and sale to personal property, and this difficulty has been enhanced by the recent orders of the Court of Sudr Udalut which authorize the sale of

* In the Jummabundy Report for 1265,
dated 15th October 1856, No. 133. 7,422 0 4
In do. for 1266, dated 23rd Nov.
1857, No. 159..... 15,483 8 1
22,905 8 5

59. Of the arrears of Rupees 1,69,096, referred to in paragraph 56, Rupees 22,905-8-5 have already been recommended* to be remitted, leaving Rupees 1,46,191, of which 5,040 being, after investigation, considered hopeless, I request permission for its remission also.

FUSLIES.	Arrears at the close of 1267.	Collections.	Remainder.	Deduct recoverable.	Remainder Irrecoverable, being due by Ryots.			
					Deceased.	Deserted.	In reduced circumstances.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ryotwar..... Fusly 1266	8,787	467	8,320	4,432	93	116	3,679	3,888
„ 1266	208	.....	208	.....	.....	.....	208	208
„ 1265	218	.....	218	.....	.....	.....	218	218
„ 1264	225	.....	225	.....	.....	.....	225	225
„ 1263	219	.....	219	.....	.....	.....	219	219
„ 1262	22	.....	22	.....	.....	.....	22	22
„ 1261	16	.....	16	.....	.....	.....	16	16
„ 1260	16	.....	16	.....	.....	.....	16	16
„ 1259	16	.....	16	.....	.....	.....	16	16
„ 1258	16	.....	16	.....	.....	.....	16	16
„ 1257	16	.....	16	.....	.....	.....	16	16
Enams 1256	16	.....	16	.....	.....	.....	16	16
„ 1255	16	.....	16	.....	.....	.....	16	16
„ 1254	21	.....	21	.....	.....	.....	21	21
„ 1253	22	.....	22	.....	.....	.....	22	22
„ 1252	10	.....	10	.....	.....	.....	10	10
„ 1251	18	.....	18	.....	.....	.....	18	18
„ 1250	12	.....	12	.....	.....	.....	12	12
„ 1248	6	.....	6	.....	.....	.....	6	6
„ 1247	6	.....	6	.....	.....	.....	6	6
„ 1246	6	.....	6	.....	.....	.....	6	6
„ 1244	12	.....	12	.....	.....	.....	12	12
	1,117	.....	1,117	.....	.....	.....	1,117	1,117
Extra Revenue.....	177	.....	177	142	.....	.....	35	35
Grand Total.....	10,081	467	9,614	4,574	93	116	4,831	5,040

All the Enams included in the above entries have been resumed for non-payment of arrears, except in one instance in which the demand on land occupied by the Kistna Channel is proposed to be struck off.

* In the Jummabundy Report for 1264, dated 21st Dec.
1855, No. 89..... 42 0 0
In do. for 1265, dated 15th Oct. 1856, No. 133..... 363 9 10
In do. for 1266, dated 23rd Nov. 1857, No. 159..... 212 7 3
618 1 1

† Fusly 1266.

Due by ryots deceased.....	8	0	0
Do. by do. deserted.....	24	0	0
Do. by do. in reduced circumstances.....	6	0	0
	38	0	0

60. Of the arrears of Moturpha, viz., 734 Rupees, 618 have been recommended* for remission, leaving 116, of which, a further sum of 38 Rupees† being irrecoverable, I request that it may also be given up—the particulars of this are given in the margin.

61. The practice of making advances to Ryots either for cultivation or the manufacture of salt has been discontinued in this District.

62. The several items of charges are exhibited below as compared with the expenditure of the past year.

ITEMS.	Fusly 1266.	Fusly 1267.	Comparison.	
			Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Land Revenue Charges.....	1,66,035	1,78,515	12,480	.....
Abkarry do.	16	2	.....	14
Moturpha do.	326	304	.....	22
Salt do.	47,246	42,171	.....	5,075
Sea Customs do.	430	505	75	.....
Stamp do.	1,680	1,511	.....	169
Total.....	2,15,733	2,23,008	12,555	5,280
	Net Increase.....		7,275	

63. The increase in the Land Revenue charges arises chiefly from the payment of the Collector's salary for seven months in this year, whereas no expenditure was incurred on this account in 1266; also from payments to Mr. Cotton, Acting Collector, and to a Junior Assistant.

64. The variations in the Abkarry and Moturpha charges are so small that they need no explanation.

65. The expenses under the head of salt fall short of those of the past Fusly by Rupees 5,075, caused by the revision of establishment, and the smaller quantity of salt manufactured.

Vide Extract Minutes of Consultation, 20th July 1857, No. 725, and Board's Proceedings, 28th July 1857, No. 2,533.

66. There is an increase of 72 Rupees in the Sea Customs, produced by the entertainment of a Goomastah at the Nizampatam Port under the sanction of the Government of India, dated 19th June 1857, No. 2,482.

67. The Stamp charges show a decrease of 169 Rupees arising from diminished refunds under Act No. XVII of 1848.

68. In conclusion, I beg to acknowledge the valuable assistance received from the Acting Head Assistant, Mr. C. G. Master; this gentleman has from the first taken the greatest interest in his work, and from his efficiency and readiness to assist in the general duties of the District, has been most useful to me. Coopoorow, the Head Sheristadar, whose merits have before been brought to notice on so many occasions, has, I regret to say, left me, and I cannot but regard his departure as a serious loss to the District. With some exceptions, I have also had reason to be satisfied with the conduct of the servants of the Huzzoor Cutcherry, particularly I may mention "Seerum Jagunnaicooloo Naidoo," the Magistrate Manager and "Caudumbary Jagunnaudum," the Revenue Head Moonshee. The former was appointed to the District by Mr. Stokes in 1847, and has throughout maintained a character for good conduct and integrity; while the latter who was transferred, on its abolition, from the late Commissioner's office has, from his steady business-like habits and natural intelligence, proved himself a valuable servant.

80

IN CON. 2ND JUNE 1860, No. 4998.

From F. B. ELTON, Esq., Collector of NELLORE,

dated Nellore, 30th October, 1858, No. 184.

I have the honor to submit the Annual Report on the settlement of the Land and Extra Sources of Revenue of this District for Fusly 1267, with the Statements entered in the accompanying list, and the Sub-Collector's Report.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—

2. The settlement of eight* Talooks in the principal Division named in the margin was conducted by myself, two† by the Head Assistant Collector, Mr. L. Forbes, and one‡ by the Assistant Collector, Mr. Hooper. The six Talooks of the Sub-division were all settled by Mr. Minchin, the Sub-Collector. The places where the settlement was made and the time occupied are shown in Statement No. 1.

NUMBER OF VILLAGES AND THE TENURE UNDER WHICH THEY ARE HELD.—3. The number of Villages in this District was the same as in Fusly 1266. The tenures under which they were held, and the modes of settlement in the Government Villages, are shown below:—

		Fusly 1266.	Fusly 1267.
Government Villages under Ryotwary field Assessment.....	Smalley's surveyed,	86	86
	Do. Muctah,	381	381
	Traver's Do.	127	127
	Stonhouse's settlement,	67	67
		661	661
Not under field Assessment,	Bilmuctahs,	8	...
	Rented for 1 year,	1	2
	Do. for 3 years,	55	55
	Amany or Sharing System,	2	1
		66	58
		727	719
Villages under private Proprietors,	Shrotriums,	262	262
	Amarums,	18	18
	Cattoobadies,	8	8
	Surva Enams,	19	19
	Zemindary,	777	777
	Poliput,	14	22
		1,098	1,106
		1,825	1,825

Bheemavarum.

hitherto included under Ryotwar, have been transferred to Poliput, to which they more properly belong. One* Village which was under triennial rent, has been rented for one Fusly only. On the other hand a† Village which was under Amany has been rented for three years.

SEASON AND SANITARY STATE OF THE DISTRICT.—5. The season was "a most disastrous one; the early rains were very deficient, and what fell was almost entirely confined to the month of October and the first two days of November, during which a most violent and destructive hurricane swept across the centre of the district, breaching upwards of 400 Tanks, destroying cattle and uprooting trees. The effects of such a visitation followed by the almost entire cessation of the monsoon, at so early a period, were most disastrous, and the Revenue has accordingly fallen greatly below that of the preceding year. Wet cultivation under the breached Tanks, in some instances, could not be undertaken for want of water, or was very limited in extent, in others the crops perished from the scanti-

ness of the supply. The Dry cultivation was carried on nearly to the same extent as in the preceding year, and the same remark applies to Garden cultivation also. The harvest of the Wet Crops was, except in some favored localities, a poor one, and the yield decidedly below the average. The Dry Crops yielded pretty well in the Sub-division. In the principal Division the yield was not good, owing to the effects of the storm, and the failure of the latter rains, and some distress was experienced in Woodiagherry. The produce of Garden lands was remarkably good. The fall of rain for

6. Cholera did not prevail to any very considerable extent generally, but was severely felt in some localities. Fever also prevailed in the South-West parts of the District, and the Talook of Toommutulpoor was again too unhealthy for the settlement to be conducted within its limits. The Jumnabundy was accordingly held at a village in the Nellore Talook named Mooloomoody, conveniently situated for the purpose.

as shown in the margin. Moreover prices rose during the months following the harvest.

Net decrease... 1,16,704

Rupces 1,16,087.

	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Lands under water in the bed of Tanks,	24,006	9,174	.....	14,832
Lands left waste by poor Ryots,... ..	9,534	7,353	.....	2,181
Do. by deceased do.	558	442	.....	116
Do. by deserted do.	1,331	1,507	176	.....
Dittum lands left waste in lieu of others cultivated,... ..	526	.....	.....	526
Lands left waste from want of water,... ..	93,913	2,29,984	1,36,071	.....
Do. from wells being out of repair,	188	778	590	.....
Do. cut up by floods and covered with accumulations of sand,.....	553	.....	.....	553
	1,30,609	2,49,238	1,36,837	18,208

Net Increase,..... 1,18,629

The chief increase occurs in lands left waste from want of water, owing to the Tanks being breached. This alone amounted to Rupees 1,36,071 which was, however, reduced by a decrease on some other items to Rupees 1,18,629.

ACTUAL CULTIVATION AND WASTE CHARGED TO THE RYOTS.—10. The assessment on lands actually cultivated, including waste charged to the Ryots, Shamilat Bunjer, Teerva Jasty and Fussul Jasty, amounted to Rupees 10,38,008 against Rupees 12,74,242 in the preceding year, showing a decrease of Rupees 2,35,334 attributable almost entirely to two main causes, viz., reduction of assessment, and the unfavorable nature of the season. The details under the head of Wet, Dry and Garden are given in the subjoined Statement :—

	Fusly 1263.		Fusly 1267.		Increase.		Decrease.	
	Acres.	Assessment inclusive of Fussul and Teerva Jasty.	Acres.	Assessment inclusive of Fussul and Teerva Jasty.	Acres.	Assessment.	Acres.	Assessment.
		Rs.		Rs.		Rs.		Rs.
Dry,	293,710	5,02,675	295,083	5,02,744	1,373	69	.....	.....
Wet,	108,631	6,69,053	82,543	4,37,353	.....	.....	26,088	2,31,700
Garden,	18,339	1,02,514	17,795	98,811	.....	.....	544	3,703
	420,680	12,74,242	395,421	10,38,908	1,373	69	26,632	2,35,403
							Net Decrease.....	25,259 2,35,334

Fuslies.	Rs.	
1257	13,08,905	
1258	12,03,967	
1259	11,90,128	
1260	11,85,400	
1261	12,55,863	
1262	12,33,863	
1263	8,91,625	
1264	10,01,507	
1265	11,93,703	
1266	12,74,242	
Total...	1,17,39,208	
Average...	11,73,921	1264.
1267.....	10,38,909	

REMISSIONS.—11. The total amount of Remissions in the year under review was Rupees 2,15,373 against Rupees 1,54,353 in the preceding Fusly. The chief item is the Remission on Dry lands sanctioned by Government on the date noted in the margin; this amounted to Rupees 75,118, being a small increase over the preceding year, the Dry cultivation being higher. The Remission for Shavy or withered crops was, owing to the disastrous nature of the season, and the bad Paddy harvest, considerably in excess of the previous year.

12. There was a considerable extent of submerged crops, which is attributable to the extreme heaviness of the rains while they lasted, the fall in October and the first two days of November, amounting at Nellore to 35 inches, and to the bursting of the Tanks. The increase in Teerva Cummee is also attributable to the nature of the season, Dry crops having been cultivated on Wet lands when the season turned out too disastrous for the ordinary crops to be planted. Special permission was also given to cultivate the beds of Tanks when the prospect of their being refilled seemed over for the season. Remissions on account of Shamilaut Bunjer or portions of fields left waste is also in excess of the same item in the preceding year, which is also attributable to the peculiar circumstances of the season. Palevasy or Teasgary remission was discontinued in consequence of the reduction of the Assessment, under the principles enunciated in the Government Orders of 10th July 1854.

Vide letter to the Board, dated 8th September 1853, para. 5.

13. The amount of discretionary remission exceeds that granted in the preceding Fusly by Rupees 4,129. The principal items of which these remissions were composed are shown in the margin. 1st, Reductions in the Muctah Poollary attributable to the necessity of reducing this fixed impost in cases where the number of the cattle have been much diminished, from accident or disease, during the year under review. Numbers of cattle perished in the cyclone of November. The increase in this remission is also attributable in part to lands being taken up on full assessment, which previously paid only grazing tax, which is a gain, not a loss to Government. 2nd, Rupees 3,152 was the amount of remissions granted on account of deficient crops in special cases, principally in the Sub-division, and in Woodiagherry and Ravoor. Various small items of remission amounted to Rupees 303.

LAND CULTIVATED WITH SUGAR-CANE COTTON AND INDIGO.—14. The cultivation of Sugar-cane, though inconsiderable, is increasing, probably in consequence of the reduction of the Garden Assessment. The cultivation of Cotton and Indigo have fallen off, the former is comparatively inconsiderable in this District, the decrease in the latter is probably owing, partly to the high price of grain, and partly to the unfavorable nature of the season.

SEVOY JUMMA.—15. The Demand under the head of Sevoy Jumma exceeded that of the preceding year by Rupees 1,074, as shown in the margin, which is attributable to the Nuzzer presented by the Rajah of Venkatagherry on the birth of his son, and to interest paid by him on his Peishcush.

SUNDRY ITEMS, AND READY MONEY COLLECTIONS.—16. The particulars of Sundry Items of land Revenue are shown in Statement No. 4. They amounted in the year under review to Rupees 2,15,320 against Rupees 2,22,042 in the preceding year. The decrease occurs principally in the following items :—Enam Jodee, owing to the unfavorable nature of the season; Stala Curnum's Roosooms, attributable to the same cause, as the receipts fluctuate with the extent of cultivation; Bilmuctahs, on account of their having been transferred to another head; and in that portion of the Poollary tax, known as Amanut shist, an impost on waste land which cannot be very strictly enforced in bad seasons. On the other hand there is an increase in firewood and resumed Cundregas, forming portions of Villages which were formerly entered

under the head of Rents or Amany, according as they were disposed of, but which have now been included in the ready money collections of the Ryotwary Villages, in the limits of which they are situated.

RENTS.—17. The settlement of the remaining Government Villages under rent is given below:—

	Beriz of Fusly 1267.	Beriz of Fusly 1266.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1 55 Villages rented for three years.....	36,043	.....	.....	.....
2 2 Villages rented for one year.	2,140	.....	.....	.....
3 1 Do. Toommagoonta under Amany....	.....	.....	.....	.....
Total.....	38,183	40,104	....	1,921

The decrease arises from the Beriz of resumed Kundregas, forming portions of the Ryotwary Villages being transferred to the Ryotwary head. No offers were received for renting the reverted Shrotrium of Toommagoonta. The lands of this Village, deducting Minha and Enams, consist of 64 Gortocs of Magany which could not be cultivated in consequence of its Tank being breached.

ZEMINDARIES, SHROTRIUMS, &c.—18. The Peishcush and Jodee on Zemindaries, Shrotriums and Poliputs exhibit no fluctuation, with the exception of the Demand of Rupees 2,648 on the eight Bilmuctah Villages of the Gungoolawar Poligar which were included in Ryotwary, having been transferred as already mentioned to the head of Poliputs.

GENERAL RESULT, LAND.—19. The general result of the Land Revenue Settlement of Fusly 1267 is shown below, in contrast with the previous year:—

	Fusly 1266.		Fusly 1267.	
	No. of Villages.	Beriz.	No. of Villages.	Beriz.
		Rs.		Rs.
Ryotwary including ready money collections	669	13,41,931	661	10,38,856
Rent and Amany.....	58	40,104	58	38,183
Shrotriums, &c....	288	81,620	288	81,620
Surva Enams..	19	.....	19	.....
Zemindaries and Poliputs	791	4,17,814	799	4,20,462
Total...	1,825	18,81,469	1,825	15,79,121
Decrease, Rupees...3,02,348				

EXTRA SOURCES.—20. The Settlement of the Extra Sources of Revenue for the year under report is shown at one view in the subjoined Statement:—

	Beriz of Fusly 1266.	Beriz of Fusly 1267.
	Rs.	Rs.
Salt...	5,30,344	5,52,326
Sea Customs...	17	17
Abkarry...	35,976	36,116
Moturpha...	16,282	16,611
Stamps...	21,803	21,983
Total.....	6,13,422	6,27,053

Inland.	Rs.
Fusly 1266...	3,17,253
" 1267...	3,40,804
Increase...	23,551
Home.	Rs.
Fusly 1266...	1,91,373
" 1267...	1,82,876
Decrease...	8,497
Exports.	Rs.
Fusly 1266...	30,718
" 1267...	28,646
Decrease...	2,072

SALT.—21. The Salt Revenue exhibits a Net increase of Rupees 12,982 over the preceding year. It occurred in the Inland sales. The Home and Export sales showing a decrease as shown in the margin. The exports were all to Chittagong. The Salt Revenue was higher in Fusly 1267 than in any of the previous five years, though but little in excess of Fusly 1265.

	Rs.
Fusly 1267...	17
" 1266...	17

SEA CUSTOMS.—22. The small receipts under the head of Sea Customs were much the same in amount as in the previous year.

	Rs.
Fusly 1267...	36,116
" 1266...	35,976
Increase...	140

ABKARRY.—23. The Abkarry Revenue for Fusly 1267 was Rupees 36,116, being slightly in excess of the preceding year as shown in the margin. The few farms that had to be put up having realized the difference.

	Rs.
Fusly 1267...	16,611
" 1266...	16,282
Increase...	329

MOTURPHA.—24. The Moturpha Revenue in the year under review also exceeded that of the previous Fusly by Rupees 329. The increase was under the head of Looms.

STAMPS.—25. The Stamp Revenue also exhibits a slight increase.

	Rs.
Fusly 1267	21,953
" 1266... ..	21,803
Increase....	150

GENERAL RESULTS, LAND AND EXTRA SOURCES.—26. The total demand on account of Land and Extra Sources of Revenue combined, inclusive of Sevoy Jumma for Fusly 1267, was Rupees 22,15,932 against Rupees 25,03,575 in the preceding year, as shown in the following Statement. The Net Decrease was Rupees 2,87,643.

	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land Revenue,...	18,81,469	15,79,121	.....	3,02,348
Extra Sources of Revenue, ...	6,13,422	6,27,053	13,631	.....
Total Ordinary.....	24,94,891	22,06,174	13,631	3,02,348
Extraordinary or Sevoy Jumma,...	8,684	9,758	1,074	.....
Total....	25,03,575	22,15,932	14,705	3,02,348
Net Decrease.....				2,87,643

COLLECTIONS 27, LAND.—The collections under the several heads are shown in Statement No. 11. Out of the Land Revenue demand of Rupees 15,79,122, Rupees 13,36,907 were realized within the Fusly, leaving a balance of Rupees 2,42,215 or 15 per cent., but this was reduced to Rupees 41,014 by the end of August. Of this latter sum Rupees 16,128 were outstanding on account of the Ryotwary Villages, a part of which may be hereafter collected. Rupees 5,005 were due on Villages under rent, the Renters having been put to considerable difficulties by the destruction of the Tanks, and the consequent losses sustained by them. Rupees 15,148 were also due on Shrotrium Villages, owing partly to a similar cause, and partly to the high rate of Quit Rent charged upon them. Rupees 4,733 were due on permanently assessed estates, and by the Chittatewar and Woodothawar Poligars, which two latter it may not be possible to recover, from the want of sufficient resources, as it is payable from Roossooms.

28. There was a small balance of Rupees 185 under the head of Abkarry, which has been since recovered. The balance under the head of Sevoy Jumma Rupees 1,227 will be partly recovered, but the arrears under the head of Moturpha Rupees 790 is more doubtful. Moveable property to the extent of Rupees 24,014, was attached in satisfaction of arrears of Revenue, as shown in Enclosure A, Statement No. 13, but it was found necessary to sell only a small portion of the same, valued at Rupees 423.

ARREARS.—29. The balance of previous years inclusive of Fusly 1266, outstanding under all heads, amounted, at the commencement of the year under report, to Rupees 3,50,275. This amount, however, was reduced at its close to Rupees 1,21,578, partly by collections* and partly by being remitted† by Government. By subsequent collections up to the end of August the exact sum remaining amounted to Rupees 1,20,564. Of this, sanction has been since received for writing off a further sum of Rupees 35,818 which will reduce it to

Rupees 84,746. Deducting from this a further sum of Rupees 31,943, recommended for remission in the Settlement Report of Fusly 1266, there remain Rupees 53,703 to be now reported upon. Of this Rupees 15,001* is Shrotrium balance, which will as usual form the subject of a separate report. The remainder has been enquired into, chiefly during the annual Settlement, and is classed as follows:—

Recoverable,...	....	Rupees. 16,879
Doubtful...	..	968
Irrecoverable,....	....	20,855

(1.) The first item consists principally of sums, which though considered fairly recoverable, it was found difficult to realize under the unfavorable circumstances of the past year. The doubtful balance is due on lands which are under dispute between Government and Zemindary and Shrotrium Villages.

(2.) The irrecoverable balances, which are now recommended to be written off amount to Rupees 20,855-0-7, and are particularized below under the various heads, and the several Fuslies to which they belong.

Fuslies.	Peishcush.		Rents for more than one year.		Ryotwar.		Stala Curnums.		Moturpha.		Dowle Ejapha.		Total.	
	Rs.	A. P.	Rs.	P. A.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1255	...	...	...	...	...	...	...	...	...	...	15 0 0	...	15 0 0	...
1256	...	...	...	...	...	...	...	...	...	...	7 6 7	...	7 6 7	...
1257	...	...	...	...	1 14 9	...	...	...	...	...	0 4 3	...	2 3 0	...
1258	...	...	...	...	3 13 10	...	...	...	...	...	...	...	3 13 10	...
1259	...	...	...	...	12 12 3	...	...	...	...	...	...	...	12 12 3	...
1260	...	...	...	...	47 0 5	...	0 13 0	...	0 8 0	...	...	...	48 5 5	...
1261	...	...	...	...	149 12 11	...	12 1 8	...	...	...	0 7 2	...	162 5 9	...
1262	...	...	...	...	330 8 2	...	6 2 6	...	9 10 2	...	14 6 4	...	360 11 2	...
1263	...	...	...	...	596 5 9	...	5 5 9	...	14 15 6	...	...	...	616 11 0	...
1264	...	...	...	...	1,511 7 11	...	13 13 10	...	58 0 4	...	60 13 6	...	1,644 3 7	...
1265	550	9 0	...	...	3,114 13 6	...	89 4 3	...	168 5 1	...	738 12 5	...	4,661 12 3	...
1266	...	...	1,573 10 3	...	11,020 8 2	...	427 1 10	...	298 7 6	...	...	...	13,319 11 9	...
	550	9 0	1,573 10 3	...	16,789 1 8	...	554 10 10	...	549 14 7	...	837 2 3	...	20,855 0 7	...

(3.) The Peishcush balance of Rupees 550-9-0 is due by the Woorthawar and Chittatewar Poligars for Fusly 1260, but which there is no prospect of recovering from their Roossooms, which are insufficient to cover the current demand.

(4.) The balance under the head of Rents consists of the following items, viz.,

Rupees 1,241-5-9, the remaining remission to be allowed to the Renters of the Sydapoor and other Villages, on account of the reduction of Garden assessment under the sanction conveyed in Minutes of Consultation dated 11th June 1857,* on condition of their allowing a corresponding remission to their under-Ryots.

* No. 577.

Rupees 298-15-8 outstanding in the accounts against the renter of Cheroovella Village in the Ravoor Talook, whose rent for Fusly 1266 was omitted by an oversight, to be reduced under the general sanction for reducing the garden rates, and

Rupees 33-4-10 due by the Renters of some of the Villages on account of lands taken up for the new Rapoor Road.

(5.) The balance under the head of Ryotwary, inclusive of Stala Curnum Roosooms, are considered irrecoverable on the following grounds :—

	Rs.	As.	P.
Due by deceased Ryots,...	445	13	5
Deserted do. ...	600	13	2
Poor, do. ...	8,791	8	0
Other causes,...	7,505	9	11
Total.....	17,343	12	6

(6.) The first three call for no detailed remarks. The fourth consists of the following items, viz.,

Rupees 3,430-12-3 composed of various ordinary remissions to which the Ryots were justly entitled, but which was not granted to them at the respective Settlements from want of necessary information, or the omission of the Talook servants to bring them to notice.

Rupees 1,401-5-3, portion of the Turrumrates of certain Villages usually allowed to remain uncollected on account of high assessment, but which will no longer occur consequent on the reduction of assessment which has been carried out; Rupees 1,432-13-4, the balance of Jodee on 17 Cundregas under Government management, the out-turn of which was insufficient to meet the Quit Rent due on them—14 of these Cundregas still remain under attachment.

Rupees 377-13-6 the Badega of Metta Enam lands laid waste, the owners of which are not forthcoming or are unable to liquidate the demand.

Rupees 44-10-4 is the assessment of certain Cattoobady Enam lands in the resumed Jaghire of Woodiagherry, which appear to have been improperly zufted.

Rupees 272-0-10, the assessment of lands cultivated by certain Village servants in lieu of their Maniums, rendered unfit for cultivation, pending sanction for exchanging them for others.

Rupees 41-3-6, the assessment of certain Enam lands under Zuft in Choondy, included in the demand, but which have been since restored upon enquiry, and

Rupees 504-14-11 is the amount of grazing tax which has been found practically irrecoverable, from loss of cattle, bad seasons, &c., or by being due by certain privileged classes not usually subject to the tax.

(7.) The irrecoverable balance under the head of Dowle Ejapha consists of the following items :—

Rupees 492-8-6 charged in Fusly 1264 on the Curnums of Vedavaloor for a series of years, with retrospective effect, on account of excess found in their Maniem lands by a former Acting Collector, but which was afterwards limited, as regards past years, by the late Acting Collector, to the year in which the decision was passed.

Rupees 141-15-1, the additional assessment charged by the same gentleman in Fusly 1264 on the backyards of the Curnums of Edagaly for a series of years, with retrospective effect, but which was afterwards limited, as regards past years, by the late Acting Collector, to the year Fusly 1263, and was further reduced by the same Officer to the Metta Assessment, as the lands were irrigated by the private wells of the Curnums.

Rupees 55-1-3, the assessment of lands cultivated by the Moonsiff of Cottapam, in exchange for his Maniem lands rendered uncultivable, pending sanction.

Rs.	As.	P.	
8	1	3	Due by deceased individuals.
2	7	0	do. by absconded do.
137	1	2	do. by poor do.
837	2	3	

	Rs.	A.	P.	
By deceased,...	77	2	7	
Do. absconded,...	169	9	7	
Do. poor,...	303	2	5	
	549	14	7	

(8.) The Moturpha balance of Rs. 549-14-7, being due by deceased, absconded, and poor persons as noted in the margin, is considered irrecoverable.

30. The aggregate amount of irrecoverable balances under all heads above detailed is Rupees 20,855-0-7, and I request that the sanction of Government may be obtained for writing it off, together with the proportion of Chittatewar and Woorthawar Roosooms chargeable thereon.

31. The issue of Tuccavy for cultivation and Salt manufacture having been discontinued, there have been no recoveries under that head.

32. A comparative Abstract of Demand, Collection and Balance of all Sources of Revenue, current and arrears, for Fuslys 1266 and 1267 is given below :—

Fusly.	Items.	Demand.	Collection.	Balance.
		Rs.	Rs.	Rs.
1266	Land...	{ Current, ... 18,81,469	16,64,482	2,16,987
		{ Arrears, ... 4,27,297	2,65,405	1,61,892
"	Extra Sources...	{ Current, ... 6,13,422	6,08,149	5,773
		{ Arrears, ... 6,870	4,064	2,806
"	Sevoy Jumma...	{ Current, ... 8,684	6,900	1,784
		{ Arrears, ... 4,256	1,192	3,064
		29,41,998	25,50,192	3,91,806
1267	Land...	{ Current, ... 15,79,121	13,36,906	2,42,215
		{ Arrears, ... 3,38,331	2,22,484	1,15,847
"	Extra Sources...	{ Current, ... 6,27,053	6,22,201	4,852
		{ Arrears, ... 8,079	5,392	2,687
"	Sevoy Jumma...	{ Current, ... 9,758	6,760	2,998
		{ Arrears, ... 3,865	821	3,044
		25,66,207	21,94,564	3,71,643

33. 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, for the two past Fuslys :—

Fusly.	Collections.	Charges per Centage.
	Rs.	Rs.
1266	25,50,410	2,81,565 — 11
1267	21,77,810	3,71,346 — 17

34. The Collector's salary for 13 months, inclusive of arrears, was paid within the year under report, in consequence of his having been on leave; whilst in the preceding year, it was disbursed for only 11 months. The salary of an Assistant Collector was also incurred for a longer period than in the preceding Fusly. The pay of the District Establishment for the whole year, together with the arrears of a month, were debited in Fusly 1267, whilst this charge for 11 months only appeared in the accounts of the previous year; and a much larger quantity of Salt was stored, leading to a considerable increase in the amount of the Salt Manufacturer's share, and other attendant charges, in the year under review. On the other hand the Commission of the Stamp venders not having been disbursed for some months in Fusly 1267, occasioned a decrease in the actual charges under that head.

• CONDUCT OF SUBORDINATES.—35. The Sub-Collector Mr. Minchin and the Acting Head Assistant Mr. Hooper, are the only Covenanted Officers now in the District. Mr. F. W. Morris was removed in January last, and Mr. L. Forbes was only here for two or three months. They have all given me satisfaction by their zeal and diligence. I have previously spoken in high terms of Mr. Minchin, and Mr. Hooper has turned out a superior public Officer.

IN CON. 10th March 1860, No. 5897.

From M. MURRAY Esq., Collector of CUDDAPAH,

dated Jummulmudgoo, 27th December 1858, No. 156.

REVENUE DEPARTMENT.—I have the honor to forward the Annual Report on the settlement of both the Land and Extra Revenue of the district of Cuddapah for Fusly 1267, (1856-57) together with the Statements appertaining thereto, prepared in conformity with the forms received from the Secretary to Government in September 1856 and to the alterations pointed out in the Proceedings of the Board of Revenue, dated the 16th July 1858.

From 1 to 14.

Circular No. 2645.

2. It will be seen from Statement No. 1 that the settlement was commenced on the 5th December 1857 and concluded on the 26th of June 1858. The names of the different officers by whom, and the stations at which, the settlement of each talook was conducted, are particularized therein.

3. The season under review from its commencement was very unfavorable throughout the district, the seasonable rains which are generally looked for, have not been experienced and the rain that did fall was by no means general, being confined to certain portions and in others it was partial and insufficient for the purpose of cultivation. This prevented the ryots from commencing the cultivation of their lands and precluded the possibility of their extending it as far as they would otherwise have done.

4. The dry crops which were sown early in some places, perished for want of moisture. The lands in Cuddapah, capable of being cultivated, would nearly all be under the plough, did the seasonable rains permit it. Yearly the ryots are becoming more wealthy and the value of land is annually on the rise. Portions of dry land which would not have been cultivated on account of the want of rain, have been fertilized and made to yield two crops through the industry of the people who have from their capital sunk new wells and irrigated them. The digging of new wells is yearly on the increase by the ryots expending their capital in this manner on the improvement of their lands. The consequence is, that the dry lands which depended upon seasonable rains are now almost independant and produce one crop of garden produce and generally the second is of Indigo leaves, than which, no produce is so remunerative to the cultivators and a speedy return is obtained for the capital thus expended.

5. The early rains of May, June and July, having sufficiently moistened the lands in some localities, the ryots were enabled to commence their dry cultivation. In the Southern Talooks, the Suzzahs, &c. crop on red and mixed lands, Sugar-cane and garden cultivation under wells were carried on to some extent. Owing to the failure of rain, however, in August and September and part of October, the young dry crops have to a considerable extent perished, owing to the high and dry wind which prevailed. On the black lands the rain was insufficient even to plough the soil.

6. In some localities, notwithstanding the scantiness of rain, the ryots desirous of commencing their cultivation early in the season, sowed their black or cotton soil with Jonna and Cotton seeds which had been previously soaked in water, in hopes this would maintain the plant until the expected rains were received; this experiment, however, partially failed, the seed germinated and at first looked healthy, but subsequently perished from drought.

7. In the Southern Talooks, the sowing of wet crops was delayed owing to the scarcity of rain and the want of the usual supplies of water in the tanks, smaller reservoirs and minor channels, required for irrigating the land after being sown.

8. Although heavy rain fell towards the end of October and a hurricane of wind and rain passed over the country on the 2nd of November 1857, which greatly injured several of the tanks and reservoirs and blew down a number of trees and houses of the inhabitants, it proved, on the other hand, beneficial to the wet cultivation in consequence of the tanks in some places having received a full supply of water and in others somewhat less, which enabled the ryots to carry on their Cartheecum and Vysacum cultivation. In the Talooks of Cudree, Goorrumcondah and Muddenpully this was not the case, as the rains in those provinces were not so abundant and the storm did not extend southward.

9. The marginal note will show the average fall of rain in the year under review, which though equal to that of the preceding Fusly 1266, proved not so efficacious, as it fell at unseasonable times and was consequently less beneficial.

10. From the cause above shown, the harvest of Fusly 1267 cannot be said to have turned out well, being on a comparison with ordinary years, somewhat defective both in the quantity and quality of grain. The dry crops, viz., Jonna, Raggy, Corrah, Suzzah, &c., raised on garden lands under wells may be said to have yielded an ordinary return, but those on dry lands have yielded, in general, from one-fourth to three-eighths of a crop. Jonna and the different species of Pulse on black or ragada soils from one-half to three-quarters, in some places much less. The wet and garden crops under tanks and channels have yielded a full return in some few places, but in others between one-half and three-quarters. In some, much less than the above and in a few, the crop wholly perished. Sugar-cane and Indigo may, with a few exceptions, be said to have yielded a full return. Cotton and Oil plants have yielded between one-half and three-quarters.

11. The season of the year under review, like those of Fuslies 1263, 64, 65, has been far from healthy either for man or beast. The laboring classes have found considerable difficulties in supporting their families owing to the high price of grain and this may be the origin of a portion of the sickness which has prevailed.

12. Throughout the year, fevers and ague have prevailed more extensively and the mortality has been greater than in the previous Fusly. Small Pox has not appeared to the same extent, but I regret to state that cholera, though less severe in six Talooks where it raged last year, has caused a greater mortality in the Eastern talook of Chitwail Disease amongst cattle has prevailed to a considerable extent and may be attributed to the want of pasture and forage and to their being turned out upon the young grass in a reduced condition as soon as it began to shoot after the rains, which produced sickness of various kinds.

STATEMENT No. 2.—13. On comparing the rates of prices of cereals in this Statement with those of the five previous Fuslies, it will be seen that the present rates are higher, that of the various species of Pulse lower. The centage on Paddy exhibits Rupees 8 per cent. higher, and on dry grain of all kinds 19 per cent. above the preceding Fusly.

14. With reference to Enclosure A. of Statement No. 3, it will be seen that there is a net decrease in the Land Revenue throughout the whole district amounting to Rupees 1,44,133, the cause of which is as follows:—First, although there has been an increase in the dry and garden cultivation, still the ryots having been permitted to resign what lands they pleased, which was not the case formerly; those who wished to give up portions of their land resigned equal portions of the high and low assessed, now they resign the high, although cultivated from time immemorial, in hopes of compelling reduction in the assessment and retaining in their puttahs

the lower. Second, to the great deficit in the Wet, Fussuljastee, Teervajastee Hungamee Jodee, &c., in consequence of the want of irrigation.

15. The sum of Rupees 58,034, shown in the Enclosure B. of the above Statement, on

Lands left uncultivated without cause having water for irrigation in the neighbourhood,.....	66,983	17	143	49,196	0	2
Do. do. for Pasture,.....	3,883	8	151	2,476	4	7
Cowle lands and land taken up on reduced assessment,.....	925	2	21	6,301	7	7
	71,791	29	4	58,033	12	4

account of waste charged, is owing to assessment being levied upon lands left uncultivated without any apparent cause although there was water sufficient in the neighbourhood, for their cultivation, to others being left fallow for pasture and to the lands under new wells and Enam lands left waste, which

the owners would neither cultivate themselves or resign.

STATEMENT No. 4.—16. Formerly, the item "Bunjur" in column 3 of this Statement, Rupees 2,71,524, was deducted from the amount entered in column 22 of Statement No. 3, only the net amount having been shown; now, however, the full amount of assessment, Rupees 28,74,759, has been entered in the said column and the amount of Bunjur Remission only shown in the Statement No. 4, agreeably to the instructions contained in paragraph 3 of the Board's Proceedings dated the 16th July 1858, No. 2645.

17. The increase in the remissions under the head "Occasional," entered in column 4 (items 1, 2 and 5,) is to be ascribed to the unfavorable nature of the season adverted to in paragraph 3 of this Report. Item 7, under the head "Customary," is owing to a much larger quantity of waste land under wells having been brought under cultivation. Item 10, under the same head, is the remission granted on lands long waste, owing to the high assessment and now reduced in conformity with the wishes of Government expressed in Extract Minutes of Consultation dated the 10th July 1854, adding to this, the two small items of increase (1 and 23) the total increase of remissions in the current Fusly, amounts to Rupees 1,63,564. Of the several items composing the total amount of decrease, Rupees 51,009, item 6, is the remission allowed on Cowle lands, the terms of which having expired are brought to account in the present Fusly, subject to the usual deductions. Items 3 and from 8 to 22, show the remissions allowed on account of the decrease in the cultivation—thus, the net increase in the present Fusly, under this head, is Rupees 1,12,555.

18. The decrease under the head "Sundry Items" in the above Statement from 1 to 4, is owing to a falling off in the cultivation and item 6, to the sale of fewer Palmira trees in the present year than in the previous. The increase in the items 5 and 8 is owing to the rent of Groves and Honey being higher than in the preceding year, and item 7 is owing to the increased demand for timber for building and other purposes. Deducting the increase from the decrease, the net result under this head is Rupees 7,688.

STATEMENT No. 5.—19. The Remissions allowed on account of Shavee or withered crops, exhibited in Statement No. 5, is larger in the present year and is to be attributed to the failure of rain.

STATEMENT No. 6.—20. The Statement showing the extent of lands taken on progressive and fixed Cowle, being sufficiently explanatory, no special remark appears called for.

	Sugar-cane.	Indigo.	Cotton.
	Acres.	Acres.	Acres.
1266.....	2,729	44,116	75,081
1267.....	4,471	49,289	64,012
Increase.....	1,742	5,173	De. 11,069
Centage.....	63	11	14

STATEMENT No. 7.—21. This Statement shows the extent of land cultivated by Sugar-cane, Cotton and Indigo in the present Fusly. In the margin will be seen the net result of the present year on a comparison with the cultivation of the last.

22. In Sugar-cane and Indigo, there is an increase owing chiefly to the rains that fell in the preceding Fusly 1266 which enabled their early cultivation, and to the inducement held out to the growers by the high price of Jaggery, Sugar and Indigo.

23. The decrease in the quantity of land cultivated with Cotton, is partly owing to the drought at the time of sowing and partly to the high prices of grain and the scarcity of fodder for the cattle, there being very little pasture in the black land villages on which Cotton and Jonna are grown. A much larger quantity of straw or Jonna stalks, kudby, is required for the support of the cattle required for the cultivation of black soil, which are not the small breed of the country, but large heavy animals produced in the Northern parts of Nellore and Guntoor which require a larger quantity of food.

24. As mentioned in my Report of Fusly 1266, the cultivation of Cotton from American seed has ceased in this District.

25. The number of sugar mills amounts to 136, being 21 above the preceding year.

STATEMENT No. 8.—26. There is a decrease in the different items of Veasabady and Bughair

Average Veasabady.....	69,344	Veasabady both on a comparison between the present and the
Bughair do.	72,325	preceding Fusly, as well as the average of the last five years, the
	142,169	former being Rupees 447 and the latter Rupees 2,885, the chief
		cause of which, is owing to the continued scarcity which has
		prevailed since Fusly 1263 and to the death, desertion and im-

poverishment of merchants and petty dealers.

STATEMENT No. 9.—27. The increase of Rupees 923 in the first item of this Statement, under the head Extra Revenue, arises from certain Enam lands having escheated to Government in consequence of the death of the holders leaving no heirs.

28. The increase of Rupees 784 in item 9, under the same head, is owing to the sales of trees which were blown down by the storm of the 2nd November 1857, and to the increased sale of timber. Rupees 13 exhibited in item 11, is the collection of Moturpha tax above the demand of the current year. The increase of Rupees 67 and 26, under the heads "Interest Account" and "Abkarry," arises from the interest received from the ryots and renters who failed to pay their Kists at the appointed time.

29. The decrease of Rupees 79 in the second item, is owing to the extra collections in the present being smaller than in the preceding year. The decrease of Rupees 3,161 and 1,747 in items 3 and 4, are attributable to the larger amount of fraud by the concealment of cultivation, having been discovered under the Cumbum tank and the decrease of Rupees 2,545 in item 5, is owing to less assessment being levied on Enam lands held by the suspended or dismissed village officers. Rupees 167, exhibited in item 6, is the decrease in the Tufferick recovered from the Enamdars, chiefly owing to the smaller amount of repairs executed to the irrigation works under which Tufferick was charged in the year under review. The decrease in item 10, of Rupees 48, arises from the discovery of concealed cultivation, after the completion of the settlement, having been smaller. The decrease under the head "Stamp" of Rupees 1,205 in item 12, is owing to a smaller amount of fines and penalties levied in the current year on unstamped deeds, &c. The net result of the year, under this branch of revenue, is 7,135.

STATEMENT No. 10.—30. The increase of Rupees 3,170, under the head Abkarry exhibited in Enclosure A. of this Statement, is owing to the farms in the Talooks of Poolevendala Cudree, Coilcoonttah and Muddenpully, having been rented for the term of four years in Fusly 1267, and in explanation of this, I would here add, that in Fusly 1266 the whole of the Abkarry farms were put up to public competition to be rented for five years and with the exception of the above talooks, all were disposed of for that period. The Bidders for the said Talooks positively refused to take them for more than one year and their offer was accepted by the Board of Revenue. At the expiration of the Fusly, they were again offered for sale for the period of four years in order to make the lease of all the Talooks expire in the same year. Other renters having come forward, better offers were obtained and hence the increase above shown.

31. Rupees 64 and 26 are items already explained in paragraph 27 of this Report.

32. The cause of the decrease shewn in this Statement amounting to Rupees 1,44,133, under the head Land Revenue and Rupees 447, under the head Sundry Sources of Revenue, has been explained in paragraphs 14 and 25.

33. The decrease of Rupees 3,438, under the head Stamps, is owing to a smaller number of suits having been filed in the Courts. Although there is a decrease in this branch of the revenue, it is not to be regretted, as litigation has risen of late years to an unprecedented height and this is a source of annoyance and vexation to many parties, not to mention the expense, and the Civil Courts are too often made use of by individuals to vent their spite upon those with whom they have a misunderstanding and false evidence is easily obtained.

34. The decrease of Rupees 5,985 and 1,240, under the head Extra Revenue, is to be attributed to the cause assigned in paragraphs 26 and 27.

35. The total decrease under the above heads is Rupees 1,55,213 from which must be deducted the increase, Rupees 3,260, leaving a net decrease of Rupees 1,51,983.

36. With Enclosure B. of the said Statement another is prepared and forwarded in accordance with the form which accompanied the Circular Order of the Board of Revenue, No. 2533 dated the 7th of August 1856. In column 2 of this Statement is shewn the extent of land entered in columns 3, 5 and 9 of Statement No. 3 as required in the Board's Proceedings

of the 16th July 1858* and its permanent or survey assessment in column 3. Column 4 shews the average per acre according to

the permanent assessment. The extent shewn in column 2 consists of all description of lands ploughed and sown, the permanent and temporary Remissions granted thereon is entered in column 23 of Statement No. 3 and shewn in column 5. Column 7 shews the average per acre upon the assessment entered in column 6 which is calculated upon lands actually cultivated and assessment collected from the extent entered in column 2.

STATEMENT No. 11.—37. The balance including all sources of Revenue, outstanding at the close of the Fusly was Rupees 1,33,207-2-2, as shewn in column 4 of this Statement. Of

this sum Rupees 87,925-9-5 has been since recovered and a considerable portion* of the remainder is believed recoverable; such sums, however, as may be considered irrecoverable will be enquired

into during the annual settlement of Fusly 1268 and reported on in the following Fusly. The

marginal note shews a decrease of Rupees 75,110, on comparing the results of the present with the previous year. With respect to the amount of Rupees 12,757-4-4, exhibited in column 12 of Statement No. 13, explanation will be afforded in a subsequent part of this report.

Net Decrease.... 75,110

STATEMENT No. 12.—ZEMINDARY.—33. The sum of Rupees 15,198 due on account of Venkatagherry Peishcush, having been recovered after the close of the Fusly, has not been entered in this Statement, but will appear in that of the ensuing Fusly. Measures will be adopted to recover the sum of Rupees 2,963-1-3 entered in column 9* as recoverable and Rupees 242-6-0

in column 10 as doubtful will be scrutinized. A separate Statement is appended, shewing the particulars of the irrecoverable

balances and the causes which render the collection of this sum hopeless. As directed in the Board's Proceedings of the 16th July 1858, I beg to recommend that the sum of Rupees 5,285-0-11 entered in column 11, under this head, may be remitted and request the Board of Revenue will be pleased to obtain the sanction of Government for writing off this amount, it being due by parties impoverished, deceased and who have deserted their villages.

39. Statement A. appended to the above, shows the extent of coercive measures adopted for the recovery of Government Revenue during the Fusly under review. The property of the 16 individuals, amounting to Rupees 187, was attached and sold for the balance due by them.

STATEMENT No. 14.—40. The increase of Rupees 29,803, in gross collections under Land Revenue and Rupees 3,529, under Moturpha, is owing to the recoveries of the outstanding arrears at the close of Fusly 1266 during the present Fusly, and Rupees 3,205 under the head Abkarry to the farms of four Talooks which had been rented for one year in last Fusly, having been rented out for four successive years as explained in paragraph 29.

41. The cause of the increase of Rupees 64 and 26 has been already particularized in the preceding paragraphs and the increase of Rupees 1,974, under the head "Refunds of Charges," is owing to the full amount of salaries of the fixed Establishment from October 1857 being audited instead of the net amount only, as was the case prior to that period, and to the deductions on account of stoppages being carried to the credit of Government which formerly did not appear in the monthly Treasury Accounts.

42. As already stated, owing to a diminution in the Revenue of the current Fusly, there is a decrease in the gross collections in Land Revenue, Extra Revenue, Stamps, &c., amounting in the aggregate to Rupees 1,11,787, from which the increase of Rupees 38,649 being deducted, there remains a net decrease of Rupees 73,138.

43. Although there is a decrease in the usual items of additional Goomastahs and Car-koon and in the issue of stamped papers on account of the securities of the public servants, there is an increase of Rupees 1,619 in the current Fusly in the Extra Revenue Charges not chargeable to any particular sources of Revenue, owing to the temporary entertainment of an English Translator and an additional English writer sanctioned by Government under date the

No. 44. 10th January 1857, also to an additional set of Tappal Runners* in the room of Talook Peons who had hitherto been employed in the conveyance of the District Post.

* Extract M. of C. dated the 12th December 1857, No. 1758.

44. The increase in the Sauderward of Rupees 177, in the Medical Revenue Charges of Rupees 50 and in the Extra Charges of Rupees 162, are owing to the payment of arrears in the current Fusly.

45. The decrease of Rupees 11,903 in the item "Collector's salary, &c.," is owing to the non-payment of arrears of Fusly 1266, in the present Fusly, and to the salary of Mr. Molony, Head Assistant Collector of this District, having been charged up to December 1857, whilst in the preceding Fusly, the salaries of Messrs. Blair and Molony were charged for the whole year. It must also be stated that the salary of the present Acting Head Assistant Collector was not charged to the same extent in the present as in the previous year in consequence of Mr. Graeme having received the higher rate of Rupees 525, and the present Acting Head Assistant only Rupees 400, viz., salary 350 and minor reward 50. Deputation allowances are also included under this head. In Fusly 1266, deputation allowance was charged for Mr. J. D. Goldingham as Acting Head Assistant Collector for the whole year, but for his successor only a few months.

46. The decrease of Rupees 14,536 in the Hoozoor and District Establishments is owing to a larger amount of arrears having been paid in the previous than in the present year.

47. The decrease of Rupees 2,432 is the amount of extra tent allowance due for Fusly 1267 not being disbursed within that Fusly, but charged after the close of it. Rupees 142 is the decrease in the item of Law charges, which is owing to no Revenue defaulters having been kept in confinement.

48. The decrease of Rupees 1,523 in the stamp charges, is owing to the Commission paid to Venders and Darogah in the present being smaller than in the preceding year in consequence of the diminished sales of stamps and to a smaller refund of stamp duty to parties whose suits have been dismissed on Razeenamah in the current year. The net decrease, after deducting Rupees 2,008 from Rupees 30,553, is Rupees 28,545 under this head.

49. Of the amount of Taccavee or advance for cultivation made in Fusly 1264, Rupees 50 is still due which will be recovered in Fusly 1268, agreeably to the instalment fixed.

50. The Statement in the margin exhibits the extent of land that has been brought under cultivation and portions left

ITEMS.	1	TOTAL LANDS TAKEN UP.				DEDUCT UNFIT FOR CULTIVATION.				REMAINING LANDS UNDER CULTIVATION.				WASTE.			
		Wet Assessment		in present Fusly.		Wet Assessment		in present Fusly.		Wet Assessment		in present Fusly.		Wet Assessment		in present Fusly.	
		in last Fusly.		Extent.		in last Fusly.		Extent.		in last Fusly.		Extent.		in last Fusly.		Extent.	
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1 Dry,	424	1,121	889	...	206	170	273	729	559	81	186	166	...	...	...	...	...
2 Lands dependant on Tanks,	999	12,303	8,892	46	584	533	635	8,419	5,892	318	3,390	2,467	...	...	...	...	...
3 Do. on Channels,	468	5,948	4,223	50	710	468	332	4,307	3,067	96	931	688	...	...	...	...	...
4 Do. on Wells,	514	6,813	4,674	43	442	301	402	5,519	3,742	69	852	631	...	...	...	...	...
1 Wet lands on which dry cultivation is raised on account of the want of irrigation,	2,405	23,275	18,678	309	1,942	1,472	1,632	19,974	13,360	564	5,939	3,946	...	...	...	...	...
Total	2,437	37,108	19,968	210	1,947	1,476	1,710	19,781	13,574	567	5,330	3,935	...	...	...	...	...

* E. M. C. dated the 10th February 1857.

+ Portion accumulated with sand traversed by jungle streams and over-grown with date trees, &c.	Rs. A. P.
Do. partly impregnated with salt and partly left waste from inability to cultivate,	872 0 0
	604 0 0
	1,476 0 0

This subject was referred to more fully in paragraph 47 of my Report for Fusly 1266.

51. Land to the extent of Rupees 3,953 in column 13, has been retained by the ryots partly to be improved and brought under cultivation gradually and partly from failure of rain in the current Fusly.

52. In the two preceding Fuslies, land to the extent of Rupees 19,859 was made over to the ryots on reduced assessment, viz., in Fusly 1266 Rupees 14,533 and in Fusly 1267 Rupees 5,326. Of this quantity, acres 2,562 yielding Rupees 8,923 were cultivated in Fusly 1266, regarding which a separate Report will be submitted in due course.

53. As directed by the Board in paragraph 12 of their Circular Enclosure A. in Statement No. 10. of the 16th July 1858, I beg to state, a difference of Rupees 1,45,439 exists between the statement noted in the margin and the Demand, Collection and Balance Statement of June 1858, in consequence of Enam Jodee having been included in Ryotwary agreeably to the Board's instructions.

54. The number of Topes planted for charitable and private purposes under the Rules, and the extent of land occupied by them together with the assessment leviable thereon, are shewn in the Statement in the margin. From this Statement it will be seen that only one additional Tope has been planted during the present Fusly, the causes were explained in paragraph 49 of my Report for Fusly 1266.

	No. of Topes.	Extent in Acres.	Assessment in Rupees.	No. of Topes planted.
1	2	3	4	5
1 Topes planted up to the end of Fusly 1266,.....	29	67	235	3,323
2 Do. of Fusly 1267,.....	1	5	3	295
	30	72	238	3,618
<i>Explanation of the above.</i>				
Topes planted as per instructions contained in paras 3 and 4 of the Proclamation,.....	10	41	207	2,104
Do. as per do. of para. 5,.....	11	31	31	1,514
Total...	30	72	238	3,618

It may not be out of place here to make a few remarks upon the state of the cultivating classes in general, who have been gradually rising in wealth. The prices obtained for grain by the cultivators for the last three or four years, has enabled them to sink new wells and convert their dry lands into garden from which they obtain two crops, the first of which is generally one of the cereals, the second Indigo leaf, which is the most profitable of any grown. Other ryots have taken advantage of the great drought and deepened the wells which had been formerly sunk in order that they may obtain a better supply of water in dry season and ease their cultivation; this increase in the number of new wells shews that the ryots have capital expended in the improvement of their holdings.

56. For several years past, the demand for Indigo of this district has been annually on the increase and the cultivation of the plant progresses accordingly. This has proved of great benefit to the people, as whatever quantity they can grow, a ready market is immediately found; the consequence is, that a demand for bills upon this Treasury to make advances for the leaf, or to purchase the manufactured produce has sprung up—thus, the remittance of specie to the Presidency is stopt and retained in the district, the produce above being exported. The bills drawn upon this Treasury by the Sub-Treasurer have amounted to 16½ lacs of Rupees, and even then, the amount in the Treasury has not been sufficient to meet the demand, as several Mercantile houses at the Presidency have remitted specie by Gollon Peons. Firms send their Agents to Cuddapah for the purchase of produce and they on presentation of bills and on receipt of the money from this Treasury, immediately disburse it for the purchase of Indigo and other produce of the country. Wherever this plant is grown, vats built by the natives spring up; they purchase the leaf, manufacture the Indigo as good as the European settlers can do, and dispose of it to the agents of the several firms sent up to purchase this dye. So great is the competition and the natives being able to manufacture it at a cheaper rate, will probably in time drive the Europeans out of the manufacturing market who will be compelled to content themselves with the purchase of the manufactured article instead of preparing it themselves.

57. Indigo is grown in every province below the ghauts; to the Western portion of the District a considerable quantity is sown for the seed, whilst to the East and North the plant is grown to be manufactured. The increase in the growth of this produce reduces the quantity of land that would be taken up with grain and keeps up the price—thus, the ryots have a double advantage which enables them to improve their holdings. One great proof of the improvement of the people is, that lands of all description fit for cultivation are saleable and find a ready purchaser.

58. Cotton is grown in the Western Provinces in the black soil, on which Jonna is produced and the chief markets for this produce are Walajahbad and Nellore; the wealthier cultivators proceed to the neighbouring District of Bellary, purchase large quantities of uncleaned Cotton, separate the seeds by the aid of their families and export on their own carriage the cleaned commodity to the above markets.

59. Sugar-cane is chiefly grown and manufactured into a coarse sugar in the Southern Talooks and as the price of this article has been very high for the last three years, the producers have obtained very large profits; they have no difficulty in finding a market as Merchants come up and bring their carriage from Madras and Walajahbad, purchase the sugar and carry it to the Presidency for exportation to Europe; and the grain, particularly Paddy, has been in great demand from Mysore and North Arcot—thus, throughout the whole District, the ryots have been increasing in wealth and no difficulty has been experienced in realizing the Government Revenue.

60. The Sub-Collector, Mr. W. T. Blair, having been necessitated from ill-health, to proceed to Europe on sick certificate, before the accounts for the preparation of the Annual Report of the three Talooks which formed the Sub-division, were received, no Report has been prepared by that gentleman.

61. I regret very much that Mr. Blair has been necessitated by ill-health to leave the District. He has given me every assistance that lay in his power and taken an interest in the welfare of the people under his charge. Mr. J. W. Reid, the present Acting Head Assistant, has given me every satisfaction, takes an interest in the duties he has been called upon to perform and gives me every assistance.

62. D. Streenevassa Row, the Head Sheristadar of this District, is a very superior and intelligent man. He holds the best of testimonials from those under whom he has served to which I can add nothing stronger. M. Kristnarow, the Naib Sheristadar, has risen through the various grades of offices to the present situation in this District. He is an old servant and has given me satisfaction.

IN CON. 4TH FEBRUARY 1860, No. 4883.

From C. PELLY, Esq., Collector of BELLARY,

dated Bellary, 23d October 1858, No. 195.

I have the honor to submit my Report on the Jummahbundy Settlement of this district for Fusly 1267, and to forward, as per enclosed list, the usual accounts which I trust will be found prepared in accordance with the instructions contained in the Board's Proceedings dated 16th July last.

STATEMENT No. 1.—PLACES AT WHICH THE SETTLEMENT WAS MADE.—2. The Government in Ex-

* Harponhully.
Koodleghee.
Hoovinludgaly.
Raidroog.
Half of Gooty.
† Bellary.
Adonie.
Goollem.
Cumply.
‡ Yadakee.
Punchapolliem.
Muduckseerah.
Half of Gooty.

§ Anantapoor.
Dhurumaverum.

tract Minutes of Consultation dated 2nd June 1857, in sanctioning the revision of the Assessment of this District, promised to give me the assistance of an additional Sub-Collector, and Mr. Collett who was appointed to that post arrived at Bellary on the 11th December last. I however made myself the Jummahbundy Settlement of four Talooks* and part of a fifth. Mr. Collett settled four Talooks† and Mr. Goldingham, Head Assistant Collector settled three and part of a fourth Talook‡ in the Principal Division. Of the five Talooks composing the Sub-Division, The Honorable Mr. D. Arbuthnott settled three Talooks, and proceeded to Madras, on urgent private affairs, before the others were completed; and Mr. Goldingham taking charge of the Sub-Division on the 10th February, settled the remaining two Talooks§ of that division.

1 Number of villages and tenure under which they are held. Statement No. 15.
1 Nature and extent of principal sources of Irrigation, No. 18.
1 General Statistics, Nos. 17, 16, 20.
1 Rent Roll, No. 19.

* 29th Sept. 1856, No. 1040.
19th August 1857, No. 838.

† Adonie.
Goollem.
Punchapolliem.

3. Having furnished last year to the Board all the information required on the subjects noted in the margin, having reference specially to the Quinquennial Returns, I need not repeat the same in the report, further than to observe that four small Circar villages paying 3½ Rupees in the Koodleghee Talook were relinquished this year, and two others, in which land was occupied to the amount of only 4 Rupees, were newly entered; and that four Jagheer villages paying Rupees 2,066, lately resumed under order of Government,* have also been entered now in the Circar villages in the Talooks noted in the margin.†

SEASON.—4. The Board have been already made acquainted with the state of the season in this District by my Report dated 5th January 1858. The quantity of rain which fell in Fusly 1267 was very small; and compared with Fusly 1266, (taking the Registers kept at the Cusbah stations as a guide), there were five inches less than in 1266, in which there was only an ordinary quantity of rain. This deficiency occurred chiefly during the Moongary or early season. The early rains indeed commenced very favorably generally throughout the District, except in two or three Talooks; but owing to the want of rain in the months of July and August, the dry grain crops sown suffered considerably. The Talooks of Raidroog and Muduckseerah suffered most in this respect. As in the remaining Talooks rain fell at intervals from the middle of September to the end of October, the cultivation of the late crops of Jowry, Corraloo, and Cotton in the black lands, was carried on briskly, but the produce was not large, and much below an average crop. Horse-gram sown in the red lands yielded an average crop. A large extent of the wet lands under tanks was left unsown for want of water. But the harvest was good under many tanks. Under some, the crops perished from the failure of the water, and remissions were rendered necessary. Under wells and nullas the produce was good. On the whole, however, although the harvest was not a favorable one, the high price of all kinds of provisions enabled the Ryots to pay their kists pretty punctually.

5. Annexed is a Statement of rain in the last and preceding Fuslies as registered at the Cusbah stations.

	1867 Fusly. Inches, Tenths.	MOONGARY.		HINGARY.		TOTAL.	
		1266 Fusly.	1267 Fusly.	1266 Fusly.	1267 Fusly.	1266 Fusly.	1267 Fusly.
Moongary.	May,..... 3 5						
	June,..... 3 1						
	July,..... 2 0						
	August,..... 0 2						
	8 8						
Hingary.	September,..... 1 3						
	October,..... 3 0						
	November,..... 2 1						
	From December to April,..... 0 3						
	6 7						
SITUATIONS OF THE TALOOKS.		In. T.	In. T.	In. T.	In. T.	In. T.	In. T.
In the 4 Northern Talooks,.....		13 4	8 8	4 4	11 1	16 8	19 9
" 5 Southern do.		16 6	8 9	9 3	3 3	25 9	12 7
" 4 Eastern do.		15 0	8 2	6 4	7 5	21 4	15 7
" 4 Western do.		12 2	9 3	5 4	4 4	17 6	13 7
Average,....		14 0	8 8	6 4	6 7	20 4	15 5

The Statement below exhibits the supply of water received by the tanks of this District during the last three Fuslies.

PARTICULARS OF THE RECEIPTS OF WATER.	1265 Fusly.	1266 Fusly.	1267 Fusly.
Tanks that received a full supply of water,...	517	767	89
Do. three quarters do.	187	117	81
Do. half do.	141	91	82
Do. quarter do.	107	37	287
Do. less than one-fourth do.	32	9	366
Total...	984	1,021	905
Do. no supply of water whatever, ...	119	82	198
Total...	1,103	1,103	1,103

SANITARY STATE OF THE DISTRICT.—6. In the beginning of the Fusly under review, there was some cholera in the Muduggerah and Tandapatry Talooks; and throughout the year, there was considerable sickness and mortality among the cattle. The deaths both of people and cattle as reported are given in the margin.*

PRICES OF GRAIN.—7. The prices of grain exhibited in Statement No. 2 were higher by 16 to 21 per cent. than in the preceding Fusly. Below is given a Memorandum of the general bazaar prices per Madras Garce in the last three years. The manner in which the Price Lists are calculated in this District was explained in my letter of the 29th April, in answer to the Board's Proceedings of the 20th March last, on the Jummaibundy Report of this District for Fusly 1266.

NAMES OF GRAIN.	Fusly 1265.	Fusly 1266.	Fusly. 1267.	Difference between 66 and 67 Fuslies.	Per Centage.	
Paddy, 1st Sort, ...	Rs. 119	Rs. 95	Rs. 110	15	15	12
Do. 2nd do., ...	111	88	104	16	18	3
Cholum, ...	154	113	137	24	21	4
Sujjaloo, ...	156	118	139	21	17	13
Horse-gram, ...	174	134	136	2	1	8
Raggy, ...	141	103	122	19	18	7

DITTUM AND JUMMAIBUNDY.—8. The Ryots have had full liberty to throw up their unprofitable lands, but they have taken up a larger extent of new lands than the quantity given up as shown in No. 3, enclosure B, and more fully explained in a separate Statement marked D. I permitted the Ryots to absent themselves at the Jummaibundy if they would rather to do so, as they were fully aware that they would have to pay for the full amount of the land they had agreed for, except under peculiar circumstances, and this permission seems to have been acceptable to them; their Puttahs were sent to them through the Tahsildar. Those who had any complaint to make, of course attended; and I also required the attendance of the Ryots of the Talooks in which the settlement was made on the revised new assessment, that it might be clearly explained to them what remissions they had received by the revision. The Potails and Curnums of all the villages were as usual in attendance. The Jummaibundy settlement of the ensuing Fusly 1268 will be entirely made on the revised assessment.

9. A comparative Statement of lands occupied by the Ryots in Fuslies 1266 and 1267 is annexed—five Talooks in which the settlement was made on the revised assessment are shewn separately from the other 12 Talooks.

Settled in Fusly 1267.	DESCRIPTION OF LAND.	1266 FUSLY.		1267 FUSLY.		COMPARISON.			
		Acres.	Survey Assess- ment.	Acres.	Assessment.	Increase.		Decrease.	
						Acres.	Assesst.	Acres.	Assesst.
1		2	3	4	5	6	7	8	9
5 Talooks settled as per revised As- sessment.	Dry land, ...	5,75,447	6,89,975	6,35,826	5,35,079	60,379	...	...	2,51,896
	Irrigated land including Dry into Wet,	30,163	2,87,635	30,771	1,74,521	608	...	...	1,12,114
	Revaz Jastee, ...	...	211	...	...	...	...	...	211
	Fussul Jastee, ...	...	26,759	...	23,958	...	...	...	2,801
	Total, ...	6,05,610	10,04,580	6,66,597	7,33,558	60,987	...	...	2,71,022
12 Talooks settled as per Survey As- sessment.	Dry land, ...	11,27,354	8,16,009	11,79,862	8,75,480	52,508	59,471	...	...
	Irrigated land including Dry into Wet	1,18,910	8,87,117	1,11,294	8,28,375	...	...	7,616	58,742
	Revaz Jastee, ...	...	17,694	...	...	...	...	...	17,694
	Fussul Jastee, ...	...	73,256	...	37,251	...	...	...	36,045
	Total, ...	12,46,264	17,94,116	12,91,156	17,41,106	52,508	59,471	7,616	1,12,481
Total.	Dry land, ...	17,02,801	15,05,984	18,15,688	14,10,559	1,12,887	...	...	95,425
	Irrigated land including Dry into Wet,	1,49,073	11,74,752	1,42,065	1,002,896	...	...	7,008	1,71,856
	Revaz Jastee, ...	...	17,905	...	...	...	...	...	17,905
	Fussul Jastee, ...	...	1,00,055	...	61,209	...	...	...	38,846
	Total, ...	18,51,874	27,98,696	19,57,753	24,74,664	1,12,337	...	7,008	3,24,032

Net 1,05,379

In the dry land it will be observed that there is a large increase in the occupancy of 112,887 acres. This is to be in a great measure attributed to the expected revision of the Assessment, and also to the good prices obtained for produce. In the irrigated lands there is a decrease of 7,008 acres, which is in consequence of the failure of water in tanks chiefly. The Assessment on the land shows a great decrease, but this is not a fair comparison. In the five Talooks where the Revision of Assessment has been made, the Net Assessment is shown for 1267 Fusly, and in the other 12 Talooks the old Survey Assessment is given on which several remissions have to be made. Of the decrease in Assessment, for the five Talooks viz. Rs. 2,71,022, about 25,000 Rupees may be taken as new deductions of Assessment; the rest would on the old system, be Chowtayee and other former remissions. The actual demand of these five Talooks as compared with last year, I may as well here show at once. It will be observed that in one Talook, Cumply, there is an increase of 2,085 Rupees, notwithstanding the reductions made on the Assessment, as the land under the Toombadra Nallahs has been

extensively taken up. I am not able yet (and it is not necessary in this report,) to state clearly the actual loss by the revision of the Assessment, as the accounts have to be made up; when the work is completed a full report will of course be submitted.

Demand in five Talooks in which the revision of Assessment was completed:

NAMES OF TALOOKS.	Beriz of Fusly 1266.	Beriz of Fusly 1267.	Difference.
	Rupees.	Rupees.	Rupees.
Bellary, ...	1,59,647	1,52,750	— 6,897
Kumpli, ...	67,091	69,176	+ 2,085
Adonie, ...	1,43,757	1,40,098	— 3,659
Goolliem, ...	1,57,698	1,46,941	— 10,757
Anantapoor, ...	1,04,741	1,01,897	— 2,844
	6,32,934	6,10,862	— 22,072

The decrease under the head of Revaz Jastee is Rupees 17,905, which was entirely omitted from the Ryots' Puttahs for Fusly 1267 under the authority

Para. 28 of Extract Min. Con. dated 2nd June 1857.

of Government. In my Report of 24th August 1855, I stated the amount under this item to be Rupees 11,500, but this was the net demand independent of the general and other remissions. The decrease on account of Fussul Jastee is Rupees 38,846, and was occasioned by a deficiency of water.

