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REPORTS
ON
THE SETTLEMENT
OF
THE LAND REVENUE
OF
THE PROVINCES
UNDER
THE MADRAS PRESIDENCY
(1858-59)
FOR FASLI 1265 (1858-59)

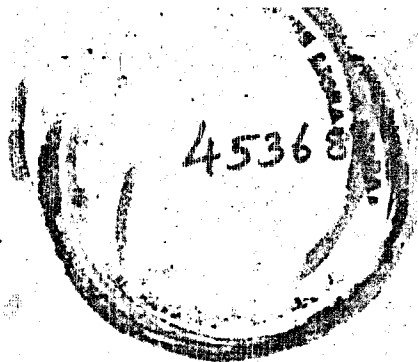
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THE MADRAS PRESIDENCY,

FOR FASLI 1208 (1858-59.)

MADRAS:
PRINTED AND PUBLISHED FOR THE BOARD OF REVENUE.
1862.

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இர. இராஜா முனிசி

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IN CON. 2ND DECEMBER 1859, No. 6000.

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

dated Ganjam, 18th November 1859, No. 340.

I have the honor to report on the results of the Revenue Administration of this District during Fusly 1268, and to submit the usual Statements as per accompanying list of packet.

2. Of the Talooks comprising the principal Division, Goomsoor, Moherry and Itchapoor were settled by myself at the three Stations of Nowgam, Berhampoor and Itchapoor; and Poobbacondah by Mr. Morris at the three Stations noted in the margin. Mr. Thorinill settled the Talook of Wadadah at the four stations of Chicacole, Nursunnappettah, Poorshottapoor and Harischendrapoor.

3. The particulars of the Villages in the Government Talooks are shown in the margin for Fuslies 1267 and 1268, from which it will be observed that there is a decrease of three Villages under the head Jeroyety, with a corresponding increase under that of Inam compared with the previous Fusly. The cause of this is explained in the following paragraphs.

4. The late Zemindar of Moherry cleared a portion of the jungle and erected a Village called Madanamohunpoor and granted it as an Inam for the support of a Pagoda, but during the inquiry instituted into the Inams of that Talook it was resumed as an unauthorized grant. Subsequently the Government, taking into consideration the request of the Ex-Zemindar, allowed it to be enjoyed by him for life.

5. At the recommendation of Captain Macdonald, the late Assistant Agent, Government were pleased to authorize a grant of land yielding a revenue of 400 Rupees to Demabundoo Putnaik, Tahsildar of Boad, as a reward for the services rendered by him to the State in assisting Captain Macdonald in quelling the disturbances in the Goomsoor Maliahs, and two Villages named Bulledy and Rajanapully of the Goomsoor Talook were therefore granted to him as Inam.

6. Of the 1,234 Jeroyety Villages, 1,143 are under Ryotwarry and Coast or Joint-rent system (in which are included the six Villages, the Jeroyety land of which is left waste) and the remaining 91 Villages are under the renting system. Of these, fifteen are Khond hamlets of the Goomsoor and Moherry Talooks, yielding an average revenue of about 4 Rupees each. Again, 30 others were rented out only for Fusly 1268, and the following table shows particulars of the remaining 61 Villages which were rented for more than one year in the past and preceding Fuslies:—

Number.	TALOOKS.	Fuslies.	No. of Years.	No. of Villages, &c.		Particulars of Rents.					
				Villages	Hamlets	Fusly 1265.	Fusly 1266.	Fusly 1267.	Fusly 1268.	Fusly 1269.	Fusly 1270.
1	Poobbacondah.....	From 1267 to 1269	3	2	...	...	...	2,400	2,435	2,465	...
2	Moherry.....	" 1266 to 1276	17	...	1	30	20	30	30	30	40
		" 1268 to 1270	3	1	4	...	...	...	411	436	462
3	Goomsoor.....	" 1266 to 1268	3	31	...	...	8,248	8,485	8,693	...	128
		" 1266 to 1270	5	2	...	...	86	104	112	120	...
		" 1267 & 1268	2	1	...	...	...	60	60	...	...
		" 1267 to 1269	3	2	...	...	...	130	130	130	...
		" 1268 & 1269	2	1	...	...	...	...	14	15	...
		" 1268 to 1270	3	9	...	...	...	...	3,451	3,402	3,510
4	Wadadah.....	" 1266 to 1276	10	2	...	...	740	780	850	900	950
		" 1266 to 1268	3	1	...	...	350	360	370	...	...
		" 1267 to 1269	3	1	...	...	...	35	37	39	...
		" 1268 & 1269	2	1	...	...	...	...	310	350	...
		" 1268 to 1270	3	7	...	...	...	...	9,310	9,330	9,385
		Total...	...	61	5	20	9,434	12,834	23,213	17,807	14,505

7. The changes under this head have been as follows:—

In Fusly 1267 there were 63 Villages under this head, and in that Fusly, the term for 19 expired and two were made over by the renters to the Ryots, and the particulars connected with the remaining 42 Villages have been given in the reports of those Fuslies in which they had been originally rented out.