CABOOLATY BUNJER.—10. This head of remission is now closely watched since the Ryots have been fully warned that they are answerable for the revenue of all lands not relinquished by them at the proper time; and therefore no remissions are now given under this head except where there has been a failure of water in the tanks, or under some extraordinary circumstances, or in consequence of a general bad season. In the irrigated lands, besides the amount already noticed as relinquished for want of water in tanks, it was found necessary to give remissions under the head of Caboolaty Bunjer to 16,055 acres of land, assessed at 1,00,199 Rupees which are still retained in the Ryot's puttah; and besides this, in the Southern Talooks, where there had been a very bad supply of rain, for the dry crops, and in consequence the Ryots were not able to sow their usual lands, and where they also suffered considerable loss on the lands which they did sow, from failure of crop, it was found necessary to give remission of Caboolaty Bunjer, for much land not sown. As the Reddies also have no option at present of relinquishing their puttah lands, the usual remission made on such of their dry lands as have been left waste from poverty and other causes, has been continued. The amount under these two last heads is Rupees 31,635 on 53,865 acres dry land. About a moiety of this amount may be the remission granted to Ryots, and the other half to Reddies. Annexed is a Memorandum showing the amounts of Caboolaty Bunjer granted during the last six Fuslies; it will be observed that they have considerably decreased during the last half of the above period, that is, since permission was granted to the Ryots to throw up lands which they did not wish for. It is to be observed that Caboolaty includes whole as well as parts of fields. This is necessary until the fields are reduced to a small size. The Board's wishes, as expressed in their Proceedings of 16th July 1858, paragraph 3, cannot be yet carried out in Bellary.

FUSLIES.	DRY LAND.		WET LAND.		TOTAL.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		Rupees.		Rupees.		Rupees.
1262	2,45,483	1,20,463	17,918	1,23,329	2,63,401	2,44,292
1263	4,91,194	3,74,818	27,406	1,94,191	5,18,600	5,69,009
1264	4,34,852	2,51,755	22,708	1,53,520	4,57,560	4,05,275
1265	1,25,542	78,354	8,742	58,953	1,34,284	1,37,307
1266	70,838	56,937	7,106	49,637	77,944	1,06,574
1267	53,865	31,635	16,055	1,00,199	69,920	1,31,834

I trust that the Reddies will shortly be put on the same terms as other Ryots. I hope now to submit the information requested by the Board regarding Reddies Appanum at an early period.

ACTUAL CULTIVATION.—11. I have subjoined an Abstract of a Statement* showing the extent of land actually under cultivation exclusive of the Caboolaty Bunjer, as requested by the Board in paragraph 20 of their Proceedings dated 16th July 1858.

* C. in No. 3.

Mode of Settlement in 1267 Fusly.	DESCRIPTION OF LAND.	1266 FUSLY.		1267 FUSLY.		COMPARISON.			
		Acres.	Survey Assess.	Acres.	Assesst.	Increase.		Decrease.	
						Acres.	Assesst.	Acres.	Assesst.
	1	2	3	4	5	6	7	8	9
5 Talooks settled as per Revision of the Assessment.					As per new rate.				
	Dry land, ...	5,50,461	6,61,163	6,24,495	5,26,933	74,034	...	...	1,34,230
	Irrigated land, ...	16,745	2,27,851	28,901	1,90,273	12,156	...	...	37,578
	Garden land, ...	6,059	44,292	...	...	...	...	6,059	44,292
	Dry land converted into wet, ...	5,795	30,139	...	...	...	...	5,795	30,139
	Garden land converted into wet, ...	612	5,345	...	...	...	...	612	5,345
	Total...	5,79,672	9,68,790	6,53,396	7,17,206	86,190	...	12,466	2,51,584
12 Talooks settled as per Survey Assessment.					As per Survey Assessment.				
	Dry land, ...	10,81,502	7,37,884	11,37,828	8,51,991	55,826	64,107	...	...
	Irrigated land, ...	65,653	6,42,354	54,550	5,17,822	...	...	11,103	1,24,522
	Garden land, ...	18,000	1,19,595	18,662	1,22,695	662	2,700	...	...
	Dry land converted into wet, ...	20,534	1,54,308	22,094	1,20,023	...	...	4,440	34,285
	Garden land converted into wet, ...	2,569	18,791	1,803	13,053	...	...	766	5,698
	Total...	11,94,258	17,23,332	12,34,437	10,25,624	56,488	66,807	16,349	1,64,515
Total.									
	Dry land, ...	16,31,963	14,49,047	17,61,823	12,78,924	1,29,360	...	...	70,123
	Irrigated land, ...	82,398	8,70,205	83,451	7,08,095	1,053	...	...	1,62,110
	Garden land, ...	24,058	1,64,287	18,662	1,22,695	...	...	3,397	41,592
	Dry land converted into wet, ...	32,329	1,84,447	22,094	1,20,023	...	...	10,235	64,424
	Garden land converted into wet, ...	3,181	24,136	1,803	13,053	...	...	1,378	11,043
	Total.	17,73,930	26,92,122	18,87,833	23,42,830	1,30,913	...	17,010	3,49,292

Net... 1,13,903 ... 3,49,292

The causes of the increase and decrease exhibited in the above Abstract, have already been explained. It is sufficient merely to observe that in the five Talooks in which the revision of Assessment has been made, the items of

Para. 31 of Extract Min. Con. dated 2nd June 1857. Bagayet, dry land converted into wet, and garden land converted into wet, have been abolished, and all combined under the general head of Irrigated Lands. In next year (1268 Fusly) the whole District will be classed in the same way as directed by Government. Of the increase under the head of Dry Cultivation, about 50,000 acres, assessed at Rupees 78,000, have been taken upon cowle tenure, almost entirely in Regud lands.

CABOOLATY WASTE CHARGED TO THE RYOTS.—12. The amount of Assessment payable on lands left

unsown for Fusly 1267 exceeds that of 1266 by Rupees 9,403; of this amount $\frac{1}{3}$ rd may belong to Reddies Appanum. Formerly the Board properly objected to the imposition of waste, and the amount shown is larger than it has been customary to assess; but this cannot be helped under the new system, which makes the Ryot responsible for his entire holding, and as great liberty is now given to him, the amount assessed will not bear heavily on the Ryot, and if he is unwilling to incur the charge, he will be more careful in future to give up his land in time.

Fusly 1266.....	18,759
" 1267.....	28,162
Increase.....	9,403

REMISSIONS.—13. The different items of remissions are shown in full in Statement No. 4; they have been classed as usual under three heads as shown in the annexed Memorandum, the designations of which have been slightly changed in order to conform exactly with those given in paragraph 5 of Board's Proceedings, dated 16th July 1858.

ITEMS.	Fusly. 1266.	Fusly. 1267.	COMPARISON.	
			Increase.	Decrease.
1. Occasional remissions,	2,41,039	2,93,633	64,649	12,055
2. Fixed do.	6,55,592	3,91,311	...	2,64,281
3. Deduction for payment to Village Officers, &c..	15,147	9,639	...	5,508
	9,11,778	6,94,583	64,649	2,81,844

Net. 2,17,195

The amount of remissions, Rupees 6,94,583, granted in Fusly 1267 is Rupees 2,17,195 less than in the preceding year. This decrease is owing to the revision of the assessment of the five Talooks in which the general and other remissions have now disappeared.

OCCASIONAL REMISSIONS.—14. In the occasional remissions, there are three items noted in the margin,* in which larger remissions were made than in the preceding year. The Coboolaty Bunjer, owing to the failure of water preventing tank lands from being sown; the shavy for wet crops which were lost from water failing in some tanks, which were given after due inquiry; and the 3rd item are the usual cowle remissions to lands, chiefly black lands, which have been, in consequence of the revision of Assessment, more generally taken up. I annex an Abstract showing the different kinds of cowles granted in Fuslies 1266 and 1267.

DESCRIPTION OF COWLES.	FUSLY 1266.		FUSLY 1267.		DIFFERENCE.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Progressive Cowle,	5,309	11,561	9,306	16,931	3,997	5,370
Permanent Cowle,	48,961	1,13,342	89,155	1,46,093	40,194	32,751
Payamaly Cowle,	208	1,503	133	1,102	75	335
	54,478	1,26,406	98,594	1,64,192	44,116	37,786
Teerwa Jastee and Fusl Jastee.....		1,210		566		724
		1,27,696		1,64,758		37,062

The head Shamilat Bunjer is much less, in consequence of the entire deduction from the

Ryots' Puttahs of such unproductive lands as they did not wish to retain. The remission for Sugar-cane Fussul Jastee in the previous Fusly (1266) was explained in paragraph 17 of my Report on the Settlement of that year; no such remission was necessary in Fusly 1267. The decrease under the head of Teerwa Cummee arises from the classification permanently, under the head of Dry Lands, of some of those lands which were formerly classed as wet, but cultivated as dry, and usually received remission under this head. When the revised Assessment Settlement for the whole District takes place in the ensuing year, this head will entirely disappear from the accounts, as all the lands not fitted for wet crop will be permanently classed as dry. The Pymaish Cummee Remissions are also less from a similar cause, the actual extent of land only being entered in the revised accounts of the Talooks where the Revision of Assessment had been completed. The decrease under the other heads require no explanation.

FIXED REMISSIONS.—15. Under the head of fixed remissions, there is a large decrease of Rupees 21,64,281; it is owing almost entirely to the disappearance from the account of the established remissions of 3rd and 4th, and of remissions formerly given on high assessed lands in those five Talooks in which the Settlement was made on the revised Assessment as shown below.

	OF 5 TALOOKS SETTLED AS PER NEW ASSESSMENT.			OF 12 TALOOKS SETTLED AS PER OLD ASSESSMENT.			TOTAL.		
	1266 Fusly.	1267 Fusly.	Difference.	1266 Fusly.	1267 Fusly.	Difference.	1266 Fusly.	1267 Fusly.	Difference.
3rd Remission	22,362	...	22,362	54,195	54,847	+ 652	76,557	54,847	21,710
4th Do.	1,79,282	...	1,79,282	3,30,080	2,95,752	-34,328	5,09,362	2,95,752	2,13,610
Decrease on high Assessment. ...	24,101	...	24,101	27,401	23,790	-3,611	51,502	23,790	27,712
Total...	2,25,745	...	2,25,745	4,11,676	3,74,389	-37,287	6,37,421	3,74,389	2,63,032

The amount of decrease in the five Talooks is Rupees 2,25,745 as hereunder particularized.

	Rupees.
General remissions granted on the Survey Assessment.....	2,01,644
Remissions granted by Mr. Robertson on highly assessed lands.....	12,570
Remissions granted under the orders of Government, dated 15th April 1857 in Fusly 1266.	11,497
Remissions on decayed Droopire Gardens.....	34
Total decrease in Remissions in the five Talooks.....	21,101

The decrease in the other 12 Talooks is Rupees 37,287. The decrease* under the head Chowtaye Remission, is owing to a decrease in the amount of cultivation. The net decrease under the head of Remissions on high Assessment is Rupees 3,611. It consists of a decrease in the item (Rupees 1,456) usually granted on high assessed lands not cultivated this year, and Rupees 3,810 formerly remitted on the Revaz Jastee of Betel Nut and Coconut Gardens, but now struck out, as the item of Revaz Jastee has this year been entirely abolished under orders of Government, 2nd June 1857. The sum of these two items of decrease in remissions is 5,266. But there was an increase in the remissions to Ryots, who were entitled to remission last year for lands assessed above 12 Rupees for wet and 3 Rs. for dry, in accordance with the orders of Government, dated 15th April 1857; but who having paid their kists for that Fusly, did not receive it, and credit was given for the amount due to them in their puttahs of 1267, and this with further remissions for the same cause on newly occupied land, amounted to 1,655 Rupees, making the net decrease in this head of Remission 3,611 Rupees.

* Rupees 34,328.

95

MISCELLANEOUS REMISSIONS.—16. Under the head of Miscellaneous Remissions, there is an item of decrease of Rupees 5,157, which was formerly remitted to Cundachar and Cuttoobady peons; but under the General Revision of Assessment, the amount, formerly remitted as a special remission, was lost in the reduced assessment on the land, and further special remissions were not granted, and the services of those men were dispensed with. In cases where the revision of the assessment did not equal the usual Cundachar remission, and it was desirable to retain their services, the balance of the old Cundachar remission was given as heretofore. Two instances illustrative of the course pursued, are given in the margin. The remissions on account of Enams and village servants being inconsiderable, require no explanation.

NET DEMAND ON THE CULTIVATED LANDS.—17. The net demand on the cultivated land, inclusive of waste assessed, after deducting the remissions of Rupees 6,94,583, is Rs. 17,80,081 to which must be added the Miscellaneous receipts as follows, amounting to Rupees 1,95,718.

ITEMS.	Fusly 1267.	Difference in reference to the amount of Fusly 1266.
Collections on Enams.....	1,75,621	+ 3,132
Do. of Quit Rent on Bungalows.....	738	— 7
Do. on old Topes.....	14,891	+ 1,562
Do. on Rent of Forests and Fisheries.....	1,927	+ 235
Do. on Government new Topes.....	2,841	+ 548
	1,95,718	+ 5,470

The only item requiring explanation is the increase of Rs. 3,132 under the head of Enams as per particularized in the margin. The increase of Jodee is Rupees 5,783 in the five Talooks in which the revision of assessment had been made, and is attributable to the imposition of the full Jodee demandable on the lands in accordance with the principle to be observed in the new assessment. The payers of the Jodee will, no doubt, be in many instances put to difficulty in making it good, but it was proper to assess it now, and any necessary remission can be made with the sanction of the Board as an irrecoverable balance. In the other Talooks there is a decrease of Rupees 153. The decrease of Neersarghee or water rate on dry Enam lands, Rs. 2,225, is owing to the lands not being watered this year.

Fuslies.	Acres.
1263	7,576
1264	4,835
1265	5,347
1266	4,414

COTTON.—19. The extent of land cultivated with Cotton was 2,03,244, or 57,801, acres less than that of Fusly 1266. This is attributable to the want of seasonable rains, the produce was calculated not to exceed half of a good crop.

Fuslies.	Acres.
1263	5,238
1264	1,992
1265	1,115
1266	3,569

INDIGO.—20. Indigo planting reached the extent of 5,070 acres, or 1,501 acres more than that of Fusly 1266; and is considerably above the quantity raised in 1264 and 1265 and nearly equals that of Fusly 1263.

SEVOY JUMMA.—21. The extra Revenue amounted to 20,648 Rs., shewing a net decrease of 3,520 Rupees, the chief item of decrease, 4,827 Rupees, being for concealed cultivation less discovered than in last year.

GENERAL RESULTS.—22. The general results of the settlement show the beriz to be 19,77,429 Rupees as follows, being a net decrease of 1,01,490 Rupees on the demand of the previous year.

ITEMS.		Fusly 1266.	Fusly 1267.	COMPARISON.	
				Increase.	Decrease.
Permanent Jodee on Enam villages,		1,753	1,631	...	122
Ryotwar of Circular Villages.	Land Revenue.....	18,86,918	17,80,081	...	1,06,837
	Jodee, Neersarghee, Tafareek grant, &c.....	1,73,254	1,76,359	3,125	...
	Topc, &c.....	17,014	19,358	2,344	...
	Total...	20,77,166	19,75,798	5,469	1,06,837
Grand Total...		20,78,919	19,77,429	5,469	1,06,959
				Net Decrease...	1,01,490

The decrease of Rupees 122, under the head of Kayem Jodee villages, arises from the resumption of a village by lapse under the orders of Government, dated 29th September 1856. The increase and decrease in the other items have been already explained. The amount collected within the Fusly was 19,55,812 Rupees, and Rupees 21,587 by the 31st August last. Of the remaining balance Rupees 10,302, about Rs. 1,500, it is expected, will yet be realized.

COERCIVE PROCESS.—23. It will appear from Statement No. 13, Enclosure A, that no severe measures were necessary to collect the Revenue. Property to the amount of Rupees 2,836 was attached for a balance of Rupees 3,212 against 234 individuals; of this amount, property to the value of Rupees 137 only was brought to sale. In the Bellary Talook, the processes were chiefly issued, not from any inability to pay, but from the disposition of some people to resist payment as long as possible.

ADVANCES FOR CULTIVATION.—24. Tuckavy was not given at all.

SUNDRY SOURCES OF REVENUE.—25. I now proceed to report on the extra sources of Revenue of this district.

ABKARRY.—26. The Abkarry contract of 14 Talooks had been rented out for four and five years, and the remaining three Talooks for one year each, as reported in my letter to the Board, under date the 8th April 1858. The revenue of Fusly 1267 exceeds that of Fusly 1266 by Rupees 36,331. There was a balance of Rupees 27,092 at the close of the Fusly, but the amount has since been realized.

MOTURPHIA.—27. The revenue derived under this head is, as usual, of two kinds; namely, the Veesabady, and the Baghire Veesabady; the former is imposed upon Merchants under Regulation IV. of 1818, and the latter on trades and professions; the various items composing this branch of Revenue are given in Statement No. 8. A comparative Abstract of the Revenue under these sources, for Fuslies 1266-67, is given below.

ITEMS.	Beriz of Fusly 1266.	Beriz of Fusly 1267.	COMPARISON.	
	Rupces.	Rupces.	Increase.	Decrease.
Veesabady, ...	94,831	93,367	...	1,464
Baghire Veesabady, ...	1,35,215	1,21,950	...	13,265
	2,30,046	2,15,317	...	14,729

The decrease under the head of Veesabady is owing to the relinquishment of trade, and the poverty of some Merchants, and the great difficulty in assessing their losses on the other Merchants. The decrease under the head of Baghire Veesabady is Rupees 13,265. The principal item causing this decrease is the tax levied on cowherds and shepherds, who are also cultivators of land remitted in Fusly 1267, under the orders of Government, dated 22nd July 1857; the amount of sheep tax paid by them was Rupees 7,447; they were 1,665 in number, residing in 757 villages, and cultivating lands assessed at 26,696 Rupees. Many of these have looms also for the manufacture of cumblies, in addition to their flocks of sheep; and in some instances the sheep tax was mixed up with the loom tax in the accounts; the sum to which they would be liable for the looms has therefore been retained, and the remainder struck off. The

	1847 Beriz. Rupces.	Diff.	amount of the decrease now noticed is included in the 1st
1. Looms,.....	65,822	— 3,601	and 4th items noted in the margin. In paragraph 7 of the
2. On Tax and Moturpha,.....	42,842	— 2,558	Extract Minutes of Consultation dated 22nd July 1857, the
3. House Tax,.....	3,622	— 983	Government remarked that the amount of Moturpha paid
4. Cattle and Sheep,.....	5,785	— 6,756	by the agricultural population of this district, was Rs.
5. Sundries,.....	3,879	+ 35	5,000 and that of this amount Rs. 1,300, being the sum,
	1,21,950	— 13,265	contributed by other than shepherds, had already been remitted. This calculation was made

with reference to my report on the subject, so long back as Fusly 1264, framed on the accounts of Fusly 1262; since then there has been a considerable increase under this head; hence the larger sum of remission* noticed above.

* Rupees 7,447.

STAMPS.—28. The Stamp Revenue for Fusly 1267 is Rupees 34,100, or Rupees 3,484 above that of the preceding Fusly. The increase can only be attributed to greater litigations in the Courts.

DEMAND, COLLECTION AND BALANCE.—29. The demand for Fusly 1267 under all sources of Revenue as shewn in Statement No. 11 is Rupees 25,39,165; of this amount Rupees 21,83,699 were collected within the close of the Fusly. I subjoin a comparative Statement of the Collection for Fuslies 1266 and 1267.

	FUSLY 1266.			FUSLY 1267.			COMPARISON.					
	Iyen Collections.	Extra Collections.	Total.	Iyen Collections.	Extra Collections.	Total.	INCREASE.			DECREASE.		
							Iyen Collec- tions.	Extra Collec- tions.	Total.	Iyen Collec- tions.	Extra Collec- tions.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Land Revenue...	20,00,600	11,315	20,11,915	19,55,842	14,418	19,70,290	...	3,133	3,133	44,758	...	44,758
Abkarry	2,42,032	391	2,42,423	2,64,579	557	2,65,136	22,547	166	22,713	...	...	...
Moturpha	2,15,153	183	2,15,336	2,11,099	354	2,11,453	...	171	171	4,054	...	4,054
Stamp	30,615	2,773	33,388	34,100	2,720	36,820	3,485	...	3,485	...	53	53
	4,87,800	3,347	4,91,147	5,09,778	3,631	5,13,409	26,032	337	26,369	4,054	53	4,107
	21,88,400	14,662	25,03,062	24,65,620	18,079	24,83,699	26,032	3,470	29,502	48,812	53	48,865
							...	3,417	...	22,780	...	...
												19,363

Rupees 55,466

41,711

554

42,265

Land Revenue,.....	10,301
Moturpha,.....	1,420
Extra Revenue,.....	1,459
Interest,.....	21
	13,201

Last year's Jodee assessed,...	Rs. 51,522
This year's Jodee do. ...	57,303
Viz. Collected,.....	54,503
Balance,.....	2,800

Of the balance at the end of the Fusly, Rupees 41,711 had been collected up to the 31st August last. To this must be added the sum of Rupees 554, the balance at the close of the Fusly in the Punchapollem Talook, which has been since transferred to the Kurnool Collectorate. There is therefore a balance of Rupees 13,201 as shewn in the margin, remaining uncollected; and I am afraid that not more than Rupees 2,000 of this balance can be collected. A portion of this irrecoverable balance, about 2,800 Rupees, is the Jodee imposed this year in excess of the usual amount, as before noticed; in the five Talooks in which the settlement was made on the revised assessment, a large portion of the Enam lands being waste, the Enamdars find it difficult to pay the full amount of Jodee.

* 1267.

Rupees 779

1,973

2,752

OLD BALANCES.—30. Statement No. 13 exhibits the amount of old outstanding balances. The balance under this head up to 30th June* last is Rupees 24,469; of this amount Rs. 779 was collected up to 31st August, the sum of Rupees 1,973 outstanding against the Punchapollem Talook, which has been transferred to the Kurnool District, has been entered as collected in the accounts of this District. Of the remaining sum, Rupees 21,717, about Rupees 3,607 may probably be realized, and the balance, Rupees 18,110, it will be necessary to remit. These balances spread over a term of five years, and of the whole amount, the sum of 11,712 Rupees has already been recommended for remission.

31. The Board in paragraph 10 of their Proceedings dated 16th July last, have directed that if any portion of the amount, exhibited in Statement No. 13, recommended for remission, be afterwards collected, it should be entered under the head of Extra Revenue. A portion of the amount recommended for remission in last Fusly, had however been collected and carried to the credit of the Iyen Jummah before the receipt of the order; I have however directed my Account Department to attend to the Board's instructions in future. As directed by the Board, I beg to forward an account, Enclosure B, in Statement No. 13, shewing the particulars of the sum of Rupees 19,650 recommended for remission up to last Fusly, a Memorandum of the same is annexed.

	Rupees.
The amount of irrecoverable balance from Fusly 1262 to 1265 and recommended for remission is.....	19,650
Amount for which sanction was obtained is.....	6,823
Amount since collected is.....	27
Remaining...	12,800
Amount entered as likely to be collected but found irrecoverable is.....	19
Total...	12,819
Deduct amount of balance in the Punchapollem Talook.....	1,107
Remaining...	11,712

The amount recommended for remission for Fusly 1266 is Rupees 6,398. As from enquiries made during the Jummabundy, this balance appeared to be true, and irrecoverable, I beg the Board will be pleased to obtain authority for me to write off the same from the accounts.

ITEMS.	Total amount of Periz.	BALANCE UP TO THE END OF AUGUST 1858.				Amount of the balance which is recoverable.	Amount of the balance which is irrecoverable.	PARTICULARS.																						
		Balance.		Per centage.				Banjer.		Death and De- sertion.		Poverty.		For other causes.																
								Individuals.	Amount.	Individuals.	Amount.	Individuals.	Amount.	Individuals.	Amount.															
Land Revenue....	20,78,919 9	0	5,235	6	9	0	4	0	1,019	5	1	4,216	1	8	30	275	12	2	39	196	14	8	171	1,312	4	0	287	2,431	2	4
Moturpha,....	2,30,045 12	0	1,193	3	4	0	1	0	297	7	7	895	11	9	6	0	0	278	649	13	10	140	245	13	11	...	0	0	0	
Sevoy Jumrah, ...	24,168 4	4	1,832	10	7	7	9	0	546	10	11	1,285	15	8	...	0	0	0	...	0	0	0	...	826	12	8	...	450	3	0
	23,33,133 9	4	2,861	4	8	0	5	8	1,863	7	7	6,397	13	1	30	275	12	2	317	846	12	6	311	2,384	15	1	287	2,890	5	4

COLLECTION AND CHARGES.—32. In Statement No. 14 are shewn the gross collections in Fusly 1267 as Rupees 25,94,823; the charges are Rupees 2,44,118 or Rupees 9-6-6 per cent. The charges of collection on the net amount of land Revenue are Rs. 2,38,320 or 11-10-0 per cent., but as no separate establishment is entertained for the collection of the Abkarry and Moturpha Revenue, and as the duties are conducted by Revenue servants, these two items being included with the land Revenue, reduces the percentage to 9-1-6. The revenue derived from Stamps is 36,820 Rupees, and the charge including refunds, &c. is 5,798 or 15½ per cent.

There is an increase of Rupees 20,470 in the charges for Fusly 1267, compared with Fusly 1266. The appointment of an additional Sub Collector and the entertainment of a temporary establishment are the principal causes of the increase; several charges also belonging to Fusly 1266, having only been passed by the Civil Auditor late in that Fusly, were disbursed in the Fusly under report. The increase under the head of the refunds of Revenue is, as I have already stated, chiefly owing to the collection having been made from some Ryots in excess of the demand against them for Fusly 1266, and in consequence of which a refund of the amount was made to them.

33. There being no discrepancy between the entries in the Demand, Collection and Balance monthly Statements forwarded to the Board, and the accounts herewith sent, there is no necessity for any explanation.

34. The Sub Division was, as before observed, settled partly by Mr. Arbuthnott, now Collector of Kurnool, from whom, during the long time he has been under me in Bellary, I always received cordial co-operation, and partly by Mr. Goldingham. Mr. Collett succeeded as Sub-Collector, after the Jumabundy, but he has furnished a report on the settlement of that part of the district, which I have the honor to enclose. This gentleman, newly appointed to this district, has paid great attention to all his duties, and I have much satisfaction in recording my opinion of the valuable assistance I have received from him. Mr. Goldingham also has given me much assistance. Mr. Forbes, Acting Additional Sub-Collector, and Mr. St. Clair, only joined after the settlement of the year; but I may be permitted to say I have been quite satisfied with these gentlemen in the discharge of the duties allotted to them since they joined. The revision of the Assessment was proceeding at the same time with the settlement; and full employment was afforded to the six Sheristadars engaged in the ordinary and extra work of the year,

- 1 Head Sheristadar Royapah.
- 1 Sub-Collector Sheristadar Narrain Row.
- 1 Deputy Sheristadar Narrainswamy.
- 1st Assistant Sheristadar Shagberry Row.
- 1 Additional Temporary Sheristadar Ragbaviah.
- 1 do. do. do. Chowdappah.

all of whom paid great attention to their duties. The head Sheristadar is Royapah of whom I have reason to speak, as before, in terms of much commendation.

IN CON. 17TH DECEMBER 1859, No. 3987.
From the HONORABLE D. ARBUTHNOTT, Collector of KURNOOL,
dated Camp Calwah, 26th August 1858, No. 104.

I have the honor to forward Captain Russell's Jumabundy Report for Fusly 1267, and beg to subjoin for the information of the Board a few remarks on paragraph 52 of the Report.

2. Captain Russell has requested the Board to sanction his order freeing the shopkeepers in the new Bazar from the payment of Moturpha, and I think that for the present this indulgence might be granted. But besides this I found that an order had been issued

making it compulsory on all ryots and others bringing grain into Kurnool to lodge it in the new Bazar, thus compelling the merchants* of the old Bazar to pay extra carriage for conveying the grain to their shops. This restriction I have removed on the complaint of a large number of the old Bazar merchants. The new Bazar consists of 85 shops of which only 32 are occupied. This is accounted for in several ways.

3. The whole Bazar was built at once not by merchants requiring shops but by speculators who hoped to rent them. Hence the supply has proved greater than the demand. Besides this the Bazar is built on an old Mussulman burying-ground, a site not pleasing to Hindoo prejudice.

4. Two years have passed since this Bazar was built and it is to be feared that many more will elapse before it is fully occupied, which is to be regretted both on account of the loss the owners will sustain, and of the little relief that has been afforded to the over-crowded state of the old Bazar.

From CAPTAIN J. G. RUSSELL, Offg. Agent to the Governor of Fort St. George,
at KURNOOL,
dated Kurnool, 15th June 1858, No. 103.

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 1267, together with the prescribed Statements called for in the 14th paragraph of a Circular from the Board of Revenue, dated 23rd August 1856, and Extract Minutes of Consultation under date the 21st March 1857, No 6.

2. The Jumabundy operations commenced on the 16th December 1857 and were concluded on the 19th April 1858. The Talooks of Chagulmurry, Sirwell, Nundial, Panniem, Nundicotocoor and Ateoor, were settled by me. The Officiating Assistant Agent, Lieutenant Grove, commenced the Jumabundy of the Talooks, under his charge, viz., Dhione and Goodoor on the 5th December 1857, and finished the same on the 12th April 1858. The stations at which the settlement was performed by the respective Officers will be seen in Statement No 1.

VILLAGES and HAMLETS.—3. The number of Villages and Hamlets brought under settlement in the year under review, is the same as in Fusly 1266, amounting in all to 591. But Cottapully a Hamlet of Rungapoor in the Panniem Talook has been entered as a Village.			
Government Villages, ...	471	Villages, ...	487
Do. Hamlets, ...	99	Inhabited, ...	466
	570	Uninhabited, ...	21
Shrotrium Villages, ...	6		
do. Hamlets, ...	5	Hamlets ...	487
	11		104
Jaghire Villages employed on life tenure, ...	8	Inhabited, ...	70
Surva Enam Villages, ...	1	Uninhabited, ...	34
Moturpha Village of Kurnool, ...	1		591
			104
	591		

4. The season was not very favorable, but high prices prevailing the Ryots did not suffer.

5. The annexed statement shows the prices of all grains produced in this District in Fusly 1267 in comparison with Fusly 1266:—

No.	GRAINS.	Average price per garce up to the end of Fusly 1266.			Average price per garce up to the end of Fusly 1267.			Comparison.					
		Rs.	A.	P.	Rs.	A.	P.	Increase.			Decrease.		
1	Paddy 1st sort, ...	113	7	3	137	10	3	24	3	0	...	...	...
2	Do 2nd do, ...	94	8	8	116	13	10	22	5	2	...	...	...
3	Do 3rd do, ...	91	2	3	104	13	1	13	10	10	...	...	...
4	White Cholem, ...	89	11	2	110	8	0	20	12	10	...	...	...
5	Yellow do ...	83	10	0	103	3	2	19	9	2	...	...	...
6	Cumboo, ...	97	0	6	123	9	7	26	9	1	...	...	...
7	Raghee, ...	88	0	8	100	5	5	12	4	9	...	...	...
8	Codro, ...	56	4	2	59	10	6	3	6	4	...	...	...
9	Congonee, ...	80	4	3	90	1	7	9	13	4	...	...	...
10	Wheat, ...	100	7	6	239	4	9	48	13	3	...	...	...
11	Chenna, ...	240	12	0	240	9	8	...	...	...	0	2	4
12	Buller, ...	164	8	0	140	12	0	...	...	...	23	12	0
13	Alachendaloo, ...	168	5	10	150	13	9	...	...	...	17	8	1
14	Gram, ...	111	5	7	132	9	4	21	3	9	...	...	...
15	Green Gram, ...	153	14	0	142	13	10	...	...	...	11	0	2
16	Dholl, ...	130	10	2	138	6	1	7	11	1	...	...	...
17	Woodhooloo, ...	208	0	1	219	4	4	11	4	3	...	...	...
18	Castor oil seeds, ...	107	3	6	133	0	10	25	13	4	...	...	...
19	Gingly oil seeds, ...	209	12	1	225	5	2	15	9	1	...	...	...
20	Cotton per Candy, ...	46	5	1	61	0	8	14	11	7	...	...	...

6. The subjoined abstract statement exhibits in comparison the Talookwar Villawaree Beriz of Fusly 1267 and of the preceding Fusly showing in the former a net decrease of Rupees 12,459-6-4.

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No.	TALOOKS.	FUSLY 1266.						FUSLY 1267.						INCREASE.						DECREASE.					
		Land.			Assessment.			Land.			Assessment.			Land.			Assessment.			Land.			Assessment.		
		A.	C.A.	Rs.	A.P.	A.	C.A.	Rs.	A.P.	A.	C.A.	Rs.	A.P.	A.	C.A.	Rs.	A.P.	A.	C.A.	Rs.	A.P.	A.	C.A.	Rs.	A.P.
1	Chagalmurry, ...	49,315	0 0	79,686	0 3	50,676	0 0	80,650	10 5	1,361	0 0	54 10	2	...	...	...	102	0 0	...	...	...	...	...	...	...
2	Sirwell, ...	66,899	0 0	92,061	15 2	66,797	0 0	91,049	0 10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	Nundial, ...	58,143	0 0	1,01,140	7 8	59,541	0 0	96,702	11 11	1,398	0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	Panniem, ...	54,543	0 0	89,148	3 2	55,989	0 0	90,050	7 4	1,446	0 0	902	4 2	...	...	...	...	...	...	...	...	...	...	...	...
5	Dhone, ...	91,872	0 0	90,642	15 3	93,834	0 0	85,027	12 5	1,962	0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Goodoor, ...	61,677	0 0	62,014	12 6	61,826	0 0	60,892	14 7	149	0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	Nundyecotooor, ...	78,658	0 0	1,09,267	14 8	78,612	0 0	1,06,434	2 1	...	...	...	...	...	...	...	46	0 0	...	...	...	...	...	...	...
8	Atcoor, ...	55,494	0 0	65,266	15 3	58,621	0 0	65,972	2 0	3,127	0 0	705	2 9	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	5,16,601	0 0	6,89,239	3 11	5,35,836	0 0	6,76,779	13 7	9,443	0 0	2,562	1 1	148	0 0	15,021	7 5								

Net decrease... 12,459 6 4

* 7. The decrease in Dhone and Nundial is owing to a deficiency of water in the Tanks of those Talooks.

8. The decrease in Sirwell, Goodoor and Nundycotocoor Talooks is owing to a reduction of excessive assessment and ryots having thrown up highly taxed lands.

9. The increase in Chagalmurthy, Pannim and Atcoor Talooks arises from the cultivation of waste and taxing of resumed lands.

10. The following Statement shows the particulars of the increase and decrease of the Villawaree between the last and present Fuslies.

Items.	Number.		Dry.			Gar.
			Land.	Assessment.		Land.
1	Fusly 1266 Villawaree Beriz, ...	...	5,04,235	5,83,687 0 6		3,589
1	Lands left waste from deaths, ...	...	45	47 4 8		...
2	Do. do. from desertion ...	...	70	85 9 4		...
3	Do. do. from poverty....	...	16,281	11,467 11 11		148
4	Do. do. by Payakarry ...	...	2,924	1,277 15 8		2
5	Do. taken for Public roads...	...	18	34 11 2		2
6	Do. for given for houses ...	...	33	21 2 0		...
7	Do. Payamaly ...	...	4	1 8 9		..
8	Struck off from measurement...	...	44	24 1 6		...
9	Lands overflowed by water ...	...	26	35 0 0		...
10	Land converted...	...	84	276 5 4		...
11	Two crops land cultivated with one crop ...	...	...	...		...
12	Wet, &c. cultivated with Dry, &c. ...	...	...	...		...
13	Reduction of Assessment. ...	...	...	7,005 4 0		...
Total...			19,529	20,284 10 4		153
Balance remaining...			4,84,706	5,63,402 6 2		3,436
1	Waste cultivated ...	...	20,752	13,673 10 9		48
2	Gorumboke... ..	...	447	306 5 10		2
3	Resumed Enam lands cultivated, ...	...	7,862	5,451 5 7		21
4	Discovered by measurement ...	...	110	72 2 5		0
5	Land converted ...	...	475	779 11 10		28
6	One crop land cultivated with two crops, ...	...	...	...		...
7	Poonja, &c. cultivated with wet, &c....	...	...	...		...
8	Goottajasty... ..	...	...	839 0 10		...
Total...			29,646	21,122 5 3		99
Total Villawaree Beriz of Fusly 1267...			5,14,352	5,84,524 11 5		3,535

den.	Wet.		Dry converted into wet and Baggayet.		Garden converted into wet.		Total.	
Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
29,558 8 1	6,699	64,925 12 1	2,036	10,736 10 42	331 7 5	5,16,601	6,89,239 3 11	
...	1	2 0 0	...	...	...	46	49 4 8	
...	2	6 0 0	3	6 1 0	...	75	97 10 4	
758 11 8	613	4,084 2 2	58	268 14 0	...	17,001	16,579 7 9	
18 12 0	8	57 12 3	19	36 15 10	...	2,553	1,391 7 9	
16 8 8	1	3 9 2	...	...	...	21	54 13 0	
...	...	...	...	...	...	33	21 2 0	
...	...	...	...	...	...	4	9 8 9	
...	...	...	...	...	...	44	24 1 6	
...	...	...	...	...	...	26	35 0 0	
...	...	...	475	779 11 10	28 12 12 7	587	1,177 13 9	
202 8 0	...	4,601 2 1	...	31 4 11	1 6 0	...	4,836 5 0	
...	...	...	...	1,281 15 8	72 15 2	...	1,354 14 10	
350 9 11	...	4,281 7 9	...	130 3 10	...	...	11,767 9 6	
1,347 2 3	625	13,036 1 5	555	2,535 3 1	28 196 1 9	20,890	37,399 2 10	
28,211 5 10	6,074	51,889 10 8	1,481	8,201 4 9	14 135 5 8	4,95,711	6,51,840 1 1	
252 0 3	225	1,241 7 2	36	183 15 9	...	21,061	15,351 1 11	
6 2 1	5	35 4 4	11	57 5 4	...	465	405 1 7	
136 8 5	72	503 1 10	7	47 5 1	...	7,962	6,138 4 9	
...	...	...	...	...	...	110	72 2 5	
121 12 7	...	...	84	276 5 4	...	587	1,177 13 9	
12 5 11	...	179 10 2	...	0 12 0	...	...	192 12 1	
...	...	...	...	266 5 6	...	...	266 5 6	
153 0 11	...	247 9 2	...	96 7 7	...	...	1,336 2 6	
641 14 0	302	22,07 0 8	138	928 8 7	...	30,185	24,939 12 6	
28,893 3 10	6,376	54,096 11 4	1,619	9,129 13 4	14 135 5 8	5,25,800	6,76,779 13 7	

Entry No. 6.—Lands granted for burial grounds and houses Rs. 21-2-0.

11. It being necessary to supply a fresh burial ground for the Mahomedan population, a piece of land paying Rupees 17-1-0 was allotted, Rupees 4-1-0 was given for house building.

Entry No. 13.—Reduction of Assessment in the Villawaree Accounts, Rs. 11,767-9-6.

12. The following statement shows the particulars of the marginal decrease.

No.	TALOOKS.	Items.	Fusly 1266.			Permanent Revenue 1267.			Balance remaining.
			Land.	Assessment.	Average.	Assessment.	Average.		
1	Chagalmurry.	Dry,	711	1,906 9 2	2 10 11	1,093 11 7	4 8 8	812 3 7	
		Baggayet,	21	232 4 0	11 1 0	139 9 4	6 10 4	92 10 8	
		Wet,	9	271 0 0	30 1 9	142 14 0	15 14 0	128 2 0	
		Total...	741	2,409 13 2	...	1,376 2 11	...	1,033 10 3	
2	Sirwell,	Dry,	1,642	3,250 7 10	1 15 8	2,134 7 3	1 4 10	1,116 0 7	
		Garden,	5	67 0 0	13 6 5	35 7 6	7 1 6	31 8 6	
		Wet,	47	829 6 8	17 10 5	531 3 3	11 4 10	298 3 5	
		Dry converted into wet, &c. ...	1	6 3 6	6 3 6	4 10 10	4 10 10	1 8 8	
		Total...	1,695	4,153 2 0	...	2,705 12 10	...	1,447 5 2	
3	Nundial,	Dry,	259	671 3 5	2 9 6	313 12 0	1 3 5	357 7 5	
		Garden,	43	711 7 2	16 8 9	638 12 0	14 13 8	72 11 2	
		Wet,	451	11,274 6 4	25 0 0	8,884 10 4	19 11 2	2,389 12 0	
		Dry converted into wet, &c. ...	5	42 7 9	8 8 0	29 8 11	5 14 6	12 14 10	
		Total...	758	12,699 8 8	...	9,866 11 3	...	2,832 13 5	
4	Panniem, ...	Dry,	167	695 7 9	4 2 7	386 14 0	2 5 1	308 9 9	
		Garden,	2	45 8 0	22 12 0	34 7 8	17 3 10	11 0 4	
		Wet,	31	893 2 6	28 13 0	656 13 4	21 3 0	236 5 2	
		Dry converted into wet, &c. ...	10	283 14 7	28 6 3	211 9 9	21 2 7	72 4 10	
		Total...	210	1,918 0 10	...	1,289 12 9	...	628 4 1	
5	Dhone,	Dry,	1,020	4,449 2 6	4 5 9	2,894 6 1	2 13 5	1,554 12 5	
		Garden,	6	13 0 0	2 2 8	12 15 9	2 2 7	0 0 3	
		Wet,	249	4,862 14 1	19 8 6	3,960 2 9	15 14 6	902 11 4	
		Total...	1,275	9,325 0 7	...	6,867 8 7	...	2,457 8 0	
6	Goodoor,	Dry,	1,011	1,938 10 2	11 4 8	1,116 6 10	1 1 8	822 3 4	
		Garden,	8	54 10 0	6 13 3	23 7 6	2 14 11	31 2 6	
		Wet,	2	20 5 0	10 2 6	11 8 0	5 12 0	8 13 0	
		Total...	1,021	2,013 9 2	...	1,151 6 4	...	862 2 10	
7	Nundycotoor,	Dry,	764	3,977 13 8	5 5 0	2,264 3 8	2 15 6	1,713 10 6	
		Garden,	20	314 15 6	15 12 0	203 7 0	10 2 9	111 8 6	
		Wet,	26	580 7 5	22 5 0	321 1 1	12 5 4	259 6 4	
		Teerwajasty, ...	10	158 14 6	15 14 2	115 7 0	11 8 9	43 7 6	
		Total...	820	5,032 3 1	...	2,904 2 9	...	2,128 0 4	

No.	TALOOKS.	Items.	Fusly 1266.			Permanent Revenue 1267.			Balance remaining.
			Land.	Assessment.	Average.	Assessment.	Average.		
8	Atcoor,	Dry,	206	733 0 8	3 9 0	413 5 9	2 0 1	319 10 11	
		Wet,	11	155 14 5	14 3 0	97 11 11	8 14 2	58 2 6	
		Total...	217	888 15 1	...	511 1 8	...	377 13 5	
		Dry,	5,780	17,622 7 2	3 0 10	10,617 3 2	1 12 3	7,005 4 0	
		Garden,	105	1,435 12 8	13 10 8	1,088 2 9	10 5 10	350 9 11	
		Wet,	826	18,887 8 5	22 14 0	14,606 0 8	17 11 2	4,281 7 9	
		Dry converted into wet and Garden, ...	26	491 8 4	18 14 0	361 4 6	13 14 0	130 3 10	
		Total...	6,737	38,410 4 7	...	26,672 11 1	...	11,767 9 6	

13. The reduction of Assessment above noticed, viz., Rs. 11,767-9-6 is the total amount of remission entered in paragraphs 18 and 24 of the last year's Report the same having been struck off from the Villawaree this year.

Entry No. 3.—Resumed Enam lands, Rs. 6,138-4-9.

14. The following statement shows the particulars of the Enam lands resumed, the enquiry having been instituted as promised in paragraph 12 of my brief Report for last year.

No.	TALOOKS.	Land resumed.		Brought to Villawaree Accounts.			Remaining Bunder.	
		Land.	Puttee or Jodee levied on Enams.	Land.	Gootta.	Puttee or Jodee previously paid.	Land.	Puttee or Jodee previously paid.
		2	3	4	5	6	7	8
1	Chagalmurry, ...	1,320	236 15 1	625	120 6 0	480 7 1	694	116 9 1
2	Sirwell,	870	160 13 11	645	124 2 2	474 6 8	225	36 1 9
3	Nundial,	922	192 1 9	680	149 11 3	815 5 4	236	42 6 6
4	Panniem,	1,849	334 9 6	1,358	257 12 3	1,352 11 6	491	76 13 3
5	Dhone,	4,864	929 0 11	1,573	317 11 11	818 8 6	3,291	611 5 0
6	Goodoor,	712	173 3 8	292	73 10 4	193 0 0	420	99 9 4
7	Nundycotoor, ...	1,950	404 14 6	1,065	237 0 11	921 11 3	885	167 13 7
8	Atcoor,	4,465	769 8 8	1,718	305 7 1	1,082 1 7	2,747	464 1 7
	Total...	16,952	3,201 4 0	7,963	1,585 13 11	6,138 4 9	8,989	1,615 6 1

Entry No. 4.—Increase discovered by re-measurement Rs. 72-2-5.

15. This increase is on lands omitted at the time of the survey.

Entry No. 8.—Goottajasty, Rs. 1,336-2-6.

16. The following statement shows the items of Goottajasty.

TALOOKS.		Items.	As per Fusly 1265.			Assessment levied in this year.			Increase.
			Land.	Assessment.	Average.	Assessment.	Average.		
No.									
1	Chagulmurry,	{ Dry, Garden, Wet,	349 4 1	98 1 11 0 4 3 14 14 0 3 11 6 3 0 0 3 0 0		171 3 6 0 7 10 25 12 0 6 7 0 3 10 8 3 10 8		78 1 7 10 14 6 0 10 8	
		Total	354	110 5 11		200 10 2		89 10 1	
2	Sirwell, ...	{ Dry, Garden, Wet,	238 1 7	47 11 9 0 3 2 3 10 8 3 10 8 32 9 11 4 10 7		92 12 3 0 6 2 7 4 2 7 4 2 45 1 1 6 7 0		45 0 6 3 9 6 12 7 2	
		Total...	246	84 0 4		145 1 6		61 1 2	
3	Nundial, ..	{ Dry, Garden, Wet, Teerwajasty, ..	91 3 13 6	68 3 1 0 12 0 14 14 0 4 15 4 37 13 10 2 14 7 7 1 7 1 2 11		113 0 10 1 4 0 17 6 9 5 12 11 96 11 1 7 7 0 21 12 6 3 10 1		44 13 9 2 8 9 58 13 3 14 10 1	
		Total...	113	128 0 6		248 15 2		120 14 8	
4	Panniem, ...	{ Dry, Garden, Wet, Teerwajasty, ...	916 88 84 12	1,140 15 1 1 4 0 323 15 1 3 10 10 328 6 9 3 14 6 34 14 5 2 14 5		1,351 0 3 1 7 7 442 9 8 5 0 5 457 14 10 5 7 2 72 0 0 6 0 0		210 1 2 118 10 7 129 8 1 37 1 7	
		Total...	1,100	1,828 3 4		2,323 8 9		495 5 5	
5	Dhone, ...	{ Dry, Wet, Teerwajasty, ...	298 1 9	88 14 2 0 4 9 4 5 9 4 5 9 43 15 3 4 14 0		151 12 3 0 8 2 7 9 9 7 9 9 51 10 0 6 1 1		62 14 1 3 4 0 10 10 9	
		Total...	308	137 3 2		214 0 0		76 12 10	
6	Goodocr, ...	{ Dry, Teerwajasty, ...	323 1	191 12 7 0 9 6 0 13 10 0 13 10		276 11 8 0 13 8 0 15 2 0 15 2		84 15 1 0 1 4	
		Total...	324	192 10 5		277 10 10		85 0 5	
7	Nundycotoo- coor,	{ Dry, Garden, Wet, Teerwajasty, ...	829 3 7 8	395 7 2 0 7 8 12 4 2 4 1 5 59 5 6 8 7 8 31 12 10 3 15 8		629 5 2 0 12 4 15 1 3 5 0 5 90 12 2 12 1 5 57 9 7 7 2 10		233 14 0 2 13 1 31 6 8 25 12 9	
		Total..	847	498 13 8		792 12 2		293 14 6	
8	Atcoor, ...	{ Dry, Garden, Wet, Teerwajasty, ...	372 7 5 3	153 9 5 0 6 8 13 13 9 1 15 8 14 10 3 2 14 10 10 4 9 3 7 0		232 14 1 0 10 0 28 6 9 4 0 11 26 1 7 5 3 6 18 7 0 6 2 4		79 4 8 14 9 0 11 7 4 8 2 3	
		Total...	387	192 6 2		305 13 5		112 7 3	
Total		{ Dry, Garden, Wet, Teerwajasty, ...	3,416 106 118 39	2,179 11 2 0 10 2 383 7 8 3 9 10 480 4 0 4 1 1 128 14 8 3 1 1		3,018 12 0 0 11 2 536 8 7 5 0 11 727 13 2 6 2 8 225 5 3 5 5 7		839 0 10 153 0 11 247 9 2 96 7 7	
		Total...	3,679	3,172 5 6		4,508 8 0		1,336 2 6	

Increase, Rupees 692-11-5.

17. The increase noted in the margin was effected by fixing an equitable assessment on lands which were hitherto too lightly assessed.

18. The annexed Statement exhibits the particulars of the remissions granted on Bunjer lands :—

		Remissions on account of Bunjer in Fusly 1267.																	
No.	TALOOKS.	Dry.			Bagayet.			Wet.			Dry converted into Garden and Wet.			Garden converted into Wet.			Total.		
1	Chagulmurry....	316	7	4	7	12	0	88	6	11	7	1	6	...	...	...	419	11	9
2	Sirwell ..	264	4	6	16	10	11	58	9	10	8	11	1	..	...	...	348	4	4
3	Nundial ...	305	7	0	20	0	0	32	0	3	6	1	3	...	...	...	363	8	6
4	Panniem... ..	110	2	5	4	14	8	122	0	0	...	...	...	...	...	...	237	1	1
5	Dhone... ..	1,355	13	1	26	0	0	68	3	2	33	15	0	...	...	...	1,483	15	3
6	Goodoor... ..	465	12	0	6	0	0	15	7	4	19	13	10	...	...	...	507	1	2
7	Nundicotocoor	423	10	9	31	5	11	5	12	5	67	15	4	..	...	...	528	12	5
8	Atcoor... ..	431	2	4	14	4	3	75	5	9	17	2	2	...	...	...	537	14	6
	Total...	3,672	11	5	126	15	9	465	13	8	160	12	2	...	...	...	4,426	5	0

19. The annexed Statement shows the different heads under which remissions on the above lands were made :—

No.	BABOOVARY.	Fusly 1266.	Fusly 1267.	Comparison.	
				Increase.	Decrease.
	Total Chagulmurry Bunjer...	13,830 0 8	11,648 14 5	...	2,181 2 3
	Deduct Remissions.				
1	For Bunjer	...	...	...	...
2	Shamilat do.	2,581 1 5	3,426 1 8	845 0 3	...
3	Teerwajasty do.	443 8 5	160 12 0	...	282 12 3
4	Fussuljasty do.	361 0 3	71 5 11	...	289 10 4
5	Paune Boodty..	2,263 4 10	371 0 11	...	1,892 3 11
6	Payemaly...	25 15 10	6 0 1	...	19 15 9
7	Lands taken in for road	...	29 9 3	...	...
8	Goottacunny...	1,064 5 4	361 7 0	...	702 14 4
	Total...	6,739 4 1	4,426 5 0	874 9 6	3,187 8 7
	Remaining, charged in the Beriz...	7,090 12 7	7,222 9 5	131 12 10	...

20. The remissions under this head were on account of lands unfit for cultivation, the poverty of some Ryots and the want of rain; but this was confined only to those Ryots who did not cultivate any Enam lands in addition to their Puttah lands.

Entry No. 1.—Remissions for Iyen and Shamelat Bunjer, Rupees 3,426-1-8.

21. The subjoined is a detailed Statement of remission in each Talook under this head.

No.	TALOOKS.	ITEM.	Previous Assessment.			Permanent Revenue 1267.			Remaining Decrease.
			Land.	Assessment.	Average.	Assessment.	Average.		
1	Chagulmurry...	Dry	77	217 11 8	2 18 3	106 12 11	1 6 3	110 14 9	
		Garden...	1	14 0 0	14 0 0	6 4 0	6 4 0	7 12 0	
		Wet	7	100 6 3	14 5 5	69 9 4	9 15 0	30 12 11	
		Total...	85	332 1 11	...	182 10 3	...	149 7 8	
2	Sirwell	Dry	31	70 0 10	2 4 2	44 6 9	1 7 0	25 10 1	
		Garden...	1	31 4 4	31 4 4	14 9 5	14 9 5	16 10 11	
		Total...	32	101 5 2	...	59 0 2	...	42 5 0	
3	Nundial...	Wet	1	13 5 4	13 5 4	9 8 5	9 8 5	3 12 11	
4	Panniem	Dry	7	11 15 6	1 11 4	7 0 3	1 0 0	4 15 3	
5	Dhone	"	5	9 10 0	1 14 10	5 0 0	1 0 0	4 10 0	
6	Nundicotocoor	"	39	87 2 9	2 3 9	46 4 6	1 3 0	40 14 3	
7	Ateoor	"	49	105 8 0	3 10 3	63 2 1	1 4 8	115 5 11	
	Total...	Dry	208	575 0 9	2 2 3	272 10 6	1 5 0	302 6 2	
		Garden	2	45 4 4	22 10 2	20 13 5	10 6 8	24 6 11	
		Wet	8	113 11 7	14 3 6	79 1 9	9 14 0	34 9 10	
		Total...	218	734 0 8	...	372 9 8	...	361 7 0	

22. This reduction was allowed on certain Bunjer lands taken by the Ryots but left waste for want of rain.

23. The annexed Statement shows the comparison of lands sown and lands left waste between Fuslies 1266 and 1267 and a decrease of Rs. 10,146-7-3 more than last year from failure of seasonable rains this year.

No.	TALOOKS.	Comparison.		Fusly 1267.		Fusly 1266.		Total...	Net...10,146 7 3
		Increase.	Decrease.	Land.	Assessment.	Land.	Assessment.		
1	Chagulmurry,	971 10 7	1,716 0 0	50,523 0 0	80,230 11 8	48,812 0 0	79,259 4 1	...	
2	Sirwell,	...	812 0 0	66,381 0 0	90,700 12 6	65,569 0 0	90,971 11 7	...	
3	Nundial,	...	2,077 0 0	59,383 0 0	96,339 3 5	57,306 0 0	99,443 15 3	...	
4	Panniem,	...	1,368 0 0	55,827 0 0	89,813 6 3	54,459 0 0	89,043 9 3	...	
5	Dhone,	...	1,267 0 0	91,339 0 0	83,543 13 2	90,072 0 0	83,817 4 3	...	
6	Goocoor	...	233 0 0	61,332 0 0	60,385 13 5	61,094 0 0	6,628 8 0	...	
7	Nundicotocoor,	...	...	1,05,905 5 8	1,05,905 5 8	78,192 0 0	18,466 3 3	...	
8	Ateoor,	...	2,887 0 0	65,434 3 6	65,434 3 6	55,316 0 0	64,869 8 2	...	
	Total...	2,306 2 11	10,365 0 0	5,20,976 0 0	6,72,353 3 7	5,10,720 0 0	6,82,499 15 10	...	

24. The following Statement shows the reasons for charging waste lands in the accounts :—

Talooks.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1 Chagunmury,	269 2 11	187 5 8	90 14 11	84 8 11	47 15 10	...	...	8 4 0	290 1 4	52 14 8	109 5 1	281 9 7	5 9 11	1,427 12 10
2 Sirwell, ..	415 9 7	10 7 6	...	242 2 6	109 7 1	...	...	...	78 15 8	...	33 0 0	...	9 3 7	907 13 11
3 Nundial, ..	187 13 10	3 7 8	...	71 1 2	109 1 4	22 12 4	45 1 0	12 12 2	23 3 2	...	7 19 9	...	413 1	442 13 6
4 Panniem, ...	247 9 1	89 3 4	36 5 11	1 2 2	3 15 0	90 10 4	48 12 5	1 9 0	163 14 11	...	...	229 15 0	...	692 1 11
5 Dhone, ...	671 12 5	204 10 1	32 7 5	87 15 11	51 5 3	11 4 11	120 14 5	16 11 3	9 8 3	14 6 5	...	...	...	1,386 9 10
6 Goodoor, ...	324 7 7	27 9 3	2 0 0	11 4 5	11 4 11	43 14 6	314 13 7	19 3 3	10 1 11	26 13 7	...	...	...	548 2 6
7 Nundicotocoor,...	319 15 9	100 1 10	0 13 0	24 7 2	43 14 6	94 10 0	264 14 1	...	...	...	...	6 0 0	...	866 12 7
8 Atcoor, ...	380 3 1	198 6 11	...	12 4 3	94 10 0	...	...	...	...	...	...	...	...	950 6 4
Total...	2,816 10 3	830 12 3	186 9 3	534 14 6	471 9 11	869 1 9	105 11 1	426 9 1	289 14 3	159 1 10	551 0 8	19 10	77,222 9 5	

25. The subjoined Statement exhibits the particulars of all remissions :—

	Fusly 1266.			Fusly 1267.			Comparison between Columns 4 & 7.	
	Total Re-missions.	Bunjer Re-mission.	Remission on Cultivation.	Total Re-mission.	Bunjer Re-mission.	Remission on Cultivation.	Increase.	Decrease.
1 Shamilat Bunjer,	2,581 1 5	2,581 1 5	...	3,426 1 8	3,426 1 8	...	...	...
2 Panceboody, ..	2,567 14 2	2,263 4 10	304 9 4	371 0 11	371 0 11	...	...	304 9 4
3 Payanally, ..	50 13 4	25 15 10	24 13 6	16 8 5	6 0 1	10 8 4	...	14 5 2
4 Crops destroyed by moveable Column, ...	...	...	...	308 3 1	...	298 3 1	398 3 1	...
5 Land taken in for roads, ...	...	...	...	30 0 5	29 9 3	...	0 7 2	...
6 For Fussuljasty, ...	361 0 3	361 0 3	...	71 5 11	71 5 11	...	...	...
7 Teervajasty, ...	443 8 5	443 8 5	...	160 12 2	160 12 2	...	...	...
8 For Slavy, ...	17 1 0	1,064 5 4	17 1 0	63 32 10 6	361 7 0	6,382 10 6	6,365 9 6	...
9 For Teervacumy, ...	89 9 6	...	89 9 6	5,690 2 5	...	5,328 11 5	...	...
10 Do. for Plantation, ...	1015 2	...	1015 2	134 3 0	...	134 3 0	44 9 6	...
11 Teervajasty on newly dug wells, ...	67 15 7	...	67 15 7	6 7 4	...	6 7 4	...	...
12 Do. account of Dry Crops raised on wet and garden lands	...	...	...	1,539 8 7	...	1,539 8 7	1,471 9 0	...
Total...	17,966 2 3	6,739 4 1	11,226 14 2	18,227 0 5	4,426 5 0	13,800 11 5	8,280 6 3	5,706 9 0
13 Miscellaneous Jagheerdars, ...	2,704 13 0	...	2,704 13 0	2,423 8 5	...	2,423 8 5	...	...
14 On account of Pagoda and Mosque, ...	1,583 8 6	...	1,583 8 6	1,583 8 6	...	1,583 8 6	...	281 4 7
Total...	4,288 5 6	...	4,288 5 6	4,007 0 11	...	4,007 0 11	...	281 4 7
Grand Total...	22,254 7 9	6,739 4 1	15,515 3 8	22,254 1 4	4,426 5 0	17,827 12 4	8,280 6 3	5,987 13 7
Net...							2,292 8 8	

Entry No. 4.—Remissions on Crops destroyed by the encampment of the Kurnool moveable Column.

Goodoor ...	366 9 10
Nundicotocoor ...	31 9 3
	398 3 1

26. This remission is granted by order of the Board dated 22d December 1857. No 4622, as compensation for losses sustained by land-holders. A Statement with a report will be forwarded separately for orders.

Entry No. 8.—Remission on Shavy.

	Total amount of land dried up.	Remitted.	Per Centage.
Sirwell, ...	315 10 5	231 2 2	72 0 0
Nundial, ...	4,276 12 9	3,789 4 5	88 10 3
Dhone, ...	10 7 3	10 7 3	100 0 0
Atcoor, ...	2,741 4 10	2,351 12 8	85 13 0
Total...	7,344 3 3	6,382 10 6	86 13 0

crops dried from want of water in tanks.

Entry No. 9.—Goottacummy, Rs. 5,328-11-5. 28. The remissions under this head were granted on certain too highly assessed lands, as exhibited in the following Statement:—

No.	TALOOKS.	Items.	Previous Assessment.					Difference.	Per centage to Columns 4 and 8.
			Land.	Assessment.	Average.	Assessment.	Average.		
1		2	3	4	5	6	7	8	9
1	Chagalmurry,	Dry, ...	788	2,923 8 8	3 12 0	1,790 2 6	2 4 4	1,133 6 2	38 12 0
		Garden, ...	6	122 14 3	20 8 0	84 14 8	14 2 6	37 15 7	3 0 0
		Wet, ...	12	233 3 6	19 7 0	155 3 2	12 15 0	78 0 4	33 8 0
		Teerwajasty, ...							
		Total...	806	3,279 10 5		2,030 4 4		1,249 6 1	
2	Sirwell, ...	Dry, ...	995	2,783 5 1	2 12 9	1,916 6 10	1 14 9	866 14 3	31 2 0
		Garden, ...	1	20 11 8	20 11 8	9 14 1	9 14 1	10 13 7	50 0 0
		Wet, ...	49	756 11 10	15 7 0	455 14 11	9 5 0	30 12 11	39 10 8
		Teerwajasty, ...	35	404 13 6	11 9 0	299 3 0	8 8 9	105 10 6	26 0 0
		Total...	1,080	3,965 10 1		2,681 6 10		1,284 3 3	
3	Nundial, ...	Dry, ...	122	243 3 4	1 15 10	167 9 3	1 6 0	75 0 1	30 0 0
		Garden, ...	7	44 5 11	6 5 5	23 5 0	3 5 3	21 0 11	49 0 0
		Wet, ...	2	22 14 8	11 7 4	14 14 0	7 7 0	8 0 8	32 0 0
		Teerwajasty, ...	11	25 2 7	2 4 7	11 12 6	1 1 2	13 6 1	53 0 0
		Total...	142	335 10 6		217 8 9		118 1 9	
4	Panniem, ...	Dry, ...	1,472	5,286 8 2	3 9 3	3,713 10 2	2 8 5	1,572 14 0	29 12 0
		Garden, ...	18	223 3 8	12 6 5	144 7 6	8 0 5	78 12 2	35 0 0
		Wet, ...	2	29 10 0	14 13 0	11 3 0	5 9 6	18 7 0	61 0 0
		Teerwajasty, ...	1	2 8 0	2 8 0	1 10 8	1 10 8	0 13 4	33 5 4
		Total...	1,493	5,541 13 10		3,870 15 4		1,670 14 6	
5	Dhone, ...	Dry, ...	21	48 0 0	2 4 7	21 4 4	1 0 2	26 11 8	53 0 0
		Wet, ...	208	433 14 6	2 1 4	235 3 9	1 2 1	198 10 9	45 8 0
7	Nundicotocoor, ...	Dry, ...	98	479 12 9	4 14 3	199 1 9	2 0 6	20 11 0	59 0 0
		Wet, ...							

TALOOKS.	Items.	Previous Assessment.					Difference.	Per centage to Columns 4 and 8.
		Land.	Assessment.	Average.	Assessment.	Average.		
1	2	3	4	5	6	7	8	9
8 Atcoor, ...	Dry, ...	237	1,005 15 7	4 3 11	554 4 5	2 5 5	451 11 2	45 0 0
	Garden, ...	4	27 3 6	6 12 9	20 2 0	5 9 4	7 1 6	27 0 0
	Wet, ...	9	140 13 5	15 10 5	105 3 8	11 14 0	35 9 9	25 0 0
	Teerwajasty, ...	1	13 8 0	13 8 0	7 14 0	7 14 0	5 10 0	45 0 0
	Total...	251	1,187 8 6		637 8 1		590 0 5	
Total	Dry, ...	3,941	13,204 4 1	3 5 7	8,357 11 0	2 2 11	4,846 9 1	35 0 0
	Garden, ...	36	438 7 0	12 3 0	282 11 3	7 13 7	155 11 9	37 2 0
	Wet, ...	74	1,183 5 5	16 0 0	742 6 9	19 6 9	410 14 8	37 4 0
	Teerwajasty, ...	48	416 0 1	9 4 8	320 8 2	6 10 9	125 7 11	28 0 0
	Total...	4,099	15,272 0 7		9,913 5 2		5,358 11 5	

29. The assessment on lands in the villages Chagalmurry Bada Vengaly ... 199 3 0 noted in the margin has been repeatedly reported Sirwell Royapaud, ... 279 11 0 to be very high. The ryots of those lands used to pay Do. Machenanypullu, ... 314 4 11 their kists with great difficulty, I was therefore Do. Cotapaud, ... 333 2 9 obliged to make a reduction in the rents of such Panniem Muddoor, ... 1,014 13 6 lands as I considered too highly taxed. Do. Camarcoal, ... 361 5 2 2,991 9 9 Do. Tippayapully, ... 187 1 6

30. The sum noted in the margin, being the reduction of assessment on some waste lands in the Sirwell Talook, the late Commissioner Mr. Conway allowed the same to be kept in arrears which I find is irrecoverable; the amount is now deducted from the beriz.

31. 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 lands so given bearing assessment in Rupees 1,583-8-6; while the ready money allowances heretofore granted amounted to Rupees 1,571-3-0, there is a difference of Rupees 12-5-6. The orders of the Board not having as yet been received in reply to my letter of the 24th September 1856, No. 100, although the same was noticed in paragraph 27 of the last year's Report, I request that I may be favoured with the required instructions on the subject.

32. The following Statement shows the comparison between Fusly 1266 and 1267, of the cultivation of Sugar-cane, Indigo and Cotton in Circar and Enam lands.

	Fusly 1266.		Fusly 1267.		Comparison.			
	Land.	Assessment.	Land.	Assessment.	Increase.		Decrease.	
					Land.	Assessment.	Land.	Assessment.
Sugar-cane.	84	1,615 13 1	101	1,928 1 3	17	312 4 2		
Indigo...	9,726	25,347 8 9	16,271	42,178 10 4	6,545	16,831 1 7		
Cotton....	1,16,408	87,845 14 2	1,01,071	82,401 8 0			15,337	5,444 6 2

33. The following Statement exhibits the Beriz Collection and Balance under the head of Sevoy Jummah, of the balance Rupees 362-5-11 is irrecoverable owing to the poverty, &c., of Ryots, I therefore beg to recommend that this amount be written off :—

FUSLIES.	Beriz.	Up to end of June 1267.			Balance.	Particulars.	
		Collection.	Remitted.	Total.		Recoverable.	Irrecoverable.
1262	13 11 0				13 11 0		13 11 0
1263	14 8 9				14 8 9		14 8 9
1264	71 4 5				71 4 5		71 4 5
1265	116 4 10	6 7 5		6 7 5	109 13 5		109 13 5
1266	379 4 6	193 5 5		193 5 5	185 15 1	35 14 9	150 0 4
Total...	598 1 6	199 12 10		199 12 10	398 4 8	35 14 9	292 5 11
Beriz of Fusly 1267	3,796 1 8	3,519 3 6		3,519 3 6	276 14 2	276 14 2	
Total	4,394 3 2	3,719 0 4		3,719 0 4	675 2 10	312 12 11	362 5 11

34. The subjoined Statement shows the particulars of Beriz on account of Shotrium Jodee on Enam lands and other items for the current and past Fuslies :—

ITEMS.	Fusly 1266.		Fusly 1267.		Comparison.			
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Total Jodee on Enam Lands.....	37,387	4 0	37,284	13 6	.....	.....	102	6 6
Customary Remission to Jagheerders.	21 15 0		21 15 0		.....	.....	.....	.....
Road Payamally .....	.....	.....	.....	.....	.....	.....	.....	.....
Wet Bunjer.....	.....	.....	799	3 3	799	3 3	.....	.....
Temporary do. Wet Land.....	.....	.....	32	8 0	32	8 0	.....	.....
Wet Lands cultivated with Dry Crops.....	.....	.....	364	4 0	364	4 0	.....	.....
Total.....	21 15 0		1,219	11 9	1,197	12 9	.....	.....
Jodee on Enam Lands.....	37,365	5 0	36,065	1 9	.....	.....	1,300	3 3
Remaining do. Permanently settled.	3,374	13 0	3,374	13 0	.....	.....	.....	.....
Total.....	40,740	2 0	39,439	14 9	.....	.....	1,300	3 3
1. Quit Rent.....	67	15 0	67	15 0	.....	.....	.....	.....
2. Enamaty Putty.....	30,837	15 4	29,365	2 11	.....	.....	1,472	12 5
3. Do. Fussil and Teerwajasty.....	2,446	1 11	1,061	14 6	.....	.....	1,384	3 5
4. Amroyee.....	2,084	8 8	3,239	1 8	1,154	9 0	.....	.....
5. Gardens.....	1,913	4 0	1,908	4 0	.....	.....	5	0 0
6. Palmira Trees.....	215	4 0	181	4 0	.....	.....	34	0 0
7. Pollary.....	525	4 0	585	4 0	60	0 0	.....	.....
8. Heeragunny.....	408	0 0	535	8 0	127	8 0	.....	.....
Total.....	38,498	4 11	36,944	6 1	1,342	1 0	2,895	15 10

Net Decrease... 1,553-14-10

35. No water in the tank of Nundial. I granted remissions in Rupees 1,164 on Jodee Enams which were left waste and which have been cultivated with dry crops. I also gave remission Rs. 33 on crops which died in the Atcoor Talook from want of water. There is further a decrease in Rs. 103, being the Jodee hitherto paid on some Enam lands since resumed.