8. On the other hand, 19 Villages were added to this head during the Fusly under notice which were rented out in the Talooks of Goomsoor, Wadadah and Moherry. In the two former Talooks, in consequence of the Ryots of the first having refused to take the Villages at a reasonable rate, and in the latter, at the request of the Ryots, who required the assistance of a renter to enable them to carry on the cultivation.

9. With regard to the Villages under Ryotwarry tenure the changes have been as follows: In Fusly 1267, there were 674 Villages under this system. Of these, 12 were rented out, viz., 7 in Moherry and Goomsoor Talooks, the Ryots of these Villages having stated that their impoverished condition rendered it necessary to rent them out; two in Wadadah Talook, the Ryots having refused to take them at a reasonable amount and three were given out on Coast or Joint-rent, the Ryots having stated that the Sist on individual holdings was not proportionate and that the introduction of the Joint-rent system would give them the opportunity of rectifying this inequality. Sixty Villages however have reverted to Ryotwarry viz., 43 from Coast or Joint-renting and 17 from renting system, thus raising the number of Ryotwarry Villages to 722.

10. In Fusly 1267 there were 447 Villages under Coast or Joint-rent system. Of these, two were given as Inam to the Tahsildar of Bodd, seven were rented out, the Ryots having refused to take them at a reasonable amount, and 44 have reverted to Ryotwarry, but 21 Villages have been added to this kind of revenue system from Ryotwarry and renting system, thus reducing the net number of Villages under this head to 415.

11. Pattahs are distributed only to the Ryots in the Ryotwarry Villages and the reason for not distributing them to those in the Villages under Joint-rent was given in paragraph 16 of the report on the land Revenue Settlement for Fusly 1267.

12. Under the present revenue system, Pattahs are renewable only in those cases in which there may be changes in the extent of a Ryot's holding, but it was necessary to give fresh Pattahs in the Fusly under review to all the Ryots in the Ryotwarry villages owing partly to several villages having been recently brought under this system and partly to the fact of the reassessments of the village servants having to be added to the Pattahs.

13. The fall of rain was partial; portions of the Talooks of Poobbacondah and Moherry suffered from want of rain. The dry grains yielded but half of the average crop. The paddy crop also was but one-third and one-fourth of that of an average year in those places which were entirely dependent on the rains. Notwithstanding this the revenue was paid up without any difficulty in consequence of the great demand and high prices as well as the improved condition of the Ryots.

14. During the months of July and August, cholera prevailed in the Itchapoor and Moherry Talooks, and small pox and fever in Sooradah and Moherry.

	No. of persons attacked.	No. of persons died.
Cholera.....	193	174
Small-pox....	43	11
Fever.....	215	58
Total.....	456	243

15. The marginal table shows the number of persons that were attacked with these epidemics and the number of cases that proved fatal. Cattle also died from murrain in the Talooks of Moherry and Sooradah.

	Fusly 1267	Fusly 1268
	In Mds.	In Mds.
Rice.....	7,36,140	4,11,091
Gingilly Oil		
Seed.....	56,894	51,628
Sugar.....	1,43,813	1,22,285

17. In the Export trade of Rice, Gingilly Oil Seed and Sugar there was a falling off as shown in the margin, owing to a decrease in the Exports to London.

18. Though the general price of paddy in the District did not exhibit any remarkable difference between the present and past years, yet the price for that article in the Moherry Talook was high. The prices of Horse-grain and Ragi were generally high throughout the District. Jonnaloo and Sujjaloo are cultivated in this District to a very limited extent.

19. From the Enclosure B in Statement No. 3 it will appear that the Sist of the lands given up

	Rs.	A.	P.
Sist on Lands given up by Ryots...	11,551	0	0
DEDUCT			
Transfers from one Ryot to another ...	9,121	0	0
Changes from one denomination to another, and alteration in the Sist ...	1,086	0	0
Net Decrease...	1,724	0	0
Sist on lands occupied by public roads, inundation, &c. ...	98	0	0
Do. found to be less than the given extent ...	2	0	0
Do. allowed to be enjoyed as Inams to certain Pagodas in Moherry ...	860	0	0
Sist lowered on certain Areca Nut gardens, the same having been considered very high ...	341	0	0
	1,724	0	0
Sist on Laik Bunjer that was brought under cultivation ...	4,336	0	0
Do. on lands found to be in excess by the additional Carpoons ...	2,090	0	0
Do. on Inams resumed on account of lapses, &c... ..	886	0	0
Cowle Sist on the Anady Bunjer ...	2,543	0	0
Increased offers made by Ryots ...	3,808	0	0
Sist on concealed cultivation discovered by the Carpoons in the Itchapoor Talook ...	582	0	0
	14,745	0	0

20. On the other hand, the Sist on lands taken up by the Ryots is given at Rupees 24,952, but when the Sist on lands transferred from one Ryot to another, and the changes from one denomination to another are deducted, the Net Increase comes to Rupees 14,745. The items comprising this increase are shown in the margin.

21. The following Statement shows the particulars of Bunjer lands taken on Cowle:—

ITEMS.	DRY, INCLUDING GARDEN.		WET.		TOTAL.		DEDUCTIONS.		NET ASSESSMENT.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Cowle Remission.	Remission on account of Waste.	Cowle Assessment.
1	2	3	4	5	6	7	8	9	10
	Acres	Rs.	Acres	Rs.	Acres	Rs.	Rs.	Rs.	Rs.
Fusly 1267	423	475	82	122	506	597	413	...	184
Deductions:									
Lands assessed with full Assessment ...	115	143	25	54	140	202	...	...	...
Disallowed ...	6	10	...	...	6	10	...	...	...
Total...	121	153	25	59	146	212	...	...	...
Remainder...	303	322	57	63	360	385	230	...	155
New Cowle in Fusly 1268.									
Bunjer Cultivation ...	970	1,075	714	1,572	1,684	2,647	1,810	313	524
Omitted to be brought to account in last Fusly...	60	36	86	85	146	121	121	...	...
Total...	1,030	1,111	800	1,657	1,830	2,768	1,931	313	524
Grand Total...	1,333	1,433	857	1,720	2,190	3,153	2,161	313	679
Particulars.									
Itchapoor... ..	24	18	25	40	53	58	43	...	16
Poobbacondah... ..	296	167	381	508	680	675	633	...	42
Goomsoor... ..	77	994	58	104	837	1,098	803	...	295
Wadadah... ..	231	251	339	1,008	620	1,322	633	313	326

22. From the above Statement it will appear that the Banjar cultivation of the Fusly under review far exceeded that of the preceding one. Of the 1,830 Acres shown as belonging to the Fusly under notice, 146 Acres belong to the preceding one, but were not brought to account in that Fusly, 6 Acres of land were given on Cowle in the village of Vajragadah in the Goomsoor Talook from Fusly 1267, but the increased offer made by the Ryots for that village for Fusly 1268 having included also this piece of land, it was excluded from the return of Cowle lands.

23. The average rate of Sist in the Itchapoor and Poobbacondah Talooks appears to be 1 Rupee per Acre. In Goomsoor 1 Rupee 5 Annas and in Wadadah 2 Rupees and 2 Annas, the cause of so low a rate in the two first mentioned Talooks is, on new land being taken up, the Sist was fixed in reference to that on the adjacent lands, but it has been subsequently ruled that the Sist on the Cowle Banjar should not be fixed at less than 1 Rupee per Acre on the Dry and Wet lands respectively, even in those cases in which the rates of the adjacent lands may fall short of them.