Decrease of Enamaty Putty.....	Rs. A. P.
Do. of Fussiljasty & Teerwajasty.....	1,472 12 5
	1,384 3 5
	2,856 15 10

36. The decrease is owing to Ghire Dakala Enams resumed and to wet lands, &c., not having been cultivated from want of rain.

37. This increase arose from the tamarind and mango trees having this year yielded a good produce.

38. The following Statement exhibits the settlement Beriz of land Revenue of all the Talooks in the year under review in comparison with the preceding Fusly.

TALOOKS.		Fusly 1266.		Fusly 1267.		Increase.		Decrease.	
No.									
1	Chagalmurry,	87,160	1 8	87,793	11 8	633	10 0	.....	.....
2	Sirvell,	1,00,659	0 8	1,00,240	1 0	.....	.....	428	15 8
3	Nundial,	108,712	0 0	1,01,653	10 2	.....	.....	6,788	14 10
4	Panniem,	1,02,365	15 6	1,01,261	3 10	.....	.....	1,004	11 8
5	Dhone,	92,559	9 7	89,657	0 2	.....	.....	2,902	9 0
6	Goodoor,	64,143	8 7	63,053	12 4	.....	.....	1,089	12 3
7	Nundicotocoor,	1,17,298	0 9	1,16,214	2 1	.....	.....	1,083	14 8
8	Atcoor,	73,584	5 9	71,056	7 10	.....	.....	2,527	13 11
	Total...	7,46,223	3 1	7,30,930	1 1	633	10 0	15,926	12 0
Net Decrease...									15,293 2 0

39. The subjoined Statement shows the comparison of Beriz under all heads of the Land and Extra Sources of Revenue between the past and current Fuslies :—

ITEMS.	Fusly 1266.		Fusly 1267.		Comparison.					
					Increase.			Decrease.		
Land Revenue,	7,46,223	3 1	7,30,930	1 1	...	...	...	15,293	2 0	
Moturpha,	45,860	11 1	46,675	14 1	815	3 0	...	...	...	
Abkarry,	73,510	0 0	73,510	0 0	...	...	...	...	...	
Total...	8,65,593	14 2	8,51,115	15 2	815	3 0	...	15,293	2 0	
Stamps, 1... ..	6,330	4 0	6,492	8 0	162	4 0	...	...	...	
Grand Total...	8,71,924	2 2	8,57,608	7 2	977	7 0	...	15,293	2 0	
					Net Decrease... 14,315 11 0					

40. The Land Revenue is Rupees 7,30,930-1-1, of which Rupees 7,29,287-10-7 were collected up to 30th June, leaving a balance of Rs. 1,642-6-6; the following Statement exhibits the particulars thereof:—

TALOOKS.				Total Demand.			Collected up to the end of June 1267.			Balance.		
1	Chagulmurry, ...	...	...	87,793	11	8	87,786	14	5	6	13	3
2	Sirwell, ...	...	...	1,00,240	1	0	1,00,047	15	6	192	1	6
3	Nundial, ...	...	...	1,01,653	10	2	1,01,576	7	9	77	2	5
4	Panniem, ...	...	...	1,01,261	3	10	1,01,233	12	7	25	7	3
5	Dhone, ...	...	...	89,657	0	2	88,818	15	8	838	0	6
6	Goodoor, ...	...	...	63,053	12	4	63,026	6	0	27	6	4
7	Nundicotocoor, ...	...	...	1,16,214	2	1	1,16,144	14	1	69	4	0
8	Atcoor, ...	...	...	71,056	7	10	70,650	4	7	406	3	8
Total...				7,30,930	1	1	7,29,287	10	7	1,642	6	6

41. The balance remaining due at the commencement of the current Fusly from 1262 to 1266 is Rupees 14,752-12-3, of which Rs. 963-15-6 was collected up to the 30th June 1267, leaving a balance of Rs. 13,788-12-9, of which Rs. 119-10-5 is irrecoverable from deaths, poverty and desertion of the ryots, which I beg to recommend may be written off: particulars of the same the following Statement exhibits:—

FUSLY.	Balance remaining at the commencement of Fusly 1267.			Up to the end of June 1267.			Balance.			Particulars.		
				Collected.	Remitted.	Total.				Recoverable.	Irrecoverable.	
1262...	157	1	4	...	...	...	157	1	4	...	...	157 1 4
1263...	7,065	9	7	...	...	...	7,065	9	7	...	...	7,065 9 7
1264...	3,033	9	3	7	3	0	3,026	6	3	...	...	3,026 6 3
1265...	2,683	1	1	21	0	1	2,062	1	0	...	...	2,062 1 0
1266...	2,413	7	0	935	12	5	1,477	10	7	119	10	5 1,358 0 2
Total...	14,752	12	3	963	15	6	13,788	12	9	119	10	5 13,669 2 4

42. No property was sequestrated this year for default of payment.

43. The balance of Sevoy Jummah alluded to in paragraph 33 of this Report, Rs. 362-5-11, and that of former years alluded to in paragraph 41, Rs. 13,669-2-4; total, Rs. 14,031-8-3 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.

44. No advance for cultivation was made to the Ryots.

45. The subjoined Statement shows the entire collections and disbursements, and the percentage thereon for Fuslies 1266 and 1267:—

ITEMS.	Fusly 1266.			Fusly 1267.		
	Receipts.	Charges.	Percentage.	Receipts.	Charges.	Percentage.
Land Revenue, ...	7,50,768	6 7	1,22,247	2 9	7,33,400	3 2
Abkarry, ...	67,692	12 4	...	...	73,513	12 10
Moturpha, ...	47,104	0 5	...	...	47,053	11 5
Salt, ...	...	...	...	...	...	...
Sea Customs, ...	...	...	...	...	...	...
Sayer, ...	...	...	...	...	...	...
Stamps, ...	6,559	12 0	2,133	15 0	6,737	8 0
Total...	8,72,124	15 4	1,24,381	1 9	8,60,707	3 5

46. I have also the honor to report on the settlement of the Extra Sources of Revenue of this District for Fusly 1267. The following Statement exhibits the comparison between the Beriz of the past and current Fuslies:—

ITEMS.	Fusly 1266.		Fusly 1267.		Comparison.	
					Increase.	Decrease.
Abkarry, ...	73,510	0 0	73,510	0 0	...	...
Moturpha, ...	45,860	11 1	46,675	14 1	815	3 0
Stamps, ...	6,339	4 0	6,492	8 0	162	4 0
Total...	1,25,700	15 1	1,26,678	6 1	977	7 0

47. The Abkarry farms from Fusly 1266 to 1270 were disposed of for five years, as per Extract from the Proceedings of the Board of Revenue, under date the 3rd April 1858, No. 968.

48. The net demand of Moturpha was Rs. 46,675-14-1, or Rs. 815-3-0 more than the previous year. The particulars are shown in the annexed Statement:—

ITEMS.	Fusly 1266.		Fusly 1267.		Comparison.	
					Increase.	Decrease.
Tradesmen, ...	11,871	6 0	11,797	7 8	...	73 14 4
Artists, ...	9,853	2 1	10,533	11 5	730	9 4
Quit-rent, ...	3,527	3 0	3,614	14 0	87	11 0
Shepherds, ...	10,811	9 0	10,532	8 0	...	279 1 0
Weavers, ...	9,797	7 0	10,147	5 0	349	14 0
Total...	45,860	11 1	46,675	14 1	1,168	2 4
Net Increase...					815	3 0

49. The difference of Stamp Revenue between the past and current Fuslies is Rs. 162-4-0.

50. The total demand under the head of Moturpha is Rupees 46,675-14-1, of which Rupees 46,308-13-7 was collected up to the end of June 1267, leaving a balance of Rs. 367-0-6. The particulars are shown in the subjoined Statement:—

IN CON. 21st APRIL 1860, No. 5306.

From C. J. SHUBRICK, Esq., Collector of CHINGLEPUT,

-dated Sydapet, 13th November 1858, No. 348.

TALOOKS.	Demand.	Collected up to end of Fusly.	Balance.
1. Chaguhurry, ...	2,696 6 0	2,696 6 0	...
2. Sirwell, ...	2,761 0 0	2,761 0 0	...
3. Nundial, ...	3,177 15 0	3,177 15 0	...
4. Panniem, ...	5,269 14 0	5,269 14 0	...
5. Dhone, ...	6,397 2 10	6,365 9 3	31 9 7
6. Goodoor, ...	6,995 4 0	6,992 4 0	3 0 0
7. Nundicotooor, ...	5,234 6 0	5,234 6 0	...
8. Atcoor, ...	3,885 12 0	3,869 10 0	16 2 0
9. Kurnool Choultry, ...	10,267 2 3	9,950 13 4	316 4 11
Total...	46,675 14 1	46,308 13 7	367 0 6

51. The outstanding balance at the beginning of the current Fusly, under the head of Moturpha, was Rs. 2,207-10-1, of which Rs. 200-2-3 was collected up to the end of June 1267, leaving a balance of Rs. 2,007-7-10, of which Rs. 8-6-10 is recoverable; and the remaining Rs. 1,999-1-0, irrecoverable from deaths, poverty and desertion of the Ryots. I therefore beg that the sanction of Government be obtained for striking off this amount. Particulars are hereunder exhibited:—

FUSLIES.	Balance remaining at the commencement of Fusly 1267.	Up to 30th June 1267.			Remaining Balance.	Particulars.	
		Collected.	Remitted.	Total.		Recoverable.	Irrecoverable.
1263.....	948 9 9	...	...	...	948 9 9	...	948 9 9
1264.....	643 7 3	...	...	...	643 7 3	...	643 7 3
1265.....	236 10 1	3 0 0	...	3 0 0	233 10 1	...	233 10 1
1266.....	378 15 0	197 2 3	...	197 2 3	181 12 9	8 6 10	173 5 11
Total...	2,207 10 1	200 2 3	...	200 2 3	2,007 7 10	8 6 10	1,999 1 0

52. At my personal request a number of wealthy traders of Kurnool engaged to build a new bazar, on conditions that they should not be called upon to pay Moturpha—this I acceded to, stipulating that they should not discontinue to pay for their old shops. I beg the Board may sanction this privilege and protect the parties who, at a considerable outlay, have improved very much the appearance of Kurnool by constructing a very pretty bazar of 85 houses on both sides, with a broad road between a verandal on stone pillars of uniform height running the whole length.

53. I take this the last opportunity I shall have of expressing the satisfactory manner in which all the members of this commission, high or low, in whatever different departments, have performed their duty in the various positions we have held towards each other during a lengthened residence of nearly 14 years, and the cordial co-operation I have received from them in promoting the interests of the State and welfare of the people.

The Head Sheristadar, P. Vencata Row.
 Naib do. D. Vencata Row.
 Head Moonshee, M. Narasimha Puntooloo.
 Manager, Kristnamoorty Row.
 Persian Moonshee, Esoph Mahomed Khan.
 Head Writer, C. Senkariah.
 Head Accountant, C. Kristnaswamiah.

I have the honor to forward the usual Statements descriptive of the Settlement of the Land and Extra Sources of Revenue in this District for Fusly 1267, (A. D. 1857-58) on the principles enunciated in the Board's Circular, No. 2645 of the 16th July last.

2. The past season was decidedly unfavorable. The South West Monsoon, though it set in at the usual period, proved exceedingly scanty. The Palar and Cheyar rivers, which came down in May, brought one or two months' supplies of water into the tanks bordering on them, but little or no rain having subsequently fallen till the end of September, a large breadth of land sown with Dry and early Wet Crops perished from drought. The North East Monsoon set in with great violence about the middle of October, but without much benefit to the standing crops. 290 tanks were breached, and all their supplies of water lost: there were no subsequent falls of rain, and the distresses of the Ryots were considerable; these would have been still further increased but for the high prices which afforded them relief.

3. The average price of Paddy was Rupees 137 per Garce against Rs. 115 in the year before, and was Rupees 59 above the commutation rate. The dry grains similarly obtained higher prices than usual, and helped to assist the Ryots through their difficulties as well as to aid them in their payment of the Government demands. Straw particularly was in great request, and the ready money paid for it by the Commissariat servants while actually on the ground, was one of the principal causes which contributed to the regular collection of the Kists.

4. While on the subject of prices, it may be as well to state that the entries in Col. 4 in Statement No. 2 represent the Merchants' selling prices in the bazars, not the prices at which they purchase from the Ryots.

5. Reverting to the subject of the season, it should be noted that the total quantity of rain was 39 inches, which, though greater than in the preceding Fusly, did not fall so opportunely.

6. The health of the District was, on the whole, good. Cholera appeared in the Conjeeveram, Ootramaloor, Nayer and Chingleput Talooks; but only in a few villages. Small pox and fever prevailed in parts of the District, but not to any great extent; the mortality among cattle was, however, very great.

7. The Quinquennial Returns, from 15 to 20, are those of Fusly 1266; the remaining one was transmitted with the Settlement Report of that Fusly.

8. The District comprehends an area of 2,993 square miles, or 12,12,594 acres according to the Village Ayacut accounts. The total number of Villages held under all kinds of tenures excepting those permanently settled is 1,999, to which 335 Hamlets are attached.

9. The census shows that the population amounts to 6,05,221 souls, of whom 36,206 or 5 per cent. are agriculturalists.

10. The number of ploughs used is 41,922 or $1\frac{1}{2}$ for each Ryot.

11. The Rent Roll No. 19, being an Index to the wealth of the District, shows that there are only 22 Puttadars single and joint paying upwards of 1,000 Rupees, the rest contributing

from Rupees 10 up to that amount. There are 57 Puttadars who pay from Rupees 500 to Rs. 1,000 and 19,039 Puttadars from 10 to 500 Rupees.

12. The district has 95,086 head of Cattle used to tillage, or 2½ for every Ryot.

13. There are 55,213 cows, 16,244 she buffaloes, and 60,911 sheep forming the live stock of the peasantry.

14. The tanks are 2,286, of which 380 are in complete repair, and the remainder 1,906 requiring repairs. They are the property of Government. There are besides 18 tanks belonging to private individuals, of which eight are in good repair, and 10 in an indifferent state.

15. The only Dasavundum tank is in Suttivaiddoo, transferred some years ago from North Arcot.

16. There are 132 river Channels, of which 26 are in good order, and 106 requiring improvement. They exclusively belong to Government. No private individuals own river channels.

17. The number of spring Channels is 976, of which 395 are in good order, and 581 require something to be done to them.

18. Out of 40 Annicuts owned by Government, 12 are efficient and 28 requiring repairs.

19. The number of Government wells is 1,747, of which nearly one-half are in good order. The number of old private wells is 4,641, and of new wells 1,999, sunk under the order* of Government, which allowed of Ryots reaping the benefits of such works on their dry lands converted into irrigated.

20. The Circar and Enam Ayacut, as well as the cultivation in Fusly 1266, are exhibited in the Quinquennial Statement No. 20. The total Ayacut, as per Survey, is 12,12,594 Acres, of which 328,263 Acres are Porumboke, and the remainder 884,329 Acres assessed at Rupees 24,67,077 are arable. Deducting from this, Acres 57,971 assessed at Rupees 2,41,588, being the Enam existing at the time of last year's settlement, the remainder is 826,358 Acres assessed at 22,25,489 Rupees, being the Circar Ayncut; but 537,516 Acres thereof assessed at 11,99,702 Rupees, being waste, the remaining Circar cultivation consists of 288,842 Acres assessed at 10,25,786 Rupees. The Enam cultivation amounts to 38,590 Acres, bearing an assessment payable to the Enamdars of Rupees 1,78,470.

21. Of the 10 Talooks composing the district, eight were settled by myself, and the remaining two by the Head Assistant Collector Mr. Tod. The names of the Talooks, the places where the Puttahs were issued, and the officers who conducted the settlement are entered in Statement No. 1.

22. The number of Villages held under different tenures is 2,360 or one more than in the year before. The increase of one Village, so to treat of it in the accounts, for convenience sake, has arisen from the purchase of the Roshun Baug, the property of His late Highness the Nabob of the Carnatic.

23. The variations which have occurred in the mode of settlement are shown in the following Abstract:—

	Fusly 1266.	Fusly* 1267.	Increase.	Decrease.
Ryotwar	1,654	1,654	...	...
Amany	12	18	6	...
Rents for one and more than one year	17	15	...	2
Shrotriem	316	313	...	3
Zemindary	360	360	...	...
	2,359	2,360		

The increase of six Villages under Amany and corresponding decrease of two and three Villages respectively under the head of "Rents" and "Shrotriems," have been consequent on the transfer to the former mode of management of the Villages held under the latter, the unfavorable offers received for the rental of two Villages which were held under that mode of Settlement, having rendered it necessary that they should be held under Amany. The Villages of Garakumbaukum; Chittattoor and Cundegay, which had been previously held on Shrotriem tenure, reverted to Government last year, and were settled under Amany, regarding which a separate letter will be addressed to the Board. The one Village in excess under this head is the Roshun Baug, referred to in the preceding paragraph.

24. The number of Puttahs distributed in the year under report was 31,750 or 236 less than in the year before. The decrease was consequent on the unfavorable nature of the season.

25. The details of cultivation and settlement are exhibited in Statement No. 3. From an Abstract A., appended to the above document, it will be seen that the extent of land brought under cultivation last year was 288,842 Acres assessed at Rupees 10,25,786, and in the current Fusly 324,336 Acres, bearing an assessment of Rupees 11,16,646. The increase of Acres 35,494, assessed at Rupees 90,860 is but nominal, the result of the settlement showing a decrease of Rupees 2,20,656, partly the effect of the relinquishment of the second crop cultivation, owing to a deficiency of water in the tanks, but mostly to the extensive remissions granted for withered crops which will be treated of separately under its proper head.

26. The Ryots' holdings at the beginning of the Fusly amounted to 288,842 Acres, assessed at Rupees 10,88,062 including Fussel and Teerwahjastee; but none having been given up, while Acres 35,494, assessed at Rupees 1,32,092 were taken up afresh, the total holding rose to 324,336 Acres assessed at Rupees 11,57,878. Deducting from this 73,095 Acres assessed at Rupees 1,79,144 on account of waste remitted, the remainder is 251,241 Acres assessed at Rupees 9,78,734, of which the actual cultivation was 250,681 Acres assessed at Rupees 9,77,294, to which there was waste charged Rupees 1,439-15-5 or Rupees 1,889 under this head less than the year before. The cause of the decrease was owing to the exclusion of Shamlat Bunjer under Clause V. Paragraph 3 of the Board's Circular dated the 16th July last.

27. The details of cultivation and Settlement of the Amany Villages are set forth in Enclosure A. to Statement No. 3. The number of Villages settled last year under this system was 12, and in the current year 18. The increase of six Villages, two in the Manemungalum and four in the Sydapet Talooks, arose out of the causes explained in paragraph 22.

28. The particulars of remissions granted in the year under review are exhibited in a comparative form in Statement No. 4. The total amount remitted last year was Rupees 97,712-13-7 and in the current year Rupees 3,87,439-9-2. The increase is Rupees 3,01,119 against a decrease of Rupees 11,393, the net increase being Rupees 2,89,726.

29. The adverse nature of the season, and its disastrous influence on Wet and Dry cultivation have already been adverted to. The indulgence of extensive remissions was therefore necessary to cover the Ryot's losses of his own, and the Government share of the produce.

30. The amount of remissions granted last year under "Caboolat Bunjer" was Rupees 616-2-1 and in the current year Rupees 1,79,144-3-7. The increase is Rs. 1,78,528 and is the result of all lands entered in the Ryot's previous Puttahs having been brought to account under paragraph 3 of the Board's Circular, No. 2645 of the 16th July last, and full remissions granted, where necessary, on entire fields left fallow from deficiency of water or other irremediable causes.

31. The amount remitted last year under the head of "Chikadpoldy," or land ploughed but not sown, was Rupees 13,030, and in the year under report Rupees 21,904-0-0. The in-

crease is Rupees 8,874 and is attributable to the unfavorable character of the season. An increase of Rupees 5,740 will be found under the head of remissions on account of "Stalacumme" or waste portions of fields, of Rupees 249 under "Pauney boodthey," or lands flooded within the beds of tanks, and Rupees 554 under the head of "Nathungal" or seed beds for the same reason. There is a decrease of Rupees 7,888 under the head of Poyamollee or cultivation destroyed by inundation.

32. The amount remitted in the year under report under the head of "Shavy" or withered crops is Rupees 1,18,764-13-7, while in the year before, it was Rupees 23,529-18-7. The increase is Rupees 95,236. These large remissions were granted, as the Board are aware, under the authority conveyed in Extract from their Proceedings, No. 659, dated 19th February 1858.

33. Under the head of "Bhoga Cumme" an increased remission of Rupees 10,312 will be found, which is the result of a diminished breadth of second crop cultivation. Under the authority accorded in Minutes of Consultation, No. 1063 of the 17th October 1857, the reduction of the Assessment to 2 Pagodas on all Garden* lands, above that rate, has led to an increase of Rupees 1,537 under the head of Teerwah cumme. The other items of remissions are of an usual character varying with the extent of cultivation.

34. The extent of Crops perished in each Talook with the degree of relief afforded is shewn in Statement No. 5. The loss was mostly in Carangooly, Ootramaloor and Chingleput. Sydapet, Peddapolliem and Nayer also suffered but in a less degree. Conjeeverum, Manemungalum, Poonamally and Tripooroor were not so afflicted. The number of Villages where the losses occurred is 1,263 or 52 per cent. of the total number in the District. The number of Ryots to whom indulgence was conceded is 14,486 or 40 per cent. of the entire number of agriculturalists.

35. The per centage of remissions to the Assessment of the lands whose crops perished is about 90, and that of the remissions to the settled demand about 23.

36. The extent of land held on progressive Cowle in the current Fusly is Acres 3,470 assessed at Rupees 1,529-12-6, which is only Rupees 131-5-7 below the receipts of the previous year. The slight increase under the head of "Lands held on permanent Cowle" does not seem to call for any special remark.

37. The soil of the District, as the Board are aware, is extremely unsuited to the growth of Sugar-cane and Cotton. The small breadth of land growing the former product is exhibited in Statement No. 7. In Fusly 1266, Cawnies 46 assessed at Rupees 586, were planted with Sugar-cane both in the Government and permanently settled lands; but in Fusly 1267 there were only 25 Cawnies assessed at Rupees 373-3-2. The decrease is Cawnies 21 in extent and Rupees 213-10-0 in Assessment. Last year 1 Cawney assessed at Rupees 3 was cultivated with Cotton, while none was cultivated in the present year.

38. There has been a slight improvement in the extent of Indigo cultivation. The increase being 744 Acres in extent, and Rupees 3,032-13-9 in Assessment.

39. Annexed is a Comparative Abstract Statement, showing at one view the extent of garden cultivation. The decrease of 41 Acres, assessed at Rupees 104-6-6, is owing to the unpropitious nature of the season. The sacrifice of Revenue under this head, under the operation of the Government order, dated the 17th October 1857, is Rupees 1,537-4-0 as already adverted to in paragraph 33.

Fusly.	GARDEN.	Extent.	Assessment.		Fussel Jaustee.		Additional Assessment.		Total.							
			Cawnies	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.					
1266	Iyen Garden.....	1,908	9,268	10	4	55	10	8	...	...	9,324	6	0			
	Garden converted into Wet....	4	10	10	5	...	...	...	16	10	6	37	4	11		
	Total...	1,912	9,279	4	9	55	10	8	16	10	6	9,351	9	11		
1267	Iyen Garden.....	1,867	9,185	12	4	37	9	10	...	...	9,223	6	2			
	Garden converted into Wet....	4	8	5	11	...	...	...	15	7	4	23	13	3		
	Total...	1,871	9,194	2	3	37	9	10	15	7	4	9,247	3	5		
	Increase...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	Decrease...	41	85	2	6	18	0	10	1	3	2	Net Decrease.		104	6	6

Net Assessment...1,537 4 0

40. Statement No. 8 exhibits, in a comparative form, the particulars of the Moturpha Revenue. The amount realized under this head last year was Rupees 31,348-1-1, and in this year Rupees 32,696-3-3. The increase is Rupees 1,591 against a decrease of Rupees 243, the net increase being Rupees 1,340. The increase is owing principally to the greater number of Looms at work.

41. The items composing the Extra Revenue are exhibited in Statement No. 9. The demand under this head in Fusly 1266 was Rs. 17,966-6-2 and in Fusly 1267, Rs. 10,079-8-11. The increase is Rupees 1,491 against a decrease of Rupees 9,308, the net decrease being Rs. 7,887. The decrease has mainly occurred under the head of "Amount collected after the Settlement." The decrease of Rs. 2,400, under the head of "Sale proceeds of Country Soap-nuts at Streehurricottah," has arisen from there being no receipts under the above head in the current year. The fluctuations in the other items of Revenue are too inconsiderable to call for remark.

42. The demand under the head of "Interest" was Rupees 1,330-13-1 last year, and Rupees 1,111-3-5 this year. The increase is Rs. 211 against a decrease of Rupees 431, the net decrease being Rupees 220 caused by the punctual realization of the Shrotriem and Moottah Peishcush.

43. The demand from all sources of Revenue, including the permanent Peishcush levied in the Zemindary and Shrotriem Villages, is exhibited in detail in Statement No. 10, and in a comparative Abstract form in Enclosure A. to that document; but for facility of reference an Extract thereof is hereto appended.

ITEMS.		Last Fusly.		Present Fusly.		Increase.	Decrease.
1		2		3		4	5
Land Revenue.		Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
	Permanently settled.....	1,09,778	7 0	1,09,778	7 0	...	...
	<i>Not permanently settled.</i>						
	Jody of Shrotriem and Enam Villages....	67,000	13 10	66,069	6 8	...	931
	Rents for more than one year.....	6,285	15 10	10,093	15 0	3,808	...
	Rents for one year.....	6,607	5 2	...	...	...	6,607
	Ryotwar.....	10,33,868	10 6	8,13,212	15 8	...	2,20,656
	Amany or division of Produce.....	5,519	14 10	8,425	10 1	2,905	...
	Total...	11,19,282	11 4	8,97,801	15 5	6,713	2,28,194
Total Land Revenue...		12,29,061	2 4	10,07,580	6 5	6,713	2,28,194

44. The foregoing Statement will show that the total land Revenue in the past Fusly was Rupees 12,29,061 and in the current Fusly Rupees 10,07,580-6-5. The increase was Rupees 6,713 against a decrease of Rupees 2,28,194. The decrease is principally under the head of "Ryotwar" and "Rents for one year."

45. The settlement of Extra Sources of Revenue is likewise shown in the above Statement. The annexed Statement indicates, at one view, the changes apparent under the several heads in the past and current Fusly:—

ITEMS.		Last Fusly.		Present Fusly.		Increase.	Decrease.
1		2		3		4	5
Sundry Sources of Revenue.		Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
	Abkarry.....	92,650	0 0	92,650	0 0	...	...
	Moturpha.....	31,348	1 1	32,696	3 3	1,348	...
	Salt.....	2,07,062	1 5	2,50,636	13 3	43,575	...
	Sea Customs.....	...	...	...	...	...	...
	Sayer.....	...	...	...	...	...	...
	Stamps.....	17,089	15 6	15,858	5 0	...	1,232
	Total Sundry Sources...	3,48,150	2 0	3,91,841	5 6	44,923	1,232
	Total Land and Sundry Sources...	15,77,211	4 4	13,99,421	11 11	51,636	2,29,426

46. The demand under the head of Abkarry presents no fluctuation, the farm having been rented out for five Fuslies from 1266 till 1270, both years inclusive, at Rupees 92,650 per annum.

47. The Salt Revenue exhibits an improvement of Rupees 43,575 consequent on the increased sales at Choonambut, owing, it is believed, to a deficiency of supply at the adjoining depôt of Mercanum in South Arcot.

48. The increase under the head of Moturpha, as already explained, is owing to the increased number of Looms at work.

49. The decrease under the head of Stamps has been consequent on diminished litigation, owing probably to the suffering state of the District.

50. Enclosure B. to Statement No. 10, exhibits the extent of cultivation and the average assessment per Acre on the different descriptions of Dry, Wet and Garden land. The average assessment per Acre on Dry land is Rupees 1-8-5, on wet Rupees 4-8-8, and on Garden Rupees 5-1-4. These rates are higher than those of the past Fusly.

51. Incorporating the Land and Extra Sources of Revenue, the entire demand of the Fusly will be found to consist of Rupees 14,10,612-3-3, while that of the previous year was Rupees 15,96,508-7-7. The decrease is Rupees 2,37,532 against an increase of Rupees 51,636, the net decrease being Rupees 1,85,896.

52. The Demand, Collection and Balance of every source of Revenue, Current and Arrear, are shown in Statement No. 11. Out of the entire demand of Rupees 10,07,580-6-5 for land Revenue, Rupees 8,90,215-2-4 or 89 per cent. was collected within the Fusly, leaving a balance of Rupees 1,17,365-4-11 or 11 per cent. which was further reduced on the 1st September to Rupees 45,109 or 4 per cent. Of this amount, Rupees 6,849-11-10 due against Zemindars, will be realized before the 30th instant, the date fixed for the sale of the Mootahs. The balance of Rupees 8,443-7-7 outstanding against the Shrotriendars will be adjusted as soon as practicable, the necessary notices having been issued to the several Proprietors, intimating that their estates will be resumed in the event of their failing to liquidate their arrears within a given time.

53. The balance under the head of "Rents for more than one year" which is 23 per cent. of the demand, will be collected as soon as practicable.

54. The balance under the head of "Ryotwar" which is only 3 per cent. of the demand, and under Amany 17 per cent. will be adjusted forthwith.

55. The Board will not fail to notice the striking contrast between the Ryotwary balance which stood at the end of the last and current year with that of many years back.

56. The improved state of the grain market favored, in a material degree, the collection of the Revenue as explained in paragraph 3; but at the same time a great deal is owing to three or four excellent Tahsildars in difficult Talooks who are well up to their work, and collected better than their predecessors before them. The collections would, no doubt, have been still further in advance but for the impediments thrown in the way of distraining real property, which, it is hoped, will soon be removed by the Bill now before the Government of India being passed into Law.

57. The amount of arrears under all heads outstanding at the beginning of the Fusly was Rupees 2,64,415-12-4. Of which Rupees 1,56,861-5-9, have been realized, leaving a balance of Rupees 1,07,554-6-7 which has been still further reduced on the 1st September to Rupees 1,04,198-4-3 or 39 per cent. of the amount in arrear. The amount seems large, but it will be in the recollection of the Board that a great portion of it has already been recommended for

remission, and will disappear from the accounts as soon as the necessary authority for writing it to Profit and Loss is received.

58. The arrear of Peishcush, Rupees 416-2-9, standing under the head of "Permanently settled Villages," is due against the Narasingapooram Mootah and will be expunged from the accounts as soon as the sanction of Government is communicated, since written off under the authority conveyed in Extract Minutes of Consultation, No. 1402 of the 14th October 1858.

59. The balance of Rupees 318-6-8 outstanding under the head of "Jody on Shrotriem and Enam Villages," is due by certain proprietors whose lands were included in the Western, and Northern Trunk Roads and Railway, and who have withheld payment pending the settlement of their claims to compensation. The accounts connected with these lands which were returned by the Board with Extract of their Proceedings dated the 11th February 1858, are now under revision, and will be retransmitted to the Board as soon as practicable, and when they shall have been passed, the balance under notice can be recovered from the sums they will have to receive.

60. The balance of Rupees 40-14-3 and Rupees 1,068 standing under the head of "Rents for one and more than one year," is under protest, the Renters refusing to pay it in consequence of losses alleged to have been sustained. The subject is under enquiry, and as much of the demand as is practicable will be realized at an early date.

61. The balance of Rupees 1,332-13-6 standing under the head of "Amany," is the amount of "Rocka Puttah," or ready money payments withheld by Ryots from contumacy. Its collection has been suspended pending the enactment of the proposed Law for the recovery of arrears of Revenue.

62. The Demand, Collection and Balance of Extra Sources of Revenue are exhibited in Statement No. 11. An Abstract is entered in the margin for facility of reference. The balance of Rupees 14,000, due by the present Abkarry Renters for 1267, has been left uncollected under the Board's orders dated the 26th May last. The sum of Rupees 19,237-9-8, outstanding under the head of Arrears, is due against the estate of Messrs. Kenrick and Co., from which it is hopeless, in the opinion of the Honorable Company's Solicitor, to expect the recovery of any portion.

63. The current balance, under the head of Moturpha, will also be reduced to the lowest practicable limit. Of the arrears of Rupees 2,866-5-8 standing under this head, Rupees 2,272 will be recommended for remission, and the remainder adjusted forthwith. The balances under the head of Extra Revenue will soon be brought to account.

64. Statement No. 12 shows the details of the Demand, Collection and Balance against the Zemindars for the current Fusly. Of the balance of Rupees 18,294-7-2, Rupees 14,781 have since been collected, and the remainder will be adjusted at an early date.

65. The particulars of old balances are exhibited in Statement No. 13. Of the total amount of balance outstanding under all heads at the close of the Fusly, viz., Rs. 1,32,669-14-10, Rupees 3,496-15-1 have since been collected, and Rupees 51,094-10-8 will be recovered at the earliest practicable date, leaving of the remainder, Rupees 3,964-3-10 doubtful, and Rupees 74,114 irrecoverable. The amount appearing under the head of "Doubtful" consists mostly of

* Vide letters to the Board 15th November 1855, No. 295.
Do. 6th Nov. 1855, No. 370.
Do. 20th Oct. 1857, No. 309.

the per centage demand brought to account in Fusly 1266, and in the preceding years on fields where the crops had perished from drought. Of the amount entered as irrecoverable, viz., Rupees 74,114-1-3, Rupees 67,274-11-10 have already been recommended* for remission. The remainder, Rupees 6,839-5-5, being due by deceased, absconded and pauper Ryots, sanction is requested for writing it off to Profit and Loss.

PARTICULARS.	Demand.		Collection.		Balance.		Per Centage of collection to Demand.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
All sources of Revenue Arrears and Current.							
Fusly 1266...	19,40,041	7 11	17,05,979	2 9	2,34,062	5 2	88
" 1267...	17,32,327	9 10	15,35,071	15 1	1,97,255	10 9	88

or nearly 89 per cent. of the demand.

67. The extent to which coercive process was resorted to, is shown in Enclosure A. to Statement No. 13. The estimated value of property attached was Rupees 46,800, of which only property valued at Rupees 1,147 was sold for Rupees 1,501, the defaulters in the other instances having liquidated their balances prior to the date of sale.

68. The particulars of gross Collections and Charges under the different branches of Revenue are exhibited in Statement No. 14. The Collections amounted to Rupees 14,46,526-5-10, and the Charges to Rupees 2,40,419-3-9, leaving a surplus of Rupees 12,06,107-2-1. The per centage of Charges to Receipts is 19 this year, while it was 12 last year. The increase is owing partly to the augmented charges under the head of "Salt Manufacturer's share," consequent on the increased manufacture of Salt in Fusly 1266 at the pans of Cavelong and Chuanambut, and partly to the diminished revenue of the year under report.

69. The increase of Charges under the head of "Salt Compensation," viz., Rupees 562, has arisen from the allowance due for a portion of the past Fusly having been charged in this Fusly.

70. The decrease of Rupees 416, under the head of "Salary to Collectors, &c.," has been consequent on the deputation allowance paid in the Fusly under report being less than in the preceding Fusly, when there was a permanent Head Assistant Collector, Mr. Kindersley, attached to this District, but employed on other duty, and Messrs. Puckle and Tod were acting for him, which was not the case in Fusly 1267.

71. The diminution of Rupees 656, under the head of "Extra Revenue Charges not chargeable to any Particular Source of Revenue," is owing partly to the supplies issued to the Yanadies of Streehurricottah not having been charged in full, and partly to the charges defrayed in Fusly 1266 on account of the removal of the Hoozoor Treasury from Conjeeveram to Guindy not having been incurred in Fusly 1267.

72. The decrease of Rupees 2,945, under the head of Salt Extra Charges, is owing to the expenditure incurred for exporting salt from Cavelong to Calcutta being less in Fusly 1267 than in Fusly 1266.

73. The amount refunded under the Certificates issued by the Civil Courts for repayment of Stamp Duty was less in the current Fusly than in the Fusly before. Hence the decrease of Rupees 282 under the head of Stamp Charges.

74. Having thus entered fully into every item of Revenue, both as to its increase or decrease, and all other particulars necessary for the transmission of this Report, I have only to

inform the Board that Mr. Tod having left the District in June last, his duties have since been satisfactorily conducted by Mr. Sim.

75. As regards the Head Sheristadar, Shama Row, I have the pleasure to report that he conducts his duties to the best of his abilities, and to my satisfaction; and with reference to the Naib Sheristadar, to repeat the high opinion I entertain of him as well as to acknowledge the zealous assistance he ever affords me. Though not usual to refer to other servants, I cannot conclude without submitting the services of my Head Clerk, G. Chengunnah, for the Board's approval: his zealous performance of his multiplied duties is deserving of my highest commendation.

IN CON. 5th May 1860, No. 5877.

From C. WHITTINGHAM, Esq., Collector of NORTH ARCOT,

dated Chittoor, 27th December 1858, No. 282.

I have the honor to submit my Report on the annual settlement of this District for Fusly 1267, together with 15 Statements drawn up in the required form. The quinquennial Statements have not been prepared for the Fusly under report, as they are not due till Fusly 1271, they having been forwarded for Fusly 1266.

2. The eight Talooks (Palmanair and Vencatagherry Cottah being considered as one), which form the principal Division were settled by myself, and the five Talooks which compose the Sub-Division by the Sub-Collector Mr. Sullivan. The Jummahbundy settlement of the principal Division was commenced in the Chittoor Talook on the 6th May 1858, and was concluded on the 21st October in the Talook of Palmanair. The settlement of the Sub-division was commenced on the 1st June, in the Talook of Vellore, and was concluded in the Talook of Poloor on the 26th August 1858. The actual number of days occupied by the settlement of each Talook is given in Statement No. 1, the period so occupied having been calculated in the manner directed in paragraph 4 of Extract from the Proceedings of the Board of Revenue dated 16th July 1858, No. 2615. The Talooks were all settled within their respective limits. As the settlement commenced in the Talook of Chittoor, it occupied more time in that than in the other Talooks, many points regarding the introduction of the new rates of assessment having to be decided at its commencement.

3. The introduction of these new rates in the Fusly under report, has been the cause of the late period at which the Jummahbundy commenced, and of its having been protracted to so late a date. This latter circumstance, however, is in part to be attributed to the fact that the Acting Head Assistant Collector Mr. Elliott took no part in the settlement, as from a wish to superintend the introduction of the new rates in all the Talooks but those of the Sub-division, I reserved to myself the settlement of the three Talooks usually settled by the Head Assistant.

4. The final Orders of Government on the revised rates for the Northern Talooks of the District, were communicated to me in Extract from the Proceedings of the Board of Revenue under date 12th November 1857, No. 3890. The revised rates for the Southern Talooks were sanctioned by the Board in Extract Proceedings, dated 17th November 1857, No. 3990, under the authority given them in paragraph 6 of the Orders of Government above mentioned. On the receipt of these papers, the tables of the revised rates of assessment were at once printed and circulated throughout the District. Orders were also issued for proceeding with the Adungal account, or No. 4 of the new Village forms, in which a slight alteration was considered requisite. In this account waste land had been entered hitherto in the gross, as for instance No. 5 to No. 11 waste, the extent not being specified. Directions were given that in the Adungal for the Fusly under report, each number of waste land should be entered separately and its extent shown. To facilitate and check the introduction of the new rates, two new accounts were prepared, one to show the extent of land in each class, and the former and present assessment of each number in each class, the other the assessment per Cawny of each class both according to the new and the old rates.

This latter account was found most valuable in testing the new rates in the puttahs; and its utility will not cease with the Fusly in which it was prepared, but it will at any time afford a sure test whether any ryot has obtained the full amount of reduction he was entitled to.

These accounts were not obtained without delay; and to the time occupied in their preparation is to be mainly attributed, the late date at which the settlement commenced.

5. In paragraph 2 of an Extract from their Proceedings, dated 16th July 1858, No. 2645, the Board remark that Vencatagherry Cottah in North Arcot has been entered in column 2 of Statement No. 1 as a separate Talook, observing that such estates ought to be incorporated for purposes of account in the adjoining Talook, and that it might be laid down as a rule that only so many Talooks should be entered as there are Tahsildars in the District. I had the honor, with reference to these remarks, to bring to the notice of the Board of Revenue, in my letter of the 16th October 1858, No. 210, the circumstances under which the Talooks of Palmanair and Vencatagherry Cottah, for which there is but one Tahsildar, had been hitherto exhibited separately in the accounts of this District; but the amalgamation of the two Talooks as directed by the Board will be effected in the current Fusly.

6. Agreeably to the instruction given in clause 2 of paragraph 2, of an Extract from the Board's Proceedings dated 16th July 1858, above referred to, a Note has been appended to column 3 of Statement No. 1, showing the number of Villages under each mode of settlement.

7. As the number of Villages given in Statements Nos. 1 and 3, herewith submitted, differs from that exhibited in Statements Nos. 1, 3, and 15, submitted with my last Jammahbundy Report, I have considered it necessary to draw up two additional Statements to show how the difference has arisen, for the particulars could not be conveniently exhibited in the Note to column 3 of Statement No. 1, as the Board direct in paragraph 7 of their Proceedings of the 25th August 1858, No. 3241. These Statements are marked A and B, and form Enclosures to Statement No. 1.

8. During the Fusly under report one Shrotriem Village lapsed to Government, the term of its tenure having expired, and was incorporated with the Circar Villages.

9. The 156 hamlets which have always been settled as independent Villages, and which had been up to Fusly 1266 included in the Jammahbundy Statements under the head of "Hamlets," have now been brought under the head of "Villages," in compliance with the Board's orders contained in paragraph 7 of their Proceedings, dated 25th August 1858, No. 3241.

10. The principal sources of irrigation in this District are, the Cauverypauk, the Maumundoor, and the Chadapairy tanks which are fed by channels taken from the Paulaur river. The capacity of these tanks and the extent of land irrigated by them, are exhibited below—

TALOOKS.	Villages.	No. of months' supply which the tank is capable of containing.	Extent of land irrigated.
Cauverypauk.....	Cauverypauk.....	14	6,098
Maumundoor.....	Maumundoor.....	18	3,482
Vellore.....	Chadapairy.....	8	1,632

11. The following Statement exhibits in comparison the advantages derived by the Paulaur, Cheyar, and the Poinay Annicuts in Fuslies 1266 and 1267.

ANNICUTS	Talooks benefitted by them.	Number of Villages benefitted.	Number of tanks supplied.	CULTIVATION OF FUSLY 1266.		CULTIVATION OF FUSLY 1267.		COMPARISON.			
				Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.	
								Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12
				Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Paulaur Annicut.	Cauverypauk.....	63	63	12,262	1,05,419	12,474	72,634	212	...	...	32,785
	Arcot.....	27	27	2,584	20,724	2,700	21,927	116	1,203	...	...
	Tirvuttoor.....	3	3	592	5,176	608	3,695	16	...	...	1,481
		93	93	15,438	1,31,319	15,782	98,256	344	1,203	...	34,266
Cheyar Annicut.	Tirvuttoor.....	21	25	1,833	16,312	1,752	11,156	...	...	81	5,156
	Wundivash.....	14	15	1,484	14,502	1,359	8,707	...	...	125	5,795
		35	40	3,317	30,814	3,111	19,863	...	...	206	10,951
Poinay Annicut.	Sholinghur.....	30	34	5,014	38,889	4,803	26,769	...	...	211	12,120
	Tirvallum.....	4	4	49	423	54	410	5	...	...	13
		34	38	5,063	39,312	4,857	27,179	5	...	211	12,133

12. In the Tirvuttoor Talook three Villages only are benefitted by the Paulaur Annicut, in consequence of the projected branch channels from it not having been as yet excavated. The failure of rain in the Tirvuttoor Talook caused a decrease in the extent of land cultivated under the tanks supplied by the Cheyar Annicut channels amounting to 81 Acres. In the extent of land cultivated under the tanks fed by the Poinay Annicut channels in the Sholinghur

of water in the tank. But just as they were about to sow the land, a heavy fall of rain so over-filled the tank as to breach it, in consequence all the land which had been ploughed was covered with sand and thus rendered uncultivable.

23. The remission exhibited in the Statement, under the head of Stallacummy, was granted to the Ryots of the Suttivaid Talook. The reason which induced the Board of Revenue to make an exception in favor of this Talook was, the little benefit it had received from the recent revision of the assessment. A revised scheme proposing additional remission to this Talook has been recently submitted.

24. The remissions on account of Pauneeboodty (crops inundated), and Pagamally (crops washed away), exhibits a decrease of 11 and 69 Rupees respectively, compared with last Fusly.

25. In the Poloor Talook a number of wild elephants having destroyed some crops, Mr. Sullivan considered it necessary to grant remission to the owners proportionate to the loss sustained by each. The remission granted amounts to Rupees 36.

26. The amount of remission granted on account of Nunjah Shavy or withered Wet Crops, exceeds that granted on this account in the previous Fusly by Rupees 5,322. In that Fusly the remission under this head amounted to 766 only. The considerable failure of crops in the Fusly under report necessitated the grant of remission to this greater extent. This indulgence was granted on a consideration of each Ryot's outturn and the profits realized by him, pursuant to the rule laid down in the Board's Proceedings of the 8th May 1855. In every case in which remission was granted on account of Shavy, the claim was in the first instance duly investigated by the superior Talook officers. The following is an abstract of Statement No. 5 which exhibits the particulars of Shavy talookwar:—

DIVISION.	No. of Villages.	No. of Ryots.	Settlement beriz after deducting remission.		Assessment of the Shavy land.		Amount of Remission granted.		Per centage between Columns 5 and 6.	Per centage between Columns 4 and 6.
			Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
Collector's Division.....	107	919	25,124	7 3	4,820	9 4	938	0 11	20	2
Sub-Collector's Division.....	340	2,768	84,451	12 10	14,046	9 10	5,155	12 4	37	6
Total...	447	3,687	1,09,576	4 1	18,867	3 2	6,087	1 3	32	6

27. The Boganushty remission (2nd crop uncultivated on two crop land), as shown in Account No. 4, amounts to 17,293 or 17,654 less than the amount granted in last Fusly. A fair comparison, however, between the Fuslies cannot be instituted, because the assessment of the land concerned has been taken at the new rate for the Fusly under report, while the assessment for the past Fusly is necessarily given at the old rate. Those Villages in which the claims for remission were considerable were subjected to the scrutiny of the Talook officials, in order to test the truth of the Curnum's Statements, and remission was granted according to the results of those investigations.

28. In Cowle remission there is a decrease of 32 Rupees owing to a higher tax having been levied on progressive Cowle in the Suttivaid Talook, agreeably to the conditions of the Cowle. The extent of land held under this tenure is exhibited in Statement No. 6.

29. The remission granted for waste lands amounts to Rupees 1,82,161. Hitherto waste land has not been included in the Ryot's Puttahs, which have exhibited only the extent of land actually cultivated, but it has been decided, with reference to the considerable reduction made in the assessment, that Ryots shall be in future required to pay the assessment of any land not relinquished by them whether cultivated or not. It has, however, been permitted that the rule should be brought into operation in Fusly 1268. The assessment, therefore, of the waste land which has been included in the puttahs, has been remitted.

30. The extent of land taken up at the beginning of the Fusly compared with that relinquished exhibits, as shewn in the margin, a decrease of 35,953 Acres, of which the assessment is only 1,596 Rupees, shewing that the land relinquished was of inferior description, and that taken up of a higher class.

As per Enclosure to No. 3.		
Acres.	Asst.	Rs.
Relinquished..	90,589	1,82,161
Taken up.....	54,636	1,80,565
Difference.....	35,953	1,596

31. In the Fusly under review no remission was granted under the head Reyayet or General Remission, for the Reyayet merged in the revision of the assessment. Hence the amount of remission granted last year, viz., Rupees 3,14,108-0-1 is exhibited as a decrease in this Fusly.

Extract from the Proceedings of the Board of Revenue, dated 7th February 1856.

32. The customary remission to the Zemindar of Carvettinugger of one half of the Beriz of the village of Condapoliem in the Sholinghur Talook, exhibits a decrease of 16 Rupees owing to the revision of the assessment.

33. The usual remission granted under the three heads noted in the margin, exhibit a decrease as specified opposite to each. This is owing partly to the assessment of the land involved in these items having been reduced, and partly to a less extent of land having been cultivated.

	Rs.
Bilmuctah Reyayet.....	6
Teerwah Cummy.....	5
Dasabundum.....	293

34. Under the head Damashayee Enam and Mairah there is a decrease compared with last Fusly of 7,957 Rupees attributable to the revision of the assessment. The subject of the depreciation in the value of these Mairahs in consequence of the revision of the assessment, has been in general terms submitted for the information of the Board, and accounts are in course of preparation to shew the financial results of the measures I would recommend for remedying the loss to which the Village servants have been subjected by that depreciation.

35. Enclosure No. 7 exhibits the extent to which the cultivation of Sugar-cane, Cotton and Indigo was carried on in the Fusly under report. The following Statement gives the comparison between the extent in that and in the preceding Fusly:—

FUSLIES.	SUGAR-CANE.		COTTON.		INDIGO.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1266.....	5,937	56,791	66	146	30,921	89,587
1267.....	6,433	60,676	67	135	31,428	94,072
Increase.....	496	3,885	1	...	507	4,485
Decrease.....	...	...	...	11	...	...

36. The increase of 3,885 Rs. in the assessment of Sugar-cane and of 4,485 Rs. in that of Indigo cultivation, are the result of the revision of the assessment which has induced the Ryots to take up a higher class of land for the cultivation of these descriptions of produce.

37. The following Statement exhibits the collection and balance of Sevoy Jammah :—

ITEMS.	Balance at the beginning of Fusly 1267.	Demand of Fusly 1267.	Collected and Remitted within the Fusly.			Remaining.	Since collected up to 30th November 1858.			Remaining.	Amount the cultivation of which is held in abeyance pursuant to the Board's Proceedings dated 17th May 1849.	Remaining.	
			Collected.	Remitted.	Total.		Collected.	Remitted.	Total.				
Land	16,043 3 4	6,915 2 11	22,958 6 8	7,750 7 3	37	5 11	7,794 1 2	15,164 5 1	1,342 2 11	1,342 2 11	13,822 2 2	2,072 14 11	
Sundry Items.	420 6 3	6,185 8 10	6,309 15 1	6,287 8 0	...	...	6,287 8 0	22 7 1	1 11 6	1 11 6	20 11 7	20 11 7	
	16,163 9 7	13,104 11 0	29,268 5 4	14,043 15 3	37	9 11	14,081 5 2	15,186 12 2	1,343 14 5	1,343 14 5	13,842 13 9	2,094 10 6	
Land	77,623 1 4	1,108 0 0	88,731 1 4	803 6 2	...	...	803 6 2	77,927 11 2	...	3,371 4 9	5 38,540 14 11	6,015 7 6	
Sundry Items.	2,554 11 8	4 1 5	2,558 13 1	501 15 3	...	...	501 15 3	2,496 13 10	...	...	2,496 13 10	2,496 13 10	
	80,617 13 0	1,112 1 5	81,729 14 5	1,305 5 5	...	...	1,305 5 5	80,424 9 0	...	3,371 4 9	3 63,540 14 11	8,512 5 4	
	86,781 6 7	14,216 13 0	1,10,996 8 9	15,349 4 8	37	9 11	15,380 14 7	85,011 2 2	1,348 14 5	3,371 4 9	2 80,289 2 2	10,606 15 10	

38. The cause of the balance remaining outstanding and what are the recoverable and irrecoverable portions of it, will form the subject of a separate communication as suggested in my letter of the 7th September last and assented to by the Board in their Proceedings of the 27th idem. Of the balance of interest amounting to Rupees 8,512-5-4, exhibited in the above Statement, the greater portion is due by the Zemindar of Caurvettinuggur and a lesser portion by the Zemindar of Calastray. These Zemindars have raised objections to the payment of these balances which will be noticed in my report above adverted to. The balance of Rupees 2,494-11-9 also exhibited in the same Statement is the interest charged on arrears of Abkarry Kists. This amount remains uncollected pursuant to the Board's Proceedings of the 24th November 1857 and will be included in the report about to be submitted by me.

39. The several Sundry Items in this District are specified in the latter part of Statement No. 4.

40. The decrease observable under the heads of Dasabundum Enam Jody and Manyem Bhogajasty is ascribable to the revision of the assessment, and that under the head of Malayalam Village Enam Jody and Cauvul Cundayem to a diminution of the extent of cultivation.

41. Under the item of Ready Money Payment in Moturpha Villages, there is an increase of 17 Rupees attributable to an increase in the beriz of certain Moturpha Villages.

42. The collections under the heads Darukt Rent of Fruit Gardens and Palmyrah Topes present an increase of 454 Rupees, which is attributable to the Mangoe Trees having been unusually productive in the Fusly under report.

43. In Tank Fishery there is likewise an increase, Rupees 766, in consequence of the drying up of some, large tanks having afforded greater facilities for fishing.

44. The annexed Statement exhibits the general results in comparison with the preceding year :—

HEADS OF REVENUE.	Fusly 1266.		Fusly 1267.		COMPARISON.		NET.	
					Increase.	Decrease.	Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.	Rs.	Rs.	Rs.	Rs.
Total Cultivation including Bogajasty...	21,76,757	6	815,89,024	11 0	...	...	...	5,87,133
DEDUCT.								
Occasional Remission.								
Chickedpooldy	11,078	1 2	295	10 10	...	10,782	...	...
Stullacumy	22,965	5 10	685	12 4	...	22,280	...	...
Nautungaul	6,049	8 1	...	...	...	6,046	...	...
Shavy	765	7 6	6,087	13 3	5,322	...	...	...
Pauneeboodty, land flooded in the beds of tanks	1,175	4 3	1,163	13 0	...	11	...	...
Pagamally or Cultivation destroyed by inundation	73	10 4	4	3 11	...	69	...	...
Produce of Cultivation destroyed by the Elephants in the Poloor Talook...	...	...	35	13 0	36	...	...	...
Boganushty or deduction for 2nd crop uncultivated on two crop land ...	34,946	4 4	17,292	9 8	...	17,654	...	...
Cowle for bunjer land	87	5 8	55	11 0	...	32	...	...
Teervah of land taken up for Road ...	16	1 10	...	...	...	16	...	...
Teervah of Putticut land taken up as a site for houses	...	...	0	15 0	1	...	...	...
Waste Remitted	...	...	1,82,160	10 0	1,82,161	...	...	...
	77,154	1 0	2,07,783	0 0	1,87,520	56,890	1,30,630	

HEADS OF REVENUE.	Fusly 1266.		Fusly 1267.		COMPARISON.		NET.	
					Increase.	Decrease.	Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.	Rs.	Rs.	Rs.	Rs.
<i>Customary Remission.</i>								
Reyayet	3,14,103	0 1	...	...	...	3,14,103	...	...
Bilmuctah Reyayet	6,525	13 8	6519	13 7	...	6	...	...
Teervah Cummy	7	6 1	2	3 8	...	5	...	...
Dasabundum Remission...	1,194	14 11	901	7 3	...	294	...	...
	3,21,836	2 9	7423	8 6	...	3,14,413	...	...
Total...	3,98,990	3 9	2,15,206	8 6	...	...	...	1,83,784
Remaining...	17,77,767	2 11	13,74,418	2 6	...	...	...	4,03,349
<i>Add.</i>								
Revenue from Hill Villages	1,456	5 6	1,388	5 6	...	68	...	...
Revenue from Amaunee Villages in the Maumundoor Poliem not assessed	251	15 6	240	14 1	...	11	...	...
Amount of rent paid by C. Ramasawmy Chetty and others for land held by them on Cowle	500	0 0	500	0 0	...	...	...	...
Enam Jodgee	26,408	14 11	26,034	13 8	...	374	...	...
Dasabundum Jodgee	4,794	0 7	3,323	8 7	...	1,470	...	...
Enam Bogajasty	15,326	14 6	7,880	11 10	...	7,446	...	...
Cavul Cundayem	2,896	9 5	2,830	1 5	...	66	...	...
Tank Fishery	25,411	1 5	25,865	14 10	454	...	...	...
Popadayem	5,772	3 7	6,538	13 10	766	...	...	...
Total...	82,818	1 5	74,603	3 9	1,220	9,435	...	8,215
Grand Total...	18,60,585	4 4	14,49,021	6 3	...	...	...	4,11,564
<i>Deduct.</i>								
Damashayee Enam and Mairah	86,462	4 7	78,505	0 3	...	7,957	...	...
Moiety of the beriz of the Village of Cundapoliem	172	0 2	156	5 9	...	16	...	...
Total...	86,634	4 9	78,661	12 0	...	7,973	...	7,973
Remaining	17,73,950	15 7	13,70,359	10 3	...	...	...	4,03,591
Add money allowance to Moturpha Village Monegars, &c.	859	13 5	877	1 7	17	...	...	...
Total...	17,74,810	13 0	13,71,236	11 10	17	...	...	4,03,574

45. The following Statement exhibits the Extra Sources of Revenue as well as the item of Sevoy Jammah:—

ITEMS.	Fusly 1266.		Fusly 1267.		Comparison.	
					Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
Abkarry	1,13,350	0 0	1,34,350	0 0	21,000	...
Moturpha	38,867	4 7	39,580	8 0	713	...
Veesabady	2,945	10 0	2,818	14 0	...	127
	41,812	14 7	42,399	6 0	586	...
Stamp	27,220	4 6	31,387	8 6	4,167	...
	1,82,383	3 1	2,08,136	14 6	25,753	...
Sevoy Jammah.						
Land	12,444	13 ..	6,915	2 11	...	5,529
Sundry Items	4,373	2 3	6,179	8 10	1,806	...
	16,817	15 3	13,094	11 9	...	3,723
Interest.						
Land	4,924	15 6	1,103	0 0	...	3,817
Sundry Items	387	5 0	4	1 5	...	383
	5,312	4 6	1,112	1 5	...	4,200
Total	2,04,513	6 10	2,22,343	11 8	17,830	...

46. The increase in the Abkarry Revenue is attributable to the farm having been taken at a higher rent by Messrs. Corbett and Morison for five years.—Vide Extract from the Proceedings of the Board of Revenue, dated 7th July 1857.

47. The increase in Moturpha is ascribable to ordinary causes.

48. The increase in Stamp Revenue is owing to increased sales of Stamp Paper.

49. The decrease in "Land," under the head of "Sevoy Jummah," is to be traced partly to the Jammahbundy Settlement having been commenced at so late a period as to enable all the land cultivated in the Fusly to be brought to account at the Jammahbundy, and partly to the Revenue fines of Fusly 1265, which should have been brought to account in that Fusly, having been kept in deposit and been credited in the accounts of Fusly 1266, together with the fines levied in the latter Fusly. This error was explained in paragraph 6, of my letter to the Board of Revenue, dated 21st October 1858, No. 217.

50. The increase in "Sundry Items," under the head Seyoy Jummah, is chiefly attributable to an increase in the amount of penalties levied by the Courts on unstamped deeds.

51. The decrease of 3,817 Rs. in land, under the head "Interest," is owing to the operation of Act XXIII of 1856, which afforded greater facilities for the collection of Ryotwaree arrears and thereby prevented their accumulation and the charge of interest thereon.

52. The decrease in Sundry Items, under the head Interest, is attributable to the Abkarry renters, Messrs. Corbett and Morison having punctually paid up their Kists in the Fusly under Report, which obviated the necessity of charging interest to the extent rendered necessary in the preceding Fusly.

53. The subjoined Statement shows the Demand, Collection and Balance of the Extra Sources of Revenue.

ITEMS.		Demand of Fusly 1267.		Collections in Fusly 1267.		Balance.		Since collected up to Novem- ber 1858.		Remaining.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Abkarry.....		1,34,350	0 0	1,33,570	13 4	779	2 8	779	2 8	...	...
Moturpha.....		39,580	8 0	22,634	9 3	16,945	14 9	16,030	6 8	915	8 1
Veesabady.....		2,818	14 0	481	1 2	2,337	12 10	254	15 0	2,082	13 10
		42,399	6 0	23,115	10 5	19,283	11 7	16,285	5 8	2,998	5 11
Stamp.....		31,387	8 6	31,387	8 6	...	...	...	...	...	...
		2,03,136	14 6	1,88,074	0 3	20,062	14 3	17,064	8 4	2,998	5 11
Sevoy Jummah.	Land.....	6,915	2 11	4,494	0 1	2,421	2 10	1,271	2 1	1,150	0 9
	Sundry Items.....	6,179	8 10	6,159	15 6	19	9 4	...	...	19	9 4
		13,09	11 9	10,653	1 7	2,440	12 2	1,271	2 1	1,169	10 1
Interest.	Land.....	1,103	0 0	792	1 4	315	14 8	...	...	315	14 8
	Sundry Items.....	4	1 5	115	3	2	2 2	...	...	2	2 2
		1,112	1 5	794	0 7	318	0 10	...	...	313	0 10
		2,22,343	11 8	1,99,522	0 5	22,321	11 3	18,335	10 5	4,486	0 10

54. The following Statement shows the arrears of Moturpha Revenue outstanding at the beginning of Fusly 1267, and the collections since made:

FUSLIES.	Arrears at the beginning of Fusly 1267.		COLLECTED WITHIN THE FUSLY.						SINCE COLLECTED AND REMIT- TED UP TO NOVEMBER 1858.						Deduct recommended in the Jammabundy Report of Fusly 1266 to be written off.		Remaining.
			Collected.		Remitted.		Total.	Remaining.	Collected.		Remitted.		Total.	Remaining.			
1	2	3	4	5	6	7			8	9	10	11			12		
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
1263	98	5 10	114	0	89	9 6	91	7 6	6	14 4	...	...	6	0 4	0	14 0	
1264	1,030	4 5	948	0 4	10	11 3	958	11 7	71	8 10	42	6 10	...	...	42	6 10	
1265	1,051	12 10	959	13 4	10	11 3	970	8 7	81	4 3	31	11 10	...	...	31	11 10	
1266	18,406	2 7	18,375	8 2	10	11 3	18,386	3 5	109	15 2	55	15 4	...	...	55	15 4	
	20,676	9 8	20,285	3 10	121	11 3	20,406	15 1	269	10 7	130	2 0	6	0 4	130	2 4	

55. As much of the balance exhibited in the last column of the Statement as is recoverable will be collected. The recoverable and irrecoverable portions of it will be particularized in the report which I am about to submit on the arrears.

56. A Statement of Demand from all Sources of Revenue is given in Statement No. 10, and its Enclosure A. exhibits the comparison with the previous Fusly. The amount of Road Fund charged in the Ryots' puttahs, viz., Rupees 26,314, is also exhibited in that statement. This fund has not been charged to Ryots of the Suttivaid Talook, agreeably to the instructions contained in the Board's Proceedings of the 17th September 1858, No. 3516.

57. The annexed Statement shows the collection of Land Revenue and Peishcush for Fusly 1267, both within and subsequent to the Fusly and the balance outstanding on the 30th November 1858:—

ITEMS.	Demand.			Collection within the Fusly.			Remaining.		Since collected up to November 1858.			Remaining.		
1	2			3			4		5			6		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A. P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue.....	13,96,954	10	1	96,1,718	12	1	4,35,235	14 0	4,27,139	3	11	8,096	10	1
Rents for more than one year.	2,195	9	6	2,057	13	0	37	12 6	137	12	6	...	...	...
Paishcush.....	5,06,311	3	0	4,15,172	1	3	91,639	1 9	90,927	10	3	711	7	1
Total...	19,05,961	6	7	13,78,948	10	4	5,27,012	12 3	5,18,204	11	1	8,808	1	2

Measures are in progress to collect the balance shown in the last column of the above Statement which was further reduced to 4,882, on the 20th December.

58. The following Statement shows the total arrears of Land Revenue; the Collections the Balance from Fusly 1258 to 1266:—

Fuslies.	1	2	COLLECTED AND REMITTED WITHIN THE FUSLY.			6	SINCE COLLECTED AND REMITTED UP TO NOVEMBER 1858.			10	AMOUNT RECOMMENDED IN THE JAMAHUNDY REPORT OF FUSLY 1266 TO BE WRITTEN OFF.			REMAINING.		
			Collected.	Remitted.	Total.		Collected.	Remitted.	Total.		Amount.	Since collected.	Remaining.	Recoverable.	Doubtful.	Total.
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.
1258		25 15 9				25 15 9				25 15 9				25 15 9		25 15 9
1259		90 4 10				87 4 3				81 1 8				81 1 8		81 1 8
1260		65 11 7				65 11 7				65 11 7				65 11 7		65 11 7
1261		69 0 10				48 2 4				48 2 4				48 2 4		48 2 4
1262		274 0 3				252 10 3				252 10 3				252 10 3		252 10 3
1263		3,564 9 3				984 7 2				288 12 8				288 12 8		288 12 8
1264		12,339 10 7				421 12 8				1,319 15 1				1,070 3 3		1,184 5 5
1265		2,557 3 2				515 11 5				1,059 4 9				1,038 2 8		1,038 2 8
1266		5,71,301 13 10				896 4 8				2,007 8 6				2,007 8 6		2,007 8 6
Total...		6,01,328 12 1				2,535 9 10				5,149 2 7				4,518 4 2		4,992 6 10

59. No portion of the balance exhibited in column 13, has been entered as irrecoverable, because in the report I am about to submit on these balances the recoverable and irrecoverable portions will be distinguished with the grounds on which the distinction is made. What therefore is entered as recoverable in column 14, cannot all be collected, probably one-third. The amount exhibited in column 15, is the assessment of some lands which form the subject of several boundary disputes, which will be disposed of as early as practicable.

60. The extent to which coercive process was employed in the collection of Revenue, is shown in Enclosure A, of Statement No. 13, of which the following is an abstract:—

DIVISION.	Process issued.			Estimated value of property attached.	Property sold.	
	No. of Villages.	No. of Ryots.	Amount of arrears.		Estimated value.	Sale proceeds.
				Rs.	Rs.	Rs.
Collector's	169	1,857	7,201	7,201	778	947
Sub-Collector's	97	509	7,572	7,572	376	496
Total...	266	1,866	14,773	14,773	1,154	1,443

61. Statement No. 14 shows the particulars of gross collections and charges, under different heads in this district for the Fusly under Report.

62. The usual Report from the Sub-Collector, on the settlement of the Talooks forming the Sub-division, is herewith forwarded.

63. I have nothing to add to the opinions expressed by my predecessor and myself in former reports, regarding the efficient manner in which the Sub-Collector, Mr. Sullivan, performs his duties. For the reasons given in this Report my Acting Head Assistant, Mr. Elliott, took no part in the settlement.

64. I would beg to bring to the special notice of the Board the valuable services rendered by the Head Sheristadar Tolasinga Chettyar, during a settlement which on account of the introduction of the new rates of assessment, was one of greater difficulty and importance than usual. These services were rendered by him under the great disadvantage of ill-health which could not, however, abate his usual zeal and diligence.

IN CON. 15TH MARCH 1860, No. 4628.

From G. N. TAYLOR, Esq., Acting Collector of SOUTH ARCOT,
dated Parambay, 1st October 1858, No. 178.

I have the honor to submit my report upon the Settlement of the Revenues of this district for the past Fusly 1267, and to forward the prescribed Statement, as per accompanying list. In the preparation of these Statements, attention has been given to the directions laid down in the Board's Circular, dated 16th July last, No. 2645, so far as they relate to the accounts of this District. The quinquennial returns are not due in this year.

LAND REVENUE.—2. Six Talooks of the Collector's division were settled by myself and three by the Head Assistant; the Sub-Collector made the settlement of the four Talooks which compose his own division. The stations where the Jummalibundy was held are specified in Statement No. 1.

SEASON.—3. In my letter and reports, dated as per margin,* it has already been my unpleasing duty to describe the character of the season through which the population of this district has had the misfortune to pass. As the Board are aware it was one of almost complete drought, the early rains failed entirely, and although the North East Monsoon commenced favorably, the rain which fell in October served but to raise false hopes, and eventually to increase the losses of the ryots. Of their energy and perseverance under these depressing circumstances, I have spoken in previous communications, and will not here dwell upon the subject further than to say, that they fully merited the encouragement and indulgence which they received in the shape of the sanctioned remissions. The Sub-Collector describes the past season as one of the worst ever experienced in the District. The only one with which, in an agricultural point of view, it may fairly be compared is that of Fusly 1263, and in that year the failure of rain was scarcely so complete.

4. Compared with the preceding year—the most favorable on record—the settlement of the Fusly under report exhibits the very large decrease of Rupees 5,45,211. It falls short of the settlement of Fusly 1263 by little more than half a lac, but it is higher than that of Fusly 1264 by 50,564 Rupees. The latter Fusly was the first year of the Revision and presents the fairest comparison.

PRODUCE.—5. At the commencement of the agricultural year, there was actually a larger extent of land under cultivation than in Fusly 1266, but as the season advanced, wet and dry crops perished in all directions—tillage was suspended for want of sufficient moisture. Indigo and Gingelly seed of which in an ordinary year the ryots reap a large and profitable crop, were almost unsown, and considerable distress was experienced in those parts of the district which possess no permanent means of irrigation. Owing to the absence of rain and the usual heavy dews in December and January, there was a general diminution in the yield of all descriptions of grain, even in the best irrigated tracts.

Statement A, No. 2.	
Fusly 1266.....	25,56,902
" 1267.....	20,11,691
Decrease.....	5,45,211
Fusly 1263.....	20,75,612
" 1267.....	20,11,691
Decrease.....	63,921
Fusly 1264.....	19,61,127
" 1267.....	20,11,691
Increase.....	50,564

PRICES.—6. These unfavorable circumstances of season would have pressed very heavily upon the resources of the ryots, had it not been

Statement No. 2.

Grains.	Per Garce Fusly 1263.	Fusly 1264.	Fusly 1265.	Fusly 1266.	Fusly 1267.
White Paddy...	109	126	122	163	136
Coarse do.....	97	107	113	90	128
Cholam.....	138	163	166	133	187
Cumboo.....	141	152	150	108	170
Horse Gram.....	189	196	158	169	234
Natchiny.....	134	156	152	113	170
Varagoo.....	66	...	82	87	89

for the unprecedented high prices of all descriptions of produce which prevailed throughout the year. The statement in the margin gives the prices of the principal grains in comparison for the last five years. The prevalence of high prices, however, has scarcely compensated the agricultural body for the loss of the Indigo and other valuable crops, while to the poor in general it has caused the deepest distress.

HEALTH.—7. The public health was unusually good during the year. Cholera and small pox showed themselves in some localities but not in a virulent form; nor was there any serious loss of life from fever, or other epidemic. The cattle suffered considerably less than in the previous year.

8. Mr. Hall having in his last Jummahbundy report fully discussed the change which has been effected in the principle of the Dittum, it seems unnecessary to enter upon the subject again. The ryots have readily adapted themselves to the new system—its advantages will be better appreciated as its provisions become more fully understood. In an exceptional year like that under review it was found impossible, as will be seen in the sequel, to carry out the new principle in its integrity. But though the rule, which declares the ryots' responsibility for all the land he retains in his puttah, has been relaxed on this occasion, to the extent of remitting the assessment on those fields which he was totally unable to cultivate for want of rain, the principle has not been abandoned and the remarks of the Board on this subject in paragraph 10 of their Proceedings of the 11th August 1858, will continue to be kept in view.

Enclosure B and Statement A in No. 3.

Fusly 1267.....	996	971
" 1266.....	982	563
	14	408

9. The annexed Abstract gives the result of the ryots' holdings for the year both in Ryotwary and Amany villages. It will be seen that the land actually in the occupation of the ryots and retained in their puttahs amounts to 9,96,971 acres, being 14,408 acres above their holdings of the preceding year.

Items.	In Ryotwary villages.		In Amany villages.		Total.	
Holdings of the previous year.	9,81,682	30,24,106	881	2,427	9,82,563	30,26,533
Deduct lands resigned.....	59,893	1,69,178	190	440	60,083	1,69,618
Net...	9,21,789	28,54,928	691	1,987	9,22,480	28,56,915
Add new lands taken up.....	73,380	1,86,626	1,111	7,909	74,491	1,94,535
Total...	9,95,169	30,41,554	1,802	9,896	9,96,971	30,51,450
Waste remitted.....	1,05,161	1,99,488	1	5	1,05,162	1,99,493
Net amount of settlement.....	9,80,008	28,42,066	1,801	9,891	9,81,809	28,51,957
<i>Particulars.</i>						
Actual cultivation.....	7,99,905	25,85,212	1,662	9,380	8,01,567	25,94,592
Waste partially or not charged.	90,103	2,56,854	139	511	90,242	2,57,365

Teervajasti and Fussuljasti have been included in the ryots' holdings as directed by the Board—date 16th July 1858, (VI.)

10. The customary remission on account of fallow land in the last column of the above Statement which amounts to Rupees 1,99,493, exceeds that of the previous year by Rupees 26,525, owing chiefly to the larger cultivation of Varagoo in Fusly 1266.

Fusly 1267.....	1,99,493
" 1266.....	1,72,968
	26,525

11. The usual fallow land as well as the Putticut waste have been retained in the ryots' Puttahi. It will be seen that the net settlement exclusive of fallow land, included 891,809 acres with an assessment of Rupees 28,51,957, of which 801,567 acres assessed at Rupees 25,94,592 were actually cultivated, and the remainder, acres 90,242, assessed at Rupees 2,57,365, left waste for want of rain. Of this latter amount Rupees 2,49,420 were entirely remitted; but the remainder Rupees 7,945 was retained in the settlement and levied upon lands which, being under permanent irrigation from the Colleroon, Guddelum and Vellaur, were uncultivated through the ryots' neglect.

Acres.	Rupees.
Poonjah.....	60,469
Nunjah.....	28,950
Gardef.....	823
	90,242
	2,57,365*
Remitted.....	2,49,420
Retained and levied.	7,945
	2,57,365*

12. Although the revision of the assessment of the Perumboke lands in the 10 Hooloos Talooks and of those in the Palliemcottah villages, was carried out in Fusly 1266, the Jummahbundy accounts for that year were not prepared accordingly. The old rates of teerwah were entered in order that a fair comparison might be made with Fusly 1265, and the difference was afterwards remitted. But as the accounts of the year under report, and the cultivation returns, are prepared according to the revised rates, these rates have also been adopted for Fusly 1266 in the Comparative Statement, Enclosure A in No. 3.

13. The annexed table gives the total poonjah cultivation under both items of Ryotwar and Amany with its assessment.

Columns 3 and 13, Statement No. 3.

Column 15, Statement A, No. 3.

Fusly.	Ryotwary.		Amany.		Total.	
	Land.	Teerwa.	Land.	Teerwa.	Land.	Teerwa.
1266.....	6,57,499	12,87,474	1,093	3,242	6,58,592	12,90,716
1267.....	6,51,811	12,85,607	947	2,101	6,52,758	12,87,708
Net decrease.	5,688	1,867	146	1,141	5,834	3,008

	Ryotwary	Amany.
	Acres.	
Dry.....	615,755	777
Dry converted into wet.	25,056	176
Total...	651,811	947

On examining the Statement No. 3, Talookwar, the variation between the present and past Fusly appears to be general, but is greater or less with reference to the local supply of rain. The extent of dry land and dry converted into wet, is shown in the margin.

14. With respect to wet cultivation the subjoined Abstract exhibits little difference between Fuslies 1266 and 1267. There is a slight increase in favor of the Fusly under review. It will be understood that these figures include both the extent of Putticut waste, and of the land upon which crops have perished.

Column 5, Statement No. 3.

Columns 5 and 15, Statement A, No. 3.

Fusly.	Ryotwary.		Amany.		Total.	
	Land.	Teerwa.	Land.	Teerwa.	Land.	Teerwa.
1266.....	2,32,720	13,88,225	280	1,044	2,33,000	13,89,269
1267.....	2,34,158	13,96,599	835	7,056	2,34,993	14,03,655
Increase ..	1,438	8,374	555	6,012	1,993	14,386

15. Of the total nunjah cultivation entered in the above Statement, a large portion receives its supply of irrigation from the Coleroon, Pennaur, Vellaur and Guddelum rivers. A comparative statement of the returns of Revenue under these several rivers is given below. It will be seen that there is a slight increase in favor of the Fusly under review. The lands under the Coleroon and Guddelum yielded average crops, but those under the Pennaur were deficient in yield.

Net Increase,
Rs. 8,690.

Irrigation.	Fusly 1266.		Fusly 1267.		Increase.		Decrease.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Coleroon.....	41,616	2,71,837	42,402	2,75,117	786	3,280	...	...
Guddelum.....	5,235	45,908	5,304	45,639	69	...	...	269
Vellaur.....	9,034	45,522	9,339	50,592	305	5,070	...	...
Pennaur.....	34,996	2,06,633	35,169	2,06,642	173	9	...	...
Total...	90,881	5,69,900	92,214	5,77,990	1,333	8,359	...	269

Columns 9 and 17, Statement No. 3.

Column 17, Statement No. 3. (A.)

16. The extent of garden cultivation is as follows. It exhibits a slight increase over the past Fusly.

Fusly.	Ryotwary.		Amany.		Total.	
	Land.	Teerwa.	Land.	Teerwa.	Land.	Teerwa.
1266.....	3,863	2,240	25	146	3,888	22,547
1267.....	4,039	23,531	20	104	4,059	23,635
Increase.....	176	1,130	...	...	176	1,130
Decrease.....	...	...	5	42	5	42
					171	1,088

Net Increase.

SPECIAL CROPS.—17. The figures in the margin exhibit,* in comparison with previous Fusly, the culture of the more valuable products of the District, which, with the exception of cotton, are exported in considerable quantities to the European markets.

* Opposite each product.

	Acres.	Rs.
Fusly 1267...	1,562	9,779
" 1266...	1,431	6,981
Increase...	131	2,798

SUGAR CANE.—18. With respect to Sugar Cane, though the increase is only 131 acres over the extent grown in the previous year, there is every prospect of an extension of this valuable culture as the means of constant irrigation are supplied in greater abundance.

	Acres.	Rs.
Fusly 1267...	18,317	43,727
" 1266...	3,135	5,802
Increase...	15,182	37,925

COTTON.—19. Cotton exhibits a considerable increase over Fusly 1266, the whole of which seems to have been derived from the Talook of Verdachellum. The return however is open to doubt, as it probably includes the extent of land cultivated with Varagoo and other crops with which cotton seed was mixed.

INDIGO.—20. The return of the cultivation of Indigo is also to some extent fallacious. The figures entered in the margin as the extent and assessment of the land under Indigo cultivation represent in reality the planting of the previous year, the second and third cuttings of which were obtained in the early part of the present year. The yield was very poor, and the eventual failure of the Monsoon entirely prevented any fresh sowing in the present year.

GINGELLY SEED AND GROUND NUT.—21. Gingelly seeds and Ground Nut, though they find no place in the Statement under consideration, have become important articles of commerce and are therefore deserving of remark. The cultivation of Gingelly seeds was greater during Fusly 1266 than in any former years. But in the Fusly under review though the breadth of land sown with this product exhibited the small decrease of 3,000 acres, the plants were dried up for want of rain, and the yield was consequently very poor.

	Acres.
Fusly 1266.....	9,437
" 1267.....	7,708
Decrease...	1,729

The Ground Nut crop was good and the ryots obtained for this article a remunerative price.

22. The total cultivation in all descriptions of land is shewn below. The comparison with Fusly 1266 gives a net decrease of acres 3,670, assessed at 12,466 Rupees.

Fusly.	Ryotwary.		Amany.		Total.	
	Land.	Teerwa.	Land.	Teerwa.	Land.	Teerwa.
1266	8,94,082	26,98,100	1,398	4,432	8,95,480	27,02,532
1267	8,90,008	27,05,737	1,802	9,261	8,91,810	27,14,998
Increase.....	...	7,637	404	4,829	404	12,466
Decrease.....	4,074	...	...	...	4,074	...
					Decrease.	Increase.
					3,670	12,466

23. In consequence of the adverse season, the Fussuljasti for the year under report falls short of the previous Fusly by Rupees 15,072-7-10. The marginal Statement will show that a large portion of the decrease occurred in the Talooks of Chetput, Tirukkalar, Tindivanam, Trinomally and Yellavanasur where the failure of rain was severe.

Fusly 1266.....	35,847	Tirukkalar.....	2,745
" 1267.....	20,774	Trivadi.....	653
		Cuddalore.....	225
	15,073	Kullakurchi.....	583
FUSSULJASTI.		Yellavanasur.....	1,394
Decrease.....		Vridachellum.....	278
Chetput.....	4,816	Bownagiri.....	146
Tindivanam.....	2,288		
Trinomally.....	1,063		15,072
Villapuram.....	881		

24. For the same reasons, the Teerwajasti of the Fusly under review is below that of Fusly 1266 by Rupees 728-15-3. The large decrease of Rupees 5,316-4-7 in the bona fide Teerwajasti is made up by the Kussur levied on dry lands receiving Circar water, which amounted to Rupees 4,630. Though the amount of Kussur was nearly equal to that of the previous Fusly, the whole of it was not realized in consequence of the damage sustained by the crops. Out of the total Kussur, that on Ryotwary villages is Rupees 1,15,554 and on Amany, Rupees 629. The details are shown in the margin.

TEERWAJASTI.			
Fusly 1266.....	Rs. 1,16,912	Trivadi.....	605
" 1267.....	1,16,183	Cuddalore.....	763
		Yellavanasur.....	1,155
Decrease.....	729		10,908
Kussur wet and garden	1,03,770	Chittumbarum.....	3,099
Do. dry crops.....	12,054	Munnargudi.....	1,902
Do. wet in garden.....	359	Kullakurchi.....	828
	1,16,183	Vridachellum.....	905
		Bownagiri.....	3,445
DECREASE.			10,179
Chetput.....	2,147		
Tindivanam.....	839		
Trinomally.....	1,993		
Villapuram.....	1,805		
Tirukkalar.....	1,601		
		Net Decrease.....	729

25. The total gross settlement of the year under review is therefore as follows :—

	Rs.	As.	P.
1. Cultivation Revenue.....=	27,14,998	12	9
2. Fussuljasti.....=	20,774	4	6
3. Teerwajasti.....=	1,16,183	4	2
	28,51,956	5	5

Of this, the Ryotwary Revenue amounts to Rupees 28,42,065-13-7 and the Amany to Rupees 9,890-7-10.

REMISSIONS.—26. The following Statement exhibits the Remissions both ordinary and occasional, granted in the year under report, as compared with those of the previous year.

Items.	Fusly.	Ryotwary.	Amany.	Total.
Ordinary.....	1266.....	2,20,984 7 8	170 0 10	2,21,154 8 6
	1267.....	1,82,950 13 1	245 10 3	1,83,196 7 4
	Increase.....	...	75 9 5	75 9 5
	Decrease.....	38,033 10 7	...	38,033 10 7
	Net Decrease.	...	...	37,958 1 2
Occasional.....	1266.....	1,61,296 0 3	92 10 4	1,61,388 10 7
	1267.....	7,32,850 9 1	1,210 6 3	7,34,060 15 4
	Increase...	5,71,554 8 10	1,117 11 11	5,72,672 4 9
	1266.....	3,82,280 7 11	262 11 1	3,82,543 3 1
	1267.....	9,15,801 6 2	1,456 0 6	9,17,257 6 8
Total.....	Increase...	5,33,520 14 3	1,193 5 4	5,34,714 3 7

ORDINARY REMISSION.—27. The decrease of Rupees 37,958-1-2, under the head of ordinary remission, is due to a reduction in the emoluments of village officers, which depend upon the settlement Beriz. The Beriz as already explained was considerably reduced by the unfavorableness of the season.

28. With respect to the occasional or extraordinary remissions, the Statement below gives the details. Each item will be noticed in turn.

No.	Items.	Fusly 1267.	Fusly 1266.	Increase.	Decrease.
1	Putticut waste teerwa	2,49,420 6 10	44,660 10 4	2,04,759 12 6	...
2	On withered crops.....	3,46,340 7 8	6,699 7 7	3,39,641 0 1	...
3	On crops destroyed by flood.....	1,012 10 6	...	1,012 10 6	...
4	Shamleat Bunjer.....	22,844 11 5	45 4 4	22,799 7 1	...
5	Seed bed lands.....	5,317 9 5	...	5,317 9 5	...
6	Gramanuttum (village site).....	2,048 0 7	...	2,048 0 7	...
7	Temporary remissions.	69,787 9 7	71,200 5 3	...	1,412 11 8
8	Kussur or Teerwajasti	228 13 0	1,728 2 2	...	1,499 5 2
9	Road Fund.....	35,123 5 0	35,243 7 9	...	120 2 9
10	Porumboke lands.....	1,828 12 3	1,750 0 3	78 12 0	...
11	Petty Items.....	108 9 1	61 4 11	47 4 2	...
		7,34,060 15 4	1,61,388 10 7	5,72,672 4 9	Net Increase.

EXTRAORDINARY OR OCCASIONAL REMISSION. 1. PUTTICUT BUNJER.—The sums remitted on account of Putticut Bunjer, under the sanction conveyed in the Board's Proceedings of 30th January, amounted as shewn in paragraph 11 to Rupees 2,49,420. These lands as already reported were left waste entirely for want of rain and not from causes within the ryots' control.

2. SHAVY OR WITHERED CROPS.—In carrying out the instructions of the Board, with respect to remissions for shavy or withered crops, the following precautions were taken :—

1st. No poonjah lands were included in the returns, which had their first crops reaped in the early part of the season, though the second crop may have suffered.

2d. No registered single crop nunjah lands were allowed remission when the second crop failed.

3rd. In cases of partial production, no consideration was given except when the reaped portion fell short of $\frac{1}{4}$ ths of a cultivated field in nunjah, and $\frac{1}{3}$ ths in poonjah and garden.

4th. Nunjah lands in the first four classes of irrigated villages in Munnargudi and Chittumbarum Talooks were excluded from the indulgence, and the same rule was applied to all nunjah lands under the irrigation of the Vellaur and Guddelum anicuts.

5th. Some of the wet lands under spring channels were found to have suffered considerably, but as this result was owing in some measure to the neglect of the ryots who did not keep them in repair, full remission was disallowed.

29. The shavy returns sent in from the Talooks were also most carefully scrutinized, and deducting the sums disallowed, the total remission given for withered crops was Rupees 3,46,340-7-8 as shown in the Statement below:—

Items.	Ryotwary.	Amany.	Total.
Poonjah.....	81,950 12 7	385 14 3	82,336 10 10
Nunjah.....	2,42,027 14 9	284 0 3	2,42,310 15 0
Garden.....	217 12 8	...	217 12 8
2d Crop Nunjah	4,074 15 2	...	4,074 15 2
Teerwajasti	16,732 10 5	...	16,732 10 5
Plough tax.....	636 9 5	29 14 2	666 7 7
Total...	3,45,640 11 0	699 12 8	3,46,340 7 8

Of the necessity for this large remission there can be no question. The distress occasioned in all parts of the District by the deficiency of the supply of water to tanks, channels and wells, was personally witnessed by myself and European subordinates. The loss in the poonjah crop was less than I anticipated, but the failure of the nunjah crop more considerable.

3. INUNDATION.—30. A small sum of Rupees 1,012-10-6 was remitted after inspection on lands in the Munnargudi talook, injured by inundation.

4 AND 5. SHAMLEAT BUNJER AND SEED-BEDS.—The sum of Rupees 28,162-4-10* was granted as a remission for the loss sustained on Shamleat Bunjer and Seed-beds. Though this is not usual, yet it has always been resorted to on similar occasions and was absolutely required. Jummahbundy Statement No. 5 contains all the particulars.

Items of remissions from No. 6 to 10, require no special remark. The temporary remissions in the Southern Talooks and Cuddalore (No. 7,) were 1,400 Rupees below those of last year, in consequence of a slight diminution in the cultivation.

Statement No. 4, and A in No. 3. 31. The total remissions both ordinary and occasional of all descriptions, amount (see Statement, paragraph 26,) to Rupees 9,17,257-6-8.

Items of Receipts.	Amount.
Statt. No. 4. Tax on fruit trees, &c.....	23,257 11 2
Do. No. 10. Moota Peishcush.....	8,636 4 1
Do. do. Beriz of Rented villages.....	25,838 0 11
Do. do. Shrotriem Jodi.....	18,615 7 6
Do. do. Rent for more than one year.....	462 6 7
Do. No. 4. Devastanum Sotuntrum resumed in certain Moota villages.....	182 6 0
Total...	76,992 4 3

This being deducted from the gross demand, Rupees 28,51,956-5-5, (paragraph 9,) leaves a remainder of Rupees 19,34,698-14-9, to which being added the several items of Receipts noted in the margin, the total Land Revenue becomes Rupees 20,11,691-3-0.

TANK FISHERY.—32. In the Statement No. 4, there appears to be a decrease of Rupees 4,146-14-7 on account of Tank Fishery rent. As the profits from this source were injuriously affected by the general drought, the ryots urged their claims to a remission of their rents. Though this was unusual, it was considered necessary to relieve them, as a general measure, of a

moiety of the burden, as was done in Fusly 1263. The sum remitted under this head amounted to Rupees 3,919-9-3.

AMANY.—33. The increase in the Beriz of Amany villages is owing to the addition of, and large return from, the village of Panipet, which it was found necessary to bring under Amany, in consequence of the obstinacy of the people who insisted upon a reduced rent. Hence the decrease in the "rented villages."

SHROTRIEM.—34. The increase in the Shrotriem Jodi is due to the transfer of the Peishcush from the Kavil Mocassa, as directed by the Court of Directors.

35. The addition of Rupees 182-6-0 is the result of the resumption of the fees (Commuted Sotuntrums) from the four Mootah villages in Cuddalore Talook. This belongs neither to Ryotwary nor Amany and it is therefore entered separately.

36. With regard to the preparation of Return No. 10, I beg to refer to the remark made by Mr. Hall in paragraph 58 of his report for Fusly 1265. The same difficulty is still experienced. The temporary remissions granted every year for the unrevised Talooks of Chittumbarum, Munnargudi and Cuddalore are shewn in the Statement as required by the Board. The old rates, &c., with respect to these Talooks, as entered in the Statement, are quite accurate.

37. To recapitulate. The total settlement of the Land Revenue for the Fusly under report amounts, as shewn in paragraph 31, to Rupees 20,11,691-3-0; that of the previous Fusly 1266 was Rupees 25,56,902-8-3, and the difference or net decrease 5,45,211-5-3 which has been occasioned by the effect of season as described above.

EXTRA SOURCES.—38. I pass now to a review of the results of the Extra Sources of Revenue for the year under report.

ABKARRY.—39. The lease of the Abkarry Farm for five years was noticed by Mr. Hall in paragraph 62 of the Jummahbundy report of last Fusly. There is no variation to report in the present year. The renter has met his engagements with tolerable punctuality and at the close of the Fusly there were only Rupees 15,200-9-11 out-standing against him, the whole of which has since been collected.

MOTURPHA.—40. Statement No. 8 exhibits every particular connected with this branch of Revenue. The slight increase in the settlement calls for no remark.

SALT.—41. The Revenue derived from the sales of Salt was Rupees 2,48,710, being Rupees 87,502 below that of the preceding year. It will be seen by the subjoined comparative Statement that this deficiency in the sales occurred almost entirely at Murkanum. The decrease is fully accounted for by the enhanced sales at the adjacent pans belonging to Chingleput. From returns furnished to me by the Collector of that District, I learn that the increase at Chunampet amounted during the past two years to Rupees 1,02,925.

Salt Pans.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Murkanum.....	2,52,630	1,65,388	...	87,242
Teagavully.....	20,846	28,250	7,404	...
Killay.....	26,017	32,137	6,120	...
Cuddalore.....	36,719	22,935	...	13,784
Total...	3,36,212	2,48,710	...	87,502

The fluctuations in the sales at Teagavilly, Killay and Cuddalore are attributable to local causes. The early exhaustion of the stock at the two former pans in Fusly 1266 increased the sales at Cuddalore in that year, whereas in the year under report, they resumed their ordinary proportions.

42. The particulars of the Salt sales of Fusly 1267 are given in the margin contrasted

	Fusly 1266.	Fusly 1267.
Home consumption.....	1,15,632	94,684
Inland do.	2,13,279	1,47,857
Export by Sea	10,200	16,320
Supply to French Government	44,860	28,931
Total...	3,83,971	2,87,792

Increase.....	6,120
Decrease.....	1,02,300
Net Decrease.....	96,180

under each head with those of Fusly 1266. The

decrease in the sales for Home consumption

arose partly from the poverty of the people

caused by the circumstances of the season,

and is partly attributable to the unusually high

sales in Fusly 1266.

43. The same causes affected the sales for inland consumption; but as will be seen from

Fusly 1262.....	1,33,912
" 1263.....	1,32,002
" 1264.....	1,39,723
" 1265.....	1,93,938
" 1266.....	2,13,279
" 1267.....	1,47,857
DECREASE.	
Salem.....	18,257
Mysore.....	35,498
Coimbatore.....	9,575
Chittore.....	3,517

the figures in the margin, they were higher than the average

of the three years previous to Fusly 1265 and 1266. The

decrease is chiefly apparent in the exports by land to the

Districts entered in the margin.

44. The fluctuations in the supply of Salt to the French Government, and in the exports by Sea, call for no particular remark.

45. The amount of wastage sustained in Fusly 1267 is shewn in Salt Statement No. 4.

	M.	S.	Ch.	
Fusly 1266.....	6	34	10	I beg to request that I may be favored with the usual authority to
" 1267.....	3	18	0	write off the amount, viz. M. 10,516, S. 30 in the salt accounts of this
				District.

46. The annexed statement will show the entire transactions of the Salt department during the past Fusly.

Items.	Maunds.		
	M.	S.	C.
Stock on hand on the 1st July 1857 in all Pans.....	349,958	28	12
Quantity manufactured and brought to account on 1st July 1857 to 30th June 1858.....	503,211	7	4
Total.....	853,169	36	0
Deduct quantity of Salt sold in Fusly 1267..... 287,791-22-14 } Do. wastage on measurement 10,516-30-1 }	298,308	12	5
Net amount of salt in store on 1st July 1858, corresponding to Salt Statement No. 3.....	554,861	23	1
Add quantity since manufactured from 1st July to 31st August 1858.....	17,100	0	0
Total.....	571,961	23	1

47. The stock on hand is ample for two years' sale. The present season has been most unfavorable for the manufacture of salt; and the amount that will be brought to account during this Fusly will be comparatively small. The drought, however, of the previous year allowed the storing of an unusually large quantity and although there may be some deficiency in the smaller pans, the stock at Murkanum will be ample to meet all demands.

SEA CUSTOMS.—48. The duty levied on Exports and Imports by sea was nearly 5,000

Fusly 1266.....	30,701	Rupees less than in the previous year, as shown in the margin. The
" 1267.....	25,719	
	4,982	particulars are given below:—

Sea Ports.	Items.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
Cuddalore.....	Export.....	13,429	9,436	...	3,993
	Import.....	3,880	3,069	...	784
	Total...	17,309	12,532	...	4,777
Porto Novo.....	Export.....	11,300	8,966	...	2,334
	Import.....	2,087	4,189	2,102	...
	Total...	13,387	13,155	...	232
Murkanum.....	Export.....	5	2	...	3
	Import.....	.....	30	30	...
	Total..	5	32	27	...
Total.....	Export.....	24,734	18,404	...	6,330
	Import.....	5,967	7,315	1,348	...
	Total..	30,701	25,719	...	4,982

EXPORTS.—49. On examining the details we discover that the decrease is almost entirely

DECREASE.	
Indigo.....	6,047
Paddy.....	994
Rice.....	1,242
Sundries.....	528
	9,322

INCREASE.	
Ground Nut.....	1,984
Hides.....	289
Piece Goods.....	331
Sundries.....	388
	2,992

Net Decrease.....	6,330
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SUGAR-CANDIES.	
Fusly 1265.....	5,119
" 1266.....	5,190
" 1267.....	5,959

IMPORTS.	
Fusly 1267.....	7,315
" 1266.....	5,967

in the Exports of Indigo and Rice, while there has been an

increased export of those articles of commerce which were

not affected by the adverse character of the season. The

demand for ground nut oil is on the increase. The Exports

of Sugar exhibit also a gradual increase. The duty on Imports

was derived chiefly from Betel Nut and Copper, shipped at

Malacca for Porto Novo.

FRONTIER CUSTOMS.—50. The Frontier Customs exhibit a slight decline, as compared with last year. The increase amounts to Rupees 3,343. This result is sufficiently explained by the circumstances of the season. The decrease was entirely in Exports. The Imports were 12,000 Rupees in excess of 1266 and consisted principally of blue cloth manufactured at Pondicherry for the supply of tents in Madras and Bengal.

Fusly 1266.....	80,046	
" 1267.....	76,703	
Decrease.....	3,343	
Fusly 1266.....	53,442	
Export.....	68,841	
Import.....	11,205	
	80,046	76,704

STAMP.—51. The stamp revenue is Rupees 4,876 over that of last year, but is nearly equal to that of Fusly 1265. It calls for no particular remark.

Fusly 1266.....	22,500
" 1267.....	27,376
Increase.....	4,876

SEVOY JUMMA.—52. The result of the Sevoy Jumma Revenue is a decrease of Rupees 3,025. The items are detailed in Statement No. 9. Being of a local and variable character, they require no special remark.

Fusly 1266.....	20,099
" 1267.....	17,074
Decrease.....	3,025

53. The subjoined abstract exhibits at one view the results of the settlement of each branch of Revenue for the Fusly under report in comparison with the preceding year. The net decrease is Rupees 6,37,986.

Items.	Settlement of Fusly 1266.			Fusly 1267.			Increase.			Decrease.		
Land Revenue.....	25,56,902	8	3	20,11,691	3	0	...	...	...	5,45,211	5	3
Abkarry.....	1,35,300	0	0	1,25,300	0	0	...	...	...	...	...	...
Moturpha.....	41,848	3	4	43,049	3	11	1,201	0	7	...	...	...
Salt.....	3,36,212	5	3	2,48,710	6	4	...	...	...	87,501	14	11
Sea Customs.....	30,701	6	8	25,719	8	2	...	...	...	4,981	14	6
Sayer.....	80,046	15	11	76,703	15	5	...	...	...	3,343	0	6
Stamp.....	22,500	5	0	27,376	13	0	4,876	8	0	...	...	...
Total...	6,46,609	4	2	5,56,859	14	10	6,077	8	7	95,826	13	11
Sevoy Jumma or Extra Revenue.	20,099	7	2	17,074	0	8	...	...	...	3,025	6	6
Grand Total...	32,23,611	3	7	25,85,625	2	6	6,077	8	7	6,44,063	9	8
Deduct Increase.....										6,077	8	7
Net Decrease.....										6,37,986	1	1

COLLECTION AND BALANCE.—54. Of the total demand Rupees 25,85,625, the sum of Rupees 23,36,865 was collected within the Fusly, leaving at its close a current arrear amounting to Rupees 2,48,760. The circumstances of the season forbade the pressure of the ryots during the closing months of the agricultural year, but the arrear has been subsequently reduced to Rupees 10,350 up to the end of last month, and the remainder which is now out-standing on the items entered in the margin* will soon be realized.

Statement No. 11.			
Land Revenue.....	8,729	0	0
Moturpha.....	105	0	0
Sevoy Jumma.....	1,516	0	0
	10,350	0	0

55. Although, on the present occasion, I am denied the gratification of recording, like my predecessor, a continued advance in the Revenues of the province, and in the prosperity of the people, I can nevertheless state with confidence that under the wise and liberal reduction of assessment granted to this District, the buoyancy of the Revenue cannot be injuriously affected by this temporary decline; and it is not without satisfaction that I am able to add that owing to the liberal measures sanctioned for their relief in the year under review, the resources of the ryots have not been materially impaired by the very unfavorable character of the season through which they have passed.

ARREARS.—56. At the close of Fusly 1266 the net arrears belonging to former years, amounted to Rupees 1,88,352-5-9; of this sum Rupees 1,63,341 have been collected within the Fusly under report. The adjustment of a portion of the balance has already been sanctioned and the remainder will be submitted for disposal in the Form No. 13, so soon as the required information is received from the local officers.

57. It will be seen that the extent of real and personal property sold during the year, for the recovery of arrears of Revenue, was comparatively small. It speaks much for the disposition of the people that so little recourse should have been had to coercive measures in a year of difficulty like that which has last expired. The new law for the recovery of arrears of Revenue, which is about to receive the assent of the Governor General, will greatly strengthen the hands of Collectors and cause punctuality in the collection of the instalments of Revenue.

CHARGES.—58. The charges of all branches of Revenue are given in detail in Statement No. 14. They amount to Rupees 3,49,285, being Rupees 52,178 in excess of Fusly 1266.

Fusly 1267.....	3,49,285
" 1266.....	2,97,106
Increase.....	52,179

59. There are but two items which seem to require remark. First, There is a decrease of Rupees 14,682 in the Land Revenue charges, caused by a saving of salary on account of the absence of the Collector on furlough, and the abolition of the office of additional Sub-Collector in the early part of Fusly 1267. Secondly, The charges in the Salt department were Rupees 66,849 in excess of those of the preceding year, owing to the payment of a larger amount of manufacturer's share for July, brought to account in the early part of Fusly 1267. The shipping charges for Salt exported and supplied to the French Government were also larger than in the preceding year.

60. In forwarding the accompanying report from the Sub-Collector, I desire to record the able and cordial co-operation I have received from Mr. McDonell in the management of the District. I have also derived very valuable assistance from the energy and intelligence of Mr. Puckle, my Head Assistant; and Mr. Kindersley has discharged the duties entrusted to him with zeal and ability.

61. To the great local knowledge and invaluable experience of M. Rungah Charloo, the

Head Sheristadar, I am much indebted. His indefatigable zeal and industry have, notwithstanding his advancing years, been as conspicuous as ever. Mr. Puckle was ably assisted in the settlement of the three Northern Talooks by Teroovengada Charloo, the sub-division Sheristadar, who has since joined Mr. Newill, and the Sub-Collector notices in very high terms the services of his locum tenens M. Davasegamany Pillay. T. Duraraya Moodiliar, who joined the District as Naib Sheristadar after the close of the settlement, brings with him a high character for uprightness and ability. His assistance has already proved extremely useful. Among the Tahsildars of the District Rajagopala Charry of Villapuroom and Polasinga Moodiliar of Trivady, are those most deserving of commendation for the able discharge of their duties.

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IN CON. 12TH MAY 1860, No. 4861.

From H. D. PHILLIPS, Esq., Collector of TANJORE,
dated Vullum, 22d October 1858, No. 231.

I have the honor to report upon the settlement of the Land and Extra Sources of Revenue of the Tanjore District for Fusly 1267, A. D. 1857-58, and to submit the usual explanatory statements.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—2. The settlement of the field assessed Talooks was made at the stations, and by the officers named below:—

Names of the Officers.	Names of Talooks.	Stations where the Jumnah-bundy was made.
H. D. Phillips, Esq., Collector.....	Trivady	Vullum.
	Myaveram.....	Myaverum.
	Cotalum.....	Cotalum.
W. M. Cadell, Esq., Sub-Collector.	Combaconum.....	Venayacunteroo.
	Sheally.....	Sheally.
	Perrellum.....	Colamongoody.
St. L. M. Grenfell, Esq., Head Asst. Collector.	Munnellum.....	Trimurgul.
	Keevalore.....	Negapatam.
		Tadunteroovassel.
G. VansAgnew, Esq., Special Asst. Collector.....	Puttoocottah.....	Puttoocottah.

NUMBER OF VILLAGES AND THE TENURE UNDER WHICH THEY ARE HELD.—3. The changes in the tenures of Villages during the Fusly under report next demand notice.

I. Woloongoo rent depending on current prices under rent in

Fusly 1266..... 1,570

Deduct Villages which came under Aumany in Fusly 1267... 8

Remainder..... 1,562

Add 9 Woloongoo rented and 1 Grain rented Villages under Aumany in Fusly 1266 and rented in Fusly 1267..... 10

Do. Villages under grain rent in Fusly 1266, but brought under Woloongoo in Fusly 1267..... 2

Total..... 1,574

II. Woloongoo rent unaffected by current prices under rent in Fusly 1266.....	167
Deduct Villages which came under Aumany.....	2
Remainder.....	165
Add Villages under Aumany in Fusly 1266, but rented in Fusly 1267.....	3
Total.....	168
III. Grain rent.	
In Fusly 1266	8
Deduct transferred to Woloongoo rents.....	2
Remainder.....	6
IV. Aumany.	
In Fusly 1266.....	31
Deduct transferred to Woloongoo rent depending on prices.	10
Do. do. unaffected by prices.....	3
Remainder.....	18
Add Villages which came under Aumany from Woloongoo rent depending on prices.....	8
Do. do. unaffected by prices.....	2
Total.....	28
V. Gross rented Villages.....	721
VI. Rented for 1 year.....	540
VII. Field assessed	1,818
Total tariff or Government Villages.....	4,855
VIII. Shrotriem, Enam and Moturpha Villages as per last year...	1,477
Grand Total.....	6,332

4. Under the Orders noted in the margin authorizing the Coodewarum or Ryots' share in three of the grain rented Villages to be raised from 45 to 50 per cent of the gross produce, these Villages have become Woloongoo rented, which accounts for their accession to that head.

5. Endeavours were made, but they proved unsuccessful, to re-rent the 10 Villages which fell under Aumany in the Fusly under report. I have no doubt the unfavorable nature of the season operated in a great measure to prevent the Meerassidars entering into suitable engagements.

NATURE AND EXTENT OF THE PRINCIPAL SOURCES OF IRRIGATION.—6. The nunjah lands in the wet parts of this District are irrigated by the Cauvery and its branches and the Channels taken from them, and of these latter there are 5,007 in the province according to returns obtained last year. Of what are called the Cadarumbum or dry tracts of the District, the lands in the Puttoocottah, Trivady, Paupanassum and Munnargoody Talooks are irrigated from small tanks of which there are 923; whilst those in the coast Talooks of Keevalore and Tritrapoondy are dependant wholly on the falling rains. There are also 11,667 small wells worked by picotahs and used for the irrigation of garden produce. The increase in the tanks and wells, compared with previous returns, is doubtless owing to the beneficial operation of the rules exempting from extra taxation all improvements effected by private outlay.

GENERAL STATISTICS.—7. The following figures represent the Statistics of the province:—

Agricultural Stocks

	No.
Ploughs.....	1,21,929
Bullocks and he-buffaloes	2,42,998
Cows.....	1,40,281
She-buffaloes.....	66,079
Sheep.....	1,63,690

Population.

	Adults.	Children.	Total.
Cultivating.....	6,98,024	3,45,765	10,43,789
Non-cultivating.....	4,24,713	1,88,783	6,13,496
Total.....	11,22,737	5,34,548	16,57,285

Puttahdars.	Resident.....	67,053
	Non-resident.....	40,709

Total... 1,07,762

* No. 2164.

The entries under the head of "Puttahdars" are given from accounts recently obtained, with reference to the Board's Circular* of the 22d of June last.

RENT ROLL.—8. The rent roll and indeed all the Quinquennial Statements* being the same as those of Fusly 1266 are not now forwarded. The aggregate value of the holdings of the larger Meerassidars, however, is shown in the subjoined table:—

Names of Meerassidars.	Beriz.
	Rupees.
Chundragasa Mooppen of Cabistallum.....	30,544
Appasamy Vandiar of Poondce.....	18,987
Seenia Tavur of Oockaday.....	18,987
Sockuppa Moodelly of Vadapadimungalum.....	34,350
Sreenevassa row of Combaconum.....	34,958
Sinnaramanoojiengar of Serrungoolum.....	10,977
Ramien of Manargoody.....	12,206
Meenatchiummal of Coonniyoor.....	13,363
Vythinathatumbooran of Trivandootoray	10,975
Ramalingatumbooran of Tripanundol.....	24,982
Sree-Lutchmee-Narasimmaswamy of Ahobalummattum.....	10,416
Raghoonatha-Rajalee of Haridwaramungalum	10,940
Total...	2,31,685

9. The changes apparent, compared with the corresponding return inserted in the last report, arise chiefly from alterations in the Woloongoo demand owing to the rise in the current prices.

SEASON AND SANATORY STATE OF THE DISTRICT.—10. The season, as the Board are already aware from the correspondence marginally noted, was very unfavorable. The south-west monsoon, it is true, commenced well and early, as did also agricultural operations, but in July and August, a deficiency of rain was felt, and in September, which, as the interval between the two monsoons is always a critical time, a total want of rain and the low state of the rivers, proved particularly trying to the standing crops. The north-east monsoon, which materially contributes to the success of the main harvest of the District, also proved deficient. It set in with fair enough prospect, but the rain that fell was untimely in many respects. It commenced in October, but instead of extending, as is generally the case, far into December, it ceased after the 20th of November. The month of December was not wholly without rain, but what fell was partial and unimportant in quantity, and did not assist the full formation of the ears of the Sumba Peshanum crops.

11. A flood which occurred in October, simultaneously with the first outbreak of the monsoon, likewise proved injurious to agricultural interests.

12. On the whole, although the quantity of rain which fell during the year was not much below the average of the province, its distribution over the usual period was very unequal.

13. The out-turn of the harvest necessarily proved very deficient. As regards the wet lands, the yield has been estimated at about 60 per cent of a full crop. The earlier and later dry crops were almost a total failure in many localities and yielded but indifferently in others.

14. There is nothing calling for particular remark in the sanatory condition of the District. Cholera made its appearance as usual, and the mortality from it is shown in the margin. There was very great loss, however, of cattle, so much so as to interfere, as I now find, in some degree with the present year's cultivation.

Attacked.....	3,529
Cured.....	989
Died...	2,540

PRICES OF GRAIN.—15. The price of grain reached an unprecedented height during the

For a Cullum* of Paddy.			
	Rs.	As.	P.
Standard price.....	0	7	8½
Communtation price of Fusly 1266.	0	10	4½
Do. of Fusly 1267.	1	0	2½
Increase above Fusly 1266.....	56.8	per cent.	
Do. the Standard	110.6	do.	

* One hundred and sixteen Tanjore Cullums make one Madras Garce.

Minutes of Consultation, 13th July 1858, No. 957.

DITTUM, &c.—16. The subjoined abstract exhibits the Dittum and actual cultivation with the Beriz, the waste charged to the ryot and the remissions on the cultivation for the two Fuslies 1266 and 1267.

Fusly under report, having been more than cent. per cent. upon the standard rate, and higher than has been known since the introduction of the Woloongoo system in Fusly 1232, or indeed, since the assumption of the District. Owing to this cause, and a scanty harvest, the Board will remember that the Government liberally relinquished a moiety of the gain by price in the Woloongoo portion of the province.

Items.	No. of Villages and Gardens.	Fusly 1266.		Fusly 1267.		Difference.			
		Extent.	Beriz.	Extent.	Beriz.	Increase.		Decrease.	
						Extent	Beriz.	Extent	Beriz.
1	2	3	4	5	6	7	8	9	10
		Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1. Standard or gross Dittum.....	4,855	945,836	43,51,101	952,108	52,92,104	6,272	9,41,003	...	..
2. Deduct gross waste ..	..	91,916	2,21,023	117,076	2,93,007	25,160	71,984	...	...
3. Cultivation.....	...	853,920	41,30,078	835,032	49,99,097	...	8,69,019	18,888	..
4. Kabulaty Bunjer charged against the Ryots.....	...	64,751	1,47,687	67,547	1,55,343	2,796	7,656	..	..
5. The sum of 3 and 4 ..	..	918,671	42,77,765	902,579	51,54,440	...	8,76,675	16,092	...
Deduct.									
6. Muttuppalar Shavy ..	..	8,343	33,290	40,173	1,31,326	31,830	98,036	..	..
7. Short produce....	..	..	30,553	...	79,505	..	48,952	..	..
8. Cowle Remission...	...	31	1,612	1,192	6,226	1,161	4,614	..	..
9. Stalacummy, &c....	..	1,060	1,981	3,110	5,593	2,050	3,612	..	...
10. Total Remissions..	...	9,434	67,436	44,475	2,22,650	35,041	1,55,214	..	..
11. Remainder.....	...	909,237	42,10,329	858,104	49,31,790	..	7,21,461	51,133	...

17. The increase of 9,41,003 Rupees in the Dittum Beriz arises chiefly from the large increase of the Oloongoo Jummah consequent on the high prices of grain. But for this, the result would have been a decrease of Rupees 47,804 owing to the abolition of the Pagoda Bramin and Village Poor Sotuntrums and the correction of other anomalies in the assessment, under the Orders of Government marginally noted, involving a sacrifice of Revenue amounting to Rupees 56,062.

Statement No. 4.		Rs.
Waste.....	1,37,665	
Shavy.....	1,31,326	
Short produce.....	79,505	
Stalacummy.....	5,593	
Cowle Remission.....	6,226	
Total...	3,60,315	
Fusly 1266.....	1,40,772	
Increase...	2,19,543	

18. The deductions on account of Waste, Shavy, Short Produce, &c., were necessarily much larger than in the previous Fusly owing to the unfavorable character of the season and the special measures of indulgence thereby called for and sanctioned by the Board. The amount under the head of Shavy includes Rupees 7,968 on account of Dry perished crops.

19. The aggregate amount of the above remissions was spread over 1,248 Villages as particularized in the statement which follows:—

Items.	No. of Villages and Gardens.	As per standard.			Standard assessments of the lands which came under Verlachadum.			Loss remitted.		Centage of Cols. 9 and 10 on Cols. 7 and 8.	
		No. of Ryots.	Gross produce.	Beriz.	No. of Ryots.	Gross produce.	Beriz.	Gross produce.	Beriz.	Produce.	Beriz.
1	2	3	4	5	6	7	8	9	10	11	12
			Cullums.	Rupees.		Cullums.	Rupees.	Cullums.	Rupees.		
Oloongoo rented.....	408	13,311	17,45,469	7,87,774	5,645	7,50,532	3,36,106	4,33,787	1,89,382	58	56
Cadarumbum.....	59	5,936	1,57,644	34,885	5,764	1,57,587	34,872	80,065	17,435	51	50
Gross rented.....	54	2,794	2,43,197	57,796	1,539	1,11,867	26,438	59,505	13,137	53	50
One year's rent.....	91	1,712	3,63,019	86,584	820	1,35,415	30,979	1,01,654	22,490	75	73
Total wet...	612	23,753	25,29,359	9,67,039	13,768	11,55,401	4,28,395	6,75,011	2,42,444	58	57
Dry.	Waste.....	...	...	...	...	...	...	...	7,252	...	...
	Shavy.....	...	...	...	...	...	...	...	3,566	...	...
	Total.....	...	...	...	...	...	...	...	2,53,262	...	...
Field assessed.	Wet, Waste and Shavy	...	...	...	...	...	...	...	76,952	...	...
	Dry, Waste and Shavy	...	...	...	...	...	...	...	23,875	...	...
	Total.....	636	...	...	...	...	...	...	1,00,827	...	...
Grand Total...	1,248	...	...	...	...	...	...	...	3,54,089	...	...
Cowle Remission.....	...	...	...	...	...	...	...	...	6,226	...	...
Total...	1,248	...	...	...	...	...	...	...	3,60,315	...	...

Fuslies.	Rs.
1262.....	66,685
1263.....	7,25,608
1264.....	1,04,083
1265.....	1,84,858
1266.....	1,40,772

And this sum, though higher than the remissions similarly granted in the three previous years, is not quite one-half of those of Fusly 1263.

Minutes of Consultation, 11th June 1858, para. 29.

20. In the revenue from Sundry Items shown in Statement No. 4, there is a decrease of Rupees 13,368 which arises chiefly from the abandonment of the tax on tank and channel fisheries.

SUGAR-CANE, COTTON AND INDIGO CULTIVATION.—21. Of these products but little is raised in this District. The extent of land devoted, however, to each of them in the year under report was,

	Acres.
Sugar-cane.....	399
Indigo.....	1,193
Cotton.....	2,444
Total...	4,036

SEVOY JUMMAH.—22. Statement No. 9 shows the details of the Sevoy Jumma which do not call for any particular remark.

23. Subjoined is a general Comparative Statement of the result of the settlement, both of the Land and Sundry Sources of Revenue for the two Fuslies 1266 and 1267.

Items.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
1	2	3	4	5
	Rupees.	Rupees.	Rupees.	Rupees.
Land Revenue.				
Poliput.....	31,434	31,434	..	..
Shrotrium, &c.....	95,285	1,00,975	5,690	...
Oloongoo, gross rented, &c.....	30,67,421	38,39,242	7,71,821	..
Field assessed.....	12,24,911	11,56,618	..	68,293
Amany.....	31,244	35,807	4,563	..
Total...	44,50,295	51,64,076	7,82,074	68,293
Sundry sources of Revenue.		Net.	7,13,781	
Abkarry.....	2,05,670	2,05,670	..	..
Moturpha.....	42,826	43,067	241	..
Salt.....	5,91,713	6,00,015	8,302	..
Sea Customs.....	1,90,001	1,75,989	..	14,012
Sayer or frontier duties.....	32,946	35,399	2,453	..
Stamps.....	84,897	90,258	5,361	..
Total..	11,48,053	11,50,398	16,357	14,012
		Net.	2,345	
Total land and sundry sources of Revenue...	55,98,348	63,14,474	7,98,431	82,305
Add extra Revenue.....	31,346	28,248	..	3,098
Grand Total..	56,29,694	63,42,722	7,98,431	85,403

Deduct decrease.. 85,403

Net.. 7,13,028

1. Sotuntrums and other taxes relinquished.....	56,062
2. Tank and channel fish rents....	14,367
3. Dry waste remitted in Neerarumbam villages.....	9,511
4. Dry Shavy.....	7,968
5. Waste and Nuttuppal remitted in Oloongoo villages reaped under rent.....	1,08,613
Total...	1,96,521

24. The decrease under the head of Ryotwar is owing partly to the relinquishment of the Sotuntrums already referred to in paragraph 17 and partly to the unfavorable nature of the season. The large increase in the Oloongoo demand is the result of the high price of grain. The net increase in the Land Revenue over that of Fusly 1266 is, thus, Rupees 7,13,781, notwithstanding special and extraordinary remissions granted during the past Fusly to the amount of Rupees 1,96,521.

25. The revenue from Sundry Sources amounted to Rupees 11,50,398, being somewhat above that of Fusly 1266. The fluctuations in the different items composing this branch are noticed below:—

Fusly 1266	2,05,670
" 1267	2,05,670

ABKARRY.—26. The Abkarry having been rented for the same amount, on a five years' lease, there is no variation under this head.

Statement No. 8.

Fusly 1266	42,825	15	7
" 1267	43,065	15	0
Increase...	240	15	5

MOTURPHA.—27. This item of revenue consisting of the house and loom taxes, is also nearly the same as in the preceding Fusly and calls for no remark.

Fusly 1266	Rs. 5,91,713
" 1267	6,00,015
Increase...	8,302

SALT.—28. There is an increase, however, of Rupees 8,302 in the Salt Revenue.

Items.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
Home consumption.....	3,95,135	3,89,391	..	5,744
Inland do.	1,92,419	2,05,953	13,534	..
Export by Sea.				
To Calcutta.....	774	..	..	774
To other Ports	1,914	3,186	1,272	..
Supplied to Karrical.....	1,471	1,485	14	..
Total..	5,91,713	6,00,015	14,820	6,518
			Deduct Decrease.....	6,518
			Net.....	8,302

29. The falling off in the home and the increase in the inland sales are caused to a great extent by the salt traders finding it more convenient to purchase nominally for the inland market in order to obtain Rowanahs for longer periods than would be granted if the salt were registered for home consumption.

Fuslies.	Rs.	A.	P.
1266.	1,90,000	13	9
1267.	1,75,989	4	3
Decrease...	14,011	9	6

Vide Notification 20th April 1858; Fort St. George Gazette, page 691.

SEA CUSTOMS.—30. The receipts from this source are below those of the previous Fusly as shown in the margin. The decrease is attributable partly to a diminution in the exports of Rice owing to the unfavorable season and the consequent diminished production, and partly to the late reduction of the export duty on Paddy and Rice.

	Rs.	A.	P.
Fusly 1266.....	32,946	5	10
" 1267.....	35,398	15	11
Increase.....	2,452	10	1

FRONTIER DUTIES.—31. There is an increase of Rupees 2,453 in the revenue from Frontier Customs, arising chiefly from increased exports of Rice at Karrical.*

	Rs.	A.	P.
Fusly 1266.....	84,897	4	0
" 1267.....	90,258	8	0
Increase.....	5,361	4	0

STAMPS.—32. The Stamp Revenue exhibits an increase over that of the previous year, owing no doubt to the large number of Courts at Combaconum and the facilities which exist for preferring suits.

33. Combining the Land and Extra Sources of Revenue, the aggregate demand of the year amounts to Rupees 63,42,722-6-6, being Rupees 7,13,028 above that of Fusly 1266. Of this, however, 6,02,529 Rupees having been relinquished, as will be explained hereafter; the real increase is reduced to 1,10,499 Rupees.

34. Of the above demand, Rupees 45,41,163-8-3 were collected within the Fusly and Rupees 10,67,320, subsequently to the end of last month, leaving a balance of Rupees 7,34,239, outstanding as shown in the annexed statement:—

Items.	Total Demand.	Collections within the Fusly.	Balance.	Subsequent Collections to the end of Sep. 1858.	Remainder.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled.....	31,434	22,848	8,586	6,348	2,238
Not permanently settled.					
Jody on Shrotrium Enam Villages....	1,00,975	73,844	27,131	19,689	7,442
Rents for more than one year	..	..	..	..	..
Do. for one year.....	38,39,242	23,91,726	14,47,516	7,76,474	6,71,042
Ryotwar.....	11,56,618	9,69,717	1,86,901	1,34,541	52,360
Amany or division of produce.....	35,807	28,331	7,476	7,375	101
Total not permanently settled....	51,32,642	34,63,618	16,69,024	9,38,079	7,30,945
Total Land Revenue....	51,64,076	34,86,466	16,77,610	9,44,427	7,33,183
Sundry sources of Revenue.					
Abkarry.....	2,05,670	1,71,390	34,280	34,280	..
Moturpha.....	43,067	42,465	602	461	141
Salt.....	6,00,015	5,32,290	67,725	67,725	..
Sea Customs	1,75,989	1,66,936	9,053	9,053	..
Sayer	35,399	32,546	2,853	2,853	..
Stamps.....	90,258	84,214	6,044	6,044	..
Total Sundry sources of Revenue.....	11,50,398	10,29,841	1,20,557	1,20,416	141
Total Land and Sundry sources.	63,14,474	45,16,307	17,98,167	10,64,843	7,33,324
Extra Revenue	28,248	24,856	3,392	2,477	915
Grand Total....	63,42,722	45,41,163	18,01,559	10,67,320	7,34,239

Fusly 1257.....	48,56,457
do. 1258.....	47,07,674
do. 1259.....	48,51,480
do. 1260.....	49,51,367
do. 1261.....	50,28,639
do. 1262.....	48,18,108
do. 1263.....	47,72,888
do. 1264.....	53,98,446
do. 1265.....	55,69,572
do. 1266.....	55,48,355
do. 1267.....	56,08,483

Thus, the aggregate collections on account of Fusly 1267 to the end of September, amounted to Rupees 56,08,483 which, it will be seen, is higher than the collections of any of the previous ten years.

35. The balance under the head of "Permanently Settled" will be collected hereafter as some of the defaulting proprietors, who are poor and whose estates, situated in the Cadarumbum portion of the District, suffered greatly from the adverse season, are under engagements to discharge it by instalments.

36. Of the remaining large Land Revenue Balance the collection of Rupees 5,77,296-13-4, being a moiety of the gain by price, has been suspended under the Orders noted in the margin.

Minutes of Consultation, 13th July 1858, No. 957.

37. It will be remembered that the Board authorized* the remission of the demand on all the Poonjah Shavy of the later crops in the Cadarumbum Villages and allowed me to use my discretion regarding the kists falling due on those crops. The accounts rendered by the local Tahsildars of perished Dry cultivation, after an actual examination, showed a failure only to the extent of Rupees 7,968 which was accordingly deducted at the time of the settlement; but these accounts included only those fields on which the perished crop was actually present. In the great majority of cases, there were no traces of it on the ground at the time of the examination, the stubble having been grazed by cattle, whose trespasses it must, of course, have been most difficult to restrain during a drought when water and forage were so scarce. But the failure of the crop was not the less certain on this account, as the loss of dry cultivation was known to be great and universal in all the Cadarumbum Villages.

38. Under these circumstances, to have limited the remission granted to what was actually ascertained by Talook inspection to have perished, viz., the sum of Rupees 7,968 deducted in the Puttahs at the Jummahbundy, and to have insisted on the collection of the rest from the petty, poverty-stricken holders of the Cadarumbum tracts, would have been injudicious. I therefore suspended the collection of half the Poonjah demand of the year, amounting to Rupees 25,232-1-5.

39. This sum added to the 5,77,296-13-4 mentioned in the 36th paragraph above, makes a total of Rupees 6,02,528-14-9 which I request sanction for writing off in the accounts.

40. This leaves a balance of Rupees 1,31,710-1-3 in course of collection.

ARREARS.—41. The particulars of the arrears are shown in Statement No. 13. They amount to Rupees 4,73,564-8-9 and are spread over a period of nine years. They may be classed as follows:—

	Rs.	A.	P.
Doubtful.....	1,31,366	13	0
Irrecoverable.....	3,42,197	11	9
Total.....	4,73,564	8	9

42. I have not yet been able to go into the amount classed as "Doubtful" as fully as I could wish. Pending further inquiry and report, I propose retaining that sum at present in the accounts. The amount placed as irrecoverable, will, however, now be noticed. It consists of the following items:—

43. Rupees 2,00,794-3-3 is the sum suspended from collection in Fusly 1265 by the then Acting Collector, Mr. Cherry, and eventually relinquished by Government as intimated in Extract Minutes of Consultation, dated the 22d of April 1857, No. 369.

44. The sum of Rupees 76,650-0-1 is due on waste in the Cadarumbum Villages lately settled on a Cuttoogoottah tenure. There are no means of realizing this arrear, and referring to the condition of these Villages and the views expressed by the Board in their Proceedings marginally noted, I have classed the amount as irrecoverable.

29th March 1855, No. 802, para. 8.

45. A further sum of Rupees 33,722-7-7 is also the assessment on waste in other Cadarumbum parts of the District, which is usually included in the Jummah because the rules of the settlement do not allow of its being deducted. It is eventually written off under sanction.

46. There is also a sum of Rupees 13,590-0-1 due on account of Fuslies 1263 to 1266 on certain lands which were taken up on Cowle some years ago, but which have never been cultivated as they are unfit for the plough for want of drainage. It seems to me to be useless to allow them to be retained in the Dittum any longer, and I accordingly propose striking them off from the next Fusly and have included this balance, too, as an irrecoverable one.

47. The next item is a sum of Rupees 1,107-9-2 due from Fusly 1258 on certain lands included as two-crop in the Dittum, but which have not been cultivated with a second crop. The subject was brought to the Board's notice in my letter of the 26th April last and as, under the Orders passed by them, the land has been struck off from the two-crop Dittum, the arrears which have hitherto been allowed to accumulate, are of course irrecoverable and must now be written off.

Board's Proceedings, 28th May 1858, No. 1919, Minutes of Consultation, 14th June 1858, No. 815.

48. The sum of Rupees 16,333-7-7 due for the three Fuslies 1263, 64 and 65 is irrecoverable owing to death, desertion and poverty.

Rs.	As.	P.
2,00,794	3	3
76,650	0	1
33,722	7	7
13,590	0	1
1,107	9	2
16,333	7	7
3,42,197	11	9

49. The aggregate of the items above explained amounts to Rupees 3,42,197-11-9, which I beg to request authority for writing off in the accounts to Profit and Loss.

50. Of the cases in which it was deemed advisable to resort to the attachment of property for arrears of Revenue, in four instances only, was it found necessary to proceed to actual sale.

ADVANCES OF CULTIVATION, &c.—51. This head is now extinct in the accounts.

Statement No. 14.

CHARGES.—52. The subjoined abstract exhibits the receipts and charges in comparison with Fusly 1266:—

Fuslies.	Collections.	Charges.	Per centage of Col. 3 on Col. 2.
	Rs.	Rs.	
1266.....	53,45,492	5,38,697	10.07
1267.....	55,99,227	7,92,942	14.16
Increase....	2,53,735	2,54,245	

RECEIPTS.—53. The increase in the Land Revenue Collections, arises partly from the Olongoo demand of Fusly 1267 being higher than that of Fusly 1266, and partly from the amount of the recoverable arrears outstanding at the commencement of the past, being larger than that of the previous Fusly.

Land Revenue, Increase 2,22,011.

Increase 33,717.

ABKARRY.—54. The increase under this head is owing to the last two kists of Fusly 1266 having been collected and brought to account in the year under report.

55. The other items of receipts have already been noticed in their proper places.

CHARGES.—56. The decrease in this item is owing chiefly to the smaller amount of Deputation Allowance drawn during the past Fusly, as compared with the previous year; to there having been no Assistant employed during the greater portion of the Fusly and to the salary of the

Salary of Collectors, &c.
Decrease, 10,872 Rupees.

Collector for the months of May and June last having been debited in the accounts of the current Fusly 1268.

HOOZOR AND DISTRICT ESTABLISHMENT.—57. This decrease arises from the pay of the Native establishment for April last having been disbursed and debited in July of the current Fusly 1268.

Increase, Rs. 2,57,351.

EXTRA REVENUE—CHARGES NOT CHARGEABLE TO ANY PARTICULAR SOURCE OF REVENUE.—58. A part of the Pagoda and

Mosque allowances of Fusly 1266 were disbursed in the past Fusly, which circumstance accounts for the increase shown in the margin.

SALT MANUFACTURERS' SHARE.—59. This increase is attributable to the larger quantity of Salt stored as compared with the previous Fusly.

Increase, Rupees 18,652.

60. It will on the whole, then, be seen that the increase of Rupees 2,54,245 in the total charges of the year is mainly the result of the disbursement in Fusly 1267, of a part of the Pagoda and Mosque allowances of the preceding year and is thus merely nominal.

61. In closing this report, it becomes my pleasing duty to bear testimony to the cheerful, unwearying and valuable aid which I have received from my Head Serishtadar, Venbankum Ramyengar, in disposing of the work of the settlement and of all other matters in which I have sought the benefit of his advice and experience.

62. I would add also that the Naib Serishtadar, Kristna Row, has been unsparing of himself in his labours and has given me much satisfaction in the conduct of the duties with which he is entrusted.

IN CON. 11TH AUGUST 1860, No. 4,438.

From M. J. WALHOUSE, Esq., Acting Collector of TRICHINOPOLY,

dated Trichinopoly, 29th September 1858, No. 186.

I have the honor to submit the Report on the Annual Settlement of the Land Revenue of this District for the past Fusly year 1267, (A. D. 1857-58), with the several Statements and accounts drawn up in accordance with the formula which accompanied the Memorandum from the Secretary to Government dated the 23rd August 1856, and the instructions received from the Board under date the 16th July 1858, No. 2,645. Being new to this District, of which I have been less than a month in charge, I am enabled to speak only of the Settlement made and concluded by Mr. Bird.

SEASON.—2. The past season was extremely unfavorable throughout. The early rains of July to September were very deficient, but enough fell to induce the Ryots to take up much land for cultivation, the crops on which however for the most part perished in the subsequent drought, and the produce of the little that ripened was very scanty.

3. Towards the end of October there was a heavy burst of the north-east monsoon, but the rains ceased suddenly in the beginning of November, and no more whatsoever fell in the District after, crops of all descriptions failed extensively in consequence. The Northern, Southern and Eastern Talooks suffered most, and most of the tanks retained but a very slender and insufficient supply of water. For nearly six entire months, namely, from November 1857 to almost the end of April 1858, the District was utterly without rain, and the consequent distress for water excessive—tanks, wells and streams were alike dry, and men and cattle suffered severely.

4. The rivers Caverry and Coleroon were in fair average fresh throughout the season; but after October the supply of water became deficient. The Talooks irrigated by these rivers were, however, fully cultivated; but the out-turn of rice grain was not so ample as customary, the ears being meagre and not well filled. The water in the river Amravutty failed and in consequence most of the crops of six villages in the Vitticutty Talook perished, necessitating remissions to about Rupees 1,903-4-3. In the upland Talooks in lands irrigated by tanks the loss from Shavy was considerable, and extensive remissions aggregating Rupees 44,110 were allowed.

5. The province was on the whole healthy during the year, though much cholera prevailed as usual in January and February 1858, both in the town of Trichinopoly and in the nine Talooks of the District.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—6. The Settlement of the Fusly commenced in March and was brought to a termination before the middle of May. The distribution of Puttahs in the Moosery, Vitticutty, Manapara, Laulgoody, Arrealore, and Woodiarpolliem Talooks was undertaken by Mr. Bird, in Torriore and Volcondapoorum by the Head Assistant Mr. Graeme, and in Conaud by the Assistant Mr. W. C. Sim. The subjoined

Statement No. 1.

Statement shows the several stations at which the Settlement was made, the time occupied in preparing the accounts, and the period during which European Officers were present for the Settlement in each Talook. The Puttahs were given generally at two or three separate places in each Talook, and in accordance with the new form were written upon paper printed with headings and blank columns.

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 during which European Officers were present for Settlement and giving Puttahs.	Months.	Days.
Mr. J. Bird Collector...	Moosery....	55	4,378	Moosery.	From 20th March to 4th April 1858....	0	16
	Vittientty....	63	3,186		5th to 7th April 1858.	0	3
	Manapara....	32	4,827		8th to 11th do.	0	4
	Laulgoody....	234	11,536	Jemboocais-warem.....	17th to 21st do.	0	5
	Arrealore....	229	16,662	Trimulvadey..	23rd to 27th do. and 11th & 12th May 1858.	0	7
Mr. H. M. S. Grame, Head Assistant Collector....	Woodiarpolliem.....	225	11,366	Jayencondasholapoorum...	1st to 8th do.	0	8
	Torriore.....	127	17,628	Torriore.....	3rd to 5th do.	0	3
	Volcondapoorum.....	127	14,740	Perumbalore.	6th to 10th do.	0	5
Mr. W. C. Sim, Assistant Collector	Conaud.....	160	7,338	Jemboocais-warem	26th March to 7th April 1858.....	0	13
		1,252	91,691			2	4

The establishment of subordinates attached to the Serishta Department of this Cutcherry being, as explained in paragraph 2 of Mr. Bird's letter to the Board, No. 157, dated 26th Aug. 1858, too limited to admit of the settlement being prepared in each Talook, it became necessary to depute a Gomastah for Conaud and Laulgoody, and Jemboocaiswarem on the island of Seringham was selected as conveniently contiguous to both. The Talooks of Vittientty, Moosery and Manapara were prepared at Moosery, and the remainder were settled each in its own limits.

7. In the above Statement an augmentation will be observed above the last Fusly of one village in the Talook of Conaud and another in the Talook of Arrealore. The former was obtained from a village at Paitavoitallay, hitherto entered under the head of Small Farms and Licenses, having been added to the Conaud Talook under the Orders of Government dated 2nd August 1856; and the latter, the Shrotriem village of Poodoopolliem, was resumed under the Orders of Government dated 6th March 1858, No. 391, on account of default on the part of the proprietor.

PRICES OF GRAIN.—8. The following Statement exhibits the price of rice grain relatively to last Fusly and the commutation rate prices in every description of grain exhibit a considerable rise.

Statement No. 2.

This, though pressing hard on the poorer portion of the population, has been favorable to the Ryot, by enabling him to realize high profits. The exportation of grain from this to the neighbouring* Districts has also been great throughout the year, and this in a measure induced the keeping up of high prices. Most of the great landed proprietors in the irrigated division have realized good profits, besides satisfying the Government demands with ease.