24. The following Table shows the various terms of Cowle, the extent and Sist as well as the Cowle Remission, &c. :—

Number.	PARTICULARS.	Number of Years	Extent in Acres.	Sist.	Cowle Remission.	Collections.
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
1	From Fusly 1266 to 1269	4	15	23	12	11
2	" " 1266 to 1280	15	100	75	69	6
3	" " 1267 & 1268	2	5	6	2	4
4	" " 1267 to 1269	3	229	269	135	134
5	" " 1267 to 1274	8	120	111	111	...
6	" " 1267 to 1286	20	36	22	22	...
7	" " 1268	1	144	183	91	92
8	" " 1268 to 1270	3	659	1,466	1,034	432
9	" " 1268 to 1275	8	553	615	615	...
10	" " 1268 to 1287	20	329	383	383	...
	Total...	...	2,190	3,153	2,474	679

25. The details connected with the second item of Cowle entered in the above table were given in the Report for Fusly 1267, and the following are the cases in which the lands were given on 20 years' Cowle :—

60 Acres of Jungle land in the Village of Soresobillow in the Sooradah Talook were given at Rupees 2-8 an Acre.

46 Acres of land in seven villages lying on both sides of the Russelcondah and Mojjagadah road were given at an aggregate Sist of 51 Rupees to keep the sides of the road permanently free from Jungle.

95 Acres of land in the three villages of Pedapaty Pata, &c., in the Wadadah Talook were given for 112 Rupees.

127 Acres of land in the villages of Balacroostnapoor and Payacapada in the Poobbacondah Talook were given for Rupees 69.

26. No land is now given on 20 years' Cowle unless it be an extensive Jungle. Also land under five Acres is not given on Cowle but full Sist is levied at once.

27. The following Table shows the actual Cultivation during Fusly 1268 :—

No.	ITEMS.	DRY.		WET.		GARDEN.		TOTAL.	
		Acres.	Sist.	Acres.	Sist.	Acres.	Sist.	Acres.	Sist.
1	Ryotwar	62,753	Rs. 77,146	125,513	Rs. 3,53,316	1,462	Rs. 5,209	189,728	Rs. 4,36,171
2	Coast or Joint Rent	8,739	10,619	17,993	48,348	430	1,197	27,164	53,164
3	Rents	3,658	6,051	9,393	29,343	119	361	13,079	35,755
	Total...	75,150	93,816	152,899	4,29,507	2,011	6,767	229,971	530,090

28. The particulars of cultivation, &c., in the Ryotwary villages will appear from the Enclosure C in Statement No. 3, but those in the villages under Joint and Individual rents having been ascertained on an estimation from the Carnums during the Jummabundy Settlement, cannot be relied on as representing the actual extent of cultivation.

29. Land paying a Sist of Rupees 2,493 has been left waste, and the amount remitted on account of waste was Rupees 340-11-0, as particularized below; Rupees 8-9-6 were remitted by me on account of a piece of land occupied by the public road, &c., in the village of Koyeloondy in the Goomsoor Talook; Rupees 19-9-6 were remitted by the Principal Assistant on account of a piece of land left waste by the impoverished Ryots in the village of Kollepadoo in Wadadah Talook, and Rupees 312-8-0 were remitted on account of a portion of land left waste by the Ryots of the village of Coolacottah Cheemalavulshah out of 300 Acres taken by them on a progressive Cowle for three years, as they were unable to meet the demand on account of their extreme poverty.

30. Waste charged will, therefore, amount to Rupees 2,152. This Waste was partly left for pasturage, and partly in consequence of the want of means on the part of the Ryots, and partly owing to the Cowle lands being under course of tillage but not as yet brought under the plough to the extent shown in the margin.

31. From this Statement it will appear that a remission of Rupees 2,394-3-1 was granted, but from this Rupees 2,355-12-11 are to be deducted on account of Cowle remission and usual remission for "Sheri" as noted in the margin, which will leave an actual remission of only Rupees 38-6-2, the causes for this are shown below. A remission of Rupees 35-6-2 was granted on account of payamaly in the villages of Mofusbunder and Arasavelly in the Wadadah Talook, and Rupees 3-0-0 on account of palanusty or short produce in the village of Cottabommaly.

32. The following Table shows the results of Sundry Items compared with those of Fusly 1267 :—

ITEMS.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Villages jointly rented by Ryots	57,170	58,215	1,045	...
Cattoobadies on Inams	17,287	17,709	422	...
Quit Rent	302	302	...	...
opes	611	583	...	28
ayroot	66	45	...	21
shery	5,042	7,275	2,233	...
Total...	80,478	84,129	3,700	49

The increase in the Revenue derived from the villages under collective rent amounts to Rupees 43 which is owing to the increased offers received on account of some of the villages, and also on account of the excess of land discovered on measurement in certain holdings, and to the levy of Sist on Junjer that was subsequently brought under cultivation, and of Cowle Sist, but from this sum are deducted Rupees 378 being the Beriz of the villages granted as Inam to the Tahsildar of Boid Rupees 43 on account of a decrease in offers, thus leaving a net increase of Rupees 1,045.

34. The Gross increase in Cuttoobadies on Inams is Rupees 474-1-0, which is owing to the levy of Cuttoobadies on Inams which were recently allowed by Government to be enjoyed by Inamdars during their life time in the Moherry Talook, but Rupees 52-2-8 are to be deducted from the above, Rupees 48-5-0 being Cuttoobady on Inams resumed on account of losses in the Poobbacondah and Itchapoor Talooks, and Rupees 3-13-8 being Cuttoobady on an Inam abandoned by a Samustanum Paik in the village of Rayagocha in the Goomsoor Talook.

35. The decrease in topes and Chayroot is owing to a falling off in offers in reference to the unproductive state of Tamarind trees in Sooradah and Chayroot in the Itchapoor Talook.

Fusly 1267.	Rs.	A. P.	Fusly 1268.	Rs.	A. P.
Fishery.....	5,042	1 0	Fishery.....	7,274	14 0
Amount included through an over-sight in Moturpha.	2,231	8 0	Increase.....	1 5 0	
Total ..	7,273	9 0			

36. In the Fishery rents there is an apparent increase of Rupees 2,232-13-0, but the actual increase is only Rupee 1-5-0 as shown in the margin.

37. There is a decrease in the extent of land cultivated with special products such as Sugar-cane and Cotton. This is chiefly attributable to the Ryots in Parlakhimedy and Hautghur having betaken themselves to the less expensive cultivation of paddy for which there is now a great demand and high price.

38. The following abstract Statement shows the general result of Land Revenue Settlement in comparison with the preceding year :—

ITEMS					As per transac- tion of Fusly 1267.	As per TRANSACTION OF FUSLY 1268.					
						Fusly 1267.	Fusly 1268.	Increase	Decrease	Per cent. age.	
1					2	3	4	5	6	7	
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	A. P.
Permanently Settled					4,27,136	4,27,136	4,27,136	...	...	...	...
Not Permanently Settled.	Shotriems, Jodeghee, &c.				13,038	13,038	13,044	6	...	0	0
	Rents for more than one year				23,188	23,756	26,214	2,458	...	10	0
	Annual Rents				13,083	8,485	9,547	1,062	...	12	0
	Ryotwar				5,01,169	5,05,199	5,21,426	16,227	...	3	0
	Aumany				...	...	...	...	...	...	...
Total...					5,50,478	5,50,478	5,70,231	19,753	...	...	...
Grand Total...					9,77,614	9,77,614	9,97,867	19,753	...	...	...

39. The increase in Shotriem Jodeghee, &c., is owing to the levy of 5 Rupees Cuttoobady on the Inam Village of Madanamohanapoor which was once resumed but again allowed to be enjoyed as Inam for life, and of 1 Rupee Sist in the village of Dobadea in Sooradah which was deserted by a former Samustanum Paik.

40. The increase in the "Rents for more than one year" is attributable to the progressive rents of the villages which were rented out in the preceding Fusly, and to the increased offers made for the villages which were rented out for the Fusly under review. There is an increase of Rupees 1,200 in the rents of the villages of Polaky, Idoolavulsah, &c., in Wadadah, and Rupees 690 in those of Bullebadra Ruttungo, &c., in the Goomsoor Talook.

41. The increase in the annual rents is ascribable to increased offers made for certain villages in the Talooks of Moherry and Goomsoor.

42. The increase in Ryotwar has already been noticed.

	Annual Rents.	Rents for more than one year.
	Rs. A. P.	Rs. A. P.
As per Statement of Demand, Collection and Balance...	9,005-0-0	26,757-0-0
As per Statement No. 10...	9,548-0-0	26,214-0-0
Increase...	543-0-0	...
Decrease...	...	543-0-0

43. There is a difference between the monthly Statement of Demand, Collection and Balance and Statement No. 10, which is owing to a sum of Rupees 543-0-0 belonging to the head "Annual Rents" having been included through an over-sight under the head "Rents for more than one year" in the Statement of Demand, Collection and Balance as shown in the margin.