* Madura.
Coimbatore.
Salem.

GRAIN.	Commutation price in the terms originally fixed.	Price in Fusly 1266.		Price in Fusly 1267.		Increase between the commutation and the price of Fusly 1267.		Increase between the prices of Fuslies 1266 and 1267.		Per Centage.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Paddy {	Shumbah per Garce.	74	3 6	103	15 11	148	11 1	74	7 7	44	11 2
	Caur per do.	66	3 0	90	10 3	126	0 10	59	13 10	35	6 7
Dry Grains.	Cholum.....	...	...	98	10 4	132	13 7	...	...	34	3 3
	Cumboo.....	...	...	102	1 5	150	4 8	...	...	48	3 3
	Gram.....	...	...	141	5 6	192	5 9	...	...	51	0 3
	Ragghie.....	...	...	103	3 3	147	4 10	...	...	44	1 7
	Varagoo.....	...	...	61	13 1	103	9 2	...	...	41	12 1

In Fusly 1266 Shumbah was quoted at Rupees 103-15-11 and Caur at Rupees 90-10-3. The quotations during the period under report were for Shumbah 148-11-1 and Caur 126-0-10, exhibiting a rise on both sorts of 43 and 39, and on the commutation prices of 100 $\frac{5}{16}$ and 89 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 6,720 Acres, assessed at Rs. 42,183 and Rs. 2,065 in Sundry Items, making a total of Rs. 44,248.

10. This increase is the result of the reduction allowed on the land tax throughout the four dry Talooks and portions of the whole province, where an abatement of no less than Rs. 2,49,222-10-2 was conceded. It is satisfactory to observe the rise in the cultivation consequent on the lowering of the assessment, notwithstanding the unpropitiousness of the seasons. Owing, however, to the want of rain and other causes, a net increase of remissions amounting to Rupees 57,248 has taken place, and in consequence there is a net decrease of Rs. 13,000.

	Fusly 1266.		Fusly 1267.		Comparison.			
	Acres.	Assessment.	Acres.	Assessment.	Increase.		Decrease.	
		Rs. A. P.		Rs. A. P.	Acres.	Assessment.	Acres.	Assessment.
Dry....	377,504	6,50,156 11 4	3,81,678	6,99,818 11 9	4,174	19,662 0 0	...	...
Wet....	129,729	6,19,367 12 7	1,30,795	6,31,904 12 11	1,066	15,537 0 0	...	...
Garden....	30,726	86,219 0 1	30,993	85,223 9 2	267	...	...	986 0 0
Dry converted into Wet.	5,279	11,076 10 1	6,379	13,480 4 0	1,100	2,404 0 0	...	...
Garden converted into Wet....	1,678	11,531 8 2	1,791	12,401 13 7	113	870 0 0	...	...
Total...	5,44,916	14,08,342 10 3	5,51,636	14,45,829 7 6	6,720	38,473 0 0	...	986 0 0
Second crop Assessment	...	1,53,845 12 4	...	1,57,097 7 10	...	3,162 0 0	...	...
Additional Assessment.	...	4,190 0 8	...	5,724 15 0	...	1,534 0 0	...	...
Total...	...	15,66,378 7 3	...	16,08,561 14 4	...	43,169 0 0	...	...
Deduct Remissions as per Statement No. 4....	...	3,09,477 6 11	...	3,57,725 5 11	...	42,183 0 6	...	...
Remaining...	...	12,65,901 0 4	...	12,50,836 8 5	...	...	...	15,665 0 0
Add Sundry Items....	...	35,564 1 5	...	37,628 15 4	...	2,065 0 0	...	...
Total...	...	13,01,465 1 9	...	12,88,465 7 9	...	...	...	Net Decrease 13,000-0-0

11. It is usual for the Ryots in the dry villages, as explained in paragraph 10 of Mr. Bird's reply to the Board, dated 26th August 1858, to leave fallow a portion of their holdings for one or more years, and take up fresh lands for cultivation. Hence in the item of lands laid waste during the present year, the assessment amounts to Rs. 1,80,213-12-3 and of lands newly taken up the assessment is Rs. 2,22,397-3-4, as shown in the following account. It is not customary in this District to bring to account waste deducted in previous years, nor to insert it in the puttah.

Items.	Dry.		Wet.		Garden.		Total.	
	Acres.	Assessment. Rs. A. P.	Acres.	Assessment. Rs. A. P.	Acres.	Assessment. Rs. A. P.	Acres.	Assessment. Rs. A. P.
Ryots' holding...	3,77,504	6,80,156 11 4	1,33,024	7,63,409 9 11	34,388	1,22,812 2 0	5,44,916	15,66,378 7 3
Lands taken up...	63,522	1,55,402 8 2	6,930	55,630 11 5	2,049	11,373 15 9	72,501	2,22,397 3 4
Deduct Waste...	4,41,026	8,35,559 3 6	1,39,934	8,19,030 5 4	36,437	1,34,186 1 9	6,17,417	17,88,775 10 7
	59,348	1,35,740 3 9	5,162	36,080 3 3	1,271	8,393 5 3	65,781	1,80,213 12 3
	3,77,526	6,94,560 12 2	1,34,227	7,81,794 15 1	35,024	1,25,548 8 4	5,46,777	16,01,904 3 7
	3,152	5,258 3 7	565	1,155 3 0	142	244 4 2	4,859	6,657 10 9
Total...	3,81,678	6,99,818 15 9	1,34,792	7,82,950 2 1	35,166	1,25,792 12 6	5,51,636	16,08,561 14 4

Actual Cultivation...
Remaining...
Waste Charged...

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12. The item of waste here charged to the extent of Acres 4,859, assessed at Rupees 6,657-10-9, is land taken up by the Ryots in the eight Talooks of the District, except Manapara, for cultivation under "Sharuth Bunjur," Moolchilka Waste and Progressive Cowle, but left uncultivated. The amount, Rs. 15,66,378-7-3, entered in the Enclosure B in No. 3 as the Ryots' holdings of the last Fusly, includes the sum of Rs. 888-9-10 adverted to in paragraph 5 of the Board's Proceedings dated 16th July 1858, No. 2,645.

REMISSIONS.—13. The subjoined Abstract account gives the full amount of remissions allowed in the cultivation, and the comparison between the Fuslies 1266 and 1267 shows a result against the latter of the sum of Rupees 57,248.

ITEMS.	Fusly 1266.		Fusly 1267.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Shavy withered crops...	20,648	5 0	44,110	0 1	23,462	0 0	...	...
Alleged crops destroyed by inundation.	568	15 9	2,837	2 11	2,268	0 0	...	...
Remission granted in the 4 dry Talooks.	2,38,436	11 3	2,49,222	10 2	10,786	0 0	...	...
Do. on lands taken upon Cowle.	888	9 10	2,615	5 9	1,727	0 0	...	...
Second crop lands not cultivated...	39,853	8 7	58,858	14 6	19,005	0 0	...	...
General remission...	81	4 6	81	4 6	...	...	...	...
Total...	3,00,477	6 11	3,57,725	5 11	57,248	0 0	...	...

14. From the foregoing Statement, the amount of remissions on account of Shavy or withered crops, is seen to be greater in the Fusly under report than in the past one by Rs. 23,462; this is attributable to general unfavorableness of seasons, and also to the instructions of the Board dated 11th March 1858, No. 878, to grant remissions* for Poonjah crops. This indulgence was not granted without searching enquiry.

15. There is an increase* in the item of Alleged above the past Fusly's Settlement, occasioned by crops destroyed by inundation of the Woodyacondan and Codamoorty rivers, in the Conaud Talook, of a jungle stream in Vitticutty, of the Peroovallay and Coolayaur Channels in Laulgoody, and of the Vadavaur in the Woodiarpolliem Talook. These floods were caused by the heavy rains which fell in October.

16. The reduction in the land tax granted in the four dry Talooks under the orders of the Board dated 1st February 1855 and 24th February 1857, exceeds that of the past year by Rupees 10,786, consequent on the extended cultivation made by the Ryots.

17. The remissions on account of lands taken upon Cowle amounting to Rupees 1,727 exhibit an increase above the last Fusly, because more lands have been taken up than in last year, and the remissions so granted have been entered in this Statement agreeably to the orders of the Board dated 16th July 1858, No. 2,645, paragraph 5.

18. The remissions on account of second crop land not cultivated amount to Rupees 58,858-14-6, being an increase of Rupees 19,005 above the same item in last Fusly. This is due to the adverse season.

SUNDRY ITEMS—READY MONEY COLLECTION.—19. There is a Net Increase of Rupees 2,064 under this head when compared with the preceding Fusly. This is ascribable chiefly to the increase in the collection on account of extra cess for using Government water, and the rent on fruit trees. The following account gives the details :—

ITEMS.	Fusly 1266		Fusly 1267		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Istimrar Jodee, ...	2,012	8 0	2,012	8 0	...	...	...	...
Mania poroopoo, ...	6,323	1 1	6,323	1 1	...	...	...	...
Arasa poroopoo, ...	413	1 3	465	6 2	52	0 0	...	...
Buttavurty Maniem, ...	119	3 9	119	3 9	...	...	...	...
Urtha Maniem, ...	258	10 0	250	8 5	...	...	8	0 0
Chaturbhagum, ...	193	5 1	193	5 1	...	...	...	...
Total...	7,307	5 2	7,351	8 6	52	0 0	8	0 0
Nadaneervaree Neercusser, ...	3,210	6 3	5,164	1 5	1,953	0 0	...	...
Revenue from Hill Villages, ...	1,492	10 0	1,494	8 2	2	0 0	...	...
Rent on fruit trees, ...	7,288	10 1	7,368	10 7	80	0 0	...	...
Tax on Backyards or Manayvaree, ...	3,352	10 0	3,352	3 6	...	...	...	...
Grass Rent, ...	7,201	4 2	7,161	2 0	...	...	40	0 0
Rent of Palmyra trees, ...	45	3 4	45	3 4	...	...	...	...
Padoogay Rent, ...	6	7 1	6	7 1	...	...	...	...
Aricutty Padoogay land, ...	78	5 5	57	6 0	19	0 0	...	...
Tope Rent, ...	177	0 0	165	0 0	...	...	12	0 0
Padoogay Poroopoo, ...	57	1 0	84	14 2	28	0 0	...	...
Neeranikum, ...	432	3 11	444	6 11	12	0 0	...	...
Garden Rent in Volcondapoorum Talook, ...	179	0 0	175	0 0	...	...	...	...
Hill Rent, ...	1,647	0 0	1,653	0 0	6	0 0	...	...
Bamboo thorns, &c. ...	3	8 0	0	4 0	...	...	3	0 0
Tax on the Carpenter's shop in the Naga-nadaswamy Pagoda, ...	0	2 7	0	2 7	...	...	...	...
Sale of Durbah Grass, ...	67	13 6	57	12 0	...	...	10	0 0
Tank fishery ...	645	15 9	634	6 11	...	...	12	0 0
Rent of Islands, ...	310	0 0	309	0 0	...	...	1	0 0
Do. of Rattans, ...	8	8 0	6	7 0	...	...	2	0 0
Do. of wild Canes, ...	33	2 0	33	10 0	...	...	...	...
Do. of Koray, ...	5	0 0	5	0 0	...	...	...	...
Tax on a House ground in the Fort of Trichinopoly ...	2	5 2	2	5 2	...	...	...	...
Total...	26,244	4 3	28,261	14 10	2,100	0 0	80	0 0
Total...	35,564	1 5	37,628	15 4	2,152	0 0	88	0 0

Net Increase..... 2,064 0 0

By the above Statement, the Board will observe the amount of the last Fusly has been set down in the present Return as Rupees 35,564-1-5, instead of Rupees 35,900-11-5, inclusive of Rupees 2-5-2, noticed in paragraph 10 of the Board's Proceedings dated 15th July 1858, No. 2,624, and this occasions a difference of Rupees 60,345-10-0, this difference is the amount of Peshcush of the Zemindaries, Moottahs, Poliputs and the Jodee of the entire Shrotriem villages, transferred to Statement No. 10 and entered in Columns 2 and 3 of that Return.

LANDS HELD ON PROGRESSIVE COWLE.—20. The following Statement will show the transactions of the Fusly in respect of lands taken on Cowle; 1,276 Acres of wet and dry lands were taken up. The Cowle assessment "as per last Fusly" does not include Fassul Jasty and Teerwah Jasty in this Statement No. 6.

		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 ...	583	1,140 12 7	87	674 13 4	2	7 1 7	672	1,822 11 6
Deduct.....	Full teerwah ...	146	313 3 3	35	377 15 3	...	...	181	691 2 6
	Land abandoned...	82	169 8 0	23	149 12 3	...	...	105	319 4 3
	Total...	228	482 11 3	58	527 11 6	...	...	286	1,010 6 9
	Remainder. ...	355	658 1 4	29	147 1 10	2	7 1 7	386	812 4 9
In this Fusly add.	New Cowle. ...	914	1,146 8 4	362	1,026 13 2	...	...	1,276	3,073 5 6
	Total ...	1,269	1,804 9 8	391	2,073 15 0	2	7 1 7	1,662	3,885 10 3
Add....	Second Crop Assessment.	...	...	...	...	...	...	...	12 13 0
	Additional Assessment.	...	...	...	...	...	...	...	102 15 9
									115 12 9
Deduct.....	Remission on account of Cowle.	...	...	...	...	...	...	...	4,001 7 0
		...	...	...	...	...	...	...	2,615 5 9
	Net Beriz...	...	...	...	...	...	...	1,662	1,386 1 3

CULTIVATION OF SUGAR-CANE, COTTON AND INDIGO.—21. In the culture of Sugar-cane, there has been an increase of Acres 121* above last, * Fusly 1266... 1,624 Fusly. Nearly the whole is grown in the Talooks of Laulgoody, Torriore, Arrealore and Woodiarpolliem where the soil is best suited for this crop. No Sugar fit for Foreign markets is manufactured in this District, the operations being confined to Jaggery and coarse Sugar.

22. The culture of Cotton in this province has fallen off; only Acres 5,430 were under this product, being about 2,640 below last Fusly, owing to the want of rain.

23. In Indigo likewise the operations were limited to Acres 1,004, that is, about 165 Acres below last year. Trichinopoly does not grow much Indigo, the cultivation is confined to Laulgoody, Woodiarpolliem and Volcondapoorum.

PARTICULARS OF MOTURPHA.—24. There is a net increase of Rupees 64 under this head, resulting from the usual fluctuations in the Loom Tax.

25. The Loom Tax is chiefly collected in the villages of the four dry Talooks, Manapara excepted, and the Bazaar tax in certain villages of the Conaud Talook.

ITEMS.	Fusly 1266.			Fusly 1267.			Comparison.	
	Rs.	A.	P.	Rs.	A.	P.	Increase.	Decrease.
Tax on Trade...	718	7	5	730	10	11	12	...
Tax on Looms...	5,423	9	9	5,478	6	11	55	...
Professional Tax...	30	7	3	29	13	2	...	1
Tax on Houses...	2	2	4	2	2	4	...	...
Tax on Cattle, Sheep and Goats, &c...	25	8	0	23	0	0	...	2
Sundry or Miscellaneous Taxes...	20	3	10	20	10	5	...	...
Total....	6,220	6	7	6,284	11	9	67	3
Deduct.								
Pay of the Curnums of the Kuttoopootoor Moot-tah in Moosery Talook...	11	13	10	11	9	6	...	...
Remaining...	6,208	8	9	6,273	2	3	Net increase	64

The items of this tax have been detailed in the order noted in the margin of the Board's Proceedings dated 16th July 1858, No. 2,645, paragraph 6.

26. The subjoined Abstract exhibits the current demand of Extra Revenue and Interest Account.

	Fusly 1266.			Fusly 1267.			Increase.	Decrease.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
Extra Revenue...	3,042	15	11	3,568	5	5	526	...
Interest Account...	1,589	8	10	302	9	5	...	1,287

The increase in the Extra Revenue is derived chiefly from penalties levied on deeds and remitted by the Zillah and Principal Sudder Ameen's Courts, and from the amount of fines levied on public servants being higher than in the past year; while the decrease, Rupees 1,287, in the item of interest, is owing to the kists having fallen more into arrears in the past* Fusly, and defaulters having rendered themselves liable to interest demands.

* i. e. 1266.

* In Land Revenue for Fusly 1265 214
In Moturpha for Fusly 1264 240
Do. do. 1265 380
Total 5120
Total 7134

27. The collections* since made on account of irrecoverable arrears recommended for remission up to Fusly 1265, have been brought under the head of Extra Revenue, as per the orders of the Board contained in Extract Proceedings dated 16th July 1858, No. 2,645, paragraph 10.

BERIZ OF ALL SOURCES OF REVENUE.—28. The subjoined Statement exhibits the demand of all Sources of Revenue for the entire Fusly, resulting in a total net decrease of Rs. 8,995.

ITEMS.		Fusly 1266.		Fusly 1267.		Increase.	Decrease.
		Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
Land Revenue.	Permanently settled...	50,088	9 2	50,088	9 2	...	...
	Jodee of Shrotriem and Enam Villages...	8,757	0 10	8,246	10 7	...	510
	Rents for more than one year...	1,500	0 0	1,500	0 0	...	...
	Ryotwar	13,01,465	1 9	12,88,465	7 9	...	13,000
	Total	13,61,810	11 9	13,48,300	11 6	...	13,510
Sundry Sources of Revenue.	Abkarry	25,494	0 0	26,434	0 0	940	...
	Moturpha	6,238	8 9	6,273	2 3	64	...
	Stamps	25,611	8 0	29,883	8 0	4,272	...
	Total.....	57,314	0 9	62,590	10 3	5,276	...
Total Land and Sundry Sources.		14,19,124	12 6	14,10,891	5 9	5,276	13,510
Extra Revenue.	Land Revenue...	1,727	8 11	1,870	4 10	143	...
	Sundry Sources of Revenue...	1,315	7 0	1,698	0 7	383	...
	Total.....	3,042	15 11	3,568	5 5	526	...
Interest Account.	Land Revenue...	1,490	1 7	267	0 3	...	1,223
	Sundry Sources of Revenue...	99	7 3	35	0 2	...	64
	Total...	1,589	8 10	302	9 5	...	1,287
Grand Total.....		14,23,757	5 3	14,14,762	4 7	5,802	14,797

Net Increase .. 8,995

29. Of the causes of the decrease in the Land Revenue and Interest Account, and the increase in the Extra Revenue and Moturpha, explanations have already been afforded in paragraphs 9, 24 and 26 of this Report.

30. The increase, Rupees 940, in the Abkarry Revenue, which forms the principal head of Extra Revenue in this Collectorate, arises from the rent of the farra being higher than in Fusly 1266.

31. The Stamp Revenue exhibits an increase of Rupees 4,272, resulting from enhanced sales of Stamped Papers.

32. The enclosures A and B in Statement No. 10 have been prepared in conformity with the instructions conveyed in paragraph 7 of the Extract Board's Proceedings dated 16th July 1858 No. 2,615. In following these orders it was found necessary to make certain alterations between the entries in the items of the last and the present account, with this difference the aggregate of Land Revenue will in the main be found correct. A separate account has been appended to this Return showing the extent of cultivation and the average assessment per Acre at the Survey, and the deduction of permanent remission, in the form which accompanied the Board's Circular of the 7th August 1856, No. 2,533.

Statement No. 11.

33. The subjoined Statement exhibits the Demand, Collection and Balance of all Sources of Current Revenue :—

ITEMS.	Demand.		Collection up to August.		Balance.	
					Items.	Amount.
	Rs.	A. P.	Rs.	A. P.		Rs. A. P.
Current Fusly 1267.	Land Revenue ...	13,48,300 11 6	13,39,320 11 6		Shrotriem	41 5 3
					Jodegay...	8,935 10 9
					Ryotwar...	8,980 0 0
					Total...	118 13 10
	Sundry Sources of Revenue ...	62,590 10 3	62,471 12 5		Moturpha	118 13 10
						118 13 10
	Total...	14,10,891 5 9	14,01,792 7 11			9,098 13 10
	Extra Revenue ..	3,568 5 5	3,568 5 5			.....
	Interest Account ...	302 9 5	302 9 5			.....
	Total...	14,14,762 4 7	14,05,663 6 9			9,098 13 10

The total demand for the year is Rupees 14,14,762-4-7, of which up to 31st August 1858 Rupees 14,05,663-6-9 were collected, leaving a balance of Rupees 9,098-13-10 which may be expected to be realized in due course.

34. The Board will observe a difference of Rupees 43,101 in the aggregate, in the item of Shrotriem Jodee, &c., between Statements Nos. 10 and 11 and the closing Demand, Collection and Balance of the year. This difference is explained as follows:—Rupees 33,988 are the amount of Peshcush of the Zemindaries of the Manapara Talook, carried to the head of Permanently Settled. Rupees 7,101, the Jodee amount of detached Enam lands, carried to the head of "Ryotwar" under the orders of the Board dated 16th July 1858, No. 2,645, paragraph 4; and the remaining Rupees 2,012, the Jodee of the Zemindaries of Torriore, Woodiarpolliem and Arrealore Talooks, which have also been included in the item of Ryotwar, agreeably to Extract from the Proceedings of the Board dated 15th July 1858, No. 2,624, paragraph 11.

The difference, Rupees 7, in the item of "Extra Revenue," has arisen from collections made an account of arrears, previously recommended for remission as irrecoverable, up to Fusly 1266, and brought under the above head agreeably to Extract Board's Proceedings dated 16th July 1858, No. 2,645, paragraph 10, and is the sum noticed in the 27th paragraph of this Report.

35. Statement No. 12 shows the Demand, Collection and Balance of Zemindaries, Poliputs and Moottahs in this District. The particulars of the balance, Current and Arrears, are given in the two additional columns opened for that purpose as per orders* of the Board.

* 16th July 1858, No. 2,645, para. 9. The balance against the Moottadar of Kauttoopoottoor was liquidated in August 1858.

COLLECTIONS ON ACCOUNT OF ARREARS.—36. The following account shows the particulars of the collections on account of arrears, as required in paragraph 10 of the Extract Board's Proceedings dated 16th July 1858, and leaves a balance due of Rupees 5,771-14-5 :—

	Arrears at the begin- ing of Fusly 1267.			Collections.						Balance.						
				Collections upto August.		Remission.		Total.		Items.	Amount.					
	Rs.	A	P.	Rs.	A	P.	Rs.	A	P.		Rs.	A	P.			
Land Revenue...	86,301	12	9	79,705	15	7	925	2	4	80,631	11	11	Ryotwar.	5,670	10	10
Sundry Sources of Revenue ...	3,115	8	11	1,749	3	2	1,292	2	5	3,041	5	7	Moturpha.	74	3	4
	89,417	5	8	81,455	2	9	2,217	4	9	83,672	7	6		5,744	14	2
Extra Revenue.	716	1	11	...	...	...	691	5	5	691	5	5	Land...	24	12	6
Interest Account	2	3	9	..	..	...	...	...	...	...	...	...	Land...	2	3	9
Total	90,135	11	4	81,455	2	9	2,908	10	2	84,363	12	11		5,771	14	5

The following Return exhibits at one view the particulars of these arrears and the sums considered recoverable, doubtful and irrecoverable :—

ITEMS.	Fuslies for which due.	Balance.					
		Recoverable.		Doubtful.		Irrecoverable.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue	1260	...	...	...	...	58 5 0	58 5 0
	1261	...	...	...	...	270 0 2	270 0 2
	1262	...	...	92 3 11	278 1 9	370 5 8	370 5 8
	1263	...	...	20 12 3	613 2 6	633 14 9	633 14 9
	1264	0 8 3	56 2 4	549 2 3	605 12 10	605 12 10	605 12 10
	1265	...	...	437 1 1	1,614 1 1	2,051 2 2	2,051 2 2
	1266	26 0 11	854 1 7	800 15 9	1,691 2 3	1,691 2 3	1,691 2 3
	...	26 9 2	1,460 5 2	4,183 12 6	5,670 10 10	5,670 10 10	5,670 10 10
Moturpha	1264	...	...	...	34 4 0	34 4 0	34 4 0
	1265	...	...	...	37 11 11	37 11 11	37 11 11
	1266	2 3 5	...	...	...	2 3 5	2 3 5
	...	2 3 5	...	...	71 15 11	74 3 4	74 3 4
Extra Revenue ...	1263	...	...	...	0 3 6	0 3 6	0 3 6
	1265	...	...	...	24 9 0	24 9 0	24 9 0
	...	...	...	...	24 12 6	24 12 6	24 12 6
Interest Account	1263	...	...	...	2 3 9	2 3 9	2 3 9
Total...	...	28 12 7	1,460 5 2	4,282 12 8	5,771 14 5	5,771 14 5	5,771 14 5

* Balance of Fusly 1264 entered in the Statement sent for Fusly 1266, is Rs.	675	1	9
Add arrears in Manapara Talook....	31	3	7
	706	5	4
Deduct Collections ...	100	8	6
	605	12	10

Rupees 675-1-9* are entered as the balance of Fusly 1264, which is further augmented by Rupees 31-3-7. The latter is a sum belonging to the Talook of Manapara and appertains to Government water used for Maniem lands by Enamdars prior to the transfer of the Talook to this District, but the collection of which was ordered to be suspended by the Sub-Collector of Dindigul.

37. In Statement No. 13 the particulars of the Fuslywar details of Land Revenue Arrears have been separately given for "Permanently Settled" and "Not permanently Settled" lands; And a separate paper is also attached showing the particulars Fuslywar of the irrecoverable balance recommended for remission as shown in Column No. 11 of the Statement, agreeably to the orders of the Board in Extract Proceedings dated 16th July 1858, No. 2,645, paragraph 10.

38. A Report on the entire out-standing balance of Revenue in this District, at the end of Fusly 1266, was submitted to the Board on the 21st October 1857. A further report on the present out-standing balances will be submitted in a few days.

COERCIVE PROCESS EMPLOYED IN THE COLLECTION OF THE REVENUE.—39. During the Fusly several notices of attachment of personal property have been served upon defaulters and their property advertised for sale. It became necessary in six villages to sell the property of 11 Ryots, the amount of arrears being Rupees 337, while the actual sale value realized Rupees 159. These particulars are given in Enclosure A of Statement No. 13.

GROSS COLLECTIONS AND CHARGES.—40. Statement No. 14 exhibits the full and complete details of the collections and charges of the Revenue of the province. The Gross Collections within the Fusly were Rupees 14,22,112; while the disbursements amount to Rupees 1,84,657, giving a per centage upon the receipts of 13 per cent.

41. No head of revenue in this return exhibits such fluctuations in the receipt and charges as to call for any special explanation, except the items "Arrears and Current" on which it is remarked that the decrease in the collection of arrears is occasioned by the arrears being less at the beginning of, and collected within, the Fusly, and so falling short of the sum collected during the past year 1856-57. The decrease in the current collections is owing to the adverse state of the season through want of rain, and the consequent destruction of the crops.

* 14th September 1855, para. 13.

Number of wells....	257
Extent of land cultivated Acres.	425
Amount of Assessment.....Rs.	808

42. In conformity to instructions,* a Memorandum showing the number of new wells dug by the Ryots at their own expense, and the extent cultivated by them, is entered in the margin. The total number of wells dug since the rules issued in Fusly 1262 is 1,518, a result which may be fairly considered as very satisfactory.

CUTLAY SHELAVOO.—43. The plan of assessing a fixed sum in the Pattah of each Ryot on account of Cutlay Shelavoo, has been brought into operation in the four wet Talooks and in the dry Villages of the Vitticutty Talook from this Fusly, as per Order of Government conveyed in Extract Minutes of Consultation dated 23d October 1857, No 1,087.

44. Having so very recently joined the district, with none of the Native Officers in which I have been before acquainted, any expression of opinion on their merits from me would of course be valueless.

IN CON. 29TH JUNE 1860, No. 5087.

From A. HATHAWAY, Esq., Acting Collector of MADURA,
dated Madura, 3d November 1858, No 250.

I have the honor to submit the Report on the Settlement of the District for Fusly 1267, together with the usual statements as per list enclosed.

2. It will be observed, that the settlement of the Principal Division was wholly made by me, and that of the Sub-division, partly by Mr. Child and partly by Mr. Hodgson; the Acting Sub-Collectors for the time being.

3. An Enam village* capable of yielding a Revenue of Rupees 57 was resumed and brought under Ryotwary tenure in the year under report, in accordance with the orders of Government conveyed in Board's Proceedings, 22d December 1857.

4. As the statistical returns are not due this year, I will only draw the attention of the Board to the excessive loss of cattle resulting from the adverse season, and which is noticed by the Acting Sub-Collector in paragraph 7 of his Report herein enclosed.

5. The character of the season of the year under reference, is already on the records of the Board. It commenced favorably in April in the Principal Division and in two Talooks of the Sub-division; but in May and the succeeding months up to September, the supply of rain was less than in the preceding year. In October rain fell abundantly, more so than in Fusly 1266. But from this date the District may be said to have ceased to receive any supply beneficial to the crops of Fusly 1267. The state of the Sub-division was still worse; as will be seen from the annexed Statement of the fall of rain.

Falls of Rain in Fusly 1267.

Months.	Rannad Zemindary.			Shevaganigah Zemindary.			Madacolum Talook.			Tiroomun-galum.			Meylore.			Tandicombo.			Iyempully.			Tenkuray.			Nellacottah.		
	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.
April 1857.	3	6	0	6	3	7	5	7	6	11	3	6	8	5	6	2	4	7	...	...	...	4	2	0	6	6	2
May "	1	4	0	3	0	1	1	7	7	2	1	6	1	2	0	5	2	4	1	2	4	5	2	0	9	3	7
June "	2	2	0	3	5	0	0	4	5	5	2	0	0	5	4	2	6	1	0	2	1	...	...	...	4	1	2
July "	7	4	0	8	0	2	5	7	2	0	3	1	1	4	5	1	5	6	5	4	8	...	...	...	3	0	4
August "	0	4	0	3	2	4	3	2	4	1	0	5	7	2	0	1	1	4	...	...	...	...	...	...	...	...	...
September "	1	1	0	1	3	3	...	...	...	4	2	0	...	...	...	2	3	6	0	4	0	1	0	0	0	2	3
October "	15	2	0	11	3	1	48	3	9	11	6	32	9	4	0	15	1	4	10	4	8	15	4	0	10	7	6
November "	1	4	0	0	5	3	2	0	4	0	6	5	2	5	4	2	6	3	3	6	4	2	7	0	4	4	9
December "	...	...	...	0	4	1	...	...	...	0	2	2	...	...	...	...	...	...	...	...	...	...	...	...	0	1	0
January 1858.	...	...	...	0	4	0	0	3	5	0	0	5	...	...	...	0	4	4	...	...	...	...	...	...	0	2	1
February "	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0	4	8	...	...	...	...	...	...	1	0	7
March "	...	...	...	0	1	0	...	...	...	...	...	...	...	...	...	...	1	4	0	...	...	...	...	...	...	...	...
	33	3	0	39	4	0	68	4	2	37	4	3	5	4	9	35	0	7	23	4	5	28	7	0	40	6	1

The result was a considerable decrease both in Dry and Wet cultivation, as also to a greater extent in the out-turn.

7. On the whole the season was "the most adverse probably on record; the amount of withered crops and of remission consequent thereon exceeding considerable that of Fusly 1246. In many instances the ryots received no return from their expenditure of capital and labor; while to those more fortunate the return was but scanty.

8. The number of Emigrants to Ceylon exceeded* that of the year preceding; and during the height of the pressure, food was supplied daily in the town of Madura from private funds to about 800 persons. It is however a source of satisfaction, to know that the people were in general healthy and unvisited by any epidemic. The want of pasture however and consequent disease, told fatally upon the cattle.

9. It will be observed from this enclosure, that the prices of all sorts of grain ranged very high, so much so, that in some cases; they rose to about four times the Commutation rates. This of course occasioned much suffering to the people, especially as during the previous year prices ruled very high.

10. Before commencing with the details of cultivation, I think it necessary to explain how Statement No. 3 and its enclosures have been prepared; in consequence of the Board's Circular, 16th July last, No. 2645, which having been received late after the close of the Jummahbundy, rendered the submission of this report in due time impracticable.

11. In Fusly 1266, the statement in question was supposed to have been intended to exhibit the actual cultivation instead of the occupancy, and was prepared accordingly. But to give effect to the instructions of the Board above referred to, the extent in the occupancy of the Ryots is shown in the return. This information could not be obtained without a second effort, as the Jummahbundy statements had already been prepared with reference only to the actual cultivation.

12. But in the Enclosure B of the year under reference, only the actual cultivation of the preceding Fusly is entered as the holdings at the commencement of the year, with a view to make it correspond with Statement 3 of Fusly 1266. From 1268 B will appear in its real form.

13. I take, however, the liberty of bringing to the notice of the Board, the mis-conception of the agricultural state of the District, likely to arise from complying with the requirements of the orders alluded to above, inasmuch as the principle of relinquishing lands which they do not cultivate (though correct and one that ought to be enforced) is very much opposed to the habits of the Ryots of this District.

14. I beg to annex a memorandum to explain my views.

	Rs.
Actual Cultivation of Fusly 1266 according to Statement No. 3...	11,58,291
Waste remitted in that year and added to the above in order to make up the holding of the Ryots	1,88,596
Total or Ryots holding at the commencement of Fusly 1267.....	13,46,887
Deduct lands abandoned, &c.....	24,628
Remainder.....	13,22,259
Deduct waste remitted out of the Cultivation of Fusly 1266.....	*1,71,965
Out of waste remitted in Fusly 1266.....	56,564
	†2,28,529
Balance or actual Cultivation of Fusly 1267.....	10,93,739

15. The remission,† it will be seen, thus calculated, becomes large in amount; whereas the sum actually remitted out of last year's settlement was about $\frac{1}{3}$ d* of it. Besides the present orders render the Jummahbundy statements imperfect, so far as they do not provide for the actual cultivation. This fact did not fail to attract the attention of the Board, who, having called for a

separate statement of cultivation in the concluding paragraph of their proceedings, the following abstract is drawn up in comparison with the year preceding.

	Fusly 1266.		Fusly 1267.		Increase.		Decrease.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Dry.....	432,813	5,73,375	403,814	5,41,064	...	...	28,999	32,311
Wet.....	87,300	4,24,222	82,254	3,95,219	...	...	5,046	29,003
Garden.....	5,689	18,726	5,968	19,751	279	1,025	...	...
Dry converted into Wet or Garden.....	41,290	1,41,623	40,088	1,35,664	...	...	1,202	5,959
Garden converted into Wet.....	79	345	73	321	...	...	6	24
	567,171	11,58,291	532,197	10,92,019	279	1,025	35,253	67,297
	Net Decrease:						34,974	66,272

16. The remarks on the state of the season explain the falling off both in Dry and Wet cultivation. The slight increase in garden cultivation took place in the Sub-division, the Ryots being induced by the want of rain to adopt irrigation from wells.

17. To return to Enclosure B, I must remark that the extent entered as given up by the Ryots is not wholly such; the Ryots in this District, as already observed, are not willing to relinquish their title to the putta lands and the power of transfer. When the recent orders are brought into operation, according to their strict letter, the inconvenience will be obviated, though at first their enforcement will be somewhat difficult.

18. A cowle granted for 93 acres was cancelled in consequence of a dispute about irrigation. A diminution of 124 Acres was occasioned by deficiency in measurement. The transfer of Plantain Gardens in the lower range of the Pulney Hills from wet to dry under the orders of Government, dated 5th May 1857, No. 419, makes an area of 494 Acres. Excepting these details, the extent actually given up, amounts but to 10 Acres, assessed at 18 Rupees. The total of the above would only make up an Assessment of Rupees. 2,762 To which must be added an item occasioned by the reduction made in the original teervah in seven Villages under the Sanction* of Government, 11th March 1858..... 7,522 And the Fussal and teervah Cummee arising from the lands used for highly assessed and additional crops in Fusly 1266, cultivated otherwise in the year under reference..... 14,344

Total amount entered as given up by the Ryots in Enclosure B..... 24,628

19. The amount of waste remitted is considerable. The restrictions against it could not, as already observed, be enforced in the year on account of its adverse nature. But the loss is lessened by the Ryots taking up fresh lands to about three-fourths of the extent remitted.

20. Waste was charged for to the amount of 1,711 Rupees, as no sound reason existed for remitting it. The greater part of this occurred in the Sub-division.

21. In noticing the remissions, I first take up the "Shavee" both in Dry and Wet crops. The remission on the first of which, though unusual, was granted under the special orders of the Board* conceded in consequence of the peculiar state of the season. It happened wholly in the Sub-division; the very few claims preferred for it in the Principal Division being rejected, with a view to prevent more and fictitious ones being advanced.

22. I annex an abstract of the particulars of Dry Shavee.

	Dry cultivation of individuals claiming remission.	Amount of Shavee reported.	Amount disallowed.	Amount remitted.
	Rs.	Rs.	Rs.	Rs.
Claims allowed to $\frac{1}{4}$	34,358	21,869	16,405	5,464
Do. to $\frac{1}{2}$	1,71,066	1,06,941	53,471	53,470
Total..	2,05,424	1,28,810	69,876	58,934

CULTIVATED.—23. The extent of Dry land on which the above remission was given amounts to about half of the cultivated area of the Division. It is necessary to remark here that the Sub-Collector has extended the concession conveyed in the Board's orders* to the Cholum crop in addition to the six† species noted in the margin. The state of the season is his justification.

* Vide paragraph 61 of his Report, 9th March 1858.
 † 1. Cumboo.
 2. Samay.
 3. Tanai.
 4. Veragoo.
 5. Raggy.
 6. Coodiravalee.

24. The remission granted on account of Nunjah Shavee amounted to 1,33,650, of which the subjoined is a Talookwar detail.

	In the Villages in which crops withered.		Shavee determined upon examination.		Amount disallowed.	Amount remitted.
	Total cultivation.					
	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.
Maducolum.....	16,533	77,570	11,297	55,124	23,259	31,865
Tiroomungalum.....	8,247	38,599	5,897	26,920	6,525	20,395
Meylore.....	27,111	1,04,875	17,160	64,593	13,843	50,750
	51,891	2,21,044	34,354	1,46,637	43,628	1,03,010
Sub-division.....	18,695	88,395	6,825	31,878	1,238	30,640
	70,586	3,09,439	41,179	1,78,515	44,865	1,33,650

25. The amount disallowed is made up of the following items:—

On account of gain by price.....	Rs. 23,615
Shavee reaped before examination.....	12,945
Shavee destroyed by cattle before do.....	5,864
Land ploughed before do.....	1,203
Total Principal Division.....	43,627
In the Sub-division.....	1,238

26. These charges were made in proportion to the condition of the village and the trustworthiness of the examination returns.

27. In consequence of the special relaxation held out in the Board's Proceedings for dry crops, which was eagerly taken advantage of, a large extent of land was cultivated in tank-beds. A sudden heavy fall of rain in April 1858 submerged these crops; hence the increase. I have taken steps to check the vicious system in vogue here, of cultivating the beds of tanks, in all cases where it may prove injurious to the tanks.

Dated 13th February 1858, No. 616.

28. Remission of half tax on lands assessed at a consolidated teervah for two crops, but cultivated with a single one in the year under report was allowed solely in the Sub-division.

Item No. 12.

29. The rest of the remissions call for no remark.

30. The timely rain in October gave an impulse to Cotton cultivation; but, from the subsequent drought, the produce was below the average. The quality however was good and it fetched a price of between 12 and 14 Rupees per Pody, as against Rupees 8 and 10, the price in Fusly 1266. It is reported that but a small quantity of cotton was exported from Tutacoreen; hence a considerable stock in hand.

Statement No. 7.
 Fusly 1266.....Acres 69,972
 " 1267....." 74,583

31. Sugar-cane and Indigo were cultivated to a trifling extent.

32. The sundry items amount to Rupees 40,216, or Rupees 8,024 below those of Fusly 1266. The chief items of decrease are Fish rent, Grass tax, and Water rate on Enam lands, resulting from the season. The Jody on Enam lands in the Government villages, has been excluded from the statement, with reference to the Board's Circular.*

Statement No. 4.
 16th July 1858.

33. The Durkasts received for grass were few, and the Revenue derived from the item was

Sub-Collector's Report, para. 79.

Quarter tax on one-fifth of the Ryots holding.....	1,916
Taken on Durkast.....	814
Usual levy in a certain Village.....	2

2,732

34. Subjoined is the Statement of all sources of Revenue as compared with Fusly 1266.

* A in No. 10.

	Fusly 1266.			Fusly 1267.		
	Rs.	A.	P.	Rs.	A.	P.
Land Revenue.....	19,11,762	1	3	16,75,112	4	0
Salt.....	4,09,075	14	0	4,32,339	4	11
Sayer.....	348	3	11	227	5	3
Abkarry.....	78,900	0	0	78,900	0	0
Sea Custom.....	17,920	3	2	18,087	15	7
Stamps.....	55,512	12	6	49,259	1	6
Extra Revenue.....	16,350	7	5	14,929	6	3
	24,89,869	10	3	22,68,855	5	6

35. The Revenue of the year fell short of that of Fusly 1266 by Rupees 2,21,015; almost the whole of which decrease is on account of Land Revenue. I beg to notice a change which happened in the internal management of this branch.

36. The Erachakanaknoor estate which had been entered under Land Revenue, as rented for more than one year in Fusly 1266, was, in the year under report, transferred to the head "Permanently settled;" the surplus above the Peshcush being carried to deposit, pending decision of a suit for the Estate in the Civil Court, in conformity to the orders of Government conveyed in Extract Minutes of Consultation, dated 4th August 1857, No. 740.

Board's Proceedings, 14th August 1857, No. 2708.

37. This causes an increase in the latter and a decrease in the former item.

38. Annexed is the statement of Demand, Collection and Balance of the year.

Talook.	Demand.		Collection within the Fusly.		Subsequent Collections to September 1858.		Balance.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Madacolum.....	1,45,783	4 5	73,305	0 2	47,345	9 10	25,132	10 5
Tiroomungalum....	2,38,412	0 7	1,76,544	4 10	49,292	4 8	12,575	7 1
Meylore.....	1,64,124	4 6	1,02,867	11 11	58,371	3 9	2,885	4 10
	5,48,319	9 6	3,52,717	0 11	1,55,009	2 3	40,593	6 4
Tandicomboo.....	1,10,023	1 6	80,292	11 0	28,205	6 11	1,524	15 7
Iyempully.....	99,527	12 1	67,808	11 5	29,601	1 3	2,117	15 5
Tenkurray.....	1,31,913	1 11	94,676	11 10	35,468	6 0	1,768	0 1
Nellacottay.....	43,039	0 0	36,234	15 11	6,446	5 2	357	10 11
	3,84,502	15 6	2,79,013	2 2	99,721	3 4	5,768	10 0
	9,32,822	9 0	6,31,730	3 1	2,54,730	5 7	46,362	0 4
Sittanandel Villages....	3,274	13 1	520	10 9	2,754	2 4	...	...
	9,36,097	6 1	6,32,250	13 10	2,57,484	7 11	46,362	0 4
Zemindaries.....	7,39,014	13 11	6,26,706	0 1	47,860	5 5	64,448	8 5
Total.....	16,75,112	4 0	12,58,956	13 11	3,05,344	13 4	1,10,810	8 9

39. The Balance in the Government Talooks is in course of realization. Of that due in Zemindaries, Rupees 51,400, will be collected in November, the Ramnad Zemindar's request to defer the payment of his last instalment till then, having been granted in consequence of the unfavorable season. Payments from Zemindars to the extent of 8,500 Rupees have been made through drafts on the Sub-Treasurer, and the balance will shortly be realized.

No 13. 40. The next subject to be noticed is the old balances amounting to Rupees 8,457-1-7, which I beg to class as follows, as they stood at the end of September 1858.

	Recoverable.		Doubtful.		Irrecoverable.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Fusly 1261.....	..	..	..	..	123	12 0
„ 1263.....	0	6 5	..	..	167	3 5
„ 1264.....	283	4 6	131	14 1	1,109	1 7
„ 1265.....	1,172	6 4	486	0 6	678	4 2
„ 1266.....	1,447	8 4	342	6 1	6,378	12 5
	2,903	9 7	960	4 8	8,457	1 7
Zemindary 1266.....	221	11 8	..	..	..	..

Col. 11 of Statement No 13.

* In the report of 1266...547 5 4
 " Previous reports for which sanction has since been received...1,269 5 6.

41. I deem it necessary to detail only the irrecoverable arrears which are 8,457-1-7; of this, Rupees 1,816-10-10 were recommended* for remission in the reports of the preceding year, and the remainder is made up of the undermentioned items.

Waste charged through inadvertence..... 5 11 7
 Water rate charged on Enam lands, which were since ascertained to have been cultivated by private water 124 15 2
 Cowle lands charged, but exempted subsequent to Jummahbundy on good grounds..... 98 4 8

Board's Proceedings, 15th
 May 1857 No. 1592.

Reduction of Assessment in certain 7 villages made under the sanction of Government, dated 11th March 1858, No. 323, the portion reduced having been charged in Fusly 1266 in the accounts, though the collection was suspended in conformity to a previous order, dated 29th

April 1857..... 6,126 5 5
 Boundary dispute decided in favor of Zemindary village..... 4 12 2
 Amount detailed in the Sub-Collector's Report, paragraphs 89 to 94... 280 5 9
 Total.....6,640 6 9

42. I request sanction for writing off this sum.

43. With regard to Sevoy Jumma, I have nothing more to add than to repeat the request contained in paragraph 20 of the Report on the Settlement of Fusly 1266, for permission to strike off an arrear of Rupees 53-7-5.

44. Coercive process was exercised to the extent of recovering 178 Rupees, being the sale proceeds of personal property of 97 defaulters, in the year under review.

45. The falling off in the Revenue, and the failure of punctual payment within the Fusly, both by Zemindars and Government Ryots, account for the decrease in the Collections of Current Revenue. The arrears at the beginning of the year were less than in Fusly 1266, and the collection on that account was proportionately small.

46. The increase in the charges on account of Collectors' salary and Deputation allowance, was owing chiefly to the disbursement of the Deputation allowance of the Collector and the Sub-Collector for a greater period than in Fusly 1266.

Decrease.....1,976.
 HOOZOR AND DISTRICT ESTABLISHMENT.—47. The disbursement of pay of the Talook Establishment for 12 months in the year under review, instead of for 13 months as in the year preceding, causes the decrease.

SADERWARD.—48. The payment of Saderward for 12 instead of 11 months, as in 1266, as well as an arrear amounting to Rupees 637, occasion the increase.

49. The decrease in the Extra charges arises from the non-employment of extra Gomastahs for arranging the old records, &c.

50. In proceeding to notice the Revenue from extra sources, I enclose four statements relative to salt, and subjoin a Statement of the Home and Inland consumptions.

	Fusly 1266.		Fusly 1267.		Increase.		Decrease.		Tinnevely salt consumed in Madura.	
	I. Mds.	S.	I. Mds.	S.	I. Mds.	S.	I. Mds.	S.	I. Mds.	S.
Home Consumption..	285,940	33	304,773	27	18,832	34	..	..	10,644	27
Inland Consumption.										
Coimbatore.....	94,962	11	103,387	20	8,425	9	..	..	..	..
Trichinopoly.....	1,728	30	1,018	5	..	..	710	25	..	..
Salem.....	16,425	0	13,081	35	..	..	3,343	5	..	..
Tanjore.....	11	10	13	5	..	135	..	..	..	..
Tinnevely.....	6,753	30	9,150	0	2,396	10	..	..	..	..
Poodoocottah.....	3,486	30	1,035	0	..	..	2,448	30	..	..
	123,364	31	127,685	25	10,823	14	6,502	20	..	..
Total....	409,305	24	432,459	12	29,656	8	6,502	20	..	..
					Net...23,153		28			

51. The sales amounted to Rupees 4,32,339, or 23,263 above the previous highest year on record, Fusly 1266. This was owing chiefly to the increase of population; but in a secondary degree, to the fact, that carts employed to convey grain to parts of the Ramnad Zemindary, situate on the sea shore, which suffered much from the prevalence of drought, took back salt.

52. The quantity of salt manufactured and that remaining in hand is exhibited, below.

	Fusly 1266.		Fusly 1267.	
	I. Mds.	S.	I. Mds.	S.
Balance in hand at the commencement of the year.....	369,808	35	485,527	27
Salt Manufactured.....	524,528	20	413,043	9
Gain by measurement.....	495	36	1,073	12
	525,024	16	414,116	21
	894,833	11	899,544	8
Quantity sold in the year.....	409,305	24	432,457	12
Balance { In hand.....	452,062	38	422,196	19
Wastage to be written off.....	33,464	29	44,988	17
	485,527	27	467,184	36

53. Of the wastage entered above, Indian Maunds 33,464, Seers 29, have been since ordered to be struck off, by Minutes of Consultation, 1st September 1858, No. 1298, and for striking off the remainder, sanction is now requested.

54. The increase in the salt charges, is occasioned by the payment to the District Establishment for 13 instead of 12 months, as in Fusly 1266; and the disbursement of Coodywarum in arrears for Fusly 1266 on a quantity of Indian Maunds 1,36,770.

55. No stamps of the highest value were sold in the year under report, as in the preceding; hence the falling off in the Revenue.

56. The other items of the Extra sources call for no remark.

57. I am glad to be able to report favorably of all my subordinates. Mr Child had but a brief tenure of office as Acting Sub-Collector, but he, as also Mr. Hodgson the present Acting Sub-Collector, Mr. Cockerell the Head Assistant, Mr. Longley (who acted in that capacity for some time) and the Assistant Collector Mr. Macgregor have shown themselves active and efficient public servants.

58. I am able also to report very favorably of the Head and Naib Sheristadar. Mr. Hodgson speaks well of the Sub-division Sheristadar, but I have reason to believe that his capacity for active service is past.

IN CON. 17TH MAY 1860, No. 4506.

From D. MAYNE, Esq., Acting Collector of TINNEVELLY,

dated Tencausey, 30th September 1858, No. 327.

I have the honor to submit the following report upon the settlement of the Land and Extra Sources of Revenue of this District for Fusly 1267, A. D. 1857-58, and to forward duly filled up agreeably to the instructions contained in a Memorandum from the Secretary to Government dated the 23rd August 1856, the sets of forms of Annual Settlement Accounts Nos. 1 to 14 and one number* in addition, as required in paragraph 20 of Circular Extract from the Proceedings of the Board of Revenue dated 16th July 1856; and further four Statements showing the transactions in the Salt Department during the Fusly under report, making in all 19 Statements as per the accompanying list.

2. Agreeably to the instructions contained in paragraph 12 of the Circular Extract from the Proceedings of the Board of Revenue dated 16th July 1858, the Statements which accompany this report have been prepared in a manner to preserve due agreement between such of them as are intended to correspond.

SEASON.—3. The Board will have observed from the periodical reports on the state of the

Sources of Irrigation.		Extent of Cultivation.				Of which extent of drought and short produce.			
		Fusly 1266.		Fusly 1267.		Increase.		Decrease.	
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
		1266.	1267.	1266.	1267.	1266.	1267.	1266.	1267.
Carr.....	Tamrapoorney	33,598	34,069	101	52	101	52	49	49
	Minor Rivers	16,342	18,698	104	181	104	181	77	77
	Rain-fed Tanks	5,424	5,628	103	401	103	401	298	298
Peshanum.....	Tamrapoorney	55,364	58,395	308	634	308	634	326	326
	Minor Rivers	50,534	50,434	156	278	156	278	122	122
	Rain-fed Tanks	37,875	43,507	2,740	3,218	2,740	3,218	478	478
Total.....	Tamrapoorney	110,914	120,762	12,540	11,608	12,540	11,608	932	932
	Minor Rivers	84,182	84,503	257	330	257	330	73	73
	Rain-fed Tanks	54,217	62,205	2,844	3,399	2,844	3,399	555	555
Grand Total.....		166,278	179,157	12,848	12,242	12,848	12,242	1,234	1,234

Wet Cultivation, Oloongoo, Aumany and Tarum inclusive.

season submitted from this office monthly and bi-monthly, and from the official year report forwarded under date the 20th May 1858, that the character of the season was, on the whole, not unfavorable for the periodical cultivations designated Carr and Peshanum, although the want of opportune rains was experienced intermediately. The effects of the season will be best observed from the table given in the margin which, compared with the preceding Fusly, exhibits the total extent of wet cultivation during the Carr and Peshanum periods under each of the three sources of Irrigation existing in this District, viz., the chief river Tamrapoorney, minor rivers, and rain-fed tanks, and the portions thereof which suffered either from entire or the partial failure of crops.

CARR.—4. At the commencement of the Carr cultivation or between the months of May and June 1857, the rains of the south-west monsoon fell in sufficient quantity on the hills and continued with intermission till the end of August. The chief river Tambrapoorney and other minor streams received a full supply of water, and the consequence was an increase in the Carr cultivation under the rivers. There was also an increase in the cultivation under the rain-fed tanks, which having been in some places well supplied by the rains in the months mentioned, enabled the ryots to carry on the Carr cultivation on an extended scale. There was but little deficiency in the yield of the crops under all the three sources of irrigation. Entire and partial *failure* of crops occurred to the extent of 634 acres in the period of Carr cultivation as will be seen from the foregoing table; of this 401 acres were cultivation under rain-fed tanks which suffered owing to the want of seasonable rains in some places at a later period.

PESHANUM.—5. The Peshanum season which commences with October and ends in January was favorable at seed time, the rains of the north-east monsoon having fallen in abundance in the month of October 1857. The tanks depending on the rivers and most of those fed by rain received their full supply. Some tanks burst their bunds. The cultivation under supplies from tanks depending on the Tambrapoorney, suffered a decrease to the extent of 100 acres as shown in the foregoing statement. The yield of the crops under all the three means of irrigation was generally indifferent, owing to the want of seasonable rains from the month of November 1857, though in most cases not to such a degree as to render remission necessary. Of the entire and partial failure of crops* under the head of Peshanum, a great proportion occurred in the two northern talooks of Streevillypootoor and Shenkerninarcoil, forming part of the Sub-division where the failure of rains was most severely felt.

* 11,608 Acres.

POONJAH.—6. The character of the season was not, on the whole, favorable to dry cultivation. The early rains having been insufficient, a very small extent of land was brought under culture, up to the month of September. In October rain having fallen in abundance, the ryots were enabled to undertake cultivation to the extent shewn in the margin; but owing to the failure of subsequent rains, especially at a time when the standing crops were coming into bearing, the harvest yielded but a small produce generally and in some instances it was so scanty as not to be sufficient even to meet the Government demand. Some of the early dry crops entirely perished from want of rain.

GARDEN CULTIVATION.—7. Owing to the deficiency of rain which tends to lessen the means of irrigation even from wells, a decrease of the cultivation under the head of Garden Lands has followed to the extent of acres 493, compared with that of the preceding Fusly as shown in the margin.

8. The sanitary condition of the district during the past Fusly was on the whole good, although the diseases of cholera and small pox were not unknown. Among the cattle great losses from a description of murrain were suffered. The high prices which obtained and the scarcity of human food as well as fodder for cattle have pressed severely on the country during the year under review.

No. 1.

Fusly.	1	Carr.			Peshanum.			Total.		
		Oloongoo price.	Current selling price.	Settled price.	Oloongoo price.	Current selling price.	Settled price.	Oloongoo 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
1266.....		2 11 6 48	4 1 0 4	3 12 7 35	2 11 8 12	3 9 10 35	3 5 6 44	2 11 7 44	3 12 4 18	3 8 0 12
1267.....		2 11 6 59	4 4 9 23	4 0 5 4	2 11 6 48	4 9 1 63	4 4 9 49	2 11 6 52	4 7 7 63	4 8 3 48
Increase.		0 0 0 11	0 3 9 19	0 3 9 33	.....	0 15 3 28	0 15 3 5	.....	0 11 3 45	0 11 3 36
Decrease.					0 0 1 28	.....	.....	0 0 0 56	.....	.....

9. From the foregoing Statement No. 1, it will be seen that the commutation prices fixed for the Carr and Peshanum crops of Fusly 1267 exceeded those of the previous year by A. 3, P. 9, C. 33 and A. 15, P. 3, C. 5, respectively, and this was owing to the following causes:—

1st. The unusual high price of paddy ruling in the market, in consequence of the continuous adverse result of the season during the last four or five years, causing the failure of crops in some instances and the limited yield of produce in others.

2nd. The paucity of the imports of grain into this district from the neighbouring countries of Madura, Trichinopoly, Tanjore, &c.

3rd. The exportation of grain to some extent to the adjoining District of Madura and to the Travancore State.

4th. The unusual high prices of all species of dry grains owing to the unfavorable nature of the season and the consequent failure of crops.

	Rs. As. P. C.	
Fusly 1265.....	4 1 1 54	
Average of the 10 years from Fusly 1255 to Fusly 1264.	2 11 2 19	
Fusly 1267.....	4 4 9 49	

PESHANUM SETTLED PRICE.—10. The settled price for Peshanum exceeds even that of Fusly 1265 (which was an unusually high rate) and the average of 10 years previous to Fusly 1265.

11. The prices which ruled in the grain market at the periods prior and subsequent to that when the commutation price of the settlement was fixed, were higher than the prices settled for the Revenue.

STATEMENT No. 2.

		Fusly 1266.	Fusly 1267.	Comparison.	
				Increase.	Decrease.
Nanjah.	Olongoo.	Extent of land cultivated. { 1st crop, acres.....	1,03,891 0 0	1,11,688 0 0	7,797 0 0
		2nd crop, do.	46,212 0 0	50,020 0 0	3,808 0 0
		Total.....	1,50,103 0 0	1,61,708 0 0	11,605 0 0
		Particulars. { Carr, acres.....	49,480 0 0	52,694 0 0	3,214 0 0
		Peshanum, do.	1,00,623 0 0	1,09,014 0 0	8,391 0 0
		Total of Mailwarem in Grain cottahs.....	4,39,120 13 0 3/4	4,68,656 6 6	29,535 14 3/8
		Price per Grain Cottah, Rs.....	3 8 0 3/10	4 3 3 3/4	.....
		Beriz thereof, Rs.....	15,37,352 13 6	19,71,672 5 11	4,34,319 8 5
		Extent of land cultivated. { 1st crop, acres.....	6,163 0 0	6,508 0 0	345 0 0
		2nd crop, do.	2,394 0 0	2,535 0 0	141 0 0
	Pottom.	Total.....	8,557 0 0	9,043 0 0	486 0 0
		Particulars. { Carr, acres.....	3,345 0 0	3,267 0 0	.....
		Peshanum, do.	5,212 0 0	5,776 0 0	564 0 0
		Total of Mailwarem grain.....	14,192 17 1 1/2	14,794 14 5 1/2	601 18 3 1/2
		Price per Grain Cottah, Rs.....	3 12 8 4/10	4 7 2	.....
		Beriz thereof, Rs.....	53,846 4 5	65,805 3 8	11,958 15 3
		Extent of land cultivated. { 1st crop, acres.....	1,980 0 0	2,491 0 0	511 0 0
		2nd crop, do.	654 0 0	744 0 0	90 0 0
		Total.....	2,634 0 0	3,235 0 0	601 0 0
		Particulars. { Carr, acres.....	812 0 0	939 0 0	127 0 0
		Peshanum, do.	1,822 0 0	2,296 0 0	474 0 0
	Poroppoo.	Beriz thereof, Rs.....	7,396 12 10	8,468 4 2	1,071 7 4
		Extent of land cultivated. { 1st crop, acres.....	938 0 0	985 0 0	47 0 0
		2nd crop, do.	233 0 0	296 0 0	63 0 0
		Total.....	1,171 0 0	1,281 0 0	110 0 0
		Beriz thereof, Rs.....	5,132 12 6	5,500 9 1	367 12 7
		Total extent of cultivation. { 1st crop, acres.....	1,12,972 0 0	1,21,672 0 0	8,700 0 0
		2nd crop, do.	49,493 0 0	53,595 0 0	4,102 0 0
		Total.....	1,62,465 0 0	1,75,267 0 0	12,802 0 0
		Total Beriz, Rs.....	16,03,728 11 3	20,51,446 6 10	4,47,717 11 7
		Poonjah.....Land cultivated for the 1st crop, acres.....	5,67,294 0 0	5,57,279 0 0	10,015 0 0
		Beriz thereof.....	4,76,277 15 6	4,64,028 14 9	12,249 0 9
	Tarum.	Bagayot.....Land cultivated for the 1st crop, acres.....	11,915 0 0	11,411 0 0	504 0 0
		Beriz thereof, Rs.....	36,070 1 6	36,668 6 4	598 4 10
		Total land cultivated, Wet, Dry and Garden for the 1st crop.....	6,92,181 0 0	6,90,362 0 0	1,819 0 0
		Total amount of Beriz, Rupees.....	21,16,076 12 3	25,52,143 11 11	4,36,066 15 8
		Amount of deductions as per Enclosure D to Statement No. 3.	2,21,778 1 9	2,42,806 10 4	21,028 8 7
		Remaining Beriz, Rupees.....	18,94,298 10 6	23,09,337 1 7	4,15,038 7 1
		ADD			
		Net Beriz of Tope, Taudbund, &c., Sundry Items after deducting Enams, &c., Rupees.....	1,25,071 9 10	1,10,453 12 4	14,617 13 6
		Grand Total Beriz, Rupees.....	20,19,370 4 4	24,19,790 13 11	4,00,420 9 7
		ADD AGAIN,			
		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 Coopshund's cowle lands, the term of the cowle having terminated with the close of Fusly 1265.....	3,410 9 10	3,661 12 8	251 2 10
		Chank rent.....	4,600 0 0	4,600 0 0	.....
		Cheyaroot rent.....	4,000 0 0	4,000 0 0	.....
		Amount of coray or reed rent remaining in deposit up to Fusly 1265, but included in the Land Revenue as per Orders of the Board of Revenue, contained in their Proceedings of the 15th September 1856.....	181 10 6	.....	181 10 6
		Total.....	12,192 4 4	12,261 12 8	69 8 4
		Grand Total, Rupees.....	20,31,562 8 8	24,32,052 10 7	4,00,490 1 11

12. The foregoing Statement No. 2, contains the particulars of the 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.

NUNJAH OR WET.—13. From the above Statement it will be seen that under the head of 1. Oloongoo. Nunjah comprising the four items described in the margin, there was an
2. Pottom. increase in cultivation of acres 12,802, which is owing to the state of the season
3. Porooopoo. treated of in the preceding paragraphs.
4. Tarum.

14. The decrease of 78 acres in the Carr cultivation under the head of Pottom,* is to be attributed to a certain extent of land usually cultivated by raising water from springs and held on Pottom tenure in a few of the villages in the Punchamahl talook, having been left waste from want of water in the springs consequent on the deficiency of rains.

15. Increased cultivation and the advanced rate in the neruck have caused an augmentation in the Revenue under the head of Wet of Rupees 4,47,717-11-7, which is exclusive of Rupees 7,088-7-11 made up of the following two items, viz.,

1st. Rupees 4,737-5-7, (being the loss which resulted from assessing those lands classed as two crop lands but capable of being cultivated only once in the year, during the Peshanum season, at the Peshanum rate, instead of that of the Carr under the direction of Government conveyed in paragraph 4 of Extract from the Minutes of Consultation under date the 24th April 1857.

2nd. Rupees 2,351-2-4, being the loss by taxing a second crop on one crop land at half the village rate of assessment on the crop of the season in which it was raised, instead of at half the rate of whichever of the two rates of Carr or Peshanum that was higher one, that had been the practice formerly as under the sanction of Government conveyed in paragraph 5 of the above quoted Extract.

POONJAH OR DRY.—16. Owing to the deficiency of timely rains, the cultivation and Revenue under the head of Poonjah fell short of the previous year by acres 10,015 and Rs. 12,249-0-9, respectively.

17. The above-mentioned decrease of Rs. 12,249-0-9, includes Rs. 2,182-8-3, being the loss which resulted from relinquishing the teerwah on a second crop on Poonjah land, agreeably to the Orders of Government contained in paragraph 10 of the Minutes of Consultation referred to in paragraph 15 of this Report.

18. In the total sum of Rs. 4,64,028-14-9, brought to account under the head of Poonjah or Dry

Land.	Acres.	Revenue.		Rs.	A.	P.
		Nunjah Assessment.	Poonjah Assessment.			
Two crops....	36	508 0 5	10 15 5			
One crop.....	801	5,310 9 5	331 9 6			
	837	5,818 9 10	342 8 11			

cultivation, are included Rs. 342-8-11, being the Poonjah assessment charged on a second crop raised without the aid of Circar water on one crop and two crop Nunjah lands (under river supplied and rain-fed tanks), which have not been cultivated more than twice during the last ten years, agreeably to the Orders of Government contained in paragraph 7 of the above quoted Extract.

BAGAYET OR GARDEN LANDS.—19. There has been a decrease in the cultivation under this head of acres 504, owing to the state of the season pointed out in paragraph 7 of this report. Notwithstanding the smaller area of the cultivation, an increase to the amount of Rs. 598-4-10 has occurred in the beriz, and this is to be attributed to the products paying a higher rate of assessment having been those cultivated to a great extent in the northern talooks of Streevillypootoor, Shenkerninarcoll and Sauttoor.

20. The total land revenue beriz of Fusly 1267, inclusive of the tax on Poonjah and Bagayet, amounts to Rs. 25,52,143-11-11, and exceeds that of the previous year by Rs.4,36,066-15-8.

21. The particulars of the amount of deduction of Rs. 2,42,806-10-4, 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 paragraphs 30 and 25 of this Report.

No. 3.
Aumany Villages.

ITEMS.	Fusly 1266.				Comparison between cols. 4 & 5.	
	Total Aumany in Fusly 1266.	Aumany in Fusly 1266, but rented for one year in Fusly 1267.	Aumany both in Fuslies 1266 and 1267.	Aumany in Fusly 1267.	Increase.	Decrease.
1	2	3	4.	5	6	7
1st crop in acres.....	2,740 0 0	348 0 0	2,392 0 0	2,461 0 0	69 0 0	.....
2nd crop in do.	458 0 0	28 0 0	430 0 0	862 0 0	432 0 0	.....
Nunjah.....	3,198 0 0	376 0 0	2,822 0 0	3,323 0 0	501 0 0	.....
Particulars.						
Carr in acres.....	1,146 0 0	111 0 0	1,035 0 0	1,084 0 0	49 0 0	.....
Peshanum in do.	2,052 0 0	265 0 0	1,787 0 0	2,239 0 0	452 0 0	.....
Mailwarem on Carr and Peshanum { cultivation, Grain Cottals..... }	5,987 12 3½	790 1 3½	5,197 11 0½	5,276 16 1½	79 5 1½	.....
Poonjah.....Land cultivated for the 1st Crop, Acres	21,549 6 0	2,845 14 1	18,703 7 11	23,011 2 9	4,307 10 10	.....
Assessment, Rs.....	25,350 0 0	547 0 0	24,803 0 0	22,722 0 0	.....	2,081 0 0
Bagayet....Land cultivated for the 1st Crop, Acres	14,499 4 3	280 4 8	14,218 15 7	12,493 11 8	.....	1,725 3 11
Assessment, Rs.....	938 0 0	1 0 0	937 0 0	949 0 0	12 0 0	.....
Ready money Assessment, Rs.....	1,876 4 4	0 8 3	1,875 12 1	1,873 11 1	.....	2 1 0
Total, Rs.....	252 6 10	-	252 6 10	252 6 10	.....	.....
Total amount of Sundry Items of Revenue, Rs.....	38,177 5 5	3,126 11 0	35,050 10 5	37,631 0 4	2,580 5 11	.....
Grand Total, Rs.....	4,335 4 1	462 7 8	4,472 12 5	8,587 6 5	3,652 2 4	.....
Deductions. { On wet and dry crops, &c.....Rs.....	43,112 9 6	3,589 2 8	39,523 6 10	46,218 6 9	3,105 13 3	.....
{ On Sundry Items.....Rs.....	5,918 2 3	10 9 8	5,907 8 7	3,428 3 4	.....	2,489 14 11
Total, Rs.....	6,593 2 7	110 14 1	6,482 4 6	4,092 8 11	.....	10 10 9
Remaining amount of Beriz, Rs.....	36,519 6 11	3,478 4 7	33,041 2 4	42,125 13 10	5,606 6 11	2,500 9 8

Comparison between columns 2 & 5.

AUMANY VILLAGES.—22. Of the 18 villages that formerly composed the Zemindary of Chockumputty, 15 were under direct management in the Fusly under report, and the remaining three were rented for one year. In Fusly 1266 the whole of the 18 villages were under direct management. From the foregoing Statement No. 3, it will be observed that the revenue derived from the wet lands of the 15 which were under Aumany in Fusly 1267, exceeds that of the same villages for the previous year by Rs. 4,307-10-10, which is owing to the increased cultivation and the enhanced rate of the neruck.

23. There has been a decrease in the revenue derived from the dry lands of the 15 Aumany villages of Rs. 1,725-3-11, below that of the previous year, which is owing to the general deficiency of timely rains.

24. The aggregate land revenue of the 15 villages for the Fusly under review, inclusive of the Teerwah on Poonjah and Bagayet lands, and the amount of Chilleracuttoogoottah or ready money assessment, amounts to Rs. 37,631-0-4, and exhibits a net increase above that of the previous year of Rs. 2,580-5-11; 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:—

STATEMENT.

No. 4.
STATEMENT of Sundry Items of Revenue.

ITEMS.	Fusly 1266.			Fusly 1267.			Comparison.	
	Olongoo.	Aumany.	Total.	Olongoo.	Aumany.	Total.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Nelavary.....	16,636 4 5	132 11 0	16,768 15 5	.....	.....	.....	.....	16,768 15 5
2. Tope.....	16,574 6 7	2,270 3 5	18,844 10 0	16,135 9 7	1,973 10 2	18,109 3 9	.....	735 6 3
3. Palmitrah.....	1,18,434 5 9	1,381 4 0	1,19,815 9 9	1,21,241 7 8	1,246 5 9	1,22,487 13 5	2,672 3 8	.....
4. Odungaudoo or thorn jungles.....	3,001 13 7	.....	3,001 13 7	2,910 4 1	.....	2,910 4 1	.....	91 9 6
5. Desacaval Jody, &c., on detached Enams..	4,049 10 6	.....	4,049 10 6	3,966 14 6	.....	3,966 14 6	.....	82 12 0
6. Chilleracuttoogoottah..	1,622 12 11	.....	1,622 12 11	1,613 13 10	.....	1,613 13 10	.....	8 15 1
7. Grant.....	531 4 8	.....	531 4 8	531 4 8	.....	531 4 8	.....	.....
8. Fish rent.....	8,375 9 9	396 6 0	8,771 15 9	9,498 11 9	383 6 0	9,882 1 9	1,110 2 0	.....
9. Duty on valuable timber trees cut on the hills.....	737 6 3	.....	737 6 3	961 7 6	.....	961 7 6	224 1 3	.....
10. One year's rent.....	.....	.....	.....	.....	3,966 6 1	3,966 6 1	3,966 6 1	.....
11. Pottom in Aumany villages.....	.....	744 10 10	744 10 10	.....	993 1 7	993 1 7	248 6 9	.....
12. Poroooppoo in do.....	.....	10 0 10	10 0 10	.....	24 8 10	24 8 10	14 8 0	.....
13. Coray rent.....	242 0 0	.....	242 0 0	344 8 0	.....	344 8 0	102 8 0	.....
14. Difference between the average beriz of the lands relinquished to and acquired from Travancore.....	.....	.....	.....	391 14 11	.....	391 14 11	391 14 11	.....
Total...	1,70,205 10 5	4,935 4 1	1,75,140 14 6	1,57,596 0 6	8,587 6 5	1,66,183 6 11	.....	8,957 7 7
Deduct remission on account of Enam, &c....	45,134 0 7	675 0 4	45,809 0 11	47,142 4 2	664 5 7	47,806 9 9	1,997 8 10	.....
Remainder...	1,25,071 9 10	4,260 3 0	1,29,331 13 7	1,10,453 12 4	7,923 0 10	1,18,376 13 2	.....	10,955 0 5
ADD								
15. Amount of Teerwah collected on the extent of cultivation of Coopchund's cowle lands, the term of the cowle having terminated with the close of Fusly 1265..	3,410 9 10	.....	3,410 9 10	3,661 12 8	.....	3,661 12 8	251 2 10	.....
16. Chank rent.....	4,600 0 0	.....	4,600 0 0	4,600 0 0	.....	4,600 0 0	.....	.....
17. Cheyaroot rent.....	4,000 0 0	.....	4,000 0 0	4,000 0 0	.....	4,000 0 0	.....	.....
18. Amount of coray or reed rent which remained in deposit up to Fusly 1265 but included in the Land Revenue of the Fusly 1266, as per Orders of the Board of Revenue contained in their Proceedings of the 15th Sept. 1856.....	181 10 6	.....	181 10 6	.....	.....	.....	.....	181 10 6
Total...	12,192 4 4	.....	12,192 4 4	12,261 12 8	.....	12,261 12 8	69 8 4	.....
Grand Total...	1,37,263 14 2	4,260 3 9	1,41,524 1 11	1,22,715 9 0	7,923 0 10	1,30,638 9 10	.....	10,885 8 1

25. The ready money collections realized from the several Sundry Items enumerated in the foregoing Statement No. 4, amount for Fusly 1267 to Rs. 1,30,638-9-10, falling below those of the previous year by Rs. 10,885-8-1, for reasons hereunder mentioned.

ITEM No. 1. The decrease under this Item of Rs. 16,768-15-5, has arisen from 23 extra petty cesses known under the designation of Nelavary, having been discontinued under the sanction of Government dated 24th April 1857.

The difference of Rs. 3,063-10-5, which will be observed between the entries in column 4 of the foregoing Statement No. 4 and in column 7 of the last year's Statement, is owing to certain other cesses* which were up to Fusly 1266 usually brought to account under the head of Nelavary, having been carried to Item No. 5.

ITEM No. 2. A great number of tamarind trees, which were productive in Fusly 1266, having in Fusly 1267 become unproductive, is the chief cause of the decrease of Rs. 735-6-3, under this item.

ITEM No. 4. The decrease of Rs. 91-9-6, under this item, is owing to certain thorn bushes having been cut and sold by the owners for firewood.

ITEM No. 5. The decrease of Rs. 82-12-0, under Item No. 5, is chiefly to be attributed to a falling off in the Desacaval Revenue consequent on the decrease in the cultivation of Peonjah.

ITEM No. 6. The decrease of Rs. 8-15-1 under this item, is attributable to certain lands and palmirahs which were usually included in this head, having been carried to that of Iyen in consequence of their transfer by sale, &c., from their proprietors to other owners.

ITEM No. 18. The decrease under this item is owing to the unexpended portion of the reed rent which was held in deposit up to the end of Fusly 1265, having been under the orders of Government dated 29th August 1856 carried to the credit of Government under the head of Land Revenue in Fusly 1266.

26. Thus the aggregate decrease under the six Sundry Items referred to above amounts to Rs. 17,869-4-9. Adding to this the increase of Rs. 1,997-8-10, in the remissions on account of Enams, &c., the total comes to Rs. 19,866-13-7. From which deducting the total increase of Rs. 8,981-5-6, under the several Sundry Items hereunder particularized, the net decrease stands at Rs. 10,885-8-1.

ITEM No. 3. The result of the pyredoopoo examination of palmirah trees made in Fusly 1267 having shown a greater number of productive trees in the past, than in the preceding year, has caused an increase in the receipts from this item of Rs. 2,672-3-8.

ITEM No. 8. Advantageous offers having been received for renting the fish revenue, consequent on certain tanks being well filled with water, has caused the increase of Rs. 1,110-2-0, under this item.

ITEM No. 9. The sum credited under this item is the amount of duty collected on valuable timber trees on the hills felled by wood merchants with permission according to rule, amounting to an increase of Rs. 224-1-3 under this head compared with the preceding Fusly.

ITEM No. 10. Three of the 18 Chockumputty villages which were under direct management in Fusly 1266 having been rented for one year during the Fusly under report, is the cause of the increase under this item of Rupees 3,966-6-1.

ITEMS Nos. 11 AND 12. The increase under these two Items Nos. 11 and 12, amounting together to Rupees 262-14-9, is owing to the Pottom* and Poroopoo† lands in aumany villages having been cultivated to a great extent, and also to the advanced rate of the neruck settlement as regards pottom lands.

* Lands paying favorable assessment in grain.

† Do. do. in money.

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ITEM No. 13. The increase of Rupees 102-8-0 under this item, is to be ascribed to better offers having been received for renting the reeds.

ITEM No. 14. The increase under this item of Rupees 391-14-11, is the amount which the Travancore authorities have agreed to pay annually to this Government on account of the difference in the value of the lands intercharged.—Vide Extract Minutes of Consultation under date the 14th January and 26th September 1857, Nos. 60 and 988, respectively.

ITEM No. 15. The increase of Rupees 251-2-10 under this item, has arisen from certain lands held under cowle tenure by one Coopchund up to Fusly 1265, and brought under direct management in Fusly 1266, having been cultivated to a great extent and from the advance upon the neruck rate.

27. Coopchund having agreed to hold the whole extent of land included in his late lease at the ordinary assessment, orders have been issued to the Tahsildar to carry out from Fusly 1268 the Orders of Government on the subject.—Vide Extract Minutes Consultation dated 31st March 1858, No. 430, forwarded with the Proceedings of the Board of Revenue under date the 17th April following.

28. The annexed Statement No. 5, exhibits in one view the extent of cultivation and beriz of Nunjah, Poonjah and Bagayet, both in Oloongoo and Aumany villages for Fusly 1267 in contrast with the previous year. The total revenue from Sundry Items and the total amount of deductions of all descriptions are also shown in that Statement.

ITEMS.	Fusly 1266.			Fusly 1267.			Comparison.			
	Oloongoo.	Aumany.	Total.	Oloongoo.	Aumany.	Total.	Increase.	Decrease.		
1	2	3	4	5	6	7	8	9		
Oloongoo...	1st crop, acres.....	1,03,891 0 0	2,740 0 0	1,06,631 0 0	1,11,688 0 0	2,461 0 0	1,14,149 0 0	7,518 0 0	.....	
	2nd crop, do.	46,212 0 0	458 0 0	46,670 0 0	50,020 0 0	862 0 0	50,882 0 0	4,212 0 0	.....	
	Total.....	1,50,103 0 0	3,198 0 0	1,53,301 0 0	1,61,708 0 0	3,323 0 0	1,65,031 0 0	11,730 0 0	.....	
	Particulars { Carr, acres.....	49,480 0 0	1,146 0 0	50,626 0 0	52,694 0 0	1,084 0 0	53,778 0 0	3,152 0 0	.....	
		Peshanum, do.	1,00,623 0 0	2,052 0 0	1,02,675 0 0	1,09,014 0 0	2,239 0 0	1,11,253 0 0	8,578 0 0	
Total Mailwarem Grain of Carr and Peshanum Grain Cottahs.....		4,39,120 13 08	5,987 12 38	4,45,108 4 4	4,68,656 6 6	5,276 16 18	4,73,933 1 78	28,824 18 38	.....	
Beriz thereof, Rs.....		15,37,352 13 6	21,549 6 0	15,58,902 3 6	19,71,672 5 11	23,011 2 9	19,94,683 8 8	4,35,781 5 2	.....	
Pottom.....	1st crop, acres.....	6,163 0 0	.....	6,163 0 0	6,508 0 0	.....	6,508 0 0	345 0 0	.....	
	2nd crop, do.	2,394 0 0	.....	2,394 0 0	2,535 0 0	.....	2,535 0 0	141 0 0	.....	
	Total.....	8,557 0 0	.....	8,557 0 0	9,043 0 0	.....	9,043 0 0	486 0 0	.....	
	Particulars { Carr, acres.....	3,345 0 0	.....	3,345 0 0	3,267 0 0	.....	3,267 0 0	.....	78 0 0	
		Peshanum, do.	5,212 0 0		5,212 0 0	5,776 0 0		5,776 0 0	564 0 0	
Mailwarem Grain of Carr and Peshanum Grain Cottahs...		14,192 17 18	.....	14,192 17 18	14,794 14 58	.....	14,794 14 58	601 18 38	.....	
Beriz thereof, Rs.....		53,846 4 5	.....	53,846 4 5	65,805 3 8	.....	65,805 3 8	11,958 15 3	.....	
Poroooppoo..	1st crop, acres.....	1,980 0 0	.....	1,980 0 0	2,491 0 0	.....	2,491 0 0	511 0 0	.....	
	2nd crop, do.	654 0 0	.....	654 0 0	744 0 0	.....	744 0 0	90 0 0	.....	
	Total.....	2,634 0 0	.....	2,634 0 0	3,235 0 0	.....	3,235 0 0	601 0 0	.....	
	Particulars. { Carr, acres.....	812 0 0	.....	812 0 0	939 0 0	.....	939 0 0	127 0 0	.....	
		Peshanum, do.	1,822 0 0		1,822 0 0	2,296 0 0		2,296 0 0	474 0 0	
Beriz, Rs.....		7,396 12 10	.....	7,396 12 10	8,468 4 2	.....	8,468 4 2	1,071 7 4	.....	
Tarum villages....	1st crop, acres.....	938 0 0	.....	938 0 0	985 0 0	.....	985 0 0	47 0 0	.....	
	2nd crop, do.	233 0 0	.....	233 0 0	296 0 0	.....	296 0 0	63 0 0	.....	
	Total.....	1,171 0 0	.....	1,171 0 0	1,281 0 0	.....	1,281 0 0	110 0 0	.....	
	Beriz, Rs.....		5,132 12 6		5,132 12 6	5,500 9 1		5,500 9 1	367 12 7	
	Total Nannjah.....		1,12,972 0 0	2,740 0 0	1,15,712 0 0	1,21,672 0 0	2,461 0 0	1,24,133 0 0	8,421 0 0	
2nd crop, do.		49,493 0 0	458 0 0	49,951 0 0	53,595 0 0	862 0 0	54,457 0 0	4,506 0 0	.....	
Total.....		1,62,465 0 0	3,198 0 0	1,65,663 0 0	1,75,267 0 0	3,323 0 0	1,78,590 0 0	12,927 0 0	.....	
Beriz, Rs.....		16,03,728 11 3	21,549 6 0	16,25,278 1 3	20,51,446 6 10	23,011 2 9	20,74,457 9 7	4,49,179 8 4	.....	
Poonjah....Extent of land cultivated for the 1st crop, acres..		5,67,294 0 0	25,350 0 0	5,92,644 0 0	5,57,279 0 0	22,722 0 0	5,80,001 0 0	.....	12,643 0 0	
Beriz thereof, Rs.		4,76,277 15 6	14,499 4 3	4,90,777 3 9	4,64,028 14 9	12,493 11 8	4,76,522 10 5	.....	14,254 9 4	
Bagayet....Extent of land cultivated for the 1st crop, acres..		11,915 0 0	938 0 0	12,853 0 0	11,411 0 0	949 0 0	12,360 0 0	.....	- 493 0 0	
Beriz thereof, Rs.....		36,070 1 6	1,876 4 4	37,946 5 10	36,668 6 4	1,873 11 1	38,542 1 5	595 11 7	.....	
Chillera Cuttoogoottah in Aumany villages.....		.....	252 6 10	252 6 10	.....	252 6 10	252 6 10	.....	.....	
Total.....Extent of land for the 1st crop, acres.....		6,92,181 0 0	29,028 0 0	7,21,209 0 0	6,90,362 0 0	26,132 0 0	7,16,494 0 0	.....	4,715 0 0	
Beriz, Rs.....		21,16,676 12 5	29,177 5 5	21,54,254 1 6	25,52,143 11 11	27,621 0 4	25,62,774 12 5	4,33,529 10 7	.....	
Total Beriz of Sundry Items, Rs.....		1,70,205 10 5	4,935 4 1	1,75,140 14 6	1,57,596 0 6	8,587 6 5	1,66,183 6 11	.....	8,957 7 7	
Grand Total.....		22,86,282 6 8	43,112 9 6	23,29,395 0 2	27,09,739 12 5	46,218 6 9	27,55,958 3 2	4,26,563 3 0	.....	
DEDUCT,										
Total deductions under all Items including Remissions, Rs...		2,66,912 2 4	6,593 2 7	2,73,505 4 11	2,89,948 14 6	4,092 8 11	2,94,041 7 5	20,536 2 6	.....	
Remaining Beriz, Rs.....		20,19,370 4 4	36,519 6 11	20,55,889 11 3	24,19,790 13 11	42,125 13 10	24,61,916 11 9	4,06,027 0 6	.....	
ADD										
Cheyaroot and Chank rent including the balance of Coray rent, and the proceeds of Coopchund's cowle lands under direct management.				12,192 4 4			12,261 12 8	69 8 4		
Grand Total.....				20,68,081 15 7			24,74,178 8 5	4,06,096 8 10		

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29. From the total beriz of Rupees 27,55,958-3-2, entered in the above Statement No. 5, deducting the total amount of remissions, viz., Rupees 2,94,041-7-5 particularized Of Fusly 1267. in the subjoined Statement No. 6, the remainder stands at Rupees 24,61,916-11-9.

Adding to which the aggregate receipts of Rupees 12,261-12-8 from the three items particularized below, the total comes to Rupees 24,74,178-8-5, or Rupees 4,06,096-8-10 in excess of the settlement of the previous Fusly:

	Rs.	A.	P.
1. Cheyaroot rent.....	4,000	0	0
2. Chank rent.....	4,600	0	0
3. Coopchund's cowle lands under direct management.. ...	3,661	12	8
Total Rupees...	12,261	12	8

No. 6.

Remissions.

ITEMS.		Fusly 1266.			Fusly 1267.			Comparison.	
		Oloongoo.	Aumany.	Total.	Oloongoo.	Aumany.	Total.	Increase.	Decrease.
1		2	3	4	5	6	7	8	9
Deductions from Nunjah, Poonjah and Bagayet lands.									
<i>Occasional.</i>									
1.	Remission on account of drought and short produce	1,05,011 8 9	.....	1,05,011 8 9	1,26,451 13 6	.....	1,26,451 13 6	21,440 4 9	.....
2.	Paany boodity .....	.....	.....	.....	982 9 8	.....	982 9 8	982 9 8	.....
3.	Remission on account of Zibitah cowle.....	2,122 1 0	10 1 1	2,132 2 1	1,521 2 10	.....	1,521 2 10	.....	610 15 3
4.	Three-fourths of the full teerwah on nunjah, and one-half of that on poonjah and garden lands	2,765 15 10	166 13 0	2,932 12 10	.....	.....	.....	.....	2,932 12 10
5.	Half teerwah on high level nunjah lands cultivated by means of water raised by manual labor	9,780 1 4	39 8 6	9,819 9 10	13,164 0 3	27 9 4	13,191 9 7	3,371 15 9	.....
6.	Remissions granted on waste lands under Mochilkahs	12,723 6 3	2,234 14 9	14,958 5 0	9,392 15 11	102 1 10	9,495 1 9	.....	5,463 3 3
7.	Amount of Bagayet teerwah charged on certain lands cultivated in the previous Fusly, but remitted in consequence of the lands in question being assessed in full in the succeeding Fusly in which the crops were cut	2,416 13 10	168 13 1	2,585 10 11	103 5 2	.....	103 5 2	.....	2,482 5 9
8.	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 saved from drought by water raised from wells.....	643 1 6	.....	643 1 6	.....	.....	.....	.....	643 1 6
Total.....		1,35,463 0 6	2,620 2 5	1,38,083 2 11	1,51,615 15 4	129 11 2	1,51,745 10 6	13,662 7 7	.....
<i>Customary.</i>									
9.	Ready money Enams.....	20,759 14 9	3,157 6 3	23,917 5 0	21,471 6 7	3,148 12 0	24,620 2 7	702 13 7	.....
10.	Mauniems in grain.....	6,362 12 7	.....	6,362 12 7	7,547 3 6	.....	7,547 3 6	1,184 6 11	.....
11.	Chatoorbhagum Punchumhissa, &c., Reyayet.....	28,319 3 8	.....	28,319 3 8	30,273 0 9	.....	30,273 0 9	1,953 13 1	.....
12.	Remission of 1/4th teerwah on lands cultivated by Merassidars of brahmin caste.....	6,690 15 10	.....	6,690 15 10	6,692 14 6	.....	6,692 14 6	1 14 8	.....
13.	Shrotriem	7,168 15 11	.....	7,168 15 11	6,959 9 2	.....	6,959 9 2	.....	209 6 9
14.	Urdamauniem or remission of a moiety of the full assessment.....	7,681 11 4	140 9 7	7,822 4 11	9,771 11 6	149 12 2	9,921 7 8	2,099 2 9	.....
15.	Tripany.....	9,331 7 2	.....	9,331 7 2	8,474 13 0	.....	8,474 13 0	.....	856 10 2
Total.....		86,315 1 3	3,297 15 10	89,613 1 1	91,190 11 0	3,298 8 2	94,489 3 2	4,876 2 1	.....
Total Occasional and Customary.		2,21,778 1 9	5,918 2 3	2,27,696 4 0	2,42,806 10 4	3,428 3 4	2,46,234 13 8	18,538 9 8	.....
Deductions from Sundry Items of Revenue.									
<i>Miscellaneous.</i>									
16.	Nelavary.....	818 12 9	.....	818 12 9	.....	.....	.....	.....	818 12 9
17.	Woodengaud.....	9 3 4	.....	9 3 4	10 15 1	.....	10 15 1	1 11 9	.....
18.	Tope.....	2,917 7 7	139 7 7	3,076 15 2	2,967 15 7	144 0 0	3,111 15 7	35 0 5	.....
19.	Palmirah.....	41,366 4 1	513 8 9	41,881 12 10	44,141 0 8	520 5 7	44,661 6 3	2,779 9 5	.....
20.	Desacaval Jody, &c., on detached Enam lands.....	22 4 10	.....	22 4 10	22 4 10	.....	22 4 10	.....	.....
21.	Ready money Enams in Aumany villages rented for one year.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....		45,134 0 7	675 0 4	45,809 0 11	47,142 4 2	664 5 7	47,806 9 9	1,997 8 10	.....
Particulars. { Occasional.....		22,333 12 1	675 0 4	23,008 12 5	25,729 5 9	664 5 7	26,393 11 4	3,384 14 11	.....
{ Customary.....		22,800 4 6	.....	22,800 4 6	21,412 14 5	.....	21,412 14 5	.....	1,387 6 1
Grand Total		2,66,912 2 4	6,593 2 7	2,73,505 4 11	2,89,948 14 6	4,092 8 11	2,94,041 7 5	20,536 2 6	.....
1.	Occasional remissions or those granted at the Jummaabundy with reference to the state of the season.....	1,57,796 12 5	675 0 4	1,58,471 12 11	1,77,345 5 1	664 5 7	1,78,009 10 8	19,537 13 9	.....
2.	Fixed remissions.....	4,03,017 8 6	5,918 2 3	4,08,935 10 9	4,05,482 7 6	3,428 3 4	4,08,910 10 10	.....	24 15 11
3.	Deductions for the payment of village servants, &c.....	6,097 13 3	.....	6,097 13 3	7,121 1 11	.....	7,121 1 11	1,023 4 8	.....

30. In explaining the cause of the fluctuations in the several items of remissions entered in the foregoing Statement No. 6, I beg to state that the increase of remission of Rs. 21,440-4-9, under Item No. 1, is attributable to the amount of teerwah on lands which suffered from drought and short produce having been calculated at the enhanced rate of the neruck. Nearly three-fourths of the total amount of remissions of Rs. 1,26,451-13-6, in column 7 of the above-mentioned Statement, occurred in the two talooks named in the margin where the deficiency of rains was most severely felt.

Amount of Remission.		Rs.	A.	P.
Streecvillypoottoor.....	.....	66,963	6	9
Shenkerniarcoil.....	.....	25,958	6	4
Total Rupees.....		92,921	13	1

31. The late wet crops raised on certain lands in a few of the villages, especially in the Streecvilycoontum talook, having been injured by inundation consequent on the unusual heavy rains which fell without intermission from 28th April to 4th May 1858, remission was granted according to the custom of the District. Hence the increase under Item No. 2.

32. The increase of remission of Rupees 3,371-15-9 under Item No. 5, is chiefly owing to a greater extent of high level Nunjah lands subject to half teerwah, under the Orders of the Board of Revenue dated the 28th September 1854, having been brought under tillage in the past, compared with the preceding Fusly, and partly to the advanced rate of the neruck.

33. 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 a part of the ready money Enams exhibited under Item No. 9. An augmentation of the nunjah revenue has been the cause of the increase of Rs. 702-13-7 under that head.

34. The enhancement of prices has been the chief cause of the increase under Items Nos. 10, 11 and 14.

35. The Enams in tope and palmirah trees, Items Nos. 18 and 19, are composed of the customary deductions on account of Chatoorbhagum, &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 within the boundaries of such fields, remitted in conformity with the Orders of Government contained in paragraph 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 Rs. 47,773-5-10, being the total of the two Items in question, are given in the margin; from this it will be seen that there is an increase of Rs. 3,528-8-3 in the remissions of full tax on scattered fruit trees and palmirahs, and a decrease of Rs. 713-14-5 in the customary deductions on account of Chatoorbhagum, &c., from the beriz of fruit and palmirah trees other than those scattered over occupied lands and on the boundaries of such fields, giving a net increase of Rs. 2,814-9-10. 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 compared with the previous year, thereby entitling those trees to exemption from tax agreeably to the above quoted Orders.

Items.	Decrease.	Increase.	Fusly 1267.	Fusly 1266.	Total.
Total deductions from the beriz of the four kinds of fruit trees subject to assessment from that of palmirahs.....	Rs. A. P. 35 0 5	Rs. A. P. 2,779 9 5	Rs. A. P. 3,111 15 7	Rs. A. P. 41,881 12 10	44,992 12 0
Particulars.					
Remission of tax less the customary deductions on scattered fruit and palmirah trees on occupied lands, and on the boundaries of such fields.....	Rs. A. P. 2,975 6 9	Rs. A. P. 553 1 6	Rs. A. P. 3,528 8 3	Rs. A. P. 22,802 6 7	26,330 14 10
Customary deductions allowable from the demand on the scattered fruit and palmirah trees on occupied lands, &c., now remitted.....	Rs. A. P. 3,528 8 3	Rs. A. P. 713 14 5	Rs. A. P. 4,242 3 8	Rs. A. P. 22,096 5 5	24,338 8 3
Customary deductions from the beriz of fruit trees and palmirahs other than scattered trees on occupied lands, &c.....	Rs. A. P. 713 14 5	Rs. A. P. 2,814 9 10	Rs. A. P. 3,528 8 3	Rs. A. P. 22,096 5 5	25,623 3 8

36. The decrease of Rs. 713-14-5 in the customary deductions from the tope and *taudbund* revenue has arisen partly from a portion thereof 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 account of Chatoorbhagum, &c., having become unproductive.

37. Having in the foregoing paragraphs 30 to 36 assigned reasons for the *increase* in the different items of remissions in Statement No. 6, I now proceed to explain the cause of the *decrease* in the remaining items in that Statement.

38. The decrease of Rs. 610-15-3, under Item No. 3, has arisen partly from certain of the cowle lands having been assessed with full *teerwah*, and partly from a few of the above description of lands having been charged with progressive rates.

39. The decrease of Rs. 2,932-12-10 and Rs. 643-1-6, under Items Nos. 4 and 8, is owing to remissions not having been granted under those heads during the year under report.

40. Item No. 6 consists of the three heads particularized below, viz.,

1st. Remissions granted on portions of waste lands taken up but left waste either by proprietors or Durkhastdars under Fusly 1266.	Fusly 1267.	Decrease.
Moochilkas executed by them, Rupees..	1,269 4 1	881 2 7 388 1 6
2nd. Do. do. on do. taken up but left waste by proprietors under Moochilkas given by them promising to pay the assessment thereon on condition of their tanks, &c. being repaired at the public cost, Rupees.....	12,510 5 5	7,605 10 1 4,904 11 4
3rd. Remissions granted on portions of waste lands included in progressive cowles, Rupees.....	1,178 11 6	1,008 5 1 170 6 5
	<u>Rs...14,958 5 0</u>	<u>9,495 1 9 5,463 3 3</u>

41. The decrease of Rs. 4,904-11-4, under the 2nd head, has resulted chiefly from a portion of the lands included in the Moochilkas not having been brought to account in consequence of the expiry of the term of engagement, while the decrease under the 1st and last heads is owing to a certain extent of the land included in the engagements having been assessed with *teerwah* in consequence of the reasons assigned for leaving the lands fallow having been found to be unsatisfactory.

42. The decrease of Rs. 2,482-5-9, under Item No. 7, is owing to the extent of cultivation raised in the latter part of the previous Fusly 1265, under the favorable Orders of the Board and brought to the accounts of the succeeding Fusly 1267, having been less than that brought to account in Fusly 1266. The favorable Orders of the Board were, in Fusly 1266, confined to the two northern talooks of Streevillypootoor and Shenkerninarcoil; whereas in Fusly 1265, similar indulgence was general and extended to all the Talooks.

43. A falling off in the Poonjah cultivation, owing to the general deficiency of rain, has caused the decrease of Rs. 209-6-9, under Item No. 13.

44. The decrease of Rs. 856-10-2, under Item No. 15, has arisen from a portion of the receipts under that head having been carried to the credit of Government, in consequence of the assignment to certain pagodas of rent-free lands having been made during the Fusly under notice.

45. The decrease of remission of Rs. 818-12-9, under Item No. 16, is owing to certain extra petty cesses known by the name of Nelavary having been discontinued under the Orders of Government.

46. The several items composing the net revenue of Rs. 24,74,178-8-5, mentioned in paragraph 29, 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 reference amounts to Rs. 28,33,038-1-0, and exceeds that of the previous Fusly by Rupees 4,01,796-7-1.

47. Of the several items embraced by the foregoing Statement No. 7, the variations in the last two items, viz., Land Revenue Seyoy Jummah, and Interest Account remain to be explained, the cause of the fluctuations in all the other items, excepting Polliput, Peishcush and Shrotriern Cuttoogoottah (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 noticed in the preceding paragraphs.

No. 8.

Demand, Collection and Balance of Land Revenue.

49. From the above Statement No. 8, it will be seen that up to 31st August 1858, there was a balance of Rs. 28,556-7-11, remaining to be collected out of the Land Revenue Beriz of the Fusly under report. Of this sum, Rs. 12,003-11-8, being the Pesheush outstanding against seven Zemindaries (now under attachment) in the proportions set down against each in the margin, have been reduced by subsequent collections to Rs. 9,163-14-5, which latter sum must be recovered from the surplus revenue of the Estates of the current Fusly.

Name of Poliputs.	Balance of Pesheush.		
	Rs.	A.	P.
Maneachy...	3,308	4	3
Singumputty...	2,437	2	11
Sennelgoody...	2,078	8	7
Awoodiapoorum...	2,621	8	0
Talavencottah...	681	9	0
1-3th portion of the Estate of Vadimittah	429	13	8
Saithoor, since released from attachment.	446	13	0
Total....	12,003	11	8

49. From the above Statement No. 8, it will be seen that up to 31st August 1858, there was a balance of Rs. 28,556-7-11, remaining to be collected out of the Land Revenue Beriz of the Fusly under report. Of this sum, Rs. 12,003-11-8, being the Pesheush outstanding against seven Zemindaries (now under attachment) in the proportions set down against each in the margin, have been reduced by subsequent collections to Rs. 9,163-14-5, which latter sum must be recovered from the surplus revenue of the Estates of the current Fusly.

Name of Poliputs.	Balance of Pesheush.		
	Rs.	A.	P.
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Talavencottah...	681	9	0
1-3th portion of the Estate of Vadimittah	429	13	8
Saithoor, since released from attachment.	446	13	0
Total....	12,003	11	8

50. The balance against the Ayen villages amounts to Rs. 16,552-12-3, for the speedy collection of which strict orders have been issued.

No. 9.

Demand of Land and Extra Sources of Revenue for Fusly 1267, compared with the previous Fusly.

ITEMS.	Beriz of Fusly 1266.	Beriz of Fusly 1267.	Increase.	Decrease.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Land Revenue. { 1. Iyen.....	24,19,792 1 7	28,25,888 10 5	4,06,096 8 10	.....
2. Sevoy Jummah...	11,449 8 4	7,149 6 7	.....	4,300 1 9
Total...	24,31,241 9 11	28,33,038 1 0	4,01,796 7 1	.....
Extra Revenue. { 3. Abkarry.....	40,350 0 0	40,350 0 0	.....	.....
4. Moturpha.....	90,703 11 1	88,393 6 7	.....	2,310 4 6
5. Salt.....	3,46,389 15 0	3,28,901 10 7	.....	17,488 4 5
6. Sea Customs....	17,342 13 10	18,529 15 5	1,187 1 7	.....
7. Sayer.....	34,506 11 4	35,371 9 11	864 14 7	.....
8. Stamp.....	34,150 4 0	39,024 8 0	4,874 4 0	.....
Total Iyen...	5,63,443 7 3	5,50,571 2 6	.....	12,872 4 9
Sevoy Jummah...	5,560 15 1	4,743 7 0	.....	817 8 1
Total...	5,69,004 6 4	5,55,314 9 6	.....	13,689 12 10
Total Beriz. { Iyen.....	29,83,235 8 10	33,76,459 12 11	3,93,224 4 1	.....
{ Sevoy Jummah...	17,010 7 5	11,892 13 7	.....	5,117 9 10
Grand Total...	30,00,246 0	33,88,352 10 6	3,88,106 10 3	.....

51. The demand of Land and Extra Sources of Revenue for Fusly 1267, as contrasted with the previous year, is shewn in the foregoing Statement No. 9, from which it will be seen that the total net Beriz of Fusly 1267, is Rs. 33,88,352-10-6, or Rs. 3,88,106-10-3, in excess of the preceding Fusly.

52. The decrease of Rupees 2,310-4-6 under Item No. 4, has arisen chiefly from many persons having through poverty ceased to use their looms and have migrated to other districts.

53. A falling off in the sale of Salt for inland consumption caused the decrease in the Revenue under Item No. 5, whilst the increase under the head of Sea Customs, Item No. 6, has resulted from the large importation of Tobacco from Jaffna.

54. A large increase of Palmirah Jaggery imported from Travancore has increased the Item of Sayer Revenue (Item No 7.)

55. The increase of Rs. 4,874-4-0 under the head of Stamps (Item No. 8,) has been the result of an increased sale of stamp papers especially those of greater value to parties in the Civil Courts.

56. The decrease of Rs. 817-8-1 under the head of Extra Revenue Sevoy Jummah, has arisen from the decreased sale of papers to people serving in the Civil Courts *in formâ pauperis*.

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57. The Statement No. 10, in the margin, relating to new plantations, exhibits under the head of Private Topes, one tope in excess which has been recently undertaken in the Tencausey Talook. Of the 62 private topes, 47 are in the enjoyment of private individuals, and the remainder have been allotted for charitable purposes. The one tope under the head of Government Plantations was, in conformity with the Orders of Government, dated 29th August 1856, No. 907, made over to the Public Works Department on the 1st May 1857.

58. The annexed Statement No. 11, shows the state of the plantations on sand drifts and on river banks. From the failure of the periodical rains lands have not been taken up for making plantations. Moreover, three hundred and fifteen palmirahs that were promising during the previous Fusly, have withered in the year under review.

STATEMENT No. 11.

No. 10.
Plantations under the new Rules of 1848.

Amount of Assessment on the under cultivation.	Fusly 1266.	Fusly 1267.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Spare trees ready to supply deficiencies for Fuslies	1266	1267	1266	1267	1266
Number of trees standing thereon.	Total for Fuslies	Total for Fuslies	1266	1267	1266
Extent of land occupied for plantations in	Wet for Fuslies	Wet for Fuslies	1266	1267	1266
Total number of Plantations in Fuslies	Total number of Plantations in Fuslies	Total number of Plantations in Fuslies	1266	1267	1266
ITEMS.	Government Plantations.....	Government Plantations.....	1266	1267	1266

No. 11.

Plantations on Taries or Sand Drifts, and on River Banks.

	Portion of land occupied by Sand Drifts which have been planted.		Portion of land occupied by the Banks of Rivers.	
	Nunjah.	Poonjah.	Nunjah.	Poonjah.
1	2	3	4	5
	Acres.	Acres.	Acres.	Acres.
Up to the end of Fusly 1266.....	52	4,287	3	19
In Fusly 1267.....	.....	.....	.....	.....
Total...	52	4,287	3	19
	Tope. No. of trees.	Taudbund. No. of trees.	Tope. No. of trees.	Taudbund. No. of trees.
Up to the end of Fusly 1266.....	232	382,022	.....	16,511
No. of Plants came up in Fusly 1267, out of seeds sown in the previous years.....	.....	.....	.....	890
Total...	232	382,022	.....	17,401
Deduct No. of plants which died in Fusly 1267.....	.....	315	.....	.....
Remaining...	232	381,707	.....	17,401
<i>Extent of Cultivation at the foot of the Plantations.</i>				
Fusly 1266.....	.....	.....	.....	.....
Fusly 1267.....	.....	.....	.....	.....

59. The particulars of Cotton, Sugar-cane, and Indigo cultivation both in Circar, Enam, and Zemindary lands throughout 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 was an increase in the Cotton cultivation of Acres 33,815, which is to be attributed to favorable rains

No. 12.

	Cotton.			Indigo.			Sugar-cane.		
	Extent of Cultivation.	Teerwah.		Extent of Cultivation.	Teerwah.		Extent of Cultivation.	Teerwah.	
	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.	Acres.	Rs.	A. P.
Fusly 1266.	161,035	1,58,746	14 6	325	353	8 0	100	1,953	9 11
Fusly 1267.	194,850	1,90,958	4 5	316	434	9 3	161	3,604	8 2
Increase....	33,815	32,211	5 11	...	81	1 3	61	1,650	14 3
Decrease...				9			...		

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having fallen in the month of October 1857, and at the commencement of the cultivating season. It is reported that there has been an increase in the yield, owing to the abundant rains which fell towards the end of April and beginning of May 1858. The quality of the article is also reported to have been of a better description than the produce of the preceding Fusly, in consequence of the weather having been clear during the time of picking. Notwithstanding the decrease in cultivation, under the head of Indigo, there has been an increase in the revenue derived therefrom owing to a rise in the marketable price.

60. The increase in the Revenue, under the head of Sugar-cane, is owing to its increased cultivation consequent on the greater demand in the market for it and its remunerative advantages, as well as to the high rate of neruck.

61. There has been an increase from Rs. 10 to 25 in the price paid by European-merchants for the 1st sort of cotton (ranging from 80 to 90 Rs. per candy), and the price of Rs. 70 a candy for the 2nd sort has obtained during the harvest of this Fusly.

62. Although an increase in the yield of the cotton crops was realised, yet a decrease in the exports of this commodity of candies 12,059, has resulted during the last year. This is owing to a large quantity of Cotton having been retained by the ryots and merchants for future sale and exportation. No particular complaint has been made of adulterations having been practised in the year under report.

	Candies.
Fusly 1266.....	36,805
Do. 1267 from the Port of Tuticorin.....	23,703
To Travancore through the frontier Chowkey.....	1,043
	24,746
Decrease.....	12,059

No. 13.

	Balance to be recovered.	9	Rs. A. P.	
Amount recovered up to August of Fusly 1268.	8	Rs. A. P.		
Amount recovered up to the end of Fusly 1267.	7	Rs. A. P.	16 8 0	475 0 0
Amount recovered up to the end of Fusly 1266.	6	Rs. A. P.	33 8 0	25 0 0
Amount actually disbursed on account of advance of Fusly 1266.	5	Rs. A. P.	50 0 0	58 8 0
Amount returned to the Treasury as disbursement.	4	Rs. A. P.	.....	.....
Amount remitted to the Talook for disbursement.	3	Rs. A. P.	.....	.....
Amount sanctioned.	2	Rs. A. P.	.....	950 0 0
	1	Fusly 1264.	Advances for re-building houses destroyed by fire.....	
		Do. for sinking new wells.....		
		Total.....		
		Fusly 1266.	Advances for tiling shops destroyed by fire.....	

63. It will be observed from the Statement No. 13, in the margin, that the balance of the amount advanced in Fusly 1264, for re-building houses and for sinking new wells, has been recovered in full, in the Fusly under report. The last instalment of Rupees 475 remaining unpaid (advanced in Fusly 1266, under the Orders of Government, dated 30th April 1857, for re-building certain shops which had been destroyed by fire,) will be collected in the current Fusly 1268, when it will be due.

64. The balance on account of arrears of Land and Sundry Sources of Revenue, and their respective Sevoy Jum-mahs from Fuslies 1218 to 1266, remaining unadjusted on the 31st August 1858, and amounting to Rs. 11,835-15-2, as

shown in column 11 of the accompanying Statement No. 13, (being composed of the Items specified in the following Statement,) 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,

* Including Rs. 17-2-4 belonging to Land and Extra Revenue Sevoy Jummah. with exception of Rs. 9,474-7-9,* and Rs. 1,327-7-0, recommended for remission in paragraphs 48 and 55 of the Settlement Reports for Fuslies 1265 and 1266, dated 7th October 1856 and 25th September 1857. These Items are shown in the following paragraph:

	Rs.	A.	P.
65. Land Revenue Arrears.			
Balance up to 31st August 1858.....	Rs. 500	6	8
DEDUCT,			
Amount of irrecoverable balance recommended for remission in paragraph 48 of the Jummahbundy Report for Fusly 1265, dated 7th October 1856.....	9,457	5	5
Do. do. recommended for remission in paragraph 55 of the Settlement Report for Fusly 1266, dated 25th September 1857.....	1,038	11	1
	10,496	0	6
Balance....	1,004	6	2
Particulars of the balance amount of the teerwah for Fusly 1266, on certain lands, the title to which was undecided between this Government and that of Travancore, and which finally were declared to belong to the latter.....	13	14	3
Amount of the difference between the teerwah charged on certain lands calculated at the Carr rate and the teerwah subsequently ordered to be levied thereon at the Peshanum rate according to the Hookoomnamah, in consequence of the crops raised on the lands in question during the Carr season having been ascertained on enquiry to have been harvested in the Peshanum season.....	140	1	7
Amount of the difference between the tax originally charged on certain palmirahs, and that subsequently ordered to be levied thereon, in consequence of the former having been found on enquiry to have been erroneously calculated at the higher instead of the lower rate.....	6	1	5
Value of excess in the quantity of grain erroneously added to the 7 years' average Mailwarem of the village of Aurmoogamungalum in Streevycoontum Talook, and which excess has hitherto been remitted under the sanction of Government.....	203	12	0
Amount of the teerwah charged by the Curnum on certain lands proved on enquiry to have been left waste and not cultivated, as fraudulently alleged by the Curnum.....	9	10	11
Amount of the fish rent recommended to be remitted, in consequence of the result of the enquiry made on the complaint of the renter having shown that the presence of water in a certain tank prevented the fishing of it being conducted by the renter.....	28	0	0
Amount of the teerwah on certain lands cultivated in April 1857 and therefore included in the Jummahbundy of Fusly 1266, the crops on which, however, perished as was ascertained after the settlement of the Fusly.....	210	10	1

Amount of the teerwah on certain lands formerly in dispute between the Government and certain Zemindaries, but now decided on enquiry to belong to the latter.....

Amount of the Ditta Enam granted to a certain mosque on the wet cultivation of a certain village in the Shenkerninarcoil Talook. This Enam was included in the Jummahbundy in consequence of the wet lands from which the Enam lands are deducted having been cultivated with Nunjah mail Poonjah crops. After the settlement of the Fusly the holder of the Enam preferred a complaint on the subject, and it appeared to be necessary that the Manicm should be paid in consequence of the Nunjah teerwah having been charged on the Nunjah mail Poonjah crops. The amount in question is therefore recommended to be remitted.....

Amount of the difference between the tax originally charged on certain wet lands cultivated with dry crops (which yielded a scanty produce) in an Aumany village, with reference to the average rate of assessment charged on something above 6 measures of land cultivated with a wet crop in the said village, and the tax subsequently ordered to be levied on the same lands with reference to the average rate of the Nunjah assessment of the previous year in which wet cultivation was carried on to a great extent.....

Amount of the difference between the Nunjah teerwah charged on certain lands, on the ground that they were cultivated in the water-spread included in the Nunjah Ayacut, and the Poonjah assessment subsequently ordered to be levied on those lands in consequence of their having been ascertained to have been cultivated in the water-spread included in the Poonjah Ayacut.....

Amount of the tax erroneously charged on certain palmirahs standing on cultivated land.....

Amount of the teerwah charged on a certain area of land, alleged to be in excess of that usually entered in the accounts; but on its measurement (made in consequence of a complaint from the land-owner), it was found not to have exceeded the extent entered in the account, and therefore the teerwah on the supposed excess must be remitted.....

2 6 5

111 0 0

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68 14 1

1 2 6

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1,004 6 2

ARREARS on account of Sundry Sources of Revenue.

Balance up to 31st August 1858.....	Rs. 318	6	2
Deduct amount of irrecoverable balance recommended for remission in paragraph 56, of the Jummahbundy report for Fusly 1266, dated 25th September 1857.....	288	11	11
Balance....	29	10	3

PARTICULARS of the above-mentioned Balance.

Amount of the Moturpha tax due by certain individuals reported to have emigrated to Colombo and other places.....	24	2	2
Amount of one of the two taxes erroneously imposed on a person liable to be charged with Moturpha tax in two villages. The tax entered in the accounts of one village having been collected, the other charged twice over should be remitted....	1	6	1
Amount of the Moturpha tax imposed by the Curnum on a certain person who was on enquiry found to be entitled to exemption from payment of Moturpha.....	4	2	0
	29	10	3

Total amount recommended for remission... 1,034 0 5

66. The information regarding the extent to which coercive process was employed in Fusly 1267, in realizing the balance of the current revenue, is given in Enclosure A to the accompanying Statement No. 13, from which it will be perceived that personal property of the value estimated at Rs. 929-15-2, was sold by auction to the highest bidders for Rs. 1,033-0-1, or Rs. 203-12-11 in excess of the amount of the current balance shown in column 4, on account of which it had been attached. The amount that remained in excess of the demand was (after paying interest upon the balance), applied to payment of the succeeding kists of the defaulter. No sales of property in satisfaction of arrears took place in Fusly 1267.

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67. In conformity with the requisition contained in paragraph 5, of the printed Memorandum from Government dated the 23rd August 1856, I have the honor to offer the following explanations regarding the large fluctuations exhibited in the accompanying Statement No. 14, of Gross Collections and Charges during the Fusly under report:—

68. The decrease of Rs. 1,90,517, in the collections on account of arrears of Land Revenue, is owing to the balance outstanding at the close of Fusly 1266 having been much smaller than that at the termination of the previous Fusly 1265; whilst the increase of Rs. 6,17,224, in the current collections arose from an augmentation of revenue, and owing to the collections having been made without difficulty.

69. The increase of Rs. 2,022, in the receipts under the head of Land Revenue Sevoy Jummah, and the decrease of Rs. 6,322, under the Item of Interest Account, are to be attributed to the causes given in paragraph 48, of this Report.

70. 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 chief cause of the increase of Rs. 782, under that Item.

71. A large amount of arrears outstanding at the beginning of Fusly 1267, and punctuality in the payment of the current revenue, caused the increase of Rs. 3,499, under the head of Abkarry.

72. The arrears on account of Moturpha at the commencement of the Fusly under report were less than those at the beginning of Fusly 1266, and this is the chief cause of the decrease of Rs. 8,242, under that head; whilst the decrease of Rs. 390, in the Item of Interest Account under the same head, has arisen from a decrease in the collections on account of interest.

73. The collections under the following four Items, viz., Salt, Sea Customs, Sayer and Stamps being usually taken as the demand, the remarks offered in paragraphs 53 to 55 of this Report, for the fluctuations in the demand on account of these several heads of Revenue, equally apply to the variations in the gross collections of the different Items.

74. The increase of Rs. 329, 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 review, having been greater than that during the previous year; whilst the decrease in the similar item, under the head of Stamps, was caused by the amount of Stamp Duty collected from Pauper Plaintiffs having been less than in the preceding Fusly.

75. The net decrease of Rs. 2,727, under the head of Collector's salary, arose from the salary of the Collector (Mr. Silver) not having been disbursed for a few months, the amount of stoppage in the Head Assistant's (Mr. Swinton's) salary in consequence of his absence during a portion of the Fusly, and the disbursement of the salary and deputation allowance of Mr. Ames, and of the salary of Mr. Plumer for a few months.

76. The charges on account of the pay of the Huzoor and District establishment not having included the arrears of the previous year (as was the case in Fusly 1266,) is the cause of the decrease of Rs. 11,108 shewn under this head. The increase of Rs. 888, under the head of Saderward, is attributable to the charges belonging thereto for the months of April and May of Fusly 1266 having been disbursed in the year under report.

77. The decrease of Rs. 538, in the Extra Revenue Charges not chargeable to any particular Sources of Revenue, was chiefly owing to an establishment for the preparation of the Jummah-bundy accounts not having been entertained in the Fusly under report.

78. The increase of Rs. 745, under the head of Tent Allowance, is owing to regular and extra Tent Allowance having been paid to two Assistants in the year under report, while during the previous year it was not paid, and to the Sub-Collector and Head Assistant having drawn extra Tent Allowance for a longer period than in the previous year.

79. The decrease of Rs. 314, under the head of Refunds of Revenue Charges, is owing to the disbursements of Fusly 1267 under that head falling short of those of the previous year.

80. The decrease of Rs. 11,454 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 1266.

81. A decrease in the amount of stamp duty refunded to the parties is the chief cause of the decrease of Rs. 343, under the head of Stamp Charges.

82. I beg to forward the report of the Sub-Collector on the four Talooks comprising the Sub-division.

83. The Sub-Collector Mr. Levinge, the Acting Head Assistant Mr. Ames, and Mr. Plumer (the Second Assistant), have conducted the duties of their respective charges with assiduity and ability in every way advantageous to the public interests.

IN CON. 13TH APRIL 1860, No. 3873.

From J. W. CHERRY, Esq., Acting Collector of COIMBATORE,

dated Coimbatore, 16th August 1858, No. 141.

I have the honor to forward the usual Statements of the Land and Extra Revenue Settlement for Fusly 1267, prepared in the usual form.

LAND REVENUE—RESULT OF SETTLEMENT.—2. The total revenue of the current Fusly amounts to Rupees 22,40,481-0-0, and if contrasted with that of the past year, will show a net increase of Rupees 5,658-0-0 or 0-4-1 per cent.; the increase would have been more had it not been for the badness of this, the 5th year of the unfavorable seasons; the rental of the year under report, however, exceeds the average revenue of the past three years by Rupees 20,598-0-0 as detailed in the margin.†

3. The subjoined abstract will exhibit the result of the settlement of the year compared with that of the Fusly 1266.

Items.	Revenue of Fusly 1266.			Revenue of Fusly 1267.			Increase.			Decrease.		
Ryotwar.....	21,91,189	15	10	21,97,859	1	8	6,669	0	0	0	0	0
Shotriem Jodegay, &c.....	951	0	9	951	0	9	0	0	0	0	0	0
Quit-rent.....	4,008	9	7	4,442	15	6	434	0	0	0	0	0
Sale proceeds of sandalwood, &c..	10,653	13	4	9,208	4	0	0	0	0	1,445	0	0
Poligar's Peishcush.....	22,06,803	7	6	22,12,461	5	11	5,658	0	0	0	0	0
	28,019	9	10	28,019	9	10	0	0	0	0	0	0
Total...	22,34,823	1	4	22,40,480	15	9	5,658	0	0	0	0	0

4. The settlement of the current year was conducted in the Cusbah stations of each Talook, both in the Collector's and Head Assistant Collector's Divisions, and Puttahs also were issued in those places excepting in the following few cases:—In the Talook of Cheyoor the distribution was made at Avenashy, and in Danaickencottah at Metapolliem, in consideration of the convenience of the ryots. As regards similar information in the Sub Collector's Division, it will be found in paragraph

2 of his report herein enclosed. No more than one Talook* was settled at the same station this year.

* Darapooram at Cusbah.

5. Having only taken charge of the District on the 13th April last, I have settled three of the Talooks noted in the margin; the rest were done by Mr. Thomas and the other officers. During the settlement each village as it came up was asked as to its complaints, and with the Monigars and Curnims present as well as the Tahsildar, every case was, if possible, personally disposed of by me. The ryot's chief grievance was for remission on garden lands cultivated with Poonjah produce, for want of sufficient water in their wells; but in consequence of the non-receipt of the Board's sanction to Mr. Thomas' recommendation in paragraph 64 of his last year's Report, for a further reduction of assessment on such gardens at 10 and 13 per cent., I was unable to allow them any remission in such cases. Garden lands, uncultivated from the same cause and from the poverty of the ryots have, however, been entered at grass rent only for one year in consideration of the

1 Coimbatore.
1 Pullachy.
1 Neilgherry.

state of the season. As regards Poonjah lands so situated, more remission was allowed than in last year. In some of the Talooks certain ryots cultivated their Poonjah lands; and deserted their villages for want of means of subsistence, and a few of them have enjoyed only a scanty produce previous to their desertion. In such cases remission was absolutely necessary, but not before a strict enquiry was made as to the means of recovering the rent thereon; remissions under this head are only Rupees 952-0-0.

6. In some of the villages in the Talook of Coimbatore, ryots complained that their carts had been newly taxed this year, the usage of the District is to tax only such carts as are sent out for hire, at 2-5-8 each—those used *bonâ fide* for cultivating purposes are exempted. The result of an enquiry on the subject was that this year for want of sufficient work in their fields from failure of periodical rains, some of the carts of the ryots have been let out for hire for some time. I have thought it but fair under the circumstances to exempt such carts, and directed the ryots not to send them for hire in future, the amount so omitted is only Rupees 529-0-0.

7. On the Neilgherries the tax on cattle was at too great a rate as detailed in the margin; but from reasons stated in Mr. Thomas' letter of the 22nd October 1857, No. 175, the tax was reduced to a standard rate at 2 Annas per head on all cattle except those used for cultivation. I am, however, of opinion that this description of tax is vexatious to the ryots and of little profit to Government. Vide my letter to the Board of this date, No. 134.

8. The Burghers on the Neilgherries were loud in their complaints during the settlement on account of their "Barty lands," the particulars of which have been treated in the correspondence marginally indicated; but as the matter is still under reference, I thought it proper to leave it as it is pending the final orders from the Board. I may, however, be permitted to express my concurrence in the views expressed by the Board in paragraph 5 of Extract from their Proceedings of the 24th November 1857, No. 4097. I consider that no Burgher should be allowed to claim a right to a single acre of ground beyond that which stands actually registered in his name, and that he should pay at least $\frac{1}{4}$ th or grass rent for any one land in addition to what he holds—more than this should be fully charged; it will be thus seen that Mr. Thomas and I materially differ on this point.

9. The number of villages and hamlets, as also the tenure under which they are held, such as Ryotwar, Shotriem, &c., &c., are exhibited in the following memorandum:—

Description.	Populated or otherwise.	No. of Villages.				No. of Hamlets.				Total.			
		1266.	1267.	Increase.	Decrease.	1266.	1267.	Increase.	Decrease.	1266.	1267.	Increase.	Decrease.
Ryotwar.....	Populated.....	1,501	1,502	1	0	4,865	4,863	0	2	6,366	6,365	0	1
	Bacheraug.....	32	31	0	1	0	0	0	0	32	31	0	1
Shotriem Jode- gay.....	Populated.....	10	10	0	0	10	10	0	0	20	20	0	0
	Bacheraug.....	0	0	0	0	0	0	0	0	0	0	0	0
Poliput.....	Populated.....	50	50	0	0	113	113	0	0	163	163	0	0
	Bacheraug.....	0	0	0	0	0	0	0	0	0	0	0	0
Total...	Populated.....	1,561	1,562	1	0	4,988	4,986	0	2	6,549	6,548	0	1
	Bacheraug.....	32	31	0	1	0	0	0	0	32	31	0	1
	Grand Total...	1,593	1,593	1	1	4,988	4,986	0	2	6,581	6,579	0	2

10. Statement No. 15, which contains the above information, being quinquennial, is not prepared for the current Fusly; it will be only due for Fusly 1271. I beg, however, to notice briefly the increase or decrease in the number of villages and hamlets. In the Talooks of Cheyoor and Errode two hamlets have been deserted and in the Danaickencottah Talook, a village called Cub-bala Chuttrum, has been re-occupied, and will yield revenue from the next Fusly.

11. Particulars of the principal sources of irrigation, and the extent of wet lands depending on them, have been fully given in Statement No. 18, forwarded last year; this statement being furnished quinquennially, is not sent now. In the present Fusly, the principal channels depending on rivers, have supplied a sufficient quantity of water for Nunjah crops which thereby yielded a tolerable produce. Crops depending entirely upon the tanks, which have no means of supply except by rain, have failed from the insufficiency of water. Remissions in such cases have been granted as usual upon full enquiry. As regards lands cultivated with garden produce from the above cause, a portion of the rent was remitted in particular cases, where it was found absolutely necessary with reference to the state of the season.

12. In the villages of Aunamallay and Cottoor in the Talook of Pullachy, a large extent of Nunjah lands, amounting to Rupees 1,400-0-0 had been left waste this year very near the annicut, not for want of water in the channels, but from the following two causes:—1st, Water was carried from the channels too abundantly, or rather, much more than at all necessary by cutting through the channel banks. 2ndly, The ryots have a large extent of land which they cannot cultivate all at once, and when water becomes scanty in the channel there, portion of land in each holding is left uncultivated. This was confirmed before me by Mr. Bake, an intelligent overseer in the Department of Public Works, whose supervision extends along the channel, and who considered that the ryots were in no way justified in claiming any remission.

13. Upon personal enquiry the ryots refused to give up the said lands, which are valuable. I therefore thought it proper to charge those lands with full rent as in last year.

14. In order to save future injury to the banks of channels, and to prevent complaints on the part of the ryots, for remission of rent on Nunjah lands, I have directed the Tahsildars of that Talook and other Talooks to enquire, whether the ryots are prepared to pay some of the cost of constructing stone or substantial sluices to the channels, if the other portion were paid by Government. On the receipt of their replies, I shall communicate with the District Engineer on the subject.

15. It has always appeared to me strange that when such large sums are spent in constructing and keeping in repair reservoirs and channels, that some simple contrivance has not been hit upon to preserve the water that has been with such difficulty procured. At present channel banks are cut, and sluices in tanks left open without the slightest regard to the consumption of the valuable article that is actually required. Upon the representation of the District Engineer, I am now punishing, with heavy fines of 20 to 50 Rupees, all such instances that are brought to my notice, in the hopes of putting a stop to the practice, but the wilful expenditure of water will be never got rid of, until solid regulating sluices under *lock and key* are introduced. The pay of an European pensioner for this duty alone would, in my humble opinion, not exceed the amount annually lost to the State and the subject under this head.

16. The census of this District was taken last year, and an account, No. 17, was furnished according to the new form; the same account will continue for the next year or until another census is taken in Fusly 1271. The establishment lately of a Normal School at Cheyoor in this District, for which a subscription of Rupees 1,013-0-0 had been raised by the inhabitants, adds much to the advancement of education. The English and Tamil schools at Coimbatore, as noticed in former reports, are doing well. Four Tamil schools having been opened on the Neilgherries, will afford opportunities for reading and writing, to the Hill tribes, who were hitherto quite illiterate.

NUMBER OF RYOTS.—17. The marginal abstract will show the number of ryots and others paying revenue to Government for Fusly 1267, in comparison with that of the last year; the number of landholders for the current Fusly, falls short of the past year, arising chiefly from desertion, death and insolvency. There has also been an exodus of a large number of weavers, &c., this year in search of livelihood.

Items.	Fusly 1266.	Fusly 1267.	Comparison.	
			Increase.	Decrease.
Land Revenue....	2,29,002	2,22,887	0	6,115
Moturpha.....	42,406	37,405	0	5,001
Total...	2,71,408	2,60,292	0	11,116

18. On reference to the abstract noted in the margin, it will be seen that the total number

Divisions.	No. of Puttahs.	Fusly 1266.	Fusly 1267.	Comparison.		Total.	Per centage.
				Increase.	Decrease.		
Collector's Division.	Land Revenue.	1,44,160	1,49,000	5,440	...	29,207	20.27
	Moturpha.....	27,438	24,882	...	2,556	3,140	11.40
Total...		1,71,598	1,74,482	5,440	2,556	32,407	19
Sub Collector's Division.	Land Revenue.	48,798	49,011	213	...	11,087	22.71
	Moturpha.....	14,968	12,129	...	2,839	1,287	8.57
Total...		63,766	61,140	2,626	2,222	12,374	19.54
Grand Total...		2,35,364	2,35,622	258	...	44,781	19.43

20. The Memorandum in the margin shows the number of ploughs for Fusly 1267, which exceeds that of the last year by 1,515 ploughs, arising from some new landholders this year, who were paying Moturpha tax up to last year. As regards a large decrease in the number of cattle, I would state that it is attributable solely to the

Ploughs and Cattle.	Fusly 1266.	Fusly 1267.	Comparison.	
			Increase.	Decrease.
Ploughs.....	1,06,435	1,04,920	...	1,515
Cattle.....	11,66,340	10,99,761	...	66,579

bad season, which occasioned loss to a large extent among them for want of forage.

21. From the reasons detailed in paragraph 17 of Mr. Thomas' report on the settlement of last year, the number of new wells constructed during the year under review is but small, notwithstanding the issue of advances of money as per sanction of Government, dated 20th April 1857, for Rupees

of Puttahs is 235,622, which exceeds that of the preceding Fusly by 258. The number actually distributed also exceeds by 4,428, arising from changes in the holdings in many cases by remissions necessarily allowed from the adversity of the season.

19. The new form of Puttah does not contain any heading to show the names of fields, and affords ample opportunity to Curnums to commit frauds by altering the "number" of the fields to the great loss and inconvenience of the ryots. With a view therefore to prevent such, I would suggest the propriety of entering in the Puttahs the name of each field instead of the description of irrigation, which is not to my mind for the above reasons so essential in Puttahs, as the names of the fields themselves.

15,000. I have, however, encouraged the ryots to dig more wells; such a source of irrigation is invaluable at a time of drought like the present. I beg to annex an abstract to show the number of new wells dug up to last Fusly 1266, and those constructed in Fusly 1267 under Report.

Talooks.	New wells constructed up to the end of Fusly 1266.	New wells constructed in Fusly 1267.	Total.
1. Coimbatore.....	271	63	334
2. Suttimungalum.....	487	27	514
3. Danaickencottah.....	143	0	143
4. Colligal.....	9	0	9
5. Pullachy.....	429	20	449
6. Perindooray.....	453	15	468
7. Andioor.....	214	0	214
8. Errode.....	65	64	129
9. Cheyore.....	273	12	285
10. Neilgherry.....	0	0	0
11. Pulladum.....	289	0	289
12. Darapoorum.....	185	19	204
13. Konghiem.....	242	12	254
14. Caroor.....	284	38	322
15. Checkragherry.....	136	17	153
Total...	3,480	287	3,767

22. In order to show the result of the reduction of assessment on all old gardens held for

Divisions.	Total number of old wells.	Repaired up to Fusly 1266.	Repaired in Fusly 1267.	Total.
Collr.'s Division.	4,482	696	646	1,342
Sub-Collr.'s do....	1,226	312	61	373
Total...	5,708	1,008	707	1,715

Poonjah or grass rent, I beg to subjoin an abstract showing the total number of old wells, and those brought since into use by repairs. More wells would have been repaired had it not been for the unfavorableness of the season.

23. Statement No. 19, showing the Rent Roll in this District, being quinquennially furnished, it will not be due before Fusly 1271, and is therefore not noticed here; the number and amount of Puttahs will nearly be the same for the next four years.

24. Rain has been very partial this year also, and its average fall during the whole year being only 19 inches. The Talooks of Perindooray, Cheyoor, Pulladum and Checkragherry have suffered much for want of it. In the month of October, only one heavy rain fell throughout the District, by which several tanks and annicuts burst; and there were no subsequent rains to fill the tanks thus emptied. The above rain was of little use to Poonjah crop inasmuch as it requires periodical showers. The principal channels depending on the rivers Cavary, Bowany, Noyel, Ambravutty, &c., have received full supplies this year and afforded sufficient irrigation, and the produce was therefore good as already explained.

REMISSION.—25. The total remissions allowed during the year under reference under different heads of Nunjah, Poonjah and Garden, after due enquiry, amount to Rupees 72,269 as detailed in the marginal abstract.

Items.	Extent of land.	Amount.
Dry.....Bullahs.	15,968	47,710
Garden... do.	454	5,766
Wet....Cawnies.	2,847	18,793
Total.....		72,269

26. The sanitary state of the District was somewhat more favorable this year than last Fusly in the Collector's Division. Cholera prevailed chiefly in some of the Sub-Division Talooks, and deaths thereby amounted to 12,383. The following abstract will show the prices of different sorts of grain

compared with those of the preceding year, and with the commutation rates. The prices are very high in all cases in consequence of the continued adverse season for the last five years.

Items.	Description of grain.	Commutation rate per Garce.	Prices in Fusly 1267 per Garce.	Increase.	Per centage.	Prices in Fusly 1266.	Increase.	Per centage.
Nunjah....	1st sort.....	88 13 8	198 0 8	...	...	148 8 7	...	...
	2nd sort.....	88 13 8	182 12 0	101 8 8	114 4 5	138 4 9	...	...
	Average.....	...	190 6 4	...	...	143 6 8	46 15	832 12 1
	Cholum.....	...	253 1 0	178 4 7	238 6 10	158 1 7	94 15	560 1 1
Poonjah....	Cumboo.....	...	200 8 6	125 12 1	168 2 10	126 9 5	73 15	158 6 7
	Horse-grain...	74 12 5	235 7 8	160 11 3	214 14 6	173 11 4	61 12	435 9 0
	Raghee.....	...	210 3 2	135 6 9	181 1 8	134 15 0	75 4	255 12 5
	Varagoo.....	...	193 11 2	118 14 9	159 0 7	139 2 1	54 9	139 3 6

27. The memorandum beneath will exhibit the price of cotton of the Fusly under reference, compared with that of the past year; the price of the above article was 68 Rupees per candy in the months of October, November and December 1857; the cause of the above increase in the price of cotton is a very scanty produce this year for want of rain, and a greater demand from different parts of the country.

Months.	Price per Candy in 1266.	Price per Candy in 1267.	Comparison.		Per centage.
			Increase.	Decrease.	
October.....	49	68	19	...	39
November.....	49	68	19	...	39
December.....	49	68	19	...	39

28. In order to show in one view the general result of the settlement of the Fusly under review, compared with that of the year preceding, as far as connected with the Land Revenue, it is detailed in the annexed abstract.

Items.	Fusly 1266.		Fusly 1267.		Increase.		Decrease.	
	Extent.	Settlement.	Extent.	Settlement.	Extent.	Settlement.	Extent.	Settlement.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Dry.....	1,416,962	11,25,696	1,380,703	11,07,326	...	...	36,259	18,370
Garden.....	157,692	461,682	155,567	4,55,800	...	...	2,125	5,882
Wet.....	72,544	494,225	75,542	5,17,613	2,998	23,388	...	...
Total...	1,647,198	20,81,603	1,611,812	20,80,739	...	...	35,386	864
Deduct 1/3th & 1/3th remission.	...	576	...	551	...	...	...	25
Remainder...	...	20,81,027	...	20,80,188	...	...	...	839
Add, sundry items enumerated in Statement No. 4...	...	1,24,825	...	1,31,322	...	6,497	...	...
Total...	...	22,05,852	...	22,11,510	...	5,658	...	...
Add, Shotriem Jodegay....	...	951	...	951	...	...	...	...
Poliput Peishcush.....	...	28,020	...	28,020	...	...	...	...
Grand Total...	...	22,34,823	...	22,40,481	...	5,658	...	...

29. The several items connected with the increase and decrease shown in the above memorandum, are detailed in the undermentioned abstract statement; they are under the heads Nunjah, Poonjah and Garden.

Items.		Increase from cultivation from waste, &c.	Decrease from lands left waste, &c.	Net Increase or Decrease.	Remarks.
Poonjah lands.	Lands left to and cultivated from waste.....	40,693 8 11	78,559 8 3		
	Do. do. Porumpoke.....	448 7 11	524 1 11		
	Do. do. Enam.....	0 0 0	3 12 3		
	Do. do. deficiency or excess found in the measurement....	2,516 5 2	86 6 0		
	Do. do. Shavy, or failure of Crop.....	140 5 9	890 7 4		
	“Teervajasty or Teervacummy.”.....	29,231 12 8	11,336 11 6		
	Total...	73,030 8 5	91,400 15 3	18,370 6 10	Decrease.
Garden lands.	Lands left to and cultivated from waste.....	3,268 13 8	10,009 10 0		
	Do. do. Porumpoke.....	81 8 6	415 10 11		
	Do. do. Enam.....	0 0 0	0 0 0		
	Do. do. deficiency or excess found in the measurement....	5 3 3	26 3 5		
	Do. do. Shavy.....	0 0 0	61 4 7		
	Teervacummy or Teervajasty...	2,451 7 2	1,175 13 4		
	Total...	5,807 0 7	11,688 10 3	5,881 9 8	Decrease.
Nunjah lands.	Lands left to and cultivated from waste.....	19,536 2 3	5,963 10 8		
	Do. do. Porumpoke.....	538 13 2	65 10 3		
	Do. do. Enam.....	57 6 10	27 14 8		
	Do. do. deficiency or excess found in the measurement....	52 6 2	32 12 1		
	Do. do. Shavy.....	13,611 14 10	11,762 14 9		
	Teervacummy or Teervajasty...	16,581 10 8	9,113 0 9		
	Total...	50,378 5 11	26,965 15 2	23,412 6 9	Increase.
Grand Total...		1,29,215 14 11	1,30,055 8 8	839 9 9	

The increase and decrease shown in the above abstract, under different items, belonging to the respective heads of Poonjah, Garden and Nunjah, have been occasioned from the usual causes detailed in the reports annually, I think it therefore unnecessary to recapitulate the same here. The chief cause for so large a decrease was, the failure of periodical rains.