44. With regard to the discrepancy noticed in paragraph 10 of the Board's Circular Proceedings, dated the 2nd September 1859, No. 3,467, between the closing Demand, Collection and Balance Statement and the Statements Nos. 10 and 9 of Fusly 1267 on account of demands of the "Extra Revenue" and "Interest," I must explain that the amount shown in Statement No. 10 on account of the former includes Refunds of Charges, whereas the sum shown in the Statement of Demand, Collection and Balance does not include these items, and the difference of 2 Rupees in the Interest arises from the omission in the Statement of monthly Demand, Collection and Balance of the fractional parts of a Rupee; and as regards the difference between the amounts entered in the Statements Nos. 10 and 9, I beg to state that the former professes to show the demand and the latter only the collections shown in the Statement No. 14; but in the preparation of these Statements for Fusly 1268, care has been taken that the Statement No. 9 shall also represent the demand instead of Collections as hitherto.

45. As regards the discrepancy noticed in paragraph 11, I beg to refer the Board to paragraph 32 of my Report on the Settlement of Fusly 1267 where the causes for difference between the Statement of Demand, Collection and Balance and the Statement No. 11 were fully explained, and as the Statement No. 10 contains the same figures as those shown in the Statement No. 11, it is not necessary to repeat the explanation.

46. With regard to the supposed discrepancy noticed in paragraph 12, I beg to point out that the Board in giving the figures for the comparison omitted to include a sum of Rupees 10,993, being remission granted by Government in the amount shown under the head "as per Statement No. 11," whereas the amount shown under the head "as per Demand, Collection and Balance Statement for June 1858" includes this sum also. The only difference that will appear after this omission is supplied will be Rupees 6, which is owing to the practice of adding a Rupee to the monthly Demand, Collection and Balance Statement in the place of a fractional part exceeding 8 Annas.

47. Revision of Assessment was made in favor of certain gardens in the village of Byree in the Wadadah Talook which were liable to an unduly high Assessment.

48. The following table shows the results of the Abkarry Revenue compared with those of the Fusly 1267:—

PARTICULARS.		FUSLY 1267.		FUSLY 1268.		COMPARISON.	
		Number of Farms.	Periz.	Number of Farms.	Periz.	Increase.	Decrease.
1		2	3	4	5	6	7
Country Liquor.	Farms paying above 5,000 Rupees each ...	4	Rs. 43,555	4	Rs. 43,555	Rs.	Rs.
	Do. paying below 5,000 Rupees each ...	22	30,531	22	30,531	...	...
	Total...	26	74,086	26	74,086	...	...
Fees for granting License for the sale of Europe Liquors.	Poobbacondah ...	Shops. 1	...	Shops. 1	15	15	...
	Moherry ...	1	15	4	60	45	...
	Wadadah ...	2	30	4	60	30	...
Total...		3	45	9	135	90	...
Grand Total...		...	74,131	...	74,221	90	...

49. Twenty-four of the above farms were rented out for five Fuslies from Fusly 1266, and two were rented out for four Fuslies from Fusly 1267, the term of all these will end with Fusly 1270.

50. The increase in the fees for granting licenses is owing to the opening of five more shops in the Fusly under review.

MOTURPIA. 51. It will appear from this Statement that there is a decrease of Rupees 2,005-4-7, but it is only an apparent one as shown below. This decrease is owing to the inclusion under this head during Fusly 1267 of Rupees 2,005-4-7 on account of the Fishery rents of the Teekaly Estate through an over-sight, viz., Rupees 2,231-8-0, whereas it was carried to the head Land Revenue during Fusly under review, but when this alteration is effected there is an actual increase in the amount of Moturpi of Rupees 226-3-5, which is chiefly owing to an increase in the tax levied on professions in the Itchapoor, &c., Talooks, in reference to the increased trade as noted in the margin.

Statement No. 8.

Rs.	
Itchapoor.....	51
Goomsoor.....	73
Wadadah.....	45
	<u>169</u>

Statement No. 15.

Mds. S.C.	
Fusly 1267.....	8,72,460-0-0
Fusly 1268.....	9,14,910-0-0
	<u>42,450-0-0</u>

Mds.	
* Ganjam.....	13,946
Nowpadah	97,351
	<u>1,11,297</u>

SALT. 52. From this Statement it will appear that the balance on hand at the close of the Fusly under notice was nearly half as much again as at its commencement, and in the quantity received during the Fusly under review there is an increase of 42,450 Maunds, which is owing to a decrease of 68,847 Maunds in the Wommervilly, Cotaur and an increase of 1,11,297* in others.

Mds.	
Fusly 1267.....	3,74,910
" 1268.....	5,40,000
	<u>9,14,910</u>

53. The quantity shown in column 3 is that stored in the Fusly, but not that manufactured. The quantity manufactured during the Fusly under notice is 10,39,570 Maunds, of which 5,40,000 Maunds were stored within the close of Fusly, the remainder was stored in Fusly 1269.

Fuslies.	Quantity manufactured.
	Mds.
1262.....	6,85,401
1263.....	5,86,452
1264.....	2,81,647
1265.....	4,21,841

Fuslies.	Quantity manufactured.
	Mds.
1265.....	9,30,538
1267.....	9,41,734
1268.....	10,39,570

54. There is also an increase in the quantity manufactured during the Fusly under review compared with that manufactured in the preceding six Fuslies as shown in the margin.

55. There is also increase in the quantity of Salt gained by Confiscated Salt..... Rs. 71 measurement and confiscated as shown in the margin. The gain by Quantity gained by measure- 487 ment..... 558 attributable to the negligence of some of the servants who were transferred to some reduced posts.

56. Though there is an increase of 29,270 Maunds in the Home sales, yet there is a decrease of 60,068 Maunds in the inland sales, thus causing a net decrease of 30,798 Maunds in the sales of Salt during the Fusly under notice. This decrease is in consequence of a smaller number of Brinjaries having resorted from Nagpore and other places. When the results of each Cotaur are taken into consideration there is an increase of Maunds 1,116 in the sales of Ganjam and a decrease of Rupees 31,915, in other Cotaurs.

57. There is an increase of 2,525 Maunds in the sales of Nowpadah Cotaur which is the result of an increase in the Home sales and a decrease in the inland sales.

58. There has been a wastage of 4,049 Maunds. This will give an average of less than 2 per cent. for the whole. When the results of each Cotaur are regarded separately it will appear that there is a wastage of 2½ per cent. at Ganjam, 1½ per cent. at Wommervilly and ¾ per cent. at Nowpadah. Thus it will appear that the wholesale by heaps is a loss to Government.

Fusly 1267.....	6,71,240
" 1268.....	6,40,278
Decrease..	<u>30,962</u>

59. There is a decrease of 30,962 Rupees in the sales of Salt compared with those of the preceding year as shown in the margin.

60. The following table shows the receipts on account of Sea Customs compared with those of the preceding Fusly.

ITEMS.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Export duty ...	36,633	22,519	...	14,119
Import duty ...	1,479	1,435	...	44
Total...	38,117	23,954	...	14,163

Increase.	Rs. A. P.	Decrease.	Rs. A. P.
Ganjam.....	8,065 0 0	Munsoorecottah.....	12,552 0 0
Barwah.....	36 0 0	Calingapatam.....	8,092 0 0
		Sonnappoor.....	845 0 0
		Poendy.....	775 0 0
			22,264 0 0
		Net Decrease...	14,163 0 0

61. There is an increase of Rupees 8,101 in the Export and Import duties of Ganjam and Barwah Sea Ports, and a decrease of 22,264 in the other Ports, thus showing a net decrease of Rupees 14,163 as shown in the margin. This is owing to a falling off in the Export trade to London and other places.

62. There is an increase of Rupees 872 in the sales of Stamp Papers in the margin, which is owing to increased litigation.

63. The following table shows the collections on account of each Source of Revenue compared with those of the preceding Fusly.

ITEMS.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.	Per Centage.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
Land Revenue.					
Permanently settled	4,23,402	4,30,647	7,245	...	1 11 4
Not permanently settled	5,46,817	5,76,539	29,722	...	5 7 0
Total...	9,70,219	10,07,186	36,967	...	3 12 0
Sundry Sources of Revenue.					
Abkarry	72,281	77,338	5,107	...	7 2 0
Moturpha	11,192	17,759	6,567	...	58 10 0
Salt	6,71,626	6,41,068	...	30,558	4 9 0
Sea Customs	38,117	23,954	...	14,163	36 14 0
Stamps	17,253	18,120	873	...	5 1 0
Total...	8,10,469	7,78,295	12,514	44,721	4 0 0
Grand Total...	17,80,688	17,85,481	49,514	44,721	0 4 0

64. There is an increase of Rupees 49,514 in the collections on account of Land Revenue, Abkarry, Moturpha and Stamps, which is owing partly to the recovery of balances that were outstanding at the beginning of the Fusly under review, and partly to the increase in the Current Demand, as well as to the practice now prevailing under the new system of bringing to account within the close of the Fusly all the collections made in the Talooks; but from this is to be deducted the decrease of Rupees 44,721 in the collections on account of Salt and Sea Customs, thus leaving a net increase of Rupees 4,793.