30. No regular indigo is cultivated or manufactured in this District as already reported.

The extent of cultivation of sugar-cane and cotton for the year under report, is shewn in the memorandum below, in comparison with that of the past year.

Items.	Fusly 1266.			Fusly 1267.			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.
Sugar-cane...	1,149	0	7,996 5 10	1,190	0	8,765 10 9	41	0	769 4 11	...	0	0 0 0
Cotton.....	91,053	0	1,00,831 11 0	1,13,663	0	1,29,124 12 4	22,610	0	28,293 1 4	...	0	0 0 0

31. Adverting to paragraph 37 of Mr. Thomas' report on the Settlement of Fusly 1266, I beg to annex an abstract to shew the extent of Poonjah waste lands on which the assessment was reduced during the current Fusly under orders of the Board of Revenue, dated 27th February 1856, No. 611, together with the amount of reduction; the result of this indulgence will be communicated in the next year's report.

Talooks.	Old Assessment.			Present Assessment at 6-7-5 per Bullah.	Amount of reduction.
	Rate per Bullah.	Extent of land.	Assessment.		
Errode.....	6 12 1	Bullahs. 46 9 1	313 13 0	301 2 9	12 10 3
	7 5 6	14 10 2	107 8 0	94 9 3	12 14 9
	8 13 0	0 3 2	1 14 11	1 6 7	0 8 4
Pollauchy.....		61 7 2	423 3 11	397 2 7	26 1 4
	7 0 9	50 4 5	359 3 3	329 6 11	29 12 4
	7 14 11	157 4 2	1,247 14 2	1,016 11 3	231 2 11
Suttiamungalum.....	8 13 0	0 6	3 4 10	2 6 9	0 14 1
		208 10 4	1,610 6 3	1,348 8 11	261 13 4
	7 0 9	0 11 4	4 15 4	4 8 8	0 6 8
Coimbatore.....	7 0 9	1 13	12 9 2	11 11 4	0 13 10
	7 10 3	33 3 4	255 7 5	214 9 8	40 13 9
		35 4	268 0 7	226 5 0	41 11 7
Perindoray.....	6 12 1	2 11	18 2 8	17 5 10	0 12 10
	7 10 3	2 15 4	22 8 10	19 1 8	3 7 2
		5 10 4	40 11 6	36 7 6	4 4 0
Total...		311 7 4	2,347 5 7	2,013 0 8	334 4 11

32. As I have given all the necessary information on the Land Revenue Settlement, I now beg to enter into the particulars of the sundry sources; the total demand under that head for

Fusly 1267 is Rupees 2,12,246-3-0, which falls short of that of the last Fusly 1266, by Rupees 11,249-3-0.

Items.	Demand for Fusly 1266.		Demand for Fusly 1267.		Comparison.	
					Increase.	Decrease.
Abkarry.....	1,30,855	2 0	1,26,945	5 8	0 0 0	3,909 12 4
Moturpha.....	57,911	13 8	50,705	1 4	0 0 0	7,206 12 4
Stamps.....	25,979	4 0	27,344	4 0	1,365 0 0	0 0 0
Extra Revenue.....	8,563	5 6	7,016	6 6	0 0 0	1,546 15 0
Interest Account.....	185	10 6	235	1 6	49 7 0	0 0 0
Total...	2,23,495	3 8	2,12,246	3 0	1,414 7 0	12,663 7 8
Deduct Increase...						1,414 7 0
Net Decrease.....						11,249 0 8

33. It will be observed from the above memorandum that there is a decrease of Rupees 3,910 in the demand of Abkarry Revenue for Fusly 1267, caused by the amount of rent for 11 days from 1st to 11th July 1855, viz., Rupees 2,975 having been separated from the rental of Fusly 1265, and added to that of Fusly 1266 as reported to the Board of Revenue under date 11th June 1856, while it was not the case in the Fusly under report, and Rupees 935 having been deducted from the Abkarry rent of Caroor for Fusly 1267, on account of loss sustained by the resale of the farm under the sanction of Government, dated 17th April 1858.

34. Under the head of Moturpha, there is a decrease of Rupees 7,206-12-4, in consequence of a large number of people paying this tax to Government, having deserted their villages for want of means of livelihood as detailed in paragraph 17 of this report.

35. The increase of Rupees 1,365 from the item of Stamps is from an increased sale than last year, with reference to the number of suits brought before the Courts.

36. The item of Extra Revenue shews a decrease of Rupees 1,547 in consequence of certain items, such as the sale proceeds of lands, &c., having been excluded from this head, with reference to the orders of the Board of Revenue, conveyed in paragraph 11 of their Circular of the 16th July 1858, No. 2645.

37. The subjoined abstract will exhibit the gross demand from all sources of Revenue in comparison with that of the Fusly 1266; there is a net decrease of Rupees 5,591, in favor of the current Fusly 1267, which bears a proportion of 0-3-8 per cent.

Items.	Demand for Fusly 1266.		Demand for Fusly 1267.		Comparison.	
					Increase.	Decrease.
Land Revenue.....	22,34,823	1 4	22,40,480	15 9	5,657 14 5	0 0 0
Sundry sources.	Abkarry.....	1,30,855 2 0	1,26,945 5 8		0 0 0	3,909 12 4
	Moturpha.....	57,911 13 8	50,705 1 4		0 0 0	7,206 12 4
	Stamps.....	25,979 4 0	27,344 4 0		1,365 0 0	0 0 0
	Extra Revenue.....	8,563 5 6	7,016 6 6		0 0 0	1,546 15 0
	Interest Account.....	185 10 6	235 1 6		49 7 0	0 0 0
Total...	2,23,495	3 8	2,12,246	3 0	1,414 7 0	12,663 7 8
Grand Total...	24,58,318	5 0	24,52,727	2 9	7,072 5 5	12,663 7 8
Deduct Increase...						7,072 5 5
Net Decrease.....						5,591 2 3
Per centage.....						0 3 8

38. It will be seen from Statement No. 11 that the collections up to the end of the current Fusly, amounted to Rs. 23,43,763, leaving a balance of Rs. 1,08,964, which has been reduced to Rs. 15,676 from subsequent collections up to 15th August 1858. The necessary measures

have been adopted for the recovery of the above balance. I beg to annex a memorandum shewing the particulars of Demand, Collection and Balance of each item composing the above demand.

Items.		Demand for Fusly 1267.		Collections within the Fus- ly 1267.		Subsequent collections up to 15th August 1858.			Total.		Balance.	
Land Revenue.	{ Ryotwar.....	22,11,510	5 2	21,29,554	5 6	71,841	4 1	22,01,395	9 7	10,114	11 7	
	{ Shotriem Jodigah.....	951	0 9	808	0 0	143	0 9	951	0 9	0	0 0	
	{ Peshcush.....	28,019	9 10	26,644	10 0	1,374	15 10	28,019	9 10	0	0 0	
	Total...	22,40,480	15 9	21,57,006	15 6	73,359	4 8	22,30,366	4 2	10,114	11 7	
Sundry sources.	{ Abkarry.....	1,26,945	5 8	1,10,441	10 6	12,457	0 0	1,22,898	10 6	4,046	11 2	
	{ Moturpha.....	50,705	1 4	42,455	14 1	7,241	0 11	49,696	15 0	1,008	2 4	
	{ Stamps.....	27,344	4 0	27,344	4 0	0	0 0	27,344	4 0	0	0 0	
	{ Extra Revenue.....	7,016	6 6	6,278	12 6	231	5 8	6,510	2 2	506	4 4	
	{ Interest Account.....	235	1 6	235	1 6	0	0 0	235	1 6	0	0 0	
	Total...	2,12,246	3 0	1,86,755	10 7	19,929	6 7	2,06,685	1 2	5,561	1 10	
	Grand Total...	24,52,727	2 9	23,43,762	10 1	93,288	11 3	24,37,051	5 4	15,675	13 5	

39. No coercive measures were taken, nor necessary for collecting the above large sum, though this is the 5th year of drought; in one single instance some movable property was sold in the Sub-Division, in satisfaction of a small balance of Moturpha due by certain persons.

40. With a view to show the total amount of collections and charges and net revenue for Fusly 1267, compared with Fusly 1266, I beg to enter an abstract in the margin with reference to Statement No. 14.

41. The total amount of collections within the year under review, both on account of Current and Arrears, shows an increase of Rupees 1,69,654, arising chiefly from a sum of Rupees 79,911, the sale proceeds of timber of the Anamally forests, having been included with the Land Revenue this year under

Dated 8th June 1858. instructions from the Accountant General, and from the punctual collections of Current and Arrears of Revenue.

42. The item of Abkarry Revenue shews an increase of Rupees 5,799, caused by the recovery this year of the last year's kists, and also by the regularity observed in the collection of this Revenue.

43. The decrease observable in the Moturpha Revenue, viz., Rupees 5,229, is in consequence of a corresponding falling off in the demand of that Revenue during the year under reference, consequent on the death, desertion and insolvency of Ryots paying that Revenue from reasons already detailed.

44. There is an increase in the charges under the head of Stamps in a sum of Rupees 129, occasioned from the increased amount of commission paid to vendors, with reference to the amount of sales, and also from payment of stamp duty to parties more than that paid last year.

Items.	Charges.				Gross Collections including arrears.			
	Increase.		Decrease.		Increase.		Decrease.	
	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.	Fusly 1267.	Fusly 1266.
	7	6	8	9	3	2	4	5
Land Revenue.	22,40,480 15	21,57,006 15	22,40,480 15	21,57,006 15	22,40,480 15	21,57,006 15	22,40,480 15	21,57,006 15
Abkarry.	1,26,945 5	1,10,441 10	1,26,945 5	1,10,441 10	1,26,945 5	1,10,441 10	1,26,945 5	1,10,441 10
Moturpha.	50,705 1	42,455 14	50,705 1	42,455 14	50,705 1	42,455 14	50,705 1	42,455 14
Stamps.	27,344 4	27,344 4	27,344 4	27,344 4	27,344 4	27,344 4	27,344 4	27,344 4
Extra Revenue.	7,016 6	6,278 12	7,016 6	6,278 12	7,016 6	6,278 12	7,016 6	6,278 12
Interest Account.	235 1	235 1	235 1	235 1	235 1	235 1	235 1	235 1
Total.	2,12,246 3	1,86,755 10	2,12,246 3	1,86,755 10	2,12,246 3	1,86,755 10	2,12,246 3	1,86,755 10

45. The item of land Revenue charges shews a net decrease of Rupees 1,023 for Fusly 1267, and is chiefly in consequence of the Head Sheristadar's salary having been paid at 280 per month, while the same was disbursed for Fusly 1266; at the increased rate of 350 Rupees a month, as per sanction of Government to the late Head Sheristadar, as also from the amount disbursed this year on account of tent allowance being less than in last Fusly.

46. I beg to annex an abstract shewing the amount of arrears due for several Fuslies at the beginning of the year under review, amounting to Rupees 2,22,113-5-2, deducting therefrom Rupees 2,17,382-0-11, recovered within and subsequent to the Fusly, the remainder is Rupees 4,731-4-3, of which a sum of Rupees 1,532 having been recommended for remission—vide Mr. Thomas' Report for Fusly 1265, paragraphs 57 and 58, the remainder, consisting of recoverable and doubtful balance is Rupees 3,199; as regards the realization of doubtful balances, the necessary enquiry is in progress, and the result will be reported; strict orders have been sent for the realization of the recoverable balances. Most of these refer to the quit-rents due from European residents on the Hills, who are more difficult to deal with than all the rest of the Districts put together; all kinds of absurd excuses are made to evade or postpone payment; at this moment a quit-rent Bill for the Bishop's property at Bellicul is returned to me in consequence of his Lordship objecting to the term "Fusly," and requiring it to be altered to the Calendar year—a change I cannot make for this year as the accounts have been sent in, but it can be done next. Finding that the Tahsildar had a difficulty in collecting these Government claims from Europeans, I have arranged that my Surveyor, Mr. Williams, who is well acquainted with all the properties, should in future realize these rents. In one or two obstinate cases, a threat on my part to attach and sell the property had a wonderful and speedy effect.

47. The amount of arrears due at the end of Fusly 1266, will differ from that now entered in the above abstract as due at the beginning of Fusly 1267, in a sum of Rupees 79,911, occasioned from causes detailed in paragraph 41 of this Report.

48. Referring to paragraphs 54 and 67 of the last year's Report on the subject of reduction of assessment on Nunjah lands of Errode, and on 10 years' Cowle for new orchards in this District, I beg to state that that indulgence is very desirable, and hope will meet with early and favorable consideration.

49. There are some additions and alterations this year also in the register of lands acquired by public servants, certain lands having been newly purchased.

50. Understanding that the inhabitants of this District are still in doubt as to the great advantage generally derived from vaccination, I have fully explained the same to them personally during the settlement.

Items.	Collections.			Remainder.		
	Arrears at the beginning of Fusly 1267.	Collections within the Fusly.	Subsequent Collections up to 15th August 1858.	Recoverable.	Doubtful.	Total.
	2	3	4	6	7	9
Land Revenue.	1,93,202 14	1,95,338 5	185 6	1,780 11	457 8	3,679 2
Abkarry.	14,048 8	13,637 5	40 11	0 0	370 8	370 8
Moturpha.	8,209 10	7,981 9	0 0	54 5	167 6	228 0
Extra Revenue.	652 4	183 3	15 7	369 7	0 0	463 9
Total.	2,22,113 5	2,17,140 8	241 8	2,203 9	995 7	4,731 4

51. Nearly all Curnums of this District have a thorough knowledge of the new forms of Village accounts; they are preparing the same themselves without much assistance; the "Pymash Oloongoo" alone is not yet prepared in some of the Talooks. To complete that account also, as soon as possible, the necessary arrangements have been made.

52. The new forms lately furnished for the Talook accounts have been brought into operation, and will no doubt save much labour and expense.

53. The Sub-Collector's Report on the Settlement of his Division for Fusly 1267 is sent herewith, as also that of the Head Assistant Collector.

54. In reference to Extract from the Proceedings of the Board of Revenue, dated 10th July 1858, No. 2,645, I beg to state for their information, that the accounts of this District require no revision, being correct according to the prescribed form, and correspond with each other except in the following few cases:

55. Statement No. 8. The tax on cattle, sheep, &c., is directed to be included in the Moturpha, but as such tax has usually been included in the Land Revenue, and so entered in the Monthly Demand, Collection and Balance Statement already sent to Board for Fusly 1267, it is impossible now to enter the above item under the Head of Moturpha without causing a great difference in the accounts; the Board's instructions on the subject will therefore be brought into operation from the next Fusly.

56. In Statement No. 1 the villages held on other tenures than Ryotwar are shewn by a foot note as directed. In column 6 of that statement the necessary alterations have been made.

57. The number of Puttahs shown in Statement No. 1, being those actually distributed as per Board's sanction, dated 12th January 1851, will not correspond with those in Statements No. 16 and 19. Puttahs entered in the latter Statement, are only of Land Revenue, while those in the former account comprises also the Puttahs of ready money collections as usual.

58. As directed in paragraphs 7 and 20 of the above Proceedings, two separate Statements are enclosed: one shewing the particulars of the "Tarum Cumme," and the other the actual extent of cultivation.

59. During the short time I have been in charge of this District, I have derived the most cheerful assistance and advice from all the gentlemen subordinate to me.

60. In conclusion, I have only to add how highly I value the services of the officer whom I found upon my arrival here four months ago, as acting Head Sheristadar of this District. S. Naraningar has just been promoted to the Head Sheristadarship of Guntoor, and well does he deserve it, he carries with him not only my regrets for losing such a hard working, upright, and liberal-minded public servant, but also my sincere wishes for his future welfare.

IN CON. 18TH MAY 1860, No. 4,870.
From H. A. BRETT, Esq., Collector of SALEM,

dated Salem, 22nd October 1858, No. 152.

I have the honor to submit my report on the settlement of Land Revenue for Fusly 1267 (57-58), with the prescribed number of Annual Statements in English. I also forward the five Supplemental Statements called for in Extract Minutes of Consultation dated 11th April 1856, and in Board's Proceedings dated 16th July 1858.

2. The year under report was remarkable for an unusually bad season, the crops both wet and dry having failed to an extent that has not been equalled during the last 24 years. Owing to this failure of the crops, there was a great scarcity through the year. The out-turn of both the wet and the dry crops was not more than a fourth the average yield, and was therefore not enough for local consumption. It is a very unusual thing for grain to be imported from other districts into the Salem District; but in the year that has just closed other Districts supplied large quantities of grain both wet and dry. This supply was found of very great service to all classes, though it did not effect any material fall in prices.

3. The high prices which commenced in Fusly 1266 considerably increased during the year. A list of the prices is annexed to paragraph 12 of this Report. This continued rise in prices would have been a great benefit to the agricultural classes if their crops had not failed. As it was, the poorer classes were much distressed, though happily, the Railway, through the employment it gave to many, was a great relief. Under such unfavorable circumstances, there has been unusual difficulty in collecting the Revenue, particularly from the owners of small holdings.

4. The following table shews the quantity of rain that fell in the District during the year:—

TALOOKS.	Fusly 1266.		Fusly 1267.		Increase.		Decrease.	
Ahtoor...	433	6½	150	0	...	...	283	6½
Salem...	514	9	304	0	...	...	210	9
Shervaroy Hills...	1,290	3	1,316	1	25	8	...	...
Razeepoor...	507	2	260	0	...	...	247	2
Womalore...	401	3	290	0	...	...	111	3
Darampoory...	756	5	379	0	...	...	377	5
Tengericottah...	804	6	300	0	...	...	504	6
Kistnagherry...	570	6	316	6	...	...	254	0
Tripatore...	621	8	346	6	...	...	275	2
Denkencottah...	475	5	247	7	...	...	227	8
Oosoor...	653	3	359	1	...	...	294	2
Namcul...	198	2	148	6	...	...	49	6
Paramutty...	273	0	273	4	0	4	...	...
Senkerydroog...	305	0	340	9	35	9	...	...
Trichengode...	333	8	317	9	...	...	15	9
Total...	8,139	6½	5,349	9	62	1	2,851	8½
Net Decrease...							2,789	7½

5. The District was comparatively free from epidemic diseases, but there were occasional outbreaks of cholera, particularly in the towns of Salem and Oosoor. There was a great loss of cattle from murrain throughout the District, especially in the Talooks of Oosoor, Denkcottah, Tengericottah and Salem.

6. Statement No. 1 shews that the time actually occupied by the Collector in settling his own division was three months and three days, or 27 days more than the time occupied last Fusly. His having to settle claims for withered crops accounts for this difference. Out of the 14 Talooks, 10 were settled at places within the limits of the same Talooks, and four were settled at places beyond the limits of the Talook. The Talook of Salem was settled in three places, viz., at Salem, Womalore and Ahtoor. Certain of the Salem

villages near Womalore were settled at the Cusbah of Womalore, and others near Ahtoor were settled at Ahtoor. One village in the Talook of Razceppore was settled at Salem, as the Ryots of that village reside chiefly at Salem. In the Sub-Collector's division a few of the villages in the Talooks of Namcul and Senkerydroog were settled at places beyond the limits of the Talooks; the former at Pedaramputty, and the latter at McDonald's choultry, both in the Trichengode Talook. These two places are situated just beyond the limits of the Talook, and in consequence, the Ryots had no difficulty whatever in attending the settlement there.

7. A foot note is appended to Statement No. 1, shewing the number of villages held on tenures other than Ryotwar. The small estates of Woranundoor and Mullapady have been incorporated with the adjoining Talooks of Namcul and Kistnagherry respectively. In column 3 of the Statement only the parent villages are given and not the hamlets.

8. The aggregate number of Puttas (both Land Revenue and Moturpha) in Fusly 1267, according to the Jummaundy, was 206,140, which is less than the number of Puttas held in 1266 by 3,457. This decrease is owing to the Ryots having thrown up a large quantity of land this year. The number of Puttas issued afresh in the year was 110,970, and the number not renewed in the year 95,170. The practice until the last Fusly was to issue fresh Puttas in all cases, whether or not there was any change in the putcut or in the Moturpha tax. In the year now reported on, I issued fresh Puttas only in those cases where there was any change in the holding or in the Moturpha tax. The Board recommended the introduction of this system in their Circular letter, dated 23d May 1856, No. 1596, in respect to Moturpha Puttas. I have followed the same plan as equally convenient with regard to the Land Revenue Puttas.

9. The following Abstract shews the aggregate number of Puttas, both Land Revenue and Moturpha, issued afresh at the settlement as distinguished from those not renewed:—

ITEMS.	Land Revenue.	Moturpha.	Total.
Total number of Puttas held by the Ryots according to the Jummaundy...	166,346	39,794	206,140
Puttas issued afresh in the year...	93,480	17,490	110,970
Puttas not renewed in the year...	72,866	22,304	95,170
Total.....	166,346	39,794	206,140

10. The commutation rates at the survey for the Poonjah and Nunjah produce, are entered in Statement No. 2. The average price per garce of Nunjah produce in Fusly 1267 exceeded the average price in Fusly 1266 by Rupees 36-4-2 per cent. It exceeded the average price of the preceding 10 years by Rupees 67-3-8 per garce. The average price of Poonjah produce per garce in Fusly 1267 was above that in Fusly 1266 by Rupees 48-5-5 per cent. It exceeded the average price of the preceding 10 years by Rupees 78-13-10 per garce. Compared with the commutation rates, the prices in Fusly 1267 exceeded the commutation rates in the one case by Rupees 60-6-7, and in the other by Rupees 83-5-7.

11. The subjoined Abstract exhibits the average price of the seven different kinds of grain entered in Statement No. 2, compared with the average price of the same kinds in Fusly 1266:—

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DESCRIPTION OF GRAIN.	Fusly 1266.			Fusly 1267.			Increase.			Decrease.			Per centage.		
Paddy, 1st sort.	117	4	1	158	15	10	41	11	9	0	0	0	0	0	0
Do. 2d do.	105	7	1	144	7	3	39	0	2	0	0	0	0	0	0
Total.....	222	11	2	303	7	1	80	11	11	0	0	0	0	0	0
Average.	111	5	7	151	11	6	40	5	11	0	0	0	36	4	2
Cholum.	126	12	10	204	12	2	77	15	4	0	0	0	0	0	0
Cumboo.	111	6	7	167	10	2	56	3	7	0	0	0	0	0	0
Horse Gram.	134	11	11	182	7	6	47	11	7	0	0	0	0	0	0
Raggy.	113	13	10	173	8	7	59	10	9	0	0	0	0	0	0
Vurgoo.	71	15	2	100	7	10	28	8	8	0	0	0	0	0	0
Total.....	558	12	4	828	14	3	270	1	11	0	0	0	0	0	0
Average.....	111	12	1	165	12	5	54	4	0	0	0	0	48	5	5

12. The following abstract shews the aggregate demand for the Fusly under report:—

Land Revenue.

Beriz of Fusly 1266 as shewn in Enclosure B. of Statement No. 3	16,63,361	8	10
Amount deducted on account of lands relinquished,	45,747	12	10
Balance...	16,17,613	12	0
Increase in the demand for the present Fusly,	93,418	15	6
Total...	17,11,032	11	6
Amount deducted on account of lands left waste,	57,250	6	10
Jummaundy Beriz as shewn in column 22 of Statement No. 3, inclusive of Fusul and Tenure Jasty,	16,53,782	4	8
Deduct remissions made as shewn in col. 23 of Statement No. 3, This is inclusive of the temporary remissions made on the dry lands of the Talaghat Talooks at 12½ per cent. amounting to Rs. 64,331-6-8.	3,35,710	7	8
Balance as shewn in column 22 of Statement No. 3,	13,18,071	13	0
Amount collected on Jodighy Enam, pasture lands, hill villages, Amany Gidigavul, &c. as shewn in column 25 of Statement No. 3,	90,395	1	10
Total Ryotwar Beriz as shewn in column 26 of Statement No. 3,	14,08,466	14	10
Permanent Beriz of Jary Moottah and Poliputs as shewn in column 2 of Statement No. 10,	4,58,073	3	9
Amount realized on account of Jodighy on Dehat Enams and Jahgheers as shewn in column 3 of Statement No. 10,	13,908	14	11
Total as shewn in column 8 of Statement No. 10,	18,80,449	1	6

Extra Sources of Revenue.

Abkarry Beriz as shewn in column 9 of Statement No. 10,	1,36,010	0	0
Moturpha Beriz as shewn in Statement No. 8,	69,074	0	9
Amount realized by the sale of stamp papers as shewn in column 11 of Statement No. 10,	31,493	0	0
Total...	2,36,577	0	9

Extra Revenue.

Extra Revenue as shewn in column 13 of Statement No. 10,	6,920	9	8
Interest as shewn in column 14 of Statement No. 10,	1,385	11	3
Total...	8,306	4	11
Total Demand for Fusly 1267,	21,25,332	7	2
Do. 1266,	21,51,691	12	5
Net Decrease...	26,359	5	3

Enclosure A. of Statement No. 3. 13. The statement noted in the margin exhibits a decrease of acres 350 in the extent of dry, wet and garden cultivation, and a proportionate decrease of Rupees 5,537 in the assessment. It also shews a decrease of Rs. 4,042 under the two heads of "2nd Crop Assessment and Additional Assessment." If to these two sums are added, the increase of Rs. 50,416 under the head of Remissions made in the year, there appears a gross decrease of Rs. 59,995. Deducting from this amount the sum of Rs. 1,797, being the increase in the Revenue derived from sundry items, the net decrease under the head of Ryotwar Beriz for the year amounts to Rs. 58,198.

14. The statement noted in the margin shews that the amount of putcut held by the ryots at the commencement of the Fusly was Rupees 16,63,361-8-10, Enclosure B. of Statement No. 3. which is exclusive of the amount remitted in the last year on waste land. The Board in their Proceedings dated 16th July, and 8th September last, directed that "the entire putcut, including all waste remitted which is entered in the Jum-mabundy, should be exhibited as the holding at the commencement of the succeeding Fusly "as the Ryot retains his right to such land.

15. According to the practice of this District the waste remitted has never been entered in the Jumabundy. As the Board's Proceedings were not received until after the Jumma-bundy of the District was completed, I find it difficult to conform to the Board's instructions on this point, either in this Fusly or in the ensuing one. From the ensuing Fusly (1268), all waste lands remitted will be duly entered in the Jumabundy, and from Fusly 1269 the Ryot's holding at the commencement of the Fusly will be exhibited inclusive of the waste remitted in the previous Fusly.

16. The Board also state in paragraph 3 of their Circular Proceedings dated 16th July last, "that where full remission has been granted on entire fields in consequence of there being waste from want of water or other sufficient causes, this remission, besides being included in the general amount of remission in column 23 of Statement No. 3, will afterwards appear separately on two occasions, viz., in the Abstract Statement, Enclosure B, it will constitute the item called waste remitted, and in Statement No. 4, it will appear among the details of remissions as Caboolaty Bunger." On this point, I beg to state that for the reasons explained in paragraph 16 of this report, the amount remitted on entire fields left waste, for the causes alluded to in the Board's Proceedings, could not be exhibited in the present year in column 23 of Statement No. 3, under the head of General Remissions, or in Statement No. 4, as Caboolaty Bunger. From Fusly 1268 all the waste lands on which the Assessment may be remitted will be entered in the Puttas, and the amount remitted will be shewn in column 23 of Statement No. 3 and in Statement No. 4, according to the instructions of the Board. The item "waste remitted," in the Enclosure B. comprises, as in the past year, the remissions made on entire and fractional fields appropriated for roads, building grounds in villages, and for inundated lands.

17. In Statement No. 4, the remissions have been arranged under the three items referred to in the Board's Proceedings, dated 16th July last. The remissions for this year amounted to Rs. 3,35,710-7-8. This sum includes the temporary remissions of 12½ per cent. in the Talaghat Talooks on all dry lands, assessed at Rs. 1-5-3 per acre and upwards. Deducting this item viz., Rs. 64,351-6-8, the remaining sum remitted amounts to Rs. 2,71,379-1-0, which is Rs. 48,195-6-6 in excess of the sum remitted last Fusly.

18. Under the head of Occasional Remissions there appears an increase of Rs. 63,161-9-3. This increase is owing mainly to the unfavorable character of the season. The decrease of Rs. 7,868-7-0 under the head of Fixed Remissions is partly owing to a less extent of land having been taken up for cultivation on cowle tenure than in the preceding year, and partly to progressive cowle lands of last year having been charged with full assessment this year. Under the head of "Deductions for the salary of village servants, &c." there appears a decrease of Rs. 4,877-4-8, which is owing to the Beriz of the villages having been less this year than in the preceding one.

19. The Beriz under the head of Sundry Items amounts to Rs. 90,395-1-10, which is more than the Beriz of the last Fusly by Rs. 1,796-12-0. The increase of Rs. 527-1-0 under the head of, "Neercooly," is owing to certain Ryots in the Ahtoor Talook having used Circar water for their Poonjah crops when the crops were about to perish for want of rain. The increase of Rupees 1,307-1-7 under the head of Revenue derived from Tamarind topes, is owing to higher rents having been given this year than in the preceding year. The fluctuations under the other items do not seem to call for any particular explanation.

20. The following abstract shews to what extent remission was granted on withered crops, both Nunjah and Poonjah, at the time of the settlement:—

ITEMS.	Amount of Shavy.			Amount remitted.		
Collector's Division...	1,81,585	5	2	46,227	6	6
Sub-Collector's Division...	23,631	7	1	12,919	1	4
	2,05,216	12	3	59,146	7	10

21. The remissions on withered crops both wet and dry, as shewn in the abstract given above, amounted to Rupees 59,146-7-10. Of this sum Rupees 9,122-12-11 appertain to remissions made on dry crops, and Rupees 50,023-10-11 to remissions made on wet crops. The remissions on Poonjah crops were given under the special sanction of the Board, conveyed in their Proceedings dated 21st January 1858. The rains in this Fusly were not only scanty, but very unseasonable. From the early rains only a few of the tanks in the District received water, varying from one to three months' supply, but this supply was not kept up by subsequent rains. The Poonjah crops which depended on the rains failed to a great extent in most places, particularly in the Talaghat Talooks; while in others the produce turned out to be far short of the average. In the Talooks of Namcul and Ahtoor the Poonjah crops perished to a greater extent than in any other Talooks, and the remissions in these two Talooks alone amounted to Rupees 6,927-15-1. In the other Talooks (five) the remissions amounted to Rupees 2,194-13-10.

22. Out of the aggregate remissions on Nunjah crops, amounting to Rupees 50,023-10-11, the remissions in the Ahtoor Talook alone amounted to Rupees 15,919-11-8. Taking this and the remissions made on Poonjah crops, amounting to Rupees 3,229-11-9, the remissions on both the wet and the dry crops in the Ahtoor Talook were Rupees 19,149-7-5, or nearly ⅓rd of the aggregate amount of remissions made in the whole district on both wet and dry crops.

23. While I was engaged in settling the Ahtoor Talook the ryots refused to take their Puttals, if the entire assessment on the lands that had failed both wholly and in part was not conceded to them, and for a time they seemed disposed to make a disturbance. The number of petitions presented to me on this occasion was as many as 1,000. The crops were in most cases inspected by the Tahsildars and the Carkoons. In a few cases I inspected them myself, and in others my Head Sheristadar inspected. The remissions were made with reference to the state of the crops and the circumstances of the Ryots.

24. In the Talooks of Darampoory and five others, Nunjah crops perished to some extent after the Jumabundy had been completed. In these cases the assessment had been already

entered in the Jummabundy. The Tahsildars were therefore authorized to suspend the collections in such instances. The amount thus conditionally remitted after the Jummabundy, for perished crops, amounted to Rs. 1,483-11-1. The proportion for each Talook is given below :—

Darampoory...	50	13	0
Tengericottah ...	6	9	1
Tripatore ...	300	9	4
Denkencottah ...	503	1	7
Paramutty ...	612	10	1
Senkerydroog ...	10	0	0
	1,483	11	1

25. The following abstract shews the Cowle Beriz of the present Fusly as compared with the Cowle Beriz of the last Fusly :—

Fusly.	Eysul Assessment.			Cowle Remissions.			Net Beriz.		
1266 ...	1,31,989	2	5	85,975	9	4	46,013	9	1
1267 ...	1,42,001	3	10	88,363	14	11	63,637	4	11
Increase ...	10,012	1	5	...	...	...	17,623	11	10
Decrease ...	...	...	...	7,611	10	5	...	...	...

26. The above abstract shews a net increase of Rupees 17,623-11-10 in the Cowle Beriz of this over the Cowle Beriz of last Fusly. This increase is owing to the Cowle remissions having been less in this Fusly than in the last Fusly, and also to the lands taken up afresh this year on Cowle tenure having been greater in extent than the lands transferred from the Cowle head to the head of lands paying full Teerva.

27. The following abstract shews, in a comparative form, the extent of land cultivated with Sugar-cane, Cotton and Indigo :—

ITEMS.	Fusly 1266.		Fusly 1267.		Increase.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
Sugar-cane....	1,285 0 0	9,953 10 2	1,431 5 0	11,574 2 7	146 5 0	1,620 8 5
Cotton.....	11,900 0 0	19,489 9 5	16,053 26 4	25,928 13 5	4,153 26 4	6,439 4 0
Indigo.....	1,970 0 0	5,451 10 8	2,676 16 14	10,913 15 7	706 16 14	5,462 4 11
Total.....	15,155 0 0	34,894 14 3	20,161 8 2	48,416 15 7	5,006 8	13,522 1 4

28. The above abstract shews an increase of acres 5,006-8-2, assessed at Rs. 13,522-1-4, in the cultivation of Sugar-cane, Cotton and Indigo. This increase must be ascribed to the great demand that there has been in the country for these articles for the last two years. Owing to the bad season the produce was far short of the average.

29. The Moturpha Revenue for this year has been arranged under the different heads pointed out by the Board in their Proceedings dated 16th July last. The item "Tax levied on Cattle, Sheep and Goats," is shewn, as usual, in Statement No. 4, amongst sundry items. If it is the Board's wish that this item should be exhibited in Statement No. 8, under the head of Moturpha Revenue, it will be done so from the ensuing Fusly.

30. The following table shews the Moturpha Revenue for this year, as compared with the last year :—

ITEMS.	Fusly 1266.			Fusly 1267.			Decrease.		
Tax on Trade ...	12,788	2	5	12,653	4	4	134	14	1
Do. on Looms ...	43,631	11	11	38,844	5	9	4,787	6	2
Professional taxes ...	15,918	1	8	15,798	5	10	119	11	10
Tax on houses ...	3,126	3	6	2,989	8	2	136	11	4
Sundry or Miscellaneous taxes ...	946	1	6	937	10	5	8	7	1
Total.....	76,410	5	0	71,223	2	6	5,187	2	6
Deduct charges of Establishment.	2,230	13	7	2,149	1	9	81	11	10
Net Beriz.....	74,179	7	5	69,074	0	9	5,105	6	8

31. The above abstract shews a large decrease of Rs. 4,787-6-2 under the item of Loom Tax. This decrease is owing to a large number of weavers having been unable to follow their pursuits from indigent circumstances, consequent on the unfavorable character of the season. The fluctuations under the other items are of a usual nature, and in consequence they do not call for any explanation.

32. This statement shews that the current demand on account of extra Revenue and Interest is Rs. 8,306-4-11, which gives a net decrease of Rs. 31-0-0 over the demand of last Fusly. This is owing to the usual fluctuations under the several items given in the statement.

33. 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.	
Land Revenue ...	12,36,078	15 4	6,44,370	2 2	18,80,449	1 6
Sundry Sources of Revenue...	1,91,984	13 7	44,592	3 2	2,36,577	0 9
Sevoy Jumma ...	5,123	6 0	1,797	3 8	6,920	9 8
Interest...	946	12 2	438	15 1	1,385	11 3
Total.....	14,34,133	15 1	6,91,198	8 1	21,25,332	7 2

34. The statement noted in the margin exhibits, in a comparative form, the demand from all sources of Revenue. The decrease of Rs. 143 under the head of Revenue, derived from permanently settled estates, is owing to certain lands assessed at Rs. 143 having been taken up in the Alagapooram Moottah for building the Salem Court House and Jail. The increase of Rs. 34,910, in the Abkarry Revenue for

the current year, is owing to the farm having been sold at an increased rent, as communicated to the Board in my letter dated the 5th June 1857. The fluctuations in the Ryotwar and Moturpha Beriz have been accounted for in paragraphs 13 and 31 of this Report.

35. This statement shews the extent of cultivation and the average assessment per acre. As directed by the Board in their Proceedings dated 16th July last, the sums entered in column 2 of the Enclosure B. of Statement No. 10, under the three heads of Dry, Wet, and Garden, have been made to correspond with the sums entered in columns 3, 5 and 9 of Statement No. 3. In Enclosure B. of Statement No. 10, two additional columns have been opened, to shew the extent and assessment of dry lands converted into wet or garden, and garden converted into wet. There were no columns provided in the form for these items. The extent given under these two heads corresponds with the extent given in columns 13 and 17 of Statement No. 3. The assessment given in column 3 of this Statement do not correspond with the assessment given in columns 4, 8, 12, 16 and 20 of Statement No. 3, because the assessment entered in those columns is exclusive of the permanent remissions made subsequent to the survey. The assessment given in column 3 of Enclosure B. is exclusive of the Teervaljasty and Fysuljasty.

36. The Board in paragraph 11 of their Proceedings dated 8th September last, state that the permanent remissions shewn in column 4* of this statement should be exhibited in Statement No. 4, under the head of Fixed Remissions, and that the full Survey Assessment, inclusive of the permanent remissions, should be exhibited in column 5 of Enclosure A. in Statement No. 3. The practice in this District has always been to shew as the Survey Assessment, the Net Assessment, minus Permanent Remissions, if any. The accounts of this Fusly having been prepared in accordance with this practice, I have not been able to make the entries in Statement No. 4, and in column 5 of Enclosure A. of Statement No. 3, as required by the Board. From the ensuing Fusly, in the columns of Assessment from 4 to 22, Statement No. 3, the Survey Assessment plus Permanent Remissions will be entered, and the other Statements also will be prepared with reference to this change.

37. This statement shews in one view the Demand, Collection and Balance for all Sources of Revenue in the District. The Board will observe a difference of Rs. 200 between the Ryotwar current demand, entered in column 5 of the Demand, Collection Balance Statement ending 30th June last, and the sum entered under the head of Demand on account of Current Revenue in column 2, Statement No. 11. The increase in the former of Rs. 200 is, I regret to say, an error. It was committed in my Treasury Department in calculating different sums to form the total for the Ryotwar demand entered in the D. C. B. Statement for June last. This error was discovered in my office during the preparation of the Jumabundy accounts. The sum of Rs. 200 has been deducted from column 2 of the Demand, Collection Balance Statement for September last, though no explanation was annexed to the Statement for making such a deduction.*

38. The subjoined abstract shews the per centage between the Demand and the Balance at the close of the Fusly ending the 30th June 1858, as compared with the Demand and Balance at the close of August 1858:—

ITEMS.	Current Demand.	Balance at the close of Fusly 1267.	Balance at the close of August 1858.	Per centage between columns 2 and 3.	Per centage between columns 2 and 4.
1	2	3	4	5	6
Jary Moottah ..	4,58,073 3 9	38,940 0 10	4,646 0 3	8 9 1	1 0 3
Jodighy and Jagheer villages...	13,908 14 11	4,433 1 10	1,952 3 0	31 14 1	14 0 7
Ryotwar ..	14,08,466 14 10	2,28,945 0 10	59,577 4 7	16 4 1	...
Moturpha ..	69,074 0 9	10,310 10 3	5,412 5 10	14 15 4	...
Sevoy Jumma ..	5,405 9 8	1,734 9 4	1,239 9 2	32 1 5	...

39. The aggregate amount of Peisheush outstanding against Jary Moottahs, under the head of current demand, at the close of Fusly 1267, amounts to Rs. 38,940-0-10. Deducting from this amount, Rs. 34,294-0-7, the collections made to the close of August, there remains a balance of Rs. 4,646-0-3. Of this amount, the sum of Rs. 314-14-3, appertaining to the Moottah of Cudattoor and Cummayanelloor has been withheld by the Moottahdars with my sanction, in consequence of certain lands in those Moottahs, assessed at Rs. 314-14-3, having been appropriated for the Railroad. A separate report will be submitted to the Board at an early date about these and other lands taken up for the Railroad. The remaining sum of Rs. 4,331-2-0 was outstanding at the close of August last against the Moottah of Annadanumputty and four others. The arrears will probably be paid before the 26th instant, the date fixed for the sale of the Moottahs.

40. Under the head of Jodighy on Shotrium, Enam and Jahghire villages, there was a balance of Rs. 1,952-3-0 at the close of August last. These arrears are outstanding against the Jodighy Agraharums of Poolavery and four others, and against the Jahghire of Ammanamcovil. The Jodighy Agraharums and the Jahghire have been attached for one year under Section XXXII. of the Hookoomnama rules. I have reason to think that the arrears will be paid before the expiration of the year.

41. The outstanding balance at the close of August last, under the three heads of Ryotwar, Moturpha and Sevoy Jumma, amounted to Rupees 66,229-3-7. Deducting from this amount the sum of Rupees 13,028-5-5, being the collections to the close of September last, there remains a balance of Rupees 53,200-14-2. Of this amount, the sum of Rupees 40,582-7-1 is recoverable, and the remainder, Rupees 12,593-10-8, is considered irrecoverable. The annexed table shews the particulars of the irrecoverable balance:—

Amount suspended from collection on Nunjah crops which perished subsequent to the Jumabundy...	1,483	11	1
Amount due from indigent Ryots ...	10,507	9	11
Amount due from deceased Ryots. ...	114	7	0
Amount due from deserted Ryots ...	487	14	8
Total...	12,593	10	8

With regard to the irrecoverable balance careful enquiries will be made at the ensuing settlement, and the result reported to the Board.

42. The subjoined is a concise Statement shewing in one view, the Demand, Collection and Balance of all Sources of Revenue, both current and arrears.

ITEMS.	Demand at the beginning of the Fusly both current and arrears.	Collections.	Balance.
Collector's Division.	15,67,770 4 4	13,34,043 4 2	2,33,727 0 2
Sub-Collector's Division. ...	7,86,665 14 2	6,94,110 6 8	92,555 7 6
Total...	23,54,436 2 6	20,28,153 10 10	3,26,282 7 8

43. This Statement shews the particulars of the Demand, Collection and Balance for Zemindaries and Poliputs. In this Statement two additional columns have been opened to shew the particulars of the balance, both current and arrears, as required by the Board in their Proceedings, dated 16th July last. There are no estates for the present under Circar management from minority or from other causes. If any estate should be brought under amany management in the ensuing year, it will be shewn in another column in this Statement as required by the Board.

44. The following Abstract shews the irrecoverable balance at the end of Fusly 1266 for past years up to Fusly 1265, the amount collected during the Fusly, the amount remitted according to the sanction of the Government dated 19th February 1857, and lastly, the amount for which sanction is now applied for.

ITEMS.	The irrecoverable balance for past Fuslies at the end of Fusly 1266.			Deduct Collections and Remissions.									Balance.			Amount for which sanc- tion is now applied for.			Total.		
				Collections to the close of August 1858.			Remissions made as per sanction of Go- vernment dated 19th February 1857.			Total.											
1	2			3			4			5			6			7			8		
Land Revenue	17,431	14	3	4	5	2	5,417	11	8	5,422	0	10	12,009	13	5	7,707	0	2	19,716	13	7
Moturpha	948	13	4	1	11	4	239	6	2	241	1	6	707	11	10	891	7	8	1,599	3	6
Sevoy Jumma.	224	8	0	...	...	...	100	12	10	100	12	10	123	11	2	80	8	8	204	3	10
Total...	18,605	3	7	6	0	6	5,757	14	8	5,763	15	2	12,841	4	5	8,679	0	6	21,520	4	11

45. The above Abstract shews that the irrecoverable balance for past years at the end of Fusly 1266, amounted to an aggregate sum of Rupees 18,605-3-7. Deducting from this amount the sum of Rupees 6-0-6, being the collections made during the year and Rupees 5,757-14-8, which was written off from the accounts according to the sanction of Government dated the 19th February 1857, there remains a balance of Rupees 12,841-4-5. If to this sum is added Rupees 638, being the sum transferred from the head of Recoverable Balance of the past year to that of Irrecoverable Balance, and Rupees 8,040-11-11, being the irrecoverable balance for this year, the aggregate amount of Remission for this year amounts to Rupees 21,520-4-11. This sum is chiefly due from deceased deserted, and indigent Ryots. As this sum is found irrecoverable, I beg that the sanction of the Government may be obtained to strike it off from the public accounts. The different items comprising the above sums are given Fuslywise in Statement No. 13.

46. In the last report, application was made to write off the aggregate sum of Rupees 18,605-3-7. Out of this amount the small sum of Rupees 6-0-6 was collected during the year under review, as shewn in column 3 of the abstract given above. This sum had been as usual brought to account under the head of Ayen Collections previous to the receipt of the Board's Proceedings. From the next Fusly, sums of this nature will be credited in the accounts under the head of Sevoy Jumma, as required by the Board.

47. The Statement noted in the margin shews that the number of cases in which coercive process had been employed in the year was 36, and that the Revenue collected by the same process was Rupees 141-5-11 out of an arrear of Rs. 296-11-0.

48. This Statement shews an increase of Rupees 5,656 in the collections on account of arrears. This increase is owing to the collections at the beginning of Fusly 1267 having been in greater arrears than the collections outstanding at the beginning of Fusly 1266. It also shews a decrease of Rs. 1,34,328-15-7, under the head of "Current Demand." This decrease is owing to a corresponding decrease in the demand for the Fusly, consequent on the unfavorable character of the season, and also owing to large Remissions having been made this year on withered crops in the different Talooks of the district. The decrease of Rs. 7,998-3-8, under the head of Moturpha Tax, is owing to the persons liable to the Moturpha tax not having paid their tax as regularly as in the past year, and secondly, to a falling off in the demand under that head this year.

49. The Abstract appended to Statement No. 14, shews that the gross collections for the year amounted to Rs. 20,23,635-3-9, and that the charges incurred during the year amounted to Rs. 197,066-1-7. The net Revenue for the year, after deducting the charges, amounted to Rupees 18,25,669-2-2, or Rs. 1,18,853-5-9 less than the Revenue of the past Fusly. The per centage between the collections and the charges is Rs. 9-12-6. A foot note is appended to the Abstract at the end of Statement No. 14, as required by the Board. In this foot note the total charge is exhibited in column 3 of Statement No. 14, is divided into the two heads referred to in the Board's Proceedings dated 16th July last:—1st, "The establishment charges, viz, the salaries of Collectors, Hoozoor and District servants and the Saderward; 2ndly, Extra charges comprising all other items."

50. Of the five Supplemental Statements now forwarded, only two Statements call for a few remarks. The Statement noted in the margin shews that the actual cultivation under the different description of lands, is acres 870,828, assessed at Rs. 16,39,360-0-4. Deducting from this amount the Re-

missions made in the years, amounting to Rs. 335,710-7-8, the net Beriz for the year, both on cultivation and wastelands charged, amounts to Rs. 13,03,649-8-8. The sum given in column 23 of this Statement includes all the Remissions made on lands included in the Jumma-bundy, and it corresponds with the Remissions given in Statement No. 4. The Board's Proceedings calling for this Statement having been received after the close of the Fusly, and after some of the Jumma-bundy accounts had been prepared in my office, I was not able to call for the requisite information from the Talooks to shew the Remissions on the lands actually cultivated in column 23 of this Statement. This information will be duly supplied from the next Fusly.

51. The next Statement that calls for remark is the Statement shewing the extent of cultivated land, its assessment and average per acre, after deducting the permanent remissions from the survey assessment. The Board desire that this Statement should be prepared in the form annexed to the Board's Circular dated the 7th August 1856. In this form two columns are opened to shew the lands affected by the permanent remission of $\frac{1}{3}$ rd and $\frac{1}{4}$ th teerva, per centage remissions and Tarum Cummee, separately from those unaffected by remissions of the above description. The permanent remission made in the District are given in the aggregate under each description of land. For the reasons stated in the preceding paragraph I have not been able to get this statement prepared in the manner required by the Board. But from the next year this and all the other statements will be prepared according to the instructions of the Board, conveyed in their Proceedings dated 16th July last, with one exception only.*

* Vide Paragraph 15.

Replies to the Settlement Proceedings, dated 8th September 1858.

52. With regard to the remarks of the Board in paragraph 10 and 11 of their Proceedings, I beg to refer the Board to paragraph 15, 16 and 36 of this report, where full explanation has been afforded on the subject.

53. The Board observe in paragraph 12 of the Proceedings that in comparing paragraph 51 of my Settlement Report of the last year with the Statement No. 16, the number of sheep appears to have been entered in the report by a clerical error as the number of cattle of all sorts. In reply to this remark, I regret to state that the number of cattle given in the report was a clerical error. The number of cattle ought to have been given in the report at 1,081,247.

54. In paragraph 13 of the Proceedings the Board remark that in Statement No. 16 the number of Merasidars in the Rajepoor Talook is given at 12,040, while the number of single Puttas is given at 6,125. They call upon me to explain this disproportion.

55. In making this observation the Board seem to have inferred that the number given in column 2 consists exclusively of Merasidars or persons holding land direct from the Government, and that the number given in column 3, under the head of Payacaries or under tenants, are not Merasidars. In the Salem District, the term Payacaries or under tenants has always been under

stood to mean Ryots residing in one village and holding lands direct from the Government in another village. In consequence, the number of persons given in both columns 2 and 3 consists of Merasidars or persons holding lands direct from the Government. Taking therefore the total of both the columns 2, and 3 together, I see no disproportion between the number of Merasidars or Puttadars given in column 4 for the Talook of Rajepoor, and the number of single and joint Puttas given in column 7 for the same Talook. The disproportion between the number given in column 4 (Total Ryots), and the number given in column 7 (Total Puttas), arises from the fact that a single Putta is often held jointly by several individuals. The number frequently varies from four to six. In a few cases a single Putta is held by seven or eight persons jointly. In this District there are no Merasidar's property so called, nor is any account kept of persons who hold lands as under-tenants of the persons who hold the Puttas.

56. In paragraph 14 of the Proceedings, the Board remark that the assessment given in Statement No. 20 for the Circar Ayacut and cultivation is entered inclusive of Fusul and Teerva jasty, while the Fysul assessment alone should have been entered. In reply, I beg to state that in preparing the next quinquennial statements, the instructions of the Board will be duly conformed to on this point.

57. In reply to the remark made by the Board in paragraph 15 of their Proceedings, I beg to state that in Statement No. 1 and 3, only the parent villages are given and not hamlets.

58. I submit herewith Mr. Smith's report on the settlement of the four* Talooks comprising the Sub-division. Mr. Smith having joined the District some months after the Jumabundy had been completed by Mr. Grant, he has added but few remarks in explanation of the statements which accompanied his report. These statements are prepared in every respect as in the past year. Mr. Smith has assigned no reason for his having failed to have the statements prepared, as far as practicable, according to the instructions of the Board conveyed in their Proceedings dated 16th July last. I presume the Jumabundy accounts of the Sub-division Talooks had been completed before the Board's Proceedings were received in his office.

59. The names of the Sub-Officers employed in the District during the year, with the period each officer served, are entered in the margin. I was indebted to Mr. Grant for valuable aid during the time he was in the district. Mr. Carr, who was in the District during the whole year, is intelligent and attentive, and is now administering the duties of the Head Assistant's charge in a way which does him much credit. I am able to speak favorably of the assistance rendered me by Krishnah Row my Head Sheristadar, and Ramachendra Row, Officiating Naib Sheristadar.

* Nameul.
Paramutty.
Trichengode.
Senkerrydroog.

Mr. Dykes, 2 months and 26 days.
Mr. Grant, 7 months and 14 days.
Mr. Langly, 4 months and 4 days.
Mr. Carr, 1 year and 3 months.
Mr. Smith, 27 days.

IN CON. 28TH APRIL 1860, No. 4705.

From W. FISHER, Esq., Collector of CANARA,

dated Mangalore, 14th October 1858, No. 110.

I have the honor to submit my report upon the land and extra sources of Revenue for Fusly 1267 (1857-58), drawn up in accordance with the orders of the Board, dated 14th September 1854.

Board, No. 1 to 4, 6 A and B 7 2. All Statements now due are herewith forwarded in the forms provided, due attention having been paid to the instructions contained in the Board's Circular, dated 16th July 1858, No. 2645.

3. That portion of the Balaghât which originally formed the Talook of Soopah, having been divided at the commencement of the past Fusly into the Tahsildaries of Soopah and Yellapoor, accounts are furnished for 13 Talooks, of which the District is at present composed.

4. The several Talooks were settled by the Officers named in Statement No. 1, viz., four by me; two by the Sub-Collector, Mr. Robinson; one by the Acting Sub-Collector, Mr. Ballard; three by the Additional Sub-Collector, Mr. Pochin; and three by the Head Assistant Collector, Mr. Binny.

5. Mr. Robinson's presence having become necessary in Soopah, in consequence of the disturbances which broke out there in the early part of this year, the settlement of Sondah, commenced by that Officer, was completed by Mr. Ballard—and that of Bilghy was made by Mr. Binny.

SEASON.—6. The fall of rain during the season under review was somewhat less than in the previous year; but with the exception of some heavy showers in May, the rain was seasonable, and the harvest more abundant than in Fusly 1266.

7. There was comparatively little sickness during the year now reported on, and although small pox and fever prevailed to some extent, the former even did not prove very fatal except in one or two Moganies of the Barcoor Talook. Cholera made its appearance in the Sondah, Ankola and Yellapoor Talooks, but the deaths resulting from it were not very numerous, though more so than in Fusly 1266.

8. Murrain among cattle was widespread and destructive. The figures given in the margin are not altogether trustworthy; but the mortality in the Buntwal and Pootoor Talooks was very great, and remissions were therefore made on this account to a small extent where the circumstances of the poorer ryots demanded it.

	1266 Inch.	1267 Inch.
Northern Section.	155	130
Southern do.	172	151
Eastern do.	83	84

	1266	1267
Cholera.....	209	434
Small Pox.....	1,929	725
Fever.....	2,936	389
	5,074	1,548

	No.
Fusly 1266.....	14,841
Fusly 1267.....	23,159
Increase.....	8,318

PRICES.—9. Grain of all kinds has again advanced in price during the Fusly under report, though there has been a continual rise in the value of all agricultural produce during the last four years.

10. The quantity of grain exported Coastwise was much the same as in the previous Fusly, but imports from above the Ghâts fell off considerably, and prices were kept up by the early setting in of the monsoon, and by the disinclination of holders to sell, still higher prices being looked for during the rainy season. The returns shew that the Talook of Sondah was an exception to this general rule, owing probably to the closing of the Devimanny Ghat for repairs, the disturbances in Soopah, and the abundant produce of a good harvest.

11. High as prices have been, they have not reached a point which has brought any amount of suffering on the lower classes. Though the wealthy have of course profited most by this state of things, the high prices of late years have benefited the ryots generally and materially improved their circumstances.

	Payenghat Talooks.			Balaghât.
	Average per Garce of Jeera Rice.	Average per Garce of Muscaty Rice.	Average per Garce of Rassy Rice.	Average per Garce of Paddy.
	Rupees.	Rupees.	Rupees.	Rupees.
Fusly 1266.....	243	213	193	93
" 1267.....	295	257	243	92
Difference, Increase.....	52	44	50	Dec. 1
Per Centage.....	21	22	26	1
Average of the past five years.....	214	193	175	64
Difference between Average and Fusly 1267..	Inc. 81	64	68	28
Per Centage.....	38	33	39	44

12. The average prices of Betelnut, Pepper and Cardamums in the Balaghât Talooks are as usual given below.

	Average per Candy of Betelnut.	Average per Candy of Pepper.	Average per Candy of Cardamums
	Rupees.	Rupees.	Rupees.
Fusly 1266.....	42	71	608
" 1267.....	48	86	623
Difference, Increase.....	6	15	15
Per Centage.....	14	20	2
Average of the past five years.....	40	63	594
Difference between Average and Fusly 1267.....	Inc. 8	23	29
Per Centage.....	20	7	5

13. It will be observed that the price of these valuable productions still continues to rise with that of all other agricultural products. The discontinuance of the Halut duties, and the improvement of village communications, have established free trade where there was once a close monopoly, and the ryot reaps most of the advantages arising from the change.

	Per Thousand Rupees.
Fusly 1266.....	20
" 1267.....	22
Increase.....	2
Per Centage.....	10
Average of past five years	18
Increase.....	4
Per Centage.....	22

14. Although the out-turn of the Cocoon gardens of the Payenghat was decidedly good, and the imports from Malabar were larger than in the previous year, the value of Cocoanuts has risen slightly in common with that of all other produce.

15. The Board were aware that no detailed account of actual cultivation in this District can be given. The demand for land is active, although most of that capable of irrigation is already

Land Revenue exclusive of Sundry Items.		Rupees.	
Fusly	Rupees.	Fusly	Rupees.
1243	16,69,562	1254	18,51,007
" 1244	17,52,563	" 1255	18,55,573
" 1245	17,73,558	" 1256	18,59,668
" 1246	17,86,165	" 1257	18,68,242
" 1247	17,97,298	" 1258	18,77,710
" 1248	18,03,223	" 1259	18,85,657
" 1249	18,15,134	" 1260	18,96,138
" 1250	18,26,254	" 1261	19,01,954
" 1251	18,34,074	" 1262	19,06,654
" 1252	18,38,621	" 1263	19,07,513
" 1253	18,45,606	" 1264	19,16,725
		" 1265	19,31,596
		" 1266	19,26,029
		" 1267	19,27,420

occupied, and uplands now in demand are of a quality which twenty years ago would have been deemed uncultivable. This circumstance proves, I think, that neither enterprise nor capital is altogether wanting in Canara, where the Board will find that there has been no falling off in the land revenue for upwards of a quarter of a century.

16. Although the total quantity of rice exported during the year is little above that which

	Home produce.	Mysore & Coorg.	Total.
	Corges.	Corges.	Corges.
Fusly 1266.....	27,220	3,024	30,244
Fusly 1267.....	27,580	2,944	30,524
Difference.....	Inc. 360	Dec. 80	Inc. 280
Per Centage.....	1½	2½	1
Average of five years...	28,703	6,174	34,877
Difference.....	Dec. 1,123	3,230	4,353
Per Centage.....	4	52	12

left our Ports in the course of the previous trading season, larger quantities of Canara rice have been shipped than in Fusly 1266, the supply of Mysore rice being smaller than usual. Notwithstanding this, the stock of grain in the hands of the ryots on the setting in of the monsoon was large, and the effect has been beneficial, as prices would otherwise have risen during the rains to an unprecedented height, and much suffering must have been entailed on the lower classes, at a time of year when employment is irregular and not always obtainable. The marginal table gives the exports by sea during the past and previous years.

	Betelnut.	Pepper.	Cardamums.
	Candies.	Candies.	Candies.
Fusly 1266.....	12,567	3,980	217
Fusly 1267.....	14,069	4,132	338
Increase.....	1,502	152	121
Per Centage.....	1	4	56
Average of past five years.	11,027	4,300	163
Difference.....	Inc. 3,042	Dec. 168	Inc. 175
Per Centage.....	27	4	93

17. Garden produce was good in kind and large in quantity. The exports by sea exhibit an increase under this head. These accounts however do not afford any data for estimating the produce of the year, as most of the Betelnut grown in the Balaghât is purchased by traders from the interior, and no account can be given of the quantity thus disposed of.

	Garce.	
Fusly 1266.....	3,406	
" 1267.....	2,215	
Decrease....	1,191	
Per Centage.....	34	
Average of five years.....	3,213	
Decrease....	998	
Per Centage.....	31	

SALT.—18. The manufacture of Salt partially failed. The early part of the season was not favorable to its rapid production, and very early and heavy rain put an entire stop to the manufacture, at a period when the daily usual out-turn reaches its highest point.

19. In the Cundapoor and Honore Talooks, where the privilege of manufacturing Salt is most valued by the ryots, the beriz on the land being high as compared with Ankola, the failure was not so great as it was further north, and as the price of all agricultural produce was high, no inconvenience was experienced in the collection of the revenue.

20. From what has been stated, it will be seen that the year under review has been one of unwonted prosperity even here, where the south-west monsoon ensures a supply of rain, denied too often to the Districts in the interior.

21. The ryots of Soopah have however suffered from actual aggression on the part of the Insurgents, and from the unsettled state of the country. To what extent the effects of the disturbances may be felt can only be known hereafter, but no permanent mischief has been done, and it is not improbable that the money circulated by the Troops occupying that part of the country may go far to compensate for interruption of trade and other evils of a general nature, though there must be many cases of individual suffering.

Statement No. 3, E.	
* Increase on account of Hos-	
sagamy, as shown in Col. 10	
of Statement No. 6. Rs. 3,226	
Ditto on Kadeem Wurgs. 2,617	
Re-assessed in Hunnar	
Mogany.....	551
	6,394

22. From the statement noted in the margin, a decrease on the whole of Rupees 59,503 will appear under the head of Land Revenue, This however is not actually in the Land Revenue,* which were above those of the previous year.

23. The remissions made during the two previous Fuslies in the Hunnar Mogany of the Cundapoor Talook, to the extent of Rupees 1,516 have, I trust, proved beneficial to the ryots, and they have been able during the Fusly now reported on to repay Rupees 551 of the above amount.

24. This is the only Bagayet Mogany in Canara where decayed gardens have not been replaced by flourishing and well-tended plantations. There are perhaps local causes which have tended to hinder the rapid advance so evident every where else; but by careful attention on the part of the local Officers, and due liberality, a step has been gained which will gradually lead to the desired improvement.

25. The greater part of the increase in the actual Land Revenue during the year is derived from Hossagamy lands, but Kadeem Wurgs, the Jummahbundy of which has been raised as cultivation has been extended, have also contributed a fair quota.

REMISSIONS.—26. There is a decrease in the permanent remissions on account of Enams to the extent of Rupees 57-1-2. This arises from a share in a Peerjaday Enam in the Ankola Talook, having been resumed under the orders of Government dated 1st May 1857, in consequence of the Enamdar having alienated this property. A sum of Rupees 3-8-0 has also been brought to account during the year, being the value of land in the Ankola and Yellapoor Talooks formerly taken for roads and now restored to the owners.

27. The large decrease in the amount of temporary remissions arises from lands formerly abandoned in whole or in part having been again brought under cultivation.

28. The remissions on account of lands over-assessed and not forthcoming appear greater than in the past year. This arises from remissions made, with reference to the capabilities of the land assessed, in accordance with the orders of Government, having been entered. Remissions of this nature will increase every year, as of course those on whom the beriz weighs heavily are ready enough to complain, whilst others who enjoy lands on perhaps a merely nominal tax cannot be called on to furnish a fair proportion of revenue until the district is surveyed and re-assessed.

29. Remissions on account of loss of crops have not been necessary, and those estates in the Hunnar Mogany of Cundapoor on which the demand was reduced in Fusly 1265 and 1266 have this year commenced to pay instalments, which will bring up the amount remitted in the course of two or three years.

SUNDRY ITEMS.—30. The Sundry Items exhibit on the aggregate a net decrease of Rupees 65,897, but the out-turn of the several Items coming under this head is shown below, with explanatory remarks upon fluctuations. The fluctuations of Revenue derived from small farms being insignificant, no comment is called for.

31. The large decrease appearing in the Forest Revenue has been noticed in the Forest Report. It arises partly from the quantity of Teak timber sold during the year being small, and partly from the present practice of bringing to account only so much of the sale proceeds as is actually realized during the year.

	No. of Ryots.	Acres.	Settle-ment.
Fusly 1266.....	3,840	8,556	Rs. 5,729
" 1267.....	4,727	7,704	8,271
Difference, Inc....	887	Dec. 852	Inc. 2,542

COOMERY.—32. This cultivation has been less extensive than in the previous year, and the increase of Collections is owing to more unauthorized cultivation having been brought to light, and the consequent imposition of double teerwah on this Coomery.

	Bekul Talook.		Other Talooks		Total.	
	Kools.	Extent.	Kools.	Extent.	Kools.	Extent.
		Acres.		Acres.		Acres.
Fusly 1266.....	163	5,983	1,460	2,545	1,623	8,528
" 1267.....	191	5,389	1,108	2,401	1,299	7,790
Difference.....	28	594	352	144	326	738

33. To give an idea of the total extent of this cultivation, a statement of that on private estates is given in the margin.

Road Talook.	Length of clearing on the sides of Roads.	Extent of cultivation.
	Yards.	Acres.
Jaloor. } Pootoor.	132	1 28
Mercara. }	1,331	16 29
Dharwar. }	1,705	32 22
Sumsigay.. }	77	0 28
	3,245	51 27

34. This Table exhibits the extent of clearings on the sides of roads, granted under the orders of Government communicated in the Board's Proceedings, dated 3d January 1852.

35. The extent of land brought under Huckle cultivation increases every year, and the settlement for the Fusly under report exceeds that of the previous year by Rupees 237. Huckle lands were first assessed in Fusly 1260, and the amount of Jummahbundy of that and the past year are compared in the margin. The result is, I think, satisfactory, for though the amount is not large, it tells of a considerable area of waste land having been brought under cultivation.

	Rs.
Fusly 1260.....	3,855
" 1267.....	5,241
Increase.....	1,386

36. The amount realized by instalments paid both by Kadeem and Hossagamy Estates, for the Fusly under review, is given in the margin.

Statement No. 6.

	Instalments due.	Realized.	Remaining to be brought up.
	Rs.	Rs.	Rs.
Old Estates...	342	211	131
Hossagamy...	1,850	1,793	57
	2,192	2,004	188

That to be brought up by the former is small, but the instalments payable by the latter testify to the continued spread of cultivation.

37. The cultivation of Sugar-cane has been extended during the year; but the area entered in the Talook returns cannot be depended on, and the actual extent of land under this cultivation is greater probably than that indicated by the accounts. The cane harvest was plentiful, but with diminished imports from above the Ghâts, and small stocks consequent on the scanty out-turn of the previous year; the price of Jaggery has not only been fully maintained, but has rather exceeded that obtained during Fusly 1266.

Statement No. 7.

Highest price obtained in 1266 per Candy.....	50
In 1267 do.	55

Rs. land under this cultivation is greater probably than that indicated by the accounts. The cane harvest was plentiful, but with diminished imports from above the Ghâts, and small stocks consequent on the scanty out-turn of the previous year; the price of Jaggery has not only been fully maintained, but has rather exceeded that obtained during Fusly 1266.

MOTURPHA.—38. In the collections under this head, there is an increase of Rupees 600 in the tax on Sandalwood stills. Purchasers of Sandalwood at the Mysore sales are not allowed to extract the oil within the Mysore territory, and they therefore resort to the Canara jungles, in order to set up these stills. In consequence of the enormous quantity of fuel consumed, a tax of 5 Rupees per annum has been levied on each still. Orders were formerly issued confining licenses to certain jungles, but last year, through inattention on the part of a Tahsildar, these limits were extended, and his recommendation for the extra stills licensed was acceded to under the idea that he had strictly adhered to former orders. I have now had application for licenses for 900 stills, which would, if worked, consume 1,800 acres of jungle. I mention this to shew that the matter requires careful consideration, and I propose at an early date to make myself personally acquainted with the localities in the Barcoor and Oodipy Talooks in which the process for extracting the oil is carried on, that I may be enabled to ascertain the extent of our resources as regards jungle, and the amount that ought to be paid for the privilege of distilling, as I have reason to believe the present charge to be too low. As the collections on this account should properly be included in the Forest Revenue, they will henceforward be so brought to account.

39. The tax on fishermen shews a decrease of Rupees 115. This is owing to a remission made by me in the Oodipy Talook, for the following reasons. I found that certain fishermen were charged sums varying from Annas 2 to 4 Rupees per head, whilst the average individual payment made by this class throughout the District amounted to 5 Annas. Up to Fusly 1233, it appears that the account or Wurg of the Moturpha tax of every village was entered in the Potal's name. Since that period, an individual assessment has been made, and the names of the parties paying the tax have been entered in the accounts. The individuals above alluded to were, I found, charged with a species of poll tax, in addition to the usual Moturpha paid by their class. When an individual Moturpha settlement was first made, the aggregate of this poll tax, existing only in a few villages, was apparently apportioned among the households of the fishermen then living according to the number of the family, and hence the unequal distribution of the present tax. This poll tax appears to be one of those arbitrary imposts frequently levied under native Governments, and in a few instances still collected where inquiry has not brought to light the unreasonableness of collecting such sums from the classes who derive their subsistence from manual labor.

40. The Board's Circular No. 2645 having been received after the settlement was completed, I am unable to separate the Moturpha tax into the several items enumerated in paragraph 6, but the necessary steps will be taken during the Jummahbundy about to be made, and the Board's orders will be carried out hereafter.

Dated 16th July 1858.

EXTRA REVENUE.—41. The increase of Rupees 1,241 under Land Revenue in the Sevoy Jumma Statement, is chiefly owing to the extent of waste land applied for and granted on durkast in the Honore and other Talooks in North Canara.

42. The Extra Land and Sea Customs Revenue calls for no remark. The increase of Rupees 168 in the amount of fees on manifests arises from a charge of eight annas being levied on all English manifests granted to Vessels proceeding to Bombay or Malabar, under the orders of Government dated 28th January 1858, communicated by the Board with their Proceedings, dated 30th Idem.

43. Collections on account of pauper suits and stamp penalties are closed to the end of April, and those made subsequently have been entered under the head "Judicial Receipts," as required by the Accountant General, and hence the decrease in this item, which will not in future find a place in this Statement.

44. The Revenue from all sources in the several Talooks during the year is given in the Statement noted in the * margin, and I now proceed to notice the fluctuations in such items as have not been already the subject of comment.

SALT REVENUE.—45. In the Salt Revenue there is a falling off of Rupees 29,500. The Salt accounts have been prepared according to the forms received with the orders of Government dated 20th October 1855.

46. Statement No. 21 exhibits the particulars of the sales. The decrease appearing in it is in the inland trade. Though there was a large falling off in the sales in the Ankola Talook, in consequence of the closing of the Devimanny Ghât for repairs, a corresponding increase occurred in the Honore Talook. The real decrease therefore is in the South, viz: at the Tannahs of Buntwal, &c., where there was not a sufficient quantity of Bombay Salt to meet the demands of the inland traders at the end of the last monsoon. Although a supply of Bombay Salt was obtained in May, it arrived too late to have any effect on the sales, as the monsoon now terminating had then set in. There was however an increase in the sales for Home consumption, which is always the case when the monsoon sets in early and the manufacture is limited, as illicit manufacture is checked, and there is less opportunity for smuggling. The subjoined statement exhibits the particulars.

		Fusly 1266.	Fusly 1267.	Increase.	Decrease.
		Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.
Monopoly sales.	{ Home consumption...	207,126	210,319	3,193	...
	{ Inland Trade.....	273,572	249,731	..	23,841
		480,698	460,050	3,193	23,841
Imported on pay- ment of duty.	{ Imports by land.....	44,700	44,512	..	..
	{ Ditto by Sea..	21,139	7,234	..	...
Total.....		65,839	51,746	...	..
Grand Total. . .		546,537	511,796	..	34,741

47. From Statement No. 20 it will be seen that there is an increase of Rupees 17,235 in the amount of Coodevarum charges, or salt purchases.

SAYER.—48. In the Revenue from this source there is a small falling off as compared with the past year, but it will be observed that the decrease in the staple articles of trade is nearly made up by a corresponding increase in the sayer on the sundries.

	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Rice, Paddy and Grains.....	2,374	2,357	...	17
Cocoanut and Cocoanut oil.	1,707	1,282	...	425
Goa Salt.....	33,528	33,386	...	142
Sundry articles.....	3,244	3,813	569	...
	40,853	40,838	569	584

49. These collections are chiefly made in the Soopah Talook, and there is reason to believe that in consequence of the disturbances which took place there in the months of February and March, the Sayer revenue was not always realized, and that traffic was interfered with to a considerable extent, for until the disturbances broke out, the inland salt trade from Goa was in excess* of that during the same period in the past year.

* Duty, Rupees 3,377.

	Duty.	
	1266.	1267.
Rice and Paddy.....	35,693	38,628
Coffee.....	5,133	5,844
Salt.....	18,497	6,330
Other Goods.....	10,997	8,776
	70,320	59,548
Decrease.....		10,772

SEA CUSTOMS.—50. The importation by Sea of Goa salt on private account fell off during the Fusly under report, in consequence of the large purchases (92,750 Indian Maunds) made on account of Government, and hence the decrease observable under the head noted in the margin.

STAMPS.—51. The Revenue from Stamps exhibits an increase of Rupees 16,259. The

	1266.	1267.	Inc.
	Rs.	Rs.	Rs.
Superior Courts.....	40,960	43,388	2,428
District Moonsiffs.....	29,399	41,649	12,250
Deeds, &c.	9,885	11,466	1,581
	80,244	96,503	16,259

larger portion of this amount is from the Moonsiff's Courts, and the greatest increase is in the Mangalore Zillah. This is attributed to the speedy disposal of cases and suits under Rupees 20, which are taken up without reference to the cases set down for trial on the regular files of these Courts.

AMEENDEVI ISLANDS.—52. There is an increase of Rupees 5,545 in the Revenue from the

	1266.	1267.	Inc.	Dec.
	Rs.	Rs.	Rs.	Rs.
To Calcutta.....	24,000	24,600	600	...
To Bombay.....	...	7,200	7,200	...
Local Sales.....	2,297	42	...	2,255
	26,297	31,842	7,800	2,255
Net Increase			5,545	

Ameendevi Islands, caused by a rise in the market value of the article, and the sale of 160 Candies of coir to the Marine Department at Bombay, at Rupees 45 per Candy. In Fusly 1266 no coir could be supplied to the Bombay authorities, the stock being low and the Bengal Marine having a prior claim on it.

53. The information required by the Board on a separate paper attached to enclosure A of Statement No. 11. this Statement is given in the form ordered.

COLLECTIONS.—54. The land Revenue was realized during the year with the usual facility.

Statements, No. 11 and 14.

	Forest.	Land.
	Rupees.	Rupees.
Fusly 1266	27,351	17,51,010
Fusly 1267.....	47,787	17,52,217
Difference, Increase	20,436	1,207

In Fusly 1266, although the Revenue derived from the Forests was large, the amount actually realized within the year was small. During that under review a larger sum has been brought to account, and according to recent orders, appears as the demand for the Fusly, whilst there is still a large outstanding balance against Fusly 1266, and hence the large increased collections noted in the year under review. There has been an increase in the collections of Land revenue during the year, and the outstanding balance under this head is arrears of Forest revenue above alluded to.

REFUNDS OF CHARGES.—55. The increase under this head is made up of Rupees 6,586, a moiety of the Collector's salary, on account of his absence on leave, and of Rupees 1,506 derived from sundry items. This latter sum finds a place here, in consequence of an alteration made in the mode of passing Pay Abstracts. Formerly only the net amount payable was passed and debited, but now the full sum sanctioned is passed by the Civil Auditor, and any deductions necessary on account of vacancies, absence on leave of native servants, &c., are charged, and then again carried to the credit of Government.

ABKARRY.—56. In this branch, no distinctions are made under the head "Arrears and Current," and the decrease is owing partly to the amount of arrears at the beginning of the year having been small, while in the past and previous years the amount of outstanding balance was large, and partly to a considerable portion of the current demand remaining uncollected. The greater part of this amount is the Abkarry revenue of the Yellapoor Talook, the realization of which was interfered with, in consequence of the disturbances in that part of the country. In the other Talooks also there was a large balance outstanding at the close of the Fusly, but the greater part of it has been collected since its close.

MOTURPHA.—57. The Moturpha collections in the Balaghât have been retarded by the circumstances above stated, and in consequence of the settlement of two of the Talooks having only been completed at the end of the Fusly.

SALT.—58. The decrease in the Salt Revenue collections is in consequence of diminished sales. The increase in the refund arises from the recovery of a large portion of the advance made to Contractors, and of sums deposited in the Talooks for trifling expenditure under this head.

59. The outstanding balance exhibits the arrears of five years, commencing with Fusly 1262. Those of that Fusly are irrecoverable, but such portions of those of the following year as are recoverable will be collected as soon as possible, and would not have existed, could the defaulter's lands have been made responsible for the arrears, as was the case formerly. The process of recovery by distraint of personal property or confinement of the defaulters is tedious, and does not in this District suffice for the speedy recovery of the arrear.

60. Sanction has not yet been received for writing off the amounts recommended to be so disposed of in the reports on Fusly 1265 and 1266. I now have to recommend that the further sum of Rupees 43-5-7 be written off, so that the total amount for which sanction is now required is Rupees 2,500-7-2.

	Land Revenue.					Motorpha.					Extra Revenue.					Grand Total.																											
	1262.		1264.		Total.	1264.		1265.		Total.	1262.		1264.		Total.																												
	R. A. P.	R. A. P.	R. A. P.	R. A. P.		R. A. P.	R. A. P.	R. A. P.	R. A. P.		R. A. P.	R. A. P.	R. A. P.																														
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.																												
Recommended in the report of 1265..	29	1	9	215	2	3	244	4	0	5	4	0	82	6	785	13	168	3	9	417	11	9																					
Ditto ditto of 1266.....		15	0	5	92	0	11	107	1	4	2	6	0	4	11	2	411	2		114	2	6																					
Ditto ditto in the Forest report....					1,925	3	4	1,925	3	4										1,925	3	4																					
Total...	29	1	9	230	2	8	2,017	4	3	2,276	8	5	4	0	2	6	710	0	82	6	790	8	4																				
Recommended in the report of Fusly 1267.....							4	7	0	33	3	2		1	7	0	0	12	0	2	3	0																					
Grand Total...	29	1	9	230	2	8	2,021	11	3	33	3	2	2,314	2	10	5	4	0	3	13	0	0	12	0	9	13	0	82	6	790	8	4			3	8	5	176	7	4	2,500	7	2

61. In realizing the Revenue of the year, recourse was not had to distraint and sale of

	Fusly 1266.		Fusly 1267.	
	No. of ryots.	Amount of sale proceeds.	No. of ryots.	Amount of sale proceeds.
		Rupces.		Rupets.
Land.....	2	273	...	...
Property.....	17	714	29	720
Total...	19	987	29	720

property so much as in the past two years. There were only four instances of defaulters being placed in confinement. The amount due by one of them was recovered within the Fusly, and he was therefore released. The other three were in confinement at the end of June.

	Fusly 1266.		Fusly 1267.	
	No. of Tenants.	Amount of sale proceeds.	No. of Tenants.	Amount of sale proceeds.
		Rupces.		Rupces.
Southern Division..	14	330	20	221
Northern Division..	10	97	7	152
Total...	24	427	27	373

62. The number of cases in which land-lords resorted to the sale of property in satisfaction of arrears of rent is given in the margin. The amount thus collected is smaller than those of the past two years. This is to be attributed to the favorable prices obtainable for agricultural products. Such cases are rarer in the North than they are in the South.

63. Notwithstanding the favorable impression that these figures are calculated to give of the ease with which rents are realized in a country where land-lords may be reckoned by hundreds and tenants by thousands, I feel bound to observe that the ruling of the Court of Sudr Udalut, which makes all Talook examination of cases under Regulation V. of 1822 illegal, and throws the work formerly done by Tahsildars and Peishcars with the most satisfactory results, on three, four, or five (as the case may be) over-worked European Officers, has had the most disastrous effects. It has thrown the proceedings of late years into inextricable confusion, and in a great measure, deprived the District of the benefit of a regulation which worked better and with more satisfaction to the people than any other in the code. Old suits long settled are returned by the Courts for trial *de novo*. Any tenant can drag his land-lord up to the Huzoor stations or withhold his rent, and until this excellent law is relieved from the fiat which makes it useless, a land-lord must often be placed in the position of a man who cannot obtain his due by fair means, and is of course tempted to try any other within his reach.

Statement No. 14.

Land Revenue Charges.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rupces.	Rupces.	Rupces.	Rupces.
Collector's Salary	25,667	30,333	4,667	...
Sub Collector's do.	14,121	14,000	...	121
Additional Sub Collector's do.	12,758	11,328	...	1,430
Head Assistant's do.	6,747	8,732	1,985	...
Assistant's do.	5,272	8,190	2,918	...
	64,565	72,583	8,018	...
Deputation Allowance.				
Acting Collector.....	...	2,013		
" Sub Collector.....	...	2,458		
" Additional Sub Collector.....	...	2,792		
" Head Assistant Collector.....	2,000	1,923		
	2,000	9,186	7,186	
			15,204	

64. The charges under the

head of Collectors' salaries, &c.,

exhibit the large increase of

Rupces 15,204. Of this 7,018

is in fixed pay, and 7,187 in de-

putation allowance, as shewn in

the margin.

65. The increase in the Collector's salary is consequent on my having drawn my pay in arrears from 1st May 1857, Fusly 1266, in October last after my return from England. The excess appearing in the disbursement of the Head Assistant's pay is owing to the amount payable from 1st June to 9th September 1856, Fusly 1266, not having appeared in the accounts of this District. Mr. Pelly being absent on leave in England, and that in the pay of Assistant's, to two Officers having been attached to the District for almost the whole of the year under report, while in the previous Fusly the 2nd Assistant only came on the Establishment on the 3rd of March 1857.

66. Under the head of decrease, the only item requiring explanation is the pay of Additional Sub-Collector Mr. Lewin, who held the appointment, was absent on leave from the 23rd March 1858, and the salary from that date to 31st May following was not drawn until after the close of the year under review.

67. The large increase in the payment of deputation allowance arises from absence on leave or other duty of Officers permanently attached to the District, and their duties being carried on by others officiating for them. In the previous year only one Officer was so situated.

68. The charges of the several Establishments of servants exhibit large increase as compared with the previous year. This is in consequence of the actual disbursements only having been entered as charges from January to 30th June 1857, i. e., to the close of Fusly 1266, in accordance with orders from the Accountant General, and to further directions from the same Officer in April 1858 (1267,) under which the former practice of debiting the full amount due was resorted to, and all arrears of salaries up to the end of that month were at once charged in the accounts, and credited to Deposits.

69. There is a decrease under the head Sanderward Expenditure. In Fusly 1266 a large quantity of paper was required for the preparation of the quinquennial returns of population and some other accounts. Oil was more extensively used also, as the Talook servants did not close their Offices until long after dark. This practice has been put a stop to during the year, and hence the decrease.

70. The charges on account of Tentage exhibit an increase during the year under review. This is chiefly owing to the allowance attached to the Additional Sub-Collector's Office not having been disbursed in the previous year, as the Officer holding the appointment was absent on other duty, and no substitute was employed in his stead until the 2nd June 1857. The additional number of Officers employed in the District also contributed in some measure to increase this charge.

SALT CHARGES.—71. There is a very large increase in the amount paid for Salt, as shewn in the margin. The Board are already aware of the continued failures in the Home manufacture, and that the inadequacy of our stock made us dependent on foreign supply. The high prices which have thus been paid for this salt, especially for that obtained from Bombay, which was exorbitant, swelled the expenditure, without however replenishing our stock to the required extent. The extra charges also exhibit an excess, owing to nearly 49,000 Indian Maunds of salt in excess of the quantity removed in the previous Fusly, having been transported to meet the wants of the several Sale Cotars.

	Maunds.	Value. Rupees.
Fusly 1266 Home Salt	385,684	37,008
Bombay do. ...	54,458	11,502
	440,142	48,510
Fusly 1267 Home Salt	250,822	25,269
Bombay do. ...	52,085	23,373
Goa do. ...	92,750	17,347
	395,657	65,989
Increase.....		17,479

SEA CUSTOMS CHARGES.—72. The increase appearing in the Contingent expenditure chiefly arises from the purchase of large weights and scales for weighing salt imported by sea.

	1266. Rupees.	1267. Rupees
Commission on Stamp sales	3,667	4,733
Refunds under Act XVII of 1848.....	8,861	12,140
	12,528	16,873

STAMP CHARGES.—73. The increase in the charges under this head arises both from the payment of Commission, consequent on the increase of Revenue, and from refunds of stamp value, under the provisions of Act XVII of 1848. The latter charge annually increases with the advance of sales of Stamps for Civil Suits.

74. During the year under report no lapses of the nature alluded to in the Board's Circular, dated 7th December 1854, have occurred.

75. The expenditure incurred on account of Civil actions in the Revenue Department,

	Stamp value.			Cash.			Total.			Amount recovered.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Amount remaining unadjusted up to last year	130	0	0	222	3	0	352	3	0	...	...	...	352	3	0
Incurred during the year	10	0	0	...	...	...	10	0	0	...	...	...	10	0	0
	140	0	0	222	3	0	362	3	0	...	...	...	362	3	0

which remains to be adjusted, is given in the margin, agreeably to Board's Circular, dated 30th October 1855. This expenditure was incurred on account of 10 suits, as stated in the last report. The costs on account of some of the suits have been since recovered, and they will be duly brought to account in the next Fusly. The remainder awaits future adjustment.

Copy marked 2.

76. I beg to transmit herewith Mr. Ballard's report on the four Balaghât Talooks.

77. I am sorry to say that I have not received that of Mr. Pochin, who it appears has found great difficulty in obtaining the accounts relating to his Division. The Additional Sub-Collector, it must be observed, is dependent on the Sheristah Cutcherry attached to the Sub-Collector's Office, having none of his own; and the Sub-Division Sheristadar, to whom all the accounts have been sent, has been unable to furnish them in due time as he has been separated from his Gomastahs, his own presence being necessary in Soopah, whilst they are at Sircy. The omission is of less consequence than it would otherwise be two out of three of the Pyenghat Talooks having been settled by the Head and Naib Sheristadars.

78. I must now revert to Mr. Ballard's report, in order to notice one or two statements, before I close my own.

79. The state of the Tanks in the frontier Moganies, would have received Mr. Robinson's particular attention had he not been called away to Soopah so unseasonably.

80. The state of the communications in Soopah (paragraph 15) has already been brought to the notice of the Chief Engineer, with an earnest recommendation that they may receive early attention. On this depends in some measure both future progress and immunity from disturbance.

81. The difference observable in the prices of the same article in neighbouring Talooks (paragraph 15, and Statements Nos. 12 and 13) is not so much attributable to want of roads, as to the articles in question being the staple produce of one part of the country, whilst they are only sold retail for consumption in the other.

82. The price of paddy, common to all these Talooks, does not vary much anywhere.

83. The remarks made on Forest Revenue (paragraph 32) are satisfactory, as showing the result of the change of management lately adopted. The increase is local, the total out-turn being below that of last year, as I have already shewn.

84. This report bears evidence of the continued prosperity of this District even during a year in which circumstances have occurred which would have checked its flow, had the stream been less deep and the channel less free from obstructions.

85. Disturbances, which for a time affected the wellbeing of one Talook, and spread dismay through others, have done little injury to the present interests of Government, and, none to the future prospects of the people. Our trade has not suffered in any perceptible degree, though the principal line of communication with the interior has been closed, and traffic has been forced into more circuitous and inferior routes. More produce has been exported though the stock of grain has been less exhausted than in the previous year, and the improvement observable in the extra sources of Revenue bears witness in some way to the steady improvement in the means and resources of the people.

86. I now beg to bring to the notice of the Board the zeal and energy which has marked the conduct of the Covenanted Officers associated with me in the administration of the affairs of the District.

87. During the year, changes not by any means desirable have been frequent. Two Sub-Collectors joined at the commencement of the year, and entered on their duties under all the disadvantages which strangers have to encounter, where the Revenue system differs so widely from that obtaining elsewhere as it does in Canara. Mr. Robinson had but finished the settlement of two out of four Talooks of his Division, when he was called away to the frontier, in consequence of the incursions of the Savunt Brothers, and exchanged his Revenue duties for those of an active Magistrate in the presence of an armed, and for a time, superior rebel force. On several occasions under fire, and always in the saddle, or on foot opposing or pursuing the insurgents, the efforts of the Troops with whom he acted were soon crowned with success, which brought on him the duties of a Judicial Commissionership, in which Mr. Ballard, Officiating for him as Sub-Collector, was subsequently associated. By the efforts of these gentlemen, and those of Mr. Binny, my Head Assistant, who for some time afforded Mr. Robinson most useful and energetic assistance, and afterwards aided personally in the partial destruction and capture of one of the rebel bands, the successes of the Field Force were turned to the best account.

88. Mr. Pochin, the Additional Sub-Collector, has been much engaged in putting down Forest depredations, and has succeeded to some extent in improving the manufacture of Salt by making use of his previous acquaintance with the process on the Eastern Coast. I must also acknowledge his readiness on all occasions to take upon himself duties of others, which the disturbances alluded to have obliged me from time to time to place in his hands.

89. Mr. Thomas has also been actively and usefully employed in Mangalore, and during my absence in the North made most judicious arrangements for the European Troops sent up from Cannanore, conducive I trust in many respects both to their health and comfort.

90. My Sheristadars, Mr. Boniface Fernandez and Soorapah, still continue to deserve the favorable mention that I have on several occasions made of their names, and with Mr. J. F. Fernandez, the head of the English Department, have exerted themselves to facilitate the numerous and radical changes in accounts now being introduced. Of Roodrapah, the Division Sheristadar, Mr. Ballard speaks in high terms, and I must further bring to the notice of the Board the name of Munguesh Row, Tahsildar of Soopah, who in these trying times has shewn an amount of ability and courage, combined with personal activity and resource, which have called forth loud commendations from all Officers under whom he has acted during the disturbances which have occurred in his Talook.

IN CON. 9TH JUNE 1860, No. 3892.

From P. GRANT, Esq., Acting Collector of MALABAR,

dated Calicut, 19th August 1858, No. 111.

With reference to the instructions contained in a Memorandum from the Secretary to Government and the Board's Circular, dated respectively the 23d August 1856 and 16th July 1858, I have the honor to submit 19 Statements exhibiting the Revenues of this District from all sources, for the late Fusly 1267, A. D. 1857-58. A comparison with the previous year shews a general result in favor of the year under review to the extent of Rupees 1,09,538, as follows:—

Items.	Demand for Fusly 1267, A. D. 1857-58.		Collection within the Fusly.		Balance at the end of the Fusly.		Per centage.	Balance after deducting subsequent Collections.		Per centage.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		Rs.	A. P.	
Land Revenue....	17,14,594	1 11	16,93,458	15 6	21,135	2 5	1 4	20,288	7 7	1 3
Extra and Sundry sources.....	8,78,103	8 9	8,76,083	8 4	2,020	0 5	0 4	833	1 5	0 2
Total..	25,92,697	10 8	25,69,542	7 10	23,155	2 10	0 14	21,121	9 0	0 13
Land Revenue.....	17,31,015	5 1	17,03,703	14 8	27,311	6 5	1 9	25,176	1 2	1 7
Extra and Sundry sources.....	9,71,220	10 3	9,69,982	3 10	1,238	6 5	0 2	72	0 11	0 1/2
Total....	27,02,235	15 4	26,73,686	2 6	28,549	12 10	1 1	25,248	2 1	0 15
Increase....	1,09,538	4 8	1,04,143	10 8	5,394	10 0	4 15	4,126	9 1	3 12

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—2. The accompanying Statement shews the places where, and the officers by whom, the Jummahbundy of the District was settled; the Board's instructions as contained in the 5th paragraph of their Proceedings of the 18th March last, No. 971, have been attended to in its preparation, and the enclosure attached thereto exhibits the total number of Puttahs held by the Ryots for Land Revenue, as well as Moturpha, and the actual number distributed in consequence of any modification of the original terms.

The Puttals were all distributed in the presence of the European officers at the stations named.

SEASON AND SANATORY STATE OF THE DISTRICT.

	Inches.	Cents.
Average of five years ending 1856-57.....	100	23
Fall in 1856-57	92	95
Do. 1857-58.....	108	85

—3. The south-west monsoon set in earlier than usual (first week of April), and the season on the whole was more favorable than the previous year. The fall of rain exceeded the average of the last five years by 8 inches, 62 cents, and that of Fusly 1266 by 15 inches, 90 cents.

4. The District during the year was unusually unhealthy; the mortality from small-pox and cholera was great, and murrain among cattle severe; the marginal statement shews the number of cases and deaths from small pox as well as cholera, contrasted with the previous three years; the southern Talooks* bordering on the sea coast suffered most, and the cause has been attributed to filth and closeness of the huts forming the Mopla towns, and to the practice of the dead being buried in shallow graves around Mosques, where the dust of generations is heaped

* Chowghaut, Kootnaad and Calicut.

To Government 26th January and 15th May 1858, Nos. 14 and 74.

several feet above the level of the streets and ground-floors of the houses. The subject has, however, been brought to the notice of Government, and Sanatory measures are under consideration.

Statement No. 2.

Average of	Five years ending 1851, 1852.	Five years ending 1856, 1857.	1856, 1857.	1857, 1858.
	Rs.	Rs.	Rs.	Rs.
Paddy per Garce.....	78	108	119	149
Gingelly seed do.....	266	311	368	392
Pepper per candy of 560 lbs.	51	85	96	100
Coffee do.	75	98	107	130
Ginger, green do.	11	22	20	23
Cocoanuts per 1,000.....	12	16	18	21

	Per Garce.	In. Mds.
Fusly 1267.....Rs.	351	Exports in Fusly 1267. 29,929
" 1266....."	297	Do. do. 1266. 19,011
Increase.....	54	Increase.... 10,918
Per centage.....	18	

	In. Mds.
Imports in Fusly 1266.....	8,79,018
Do. do. 1267.....	7,08,350
Decrease.....	1,60,668

PRICES OF GRAIN.—5. The commutation and current prices of Grain are given in Statement No. 2; the prices of all kinds of agricultural produce have, as shewn in the margin, been unprecedentedly high. The average market price of Rice in the principal towns of the District was affected, partly by large exportations to Travancore, Ceylon and Arabia, and partly by the early setting in of the monsoon having, as in the previous year, precluded the usual supply of Rice being obtained from the neighbouring District of Canara.

	Rupees...	Per 1,000 ^a
Fusly 1267.....	20	
" 1266.....	18	
Increase....	2	
Per centage....	11	
Average of five years, ending 1851-52.....	12	
Increase....	8	
Per centage....	71	
Average of five years, ending 1856-57.....	16	
Increase....	4	
Per centage....	24	

Exports.	Oil.	Cow Cordage.
	Cwt.	Cwt.
Fusly 1262, A. D. 1852-53.....	1,01,119	98,583
" 1263, " 1853-54.....	1,32,176	1,17,693
" 1264, " 1854-55.....	1,58,085	99,389
" 1265, " 1855-56.....	1,32,155	1,38,493
" 1266, " 1856-57.....	1,59,035	1,33,381
Average.....	1,36,514	1,17,508
Fusly 1267, " 1857-58.....	1,84,253	1,37,821
Increase.....	47,739	20,313

6. The comparisons given in the margin shew a considerable rise in the price of Cocoanuts, whether contrasted with the preceding year or the average of former years—the rise appears to have been occasioned by the increased demand in the European market for oil, as well as Coir Cordage, as traceable from the large exports within the last few years.

ACTUAL CULTIVATION.—7. The following comparative Abstract exhibits an improvement under the three classes of produce which comprise the dry, or upland cultivation of the District :—

	Fusly 1266.			Fusly 1267.			Increase.		Decrease.		
	Extent in Acres.	Assessment.		Extent in Acres.	Assessment.		In Acres.	In Assessment.	In Acres.	In Assessment.	
		Rs.	A. P.		Rs.	A. P.		Rs.		Rs.	
Moden or Upland Paddy.	50,562	36,850	6 11	50,256	36,269	1 1	...	...	306	581	
Ponom or Hill do...	25,161	16,178	10 7	25,947	16,574	5 9	786	396	...	...	
Elloo or Oil seed.....	34,052	15,068	13 0	35,021	17,512	12 10	969	2,444	...	...	
	1,09,775	68,097	14 6	1,11,224	70,356	3 8	1,755	2,840	306	581	
Net Increase...							1,449	2,259			

8. The causes which preclude the necessary details applicable to Wet Land or Nunjah cultivation being given in Statement No. 3, appear to have been already noticed in previous Settlement Reports to the Board. The demand at the beginning of Fusly 1267, on account of

	Rs.	A.	P.
Wet Lands, amounted to	11,30,800	12	0
Add resumption of Remissions during the year.....	11,823	13	0
New cultivation do.....	3,128	11	6

Total.....11,45,753 4 6

Statement No. 4.	Rs.	A.	P.
Occasional Remissions for			
Wet Lands.....4,877	1	3	
Do. do. Gardens.....2,464	9	5	
Total.....7,341	10	8	

Deduct Remissions granted in Fusly 1267... 4,877 1 3

Net recoverable Jumma of do11,40,876 3 3

Do. do. of do 1266...11,30,800 12 0

Increase in Fusly 1267, Rupees..... 10,075 7 3

This improvement is mainly occasioned by the resumption of a large portion of the remissions granted in previous years.

9. Under the head of Garden or Bagayet Revenue, the increase in the net recoverable Beriz of the year under review amounted to Rupees 606-11-8 as shewn below:—

	Rs.	A.	P.
Recoverable Jumma of Fusly 1266.....	4,33,702	0	11
Add tax on new Gardens.....	874	13	5
Do. on old do. re-inspected on occasions of applications for Remissions.....	145	4	6
Add resumption of Remissions in previous years.....	2,503	1	5
Total.....	4,37,225	4	3

Deduct Remissions allowed in Fusly 1267.....	2,464	9	5
Do. Jumma appertaining to Rents of one year and more than one year.....	451	14	3
Total.....	2,916	7	8

Net recoverable Beriz of Fusly 1267.....	4,34,308	12	7
Do. do. 1266.....	4,33,702	0	11

Increase, Rupees..... 606 11 8

10. The Remissions above alluded to appear to have been granted after due and careful enquiry into the circumstances which called for the concession: the principal items under the head of Nunjah arose from cultivation destroyed from an over-abundance of water in Kootnaad and Chowghaut, and from Shavy or withered Crops in the Nedinganaad and Kootnaad Talooks: the remission on Gardens was allowed only in extreme cases of trees deteriorated from age as well as from damage by lightning, &c.

Statement No. 5.

11. The instances noticed in the 14th paragraph of the Board's Proceedings, dated 18th March last, in which remissions allowed for withered Crops (Shavy) fell below 10 per cent, though apparent by the entries made in column 8 of Statement 5, is not so in reality. The remissions allowed actually exceed 10 per cent of the assessment of the entire holdings of the individuals to whom they were made, but in consequence of the imperfect state of the Registry of lands assessed to the Revenue in this District (as noticed in paragraphs 2 to 11 of Mr. Robinson's letter to the Board, dated 4th Junelast, No. 89, A), it is not practicable to exhibit in column 3 of the said Statement the number of Ryots from whom the assessment shewn in column 4 is

actually collected: it now represents only the number of Ryots in whose names the lands stand registered in the public accounts.

EXTENT OF LANDS TAKEN UPON COWLES.—12. The accompanying Statement shews that during the past year 1,293 Acres of waste land were taken up for the purpose of being reclaimed for Wet or Rice cultivation, and 3,446 Acres with the view of being converted into Gardens—270 Cowles were issued on the former, and 923 Cowles on the latter account. The Revenue derivable from the former source in the course of the next 14 years is estimated at Rupees 2,266; but the assessment on Garden produce cannot, as already reported to the Board, be determined before the trees become productive.

ABSTRACT SHEWING THE DEMAND OF ALL SOURCES OF REVENUE.—13. The result of the Revenue administration of this District, as contrasted with the previous year, has been alluded to in the first paragraph of this report, and the accompanying Statement exhibits the particulars of that result. The net excess of Rupees 16,421 under the head of "Land Revenue" is traceable partly to the resumptions in this year of remissions of former years, and partly to the assessment of waste lands reclaimed having been brought to account.

14. The marked improvement to the extent of Rupees 93,117 under the head of "Extra and Sundry sources of Revenue" is chiefly owing to the unprecedented demand for salt, from which source alone it will be seen, there has been an increase of Rupees 1,39,810; this item will, however, be more fully noticed in its proper place at paragraph 27 of this report, where the cause which has led to the large decrease of Rupees 57,409 under the head of "Sea Customs," will likewise be explained.

DEMAND, COLLECTION AND BALANCE, CURRENT AND ARREARS OF ALL SOURCES OF REVENUE.—15. The following abstract exhibits a comparison of the collections from all sources of Revenue between the present and past year.

	Items.	Demand for Fusly 1266-67.	Collection in Fusly 1266-67.	Balance at the close of Fusly 1266-67.
		Rs.	Rs.	Rs.
Fusly 1266.	Land Revenue.....	17,14,594	16,93,459	21,135
	Sundry sources of do.	8,45,867	8,43,847	2,020
	Extra Revenue	32,236	32,236	..
	Total..	25,92,697	25,69,542	23,155
Fusly 1267.	Land Revenue.....	17,31,015	17,03,704	27,311
	Sundry sources of do.	9,38,214	9,36,975	1,238
	Extra Revenue.....	33,007	33,007	...
	Total...	27,02,235	26,73,686	28,549
Comparison.	Increase...	1,09,538	1,04,144	5,394

16. Of the balance of Rupees 27,311 against Land Revenue Current, Rupees 15,000 is due by the Beebee of Cannanore, and Rupees 8,050 and 792 by the contractors of the Cardamom and gold washing farms of Wynaad respectively, Rupees 600* by the contractor of the Meroombaye Ferry Toll, and Rupees 2,135 has been realized since the close of the Fusly, leaving a balance of Rupees* 734 to be collected hereafter.

Vide letters to Board dated 23d October 1857, No. 157, and 3d June 1858, No. 86, A.

* The subject of this balance will be treated on in a separate report, which will be submitted shortly.

ABKARRY.—17. The improvement in this source of Revenue to the extent of Rupees 8,164, corresponds with that attained in the previous year of Rupees 8,178 over the receipts of Fusly 1265. This result in the year under review is to be ascribed to the extension of the Abkarry system to the stations of Malapooram in Ernaad, and Beypoor in Shernaad, under the Board's orders, dated 4th November 1856, and 14th May 1857, Nos. 3630 and 1568, the outstanding balance of Rupees 1,201 against this head at the close of the Fusly, has been reduced by subsequent collections to Rupees 48.

MOTURPHA.—18. Under this head there has been a net decrease of Rupees 480, which is chiefly owing to remissions having been allowed on account of deteriorated looms, houses and boats, owned by individuals in very indigent circumstances, and on whom the tax pressed heavily consequent on the prevailing high prices for articles of food: loss of cattle from murrain, also, in a slight degree, affected the falling off here noticed.

DEMAND, COLLECTION AND BALANCE ON ACCOUNT OF ARREARS OF ALL SOURCES OF REVENUE.—19. The arrears on account of Land Revenue, as will be seen by the accompanying Statement, amounted, at the commencement of the current Fusly, to Rupees 32,572. Of this Rupees 18,957 was collected during the year, and Rupees 206* remitted under the authority of Government, dated 19th February 1857, No. 179, which left an outstanding balance at the end of the year of Rupees 13,408. Of this Rupees 19 having since been recovered, it leaves a net balance to be hereafter realized as follows:—

On account of the Beebee of Cannanore	Rupees.	8,117	0	0
Do. Sundry Ryots.....	„	5,272	0	0
Total Rupees...		13,389	0	0

Of this sum Rupees 8,799 are deemed to be recoverable, Rupees 2,769 doubtful, and Rupees 1,820 irrecoverable. This latter sum of Rupees 1,820-3-11 is inclusive of a remission on account of losses to the extent of Rupees 1,224-8-5* sustained by the contractor of the Irity Ferry, and of Rupees 522-3-10, being the balance recommended to be written off in Fuslies 1265 and 1266 after deducting Rupees 40-13-6 subsequently collected.

* After deducting subsequent recoveries.

† Vide letter to Board, dated 21st April 1857, No. 51. Do. from do. dated 25th May 1857, No. 1749.

In consideration, therefore, of the circumstances of the season to which these balances belong, I beg to recommend that the sanction of Government for striking them off may be obtained.

20. The outstanding balance at the beginning of the Fusly under the head of "Sundry sources of Revenue" amounted to Rupees 2,521. Of this Rupees 1,989 was realized within the year, and Rupees 358 remitted under the authority of Government above quoted, which leaves a balance of Rupees 174 to be recovered. Of this amount, it is anticipated that Rupees 36 may be held to be recoverable and Rupees 138-11-1 irrecoverable. The latter sum of Rupees 138-11-1 is inclusive of Rupees 95-15-10, being the balance already recommended to be remitted in Fuslies 1265 and 1266, less a sum of Annas 4, Pice 7, subsequently realized; and I therefore beg that the necessary sanction may be obtained for writing this off the balance sheet.

21. With reference to Enclosure A appended to Statement No. 11 shewing the extent to which coercive process was employed in the collection of the Revenue, I beg to state, that extreme measures were only resorted to in the case of nine defaulters, whose property realized Rupees 124 in satisfaction of their arrears which amounted to Rupees 107. In the case of the arrears to the extent of Rupees 1,080 due in the Walloowanaad Talook, the Defaulter made good the amount without recourse being had to any step beyond the attachment of his property. No defaulters were confined during the year under review.

GROSS COLLECTIONS AND CHARGES.—22. As required in the instructions from Government dated 23d August 1856, I beg to explain the causes which appear to have influenced the large variations between the receipts and charges of the year under review.

LAND REVENUE ARREARS.—23. The decrease under this head is occasioned by the balance outstanding at the beginning of the Fusly, viz., Rupees 35,093 having been proportionately less than it was in the preceding year, Rupees 53,450.

LAND REVENUE CURRENT.—24. The cause which has given rise to this excess is alluded to in paragraph 13 of this Report. The charges on the same account bear a proportion of 13 per cent. to the collections. The net decrease of Rupees 14,331 as compared with the charges of the previous year is owing to the full amount of Mr. Clarke's salary not having been drawn: and to the charges on account of Forests which were formerly debited to "Extra Revenue" having, under subsequent instructions, been debited to the above head.

EXTRA REVENUE.—25. This diminution is attributable to the proceeds realized and credited by the sale of the Betutnaad Rajah's escheated lands having fallen short of the amount credited in the previous year by Rupees 5,675; and to the sale of avenue trees having, under recent instructions, been credited to the head of "Local Funds."

ABKARRY.—26. The circumstances which gave rise to this excess have been explained in paragraph 17 of this Report.

Increase, Rupees 1,39,810.	In. Md.
Excess in Home consumption.....	62,515
Do. for Inland do.....	43,270
Total In. Maunds.	105,785

Average of 10 years.	Quantity sold.	Amount realized.
	Garce.	Rs.
Ending 1246.....	2,489	2,54,152
" 1256.....	3,078	3,38,982
" 1266.....	2,974	3,54,708
For Fusly 1266.....	2,930	3,88,998
" do. 1267.....	3,912	5,28,808

Increase, Rupees 1,02,725.

Fusly.	Per Garce.
	Rs. A. P.
1257.....	24 2 1
1258.....	37 5 10
1259.....	32 13 6
1260.....	23 15 6
1261.....	27 14 7
1262.....	32 7 10
1263.....	29 7 6
1264.....	30 10 0
1265.....	30 4 5
1266.....	28 12 2
1267.....	41 4 1

From Rs. 39 to 42 per Garce.

From Rs. 35 to 40 per Garce.

Vide letter to Board, dated 17th October 1857, No. 152.

29. "Salt has been received and sold throughout the year by weightment at the rate of "Rupees 138½ per Garce of 120 Indian Maunds. The cost of the establishment amounted to "Rupees 14,823 or Rupees 3-14-3 per Garce; and the net profit per Garce, after deducting "purchase price, has therefore been Rupees 93-9-5."

RECEIPTS AND SALES OF SALT.—30. The details connected with the Salt transactions of the year under review are exhibited in the statements noted in the margin, and which are forwarded with this Report in accordance with the Board's instructions, dated 7th June last, No. 2007.

Decrease, Rupees 57,400. SEA CUSTOMS.—31. This decrease falls chiefly on the following items:—

Diminished Importation of Rails to the extent of Rs. 43,518
Do. do. Salt for Private Trade „ 22,698

Salt imported for Private
Trade in Fusly
1266.....35,721 In. Mds.
1267..... 9,780 „ „

Decrease, In. M. 25,941

both exceptional articles, and on which there was a comparative increase in the previous year; on the other hand this falling off was reduced by a slight increase in the exports of Oil and Pepper during the year.

* SALT.—27. According to a Memorandum left by Mr. Robinson, "the demand for this article "during the year has been unprecedented, the largest "by far on record. It exceeded that of Fusly 1266 "by 882 Garce, and the average of the last 10 years "by 838 Garce, evidencing an increased ability of the "country to consume a large quantity of this, highly "taxed article."

STAMPS.—32. The improvement from this source is mainly attributable to the Penalties levied under Regulation II of 1825 for documents not executed on Stamps, under which head alone the amount credited exceeds that of the previous year by Rupees 8,000; there has also been an augmentation in the sale of Stamps to the extent of Rupees 2,328, occasioned by an increase of business in the Civil Courts. The charges under this head bear a proportion of 14 per cent. to the Collections.

GRAND TOTAL.—33. On a comparison of the Gross collections and charges between the present and previous year, the result shews a diminution in the Net Revenue of the former year to the extent of Rupees 1,220, which is mainly attributable to the increased charges adverted to in paragraph 28 under the head of Salt. The charges bear a proportion of 17 per cent. to the receipts.

34. The six additional statements, required by the Board's Proceedings dated 18th March and Circular dated 16th July last, are herewith forwarded, marked as per margin. An Extract from the Office Register of landed property held by public servants, as directed by the Board's Circular letter, dated 28th August 1849, is likewise transmitted, and forms Enclosure No. 19.

Enc. C. to No. 3. Statement shewing in detail the Tree Tax.
do. D. in No. 3. Statement exhibiting Talookwar, the actual cultivation.
do. A. to No. 6. Statement of Cowle Gardens assessed to the Revenue.
do. B. in No. 8. Statement shewing the Collections on account of Salt, Form No. 11. } Sea Customs and Sayer Revenue
do. B. in No. 11. } Statement shewing particulars of Irrecoverable balances
do. Form No. 13. } recommended for Remission.
do. No. 18. Statement shewing the mode in which the result relating to the Survey of the four Deshoms comprising the Dhurmapatam Umshom had been attained.

Statement No. 19.

35. The instructions of the Board dated 18th March last, on a review of the Report from this District for Fusly 1266, A. D. 1856-57 in regard to the preparation of the Jummaabundy Statements for the past year, herewith forwarded, have been carefully attended to, so far as the accounts from the Talooks admitted of, but if they should seem to need any further details, the Board's wishes can be carried out with greater facility on the occasion of submitting the statements for the current Fusly, as the new forms for the Talook accounts (only recently received) will then have been fully adopted. Mr. Robinson before quitting the District left a draft, which treats on the several points on which further information was desired, and as it conveys his original views, I have thought it best, so as not to disarrange this report, to submit the same as an Appendix.

Appendix A.

36. The small differences noticed in paragraph 16 of the Board's Proceedings above alluded to, as apparent in the Statement No. 13, of "Recoverable Balances" for Fusly 1266, was occasioned by a portion of the sums entered in column 11 of the corresponding Statement for Fusly 1265 as "Irrecoverable," having been since realized and brought to account in Column 9 of the statement for Fusly 1266: this disagreement between two statements ought, however, to have been explained at the time in a foot-note, but care will be taken in attending to it for the future.

Arrears of	Fusly 1254.			Fusly 1257.		
	Rs.	A.	P.	Rs.	A.	P.
1265...	8	14	5	14	13	6
1266...	10	1	3	23	1	7

Dated 16th August 1858.
Appendix B.

37. My Sub-Collector's report on the settlement of the five Talooks comprising his division, is herewith forwarded as Appendix B.

REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—38. Considering the very short period that has elapsed since my arrival in the District, I cannot be expected to say much about the conduct of the subordinate Officers. Mr. Robinson in handing over charge of the office spoke favorably of the servants in general, and made special mention of others. All, I am glad to say, have maintained the good opinion expressed by him. The Head and Naib Sheristadars, and Mr. Bates, the Head Accountant, with whom I come in contact in the course of my daily duties, have rendered much and valuable aid.

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IN CON., 7TH JULY 1860, No. 5,798.

From B. CUNLIFFE, Esq., Collector of MADRAS,

dated Madras, 21st December 1858, No. 203.

I have the honor to submit my report on the Settlement of the Land and Extra Sources of Revenue for Fusly 1267

RAIN.

1. Statement No. 2, showing the Commutation and Current Prices of Grain and to forward the usual statements noted in the margin.
2. Statement No. 3, A. showing the Cultivation and Settlement of the Amany Villages for Fusly 1267.
3. Statement No. 3, F. showing the Settlement of Beriz of Quit Rent and Ground Rent for Fusly 1267 with Enclosure A.
4. Statement No. 7, showing the cultivation of Sugar-cane, Cotton and Indigo for Fusly 1267.
5. Statement No. 9, showing the particulars of Extra Revenue and Interest account for Fusly 1267.
6. Statement No. 10, showing the Beriz of all Sources of Revenue for Fusly 1267.
7. Statement No. 11, showing the Demand, Collection and Balance, Current and Arrears of all Sources of Revenue for Fusly 1267, with Enclosure No. A.
8. Statement No. 13, showing the Collection on account of Arrears of all Sources of Revenue for former Fuslies, for Fusly 1267 with Enclosure A.
9. Statement No. 14, showing the Gross Collections and Charges for Fusly 1267.
10. Statement showing the Receipts and Sales of Salt for Fusly 1267.
11. Statement showing the particulars of wastage of Salt in Fusly 1267.
12. Statement showing comparison between the past and present Fuslies of the quantities of salt stored and sold for Fusly 1267.
13. Comparative Statement of Collections and Charges for Fusly 1267 in the salt department.

2. The year opened favorably in contrast with the preceding one, as we had some showers in July and heavy rains in October and November, but the latter fell at one time bursting several of our tanks, and rendering the dry open weather which we experienced until the following April injurious to the crops, which in consequence gave but a partial yield.

PRICES OF GRAIN.—3. The subjoined statement will show the high prices of the principal grains compared with those of the last year, and this is attributable chiefly to exportations to the south and west, where, in the former especially, the seasons had proved very unfavorable, and where, as the Board are aware, the price of food ranged unprecedentedly high, a state of things existing unfortunately to the present date.

4. We were in some measure relieved at Madras by importations from the north and from the Eastern Coast. All articles in domestic use have been enormously dear, which however affected only the better classes, the lower, requiring merely food, were enabled to purchase it owing to the various means of employment available in this large city.

5. The public health was bad in the winter months, but subsequently improved, and on the whole the year has been an healthy one.

Description of Grains.	Sort.	Fusly 1266. Fusly 1267.	
		Rs.	Rs.
Paddy, per Garce, ...	1st ...	111	141
Do. do. ...	2nd ...	104	135
Cholum or Jonnaloo, do. ...	... ..	148	166
Cumboo or Sujjaloo, do. ...	... ..	137—	188
Raggy, do. ...	... ..	130	168
Horse Gram, do. ...	... ..	148	199
Varagoo, ... do. ...	... ..	183	223

LAND REVENUE DEMAND.—6. The Demand of Land Revenue is shown in the following abstract and gives a net increase Rupees 7,576.

No.	ITEMS.	Fusly 1266.			Fusly 1267.			Increase.		Decrease.	
		Rs.	A.	P.	Rs.	A.	P.	Rs.		Rs.	
1	Shrotrium ...	210	0	0	210	0	0	...		...	
2	Quit Rent ...	63,468	1	3	67,445	0	11	3,977		...	
3	Ground Rent ...	7,583	2	8	11,331	0	10	3,748		...	
4	Gramasamodayam ...	62	14	4	33	3	1	...		30	
5	Sundry Items ...	4,555	9	0	4,436	5	0	...		119	
	Total...	75,879	11	3	83,455	9	10	7,725		149	

7. The causes of increase are detailed below :—

Additions to Quit Rent.		Rs.	A.	P.
1.	On tract of land hitherto unassessed ...	3,904	6	10
2.	Free Grant resumed ...	2	8	0
3.	Difference of Quit Rent hitherto uncollected in certain cases ...	30	13	5
4.	Ground rate substituted for Cawny rate and lands subdivided ...	123	4	11
5.	Excess land assessed ...	81	0	7
6.	Increased valuation of Buildings in Black Town ...	16	2	5
7.	Amount obtained by adding to the Bill in certain cases the Quit Rent for 11 days which was remitted last year in consequence of the charge in the commencement of the Fusly ...	5	6	6
	Total...	4,163	10	8

Deductions.		Rs.	A.	P.
	Decreased valuation of houses in Black Town ...	25	5	6
	On holdings held under one Certificate instead of two ...	28	15	2
	Cawny rate substituted for Ground rate, as well as Quit Rent reduced on certain lands ...	62	6	1
	Remission on lands taken for public purposes ...	63	12	5
	Amount of Quit Rent in the case of certain individuals who claimed it for 11 days short at the close of Fusly 1264 ...	6	3	10
		186	11	0
	Net Increase...	3,976	15	8

8. 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 Saint Thomé ...	3,123	9	3
2. Do. do. do. of Noongumbaukum ...	192	4	7
3. Do. do. do. of Comaleesweran Pettah ...	347	12	0
4. Quit Rent on tracts of land newly discovered as unassessed in other quarters ...	228	14	9
5. Do. on houses in Big Parcherry within the walls of Black Town ...	11	14	3
	3,904	6	10

9. In the last year the survey of Mylapore having been completed, its accounts were submitted to the Board, and its operations have been sanctioned in Extract Minutes of Consultation, 9th September 1857. It was stated in the last year's Settlement Report that for the estimated increase in the demand of this Division in consequence of the survey, bills had been issued to

the end of that year to the amount of Rupees 767, and that for the remainder Rupees 759, bills would be issued in the year under report which has been accordingly done. It will be observed however that in the actual issue of bills the amount has been very much higher than the estimate.

10. The increase occurred chiefly in small pieces enjoyed in excess of the land entered in the Certificate, and attached to dwelling houses, charged at the usual ground rate of one Rupee per ground, any extent short of one ground being assessed as a whole one.

11. In the next year's accounts the excess charge will almost disappear, being blended with that upon the premises generally.

12. The accounts of the survey of Noongumbaukum were submitted for the conformation of the Board and Government on the 27th March 1858, Ex. Mins. Cons. 25th November 1858, No. 1,585. and the general sanction of the latter to my Proceedings has been just received.

13. 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 Rupees 277-15-10, of which bills for Rupees 192-4-7, have been issued, leaving Rupees 85-11-3, to be charged during the present year.

14. The survey of the Egmore, Kilpauk and Chetput Divisions also have been completed, but their accounts are not sufficiently forwarded to admit of report.

15. The Porsawakum and Vepery Divisions have been commenced and that of the Triplicane Division has been concluded since the Fusly year expired.

16. Item No. 3 is the Assessment imposed upon the lands of Comaleesweran Pettah, a hamlet of Egmore, hitherto enjoyed free of rent, in consequence, as I think, of the influence of the Meerassidars having occasioned the exemption in the first instance, and which immunity has been continued from attention not having been especially called to the fact previous to the late survey.

17. Some of the inhabitants claim exemption on the plea that the lands are held as an endowment of the Pagoda, but as no payments on this account have been made, and as it was clear from our records that Mr. Ogilvie, in 1803, had recommended the imposition of Quit Rent on the lands, and as no "alleged grant" as required by Section II, Act XII of 1851, was forthcoming, I levied a rent at the usual rates, though I have promised the parties to lay the whole case before the Board in my report upon the Egmore Division.

18. The increase (Rupees 3,747) under the head of Ground Rent is chiefly owing to the charge made on the space occupied by timber upon Government land at Royapoorum and Tondiarpet.

19. The head of Sundry Items is composed of the following :—

ITEMS.	Fusly 1266.			Fusly 1267.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fees on stamping weights and measures ...	4,481	9	0	4,312	5	0	...	...	...	169	4	0
do. for issuing licences ...	74	0	0	124	0	0	50	0	0	...	...	...
Total...	4,555	9	0	4,436	5	0	50	0	0	169	4	0

SUGAR-CANE.—20. The cultivation of Sugar-cane was carried on in this Fusly to the extent of acres 72, being one less than in the last.

SEVOY JUMMA.—21. The current demand on account of Sevoy Jumma in comparison with that of the last year is as follows:—

		Rs.	A.	P.
Fusly 1266	...	5,569	13	6
" 1267	...	12,120	6	3
Increase...		6,530	8	9

22. The increase is chiefly in the retrospective demand, bills having been issued for arrears of Quit Rent for the last 5 years for many tracts of ground discovered to be hitherto unassessed in the Divisions of Mylapore, Noongumbank and Comaleesweran Pettah.

23. The collections of current demand including Sevoy Jumma are shown in the subjoined statement.

No.	ITEMS.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Shrotrium	195 13 0	203 0 0	7 3 0	...
2	Quit Rent	55,455 0 1	56,437 11 7	982 11 6	...
3	Ground Rent	5,234 6 2	10,159 4 2	4,924 14 0	...
4	Gramasamodayam	62 14 4	33 3 1	...	29 11 3
5	Sundry Items	4,555 9 0	4,436 5 0	...	119 4 0
	Sevoy Jumma	65,503 10 7	71,269 7 10	5,914 12 6	148 15 3
	Total...	70,218 2 10	78,321 14 7	8,252 11 0	148 15 3

24. The Demand, Collection and Balance of Current Revenue are as follows:—

	Demand.	Collection.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Iyen	83,455 9 10	71,269 7 10	12,186 2 0
Sevoy Jumma	12,120 6 3	7,052 6 9	5,067 15 6
Total...	95,576 0 1	78,321 14 7	17,254 1 6

25. Of this, the balance standing on account of Shrotrium is Rupees 7, and Quit Rent Rupees 11,007-5-4, while the remainder Rupees 1,171-12-8, is on Ground Rent. The subsequent collections up to 30th November last have decreased the balance to Rupees 14,152-1-11.

26. The balance at the end of the Fusly is less than usual, but greater than it should be as a second Amildar has been granted to me under Extract Minutes of Consultation, 1st April 1853, No. 436. I hope to show more promptitude of collection in future years.

27. 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	49,586 6 3	4,174 3 1	53,760 9 4
Amount of collections within do.	6,893 13 11	657 2 1	7,551 0 0
Balance at the close of Fusly	42,692 8 4	3,517 1 0	46,209 9 4

28. The subsequent collections up to 30th November are Rupees 708-11-2 which reduces the balance to Rupees 45,500-14-2.

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29. This is also an heavy amount, and as the Act limits collection to six years, each year which passes shuts out the recovery of a certain sum.

30. The amount is partly due from uninhabited premises, and from houses with closed doors, and partly from defaulters, who are declared to possess no property. As this last assertion depends upon the statements of the collecting Conicopolys, it will be necessary to verify it by enquiry.

31. Several bills continue to be long issued for land the position of which is unknown, and the approaching surveys of Tondiarpetta, Pursewakum and Veysurpady, in which such cases chiefly occur, will either identify the sites or determine their non-existence.

32. Other tracts are assessed, but the Quit Rent uncollected, in consequence of the proprietors not being found, and these spots, I think, it would be proper to resume after due notice given, inviting the owners to come forward and claim their lands.

33. Enclosure A in No. 13 will show that process was issued against individuals for Rupees 25,440. Of this amount Rupees 3,707 were connected with premises into which entrance could not be effected from the doors being closed, Rupees 8,030 were paid by the parties before the warrant was executed, and Rupees 6,903 at the moment of distraint. For 6,800 Rupees property was attached to the amount of 3,596, no assets being forthcoming for the remainder.

34. Of the property attached, Rupees 285 were realized from the portion sold, and that estimated at Rupees 3,097 was returned to the owners on payment of balance, leaving 66 Rupees to be disposed of in due course.

35. The general result of the collections is shown in the following abstract:—

ITEMS.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs.	Rs.
1. Land Revenue current...	65,503 10 7	71,269 7 10	5,766	...
Arrears...	7,852 12 10	6,893 13 11	...	959
2. Extra Revenue do.	4,714 8 3	7,052 6 9	2,337	...
Arrears...	930 12 4	657 2 1	...	273
3. Refunds...	1 14 7	1,325 7 0	1,321	...
Total...	79,003 10 7	87,196 5 7	9,424	1,232

36. The amount under the head of Refunds is the moiety of the pay of the late Head Writer and Record Keeper as well as the stoppages, &c., from the Circular 29th October 1857. salaries of the Establishment, which, according to the instructions

of the Civil Auditor, have been credited to this head.

37. The charges of management are as follows:—

ITEMS.	Fusly 1266.	Fusly 1267.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs.	Rs.
1. Salary of Collectors, &c...	22,655 14 7	33,344 1 5	10,688	...
2. Hoozoor and District Establishment...	18,576 12 10	18,555 9 5	...	21
3. Sadervard...	282 8 6	269 3 0	...	13
4. Extra Revenue Charges not chargeable to any particular Source of Revenue.	8,516 15 7	9,071 15 11	525	...
5. Law Charges...	10 0 0	136 11 3	127	...
6. Refunds of Revenue...	...	504 0 0	504	...
Total...	50,072 3 6	61,881 9 0	11,844	34

38. The increase in the salary of the Collector is owing to the charge incurred in last year being for 9 months and 22 days, whereas in the Fusly under review it has been for 14 months 9 days including arrears.

39. The increase under the head of Extra Revenue is ascribable to the expense of the two survey parties having been incurred during the whole of the year under review, whereas in the preceding the pay of the survey party of the Triplicane Division was disbursed from 1st August, and the services of some hands from the Mylapore survey party were dispensed with for some months.

40. The increase in Law Charges is caused by debiting to this head the value of the stamp papers supplied to the Government Pleader, and the charges incurred in defending a suit in the Chingleput Court brought against Government by one Chengulroya Moodely. Judgment having been given in favor of the Government, the costs have been collected and carried to account under "Refunds of Charges" in Statement 14. The increase under the head of Refunds is the amount of Ground Rent collected from Chunam kilns not worked from May to October 1855, and refunded under the sanction of Government, 25th May 1857.

41. The Collection, Charges, Net Revenue and per centage are shown below :—

	Fusly 1266.			Fusly 1267.		
	Rs.	A.	P.	Rs.	A.	P.
Collection	79,003	10	7	87,196	5	7
Charges	50,072	3	6	61,881	9	0
Total...	28,931	7	1	25,314	12	7
Per centage	63	0	0	71	0	0

ABKARRY.—42. The settlement of the Columbo and Putta Arrack Shops was conducted as in the last Fusly on the Dowle of the previous year.

43. The number of Coconut Toddy Shops varied from 342 to 428 of which 129 were within the Supreme Court limits and the rest beyond them. The number of Palmira Toddy Shops without the limits of the Supreme Court are 168.

44. The following abstract exhibits the Current Revenue under different heads :—

ITEMS.	Fusly 1266.			Fusly 1267.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Columbo Arrack, ...	2,09,161	12	8	2,47,370	10	4	38,208	13	8	...	...	...
2. Putta, do. ...	1,94,169	4	7	2,62,903	14	0	68,734	9	5	...	...	...
3. Toddy, ...	2,37,005	9	10	2,59,894	5	8	22,888	11	10	...	...	...
4. Brandy retailed at 4 Circar shops for medicinal purposes,	1,680	14	0	2,307	6	0	626	8	0	...	...	...
5. Extra Revenue, ...	6,42,017	9	1	7,72,476	4	0	1,30,458	10	11	...	...	...
	276	7	2	291	9	6	15	2	4	...	...	...
Total...	6,42,294	0	3	7,72,767	13	6	1,30,473	13	3	...	...	...

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45. This gives the very large increase of Rupees 1,30,474 over the preceding year, and Rupees 1,80,714 over the Abkarry Revenue for Fusly 1265 and is attributable to greater vigilance in all branches of the department, and to the exertions of the Superintendent C. Narainsawmy Moodelly.

46. The result has been aided by the presence of a large number of European Troops, the formation of the Madras Militia, and the high price of European Spirits, but we have had on the other hand to combat with the excessive dearness of all kinds of provisions, and much that was formerly expended in the luxury of a dram, was this year required for the essential of sustaining life.

47. Our sales would have been some 33,000 Rupees greater if the Commissariat had been enabled to have supplied us with Columbo Arrack, for which Batavia was substituted at the end of February, and being disliked by the general mass, the demand diminished. The loss on this account is stated in my Administration Report as 10,000 Rupees for two months, which would give a deficit of 20,000 in four, but I find on comparing the sales of Columbo for these months with the previous four, a loss of 55,000 Rupees occurs, from which deducting the gain in the consumption of Putta owing to absence of Columbo Arrack of about 21,500 Rupees, the net decrease is as above stated, and I have reason to believe that the estimate is a fair one.

48. We lost also 4,158 Rupees from the Mount authorities closing the shops rented out by me, as usual in that Cantonment. The Government have in Extract Minutes of Consultation, 19th April 1858, expressed their displeasure at the proceedings of the Military authorities at that time, and I am happy to say that from the present I receive every co-operation. The above sum was written off under the sanction of Government, 24th August 1858.

49. As to be expected in a closer supervision than has existed for many years, my Superintendent and I have been the subject of several complaints to the Board and the Government, and it is satisfactory to us to find, that after a detailed explanation required and given on all points, that our proceedings have met with the approval of these authorities.

50. The general result of the Collections is shown in the following abstract :—

	Fusly 1266.			Fusly 1267.			Increase.	Decrease.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
1. Columbo Arrack	2,09,161	12	8	2,47,370	10	4	38,209	.....
2. Putta do.	1,94,169	4	7	2,62,903	14	0	68,735	.....
3. Toddy	2,37,005	9	10	2,59,894	5	8	22,888	.....
Current	2,34,774	9	6	2,55,736	5	8	20,962	.....
Arrears	.....	.....	.....	2,231	0	4	2,231	.....
4. Brandy	1,680	14	0	2,307	6	0	626	.....
	6,39,786	8	9	7,70,549	4	4	1,30,763	.....
5. Extra Revenue	276	7	2	291	9	6	15	.....
6. Refunds of Charges	129	10	2	323	3	4	194	.....
Total...	6,40,192	10	1	7,71,164	1	2	1,30,972	.....

51. The item under the head of arrears is the amount included in the last years' demand, but collected after the expiration of that Fusly from the Mount Police as shown in paragraph 38 of the last years' Settlement Report.

52. The following abstract shows the charges incurred under different heads in comparison with the last year :—

ITEMS.	Fusly 1266.			Fusly 1267.			Increase.	Decrease.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
1. Establishment.....	21,308	3	5	21,047	4	0	.....	261
2. Saderward	167	13	9	126	13	0	.....	41
3. Extra Charges.....	75,753	13	0	44,179	0	4	.....	31,574
Total...	97,229	14	2	65,353	1	4	.....	31,876

53. The decrease in the Establishment is chiefly caused by the transfer of the pay of certain Peons, which was hitherto charged under this head to that of Extra Charges as being of a temporary nature from April last, under the authority of Government, dated 29th March 1858, and the decrease under the head of Extra Charges is attributable to the non-adjustment of Columbo Arrack from the Commissariat, the prime cost of which is charged under this head. Had this not been the case the charges would have been increased, owing to the greater quantity of Palmira Jaggery purchased this year, in consequence of the large consumption of Putta Arrack.

54. The Gross Collections, Charges and the Net Revenue are as follows :—

FUSLY.	Collections..			Charges.			Net.	Per centage.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
1266.....	6,40,192	10	1	97,229	14	2	5,42,963	15
1267.....	7,71,164	1	2	65,353	1	4	7,05,811	8

SALT.—55. The manufacture of Salt was commenced on the 1st February and closed in July as in the preceding year. The season was favorable except some showery weather during the month of May, June and July.

56. The following abstract will show the Dittum as well as the out-turn of Salt for each Village.

VILLAGES.	Number of Fans worked.	Dittum.	Received into Store within the Fusly.			After up to 30th September.			In the Fans.			Total.		
			I. Mds.	I. Mds.	S. C.	I. Mds.	S. C.	I. Mds.	S. C.	I. Mds.	S. C.	I. Mds.	S. C.	
Atteput,....	825 ³ / ₄	5,94,540	2,22,175	35	5	1,27,704	35	0	...	...	...	3,49,880	30	5
Ennore,....	348 ³ / ₄	2,51,100	1,06,234	26	9	71,864	28	14	...	...	...	1,78,099	15	7
Vallure,....	687 ³ / ₄	4,94,865	1,52,325	11	7	1,15,726	28	5	...	...	...	2,68,051	39	12
Voyalore,...	449	3,23,280	11,735	15	1	40,664	7	0	1,05,211	0	0	1,57,610	22	1
Poorthewalkum,...	668 ³ / ₄	3,20,700	74,501	35	14	82,792	25	13	...	...	...	1,57,294	21	11
Total...	2,979 ¹ / ₄	19,84,545	5,66,973	4	4	4,38,753	5	0	1,05,211	0	0	11,10,937	9	4

57. The receipts and sales of Salt are shown below :—

RECEIPTS.		I. Mds.
Quantity of Salt remaining at the commencement of Fusly, .....	.....	9,75,491
Do. received in store within the Fusly, .....	.....	11,61,860
Gain by measurement and the quantity confiscated, .....	.....	4,250
Total Receipts...	.....	21,41,601

SALT.

Quantity sold for Home Consumption...	.....	94,955
Do. do. Inland...	.....	5,73,606
		6,68,561

EXPORT BY SEA.

Government Indent...	.....	1,11,149
Private Trade...	.....	66,873
		1,78,022
Wastage...	.....	6,50,406
		14,96,989
Remaining in Store at the close of the Fusly...	.....	6,44,612

58. The particulars of wastage are :—

Loss by inundations as per Proceedings of the Board of Revenue, 27th November 1857...	.....	6,05,950
Do. by the swamping of Boats laden with Salt as per do. of do., 1st September 1857...	.....	680
Do. by the destruction of salt at the Voyalore Pans during the late monsoons as per do. of do., 16th February conveying the sanction of Government, 9th February 1858...	.....	28,725
Wastage by measurement during the Fusly.....	.....	15,051
		6,50,406

59. The balance of Salt shown as remaining in store at the close of the Fusly is as follows :—

Quantity of Salt actually in store...	.....	I. Mds. S. C.
Do. with Messrs. Cammiade & Co. This firm, as well as wholesale dealers generally, having been permitted to take Salt in advance, and to the extent of Government Securities lodged with the Collector, and adjustment of the account taking place periodically,....	.....	6,06,212-4-4
		38,400-0-0
		6,44,612-4-4

60. The subjoined statement will exhibit the result of the Home and Inland sales of the year under report in comparison with the preceding Fusly :—

ITEMS.	Fusly 1266.	Fusly 1267.	Increase.
	I. Mds.	I. Mds.	I. Mds.
Home.....	92,938	94,955	2,017
Inland.....	4,54,884	5,73,606	1,18,722

61. Of the quantity of salt thus consumed for Inland Consumption, about 2,14,778 Indian maunds were carried to the interior through the Railway by Messrs. Cammiade & Co., and other Merchants. Of this about 1,50,000 maunds may be put down to the existence of the Railway, and the difference between the two sums to the preference shown the rail over the road, the old mode of transport. Encouraging as this result is, if the proposed branch line from the Terminus to the Cotaurs be completed, there is every reason to believe that the traffic in this commodity will be greatly extended.

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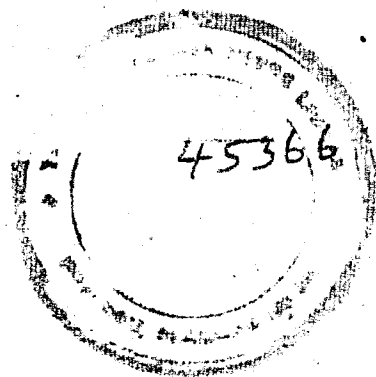
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68. I have much pleasure in expressing my satisfaction at the manner in which their duties have been performed by the servants generally of this office. The Sheristadar V. Rungasawmy Iyengar, whom I appointed in September 1857, by his ready aid on every occasion realizes the expectations I formed of him. With the exception of certain irregularities in the Arrack Godown, which were duly punished, and the dismissal of the Persian Translator for complicity in the Yeomiah frauds lately discovered, my subordinates have, to the best of my knowledge, merited the approbation of Government.

R

X72.3-2 M57

M60



தமிழ்நாடு ஆவணக்காப்பக நூலகம்,
எழும்பூர், சென்னை-600 008.

தவணைத்தாள்.

செ. எண் :

ப. எண் :

வழங்கிய நாள். (1)	திரும்பிய நாள். (2)	வழங்கிய நாள். (1)	திரும்பிய நாள். (2)
14/5			
6-6-92			
28/4/94			
9-8-92	6/6		
15/7/94	24/8		
15/5/95			
20-5-92			
14/8/99			