65. There is a decrease of Rupees 624 and an increase of Rupees 2,153 under the head Land Revenue Sevoy Jummah. The decrease is chiefly attributable to the circumstance of the fines and

stoppages made from the pay of Public Servants on account of absence, &c., not having been brought to account in consequence of the Civil Auditor having passed only the net salaries after such deductions were made, and the increase is mainly owing to the circumstance of the whole of the commission on private Estates having been brought to account within the close of the Fusly under notice, and to the levy of Sist on the Banjar Cultivation, discovered subsequent to the Jummabundy Settlement. There is therefore a net increase of Rupees 1,820 under this head.

66. Under the head of "Sundry Items" under "Sevoy Jummah" there is a net increase of Rupees 367, which is chiefly owing to an increase in the penalties under Stamp Revenue, and a decrease in the Salt and Sea Custom fines, sale proceeds of unrequired portion of Straw, &c., purchased for covering Salt heaps, and Pauper Stamp Duty. The trifling variations under the head Interest Account call for no remark. The net increase under the head Sevoy Jummah is therefore Rupees 2,203.

67. The following table shows the Demand, Collection and Balance of each Source of Revenue, for Fusly 1268.

ITEMS.	Demand.	Collections within the Fusly.	Balance.	Per Centage.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs. A. P.
Land Revenue.				
Permanently settled	4,27,132	4,26,832	300	0 1 0
Not permanently settled	5,70,232	5,64,769	5,463	0 15 0
Total...	9,97,367	9,91,601	5,766	0 9 0
Sundry Sources.				
Abkarry	74,221	69,895	4,326	5 13 0
Moturpha	13,587	13,166	421	3 2 0
Salt	6,41,068	6,41,068	...	...
Sea Customs	23,954	23,954	...	...
Stamps	18,126	18,126	...	...
Total...	7,70,956	7,66,209	4,747	0 10 0
Total Land and Sundry Sources...	17,68,323	17,57,810	10,513	0 9 0
Extra Revenue	7,726	7,726	...	...
Interest	634	258	376	60 0 0
Total...	8,360	7,984	376	4 8 0
Grand Total...	17,76,683	17,65,794	10,889	0 10 0

68. From the above Statement it will appear that there was a balance of Rupees 10,889-14 uncollected at the close of Fusly, which is far below the balance that was outstanding at its commencement. This balance is owing partly to the collections made from the renters of the Goomsoor Talook, and the renter of the Fishery farm of Maghavaram, and the receipts on account of Moturpha of the Proprietary Estates and of a portion of the Pesheush of the Haradabhadra Estate (which is under the management of an Ameen, in consequence of the disagreement between the Ryots and the Proprietor) not having been

brought to credit under their respective heads until after the close of the Fusly, and partly to the Revenue of the Moherry Talook not being punctually realized, and to the last Kist of the Abkarry Revenue falling due on the last day of the Fusly but the subsequent collections to the end of September, reduced the balance to only Rupees 1,062; measures will be adopted to recover as much of this balance as possible, and the remainder will be disposed of in the ensuing Jammabundy Settlement.

69. A sum of Rupees 9-15-0 is written off under the head Remission, the cause of this is shown below. In the Statement of Demand, Collection and Balance, the interest on arrears of Peshcush outstanding against the Estate of Bramanachayee for Fusly 1264, viz., Rupees 9-15-0 was omitted to be included in the demand of that Fusly, but as this sum was included in the amount for which remission was solicited it also was included in the of Fusly 1263.

70. The following table shows the outstanding at the commencement, Collections within the Fusly, Remission and the Balance at the close of Fusly 1268.

ITEMS.		Balance at the com- mencement of Fusly.	COLLECTIONS WITHIN THE FUSLY.			Balance at the close of Fusly.
			Collections.	Remissions.	Total.	
Land Revenue.		Rs.	Rs.	Rs.	Rs.	Rs.
	Permanently settled	6,616	3,815	2,801	6,616	...
	Not permanently settled	20,776	11,770	2,782	14,552	6,324
	Total...	27,392	15,585	5,583	21,168	6,224
Sundry Sources.						
	Abkarry... ..	7,354	7,493	...	7,493	861
	Moturpha	5,408	4,592	27	4,620	733
	Total...	13,257	12,086	27	12,113	1,144
Sevay Jummah.						
	Extra Revenue... ..	222	222	...	222	...
	Interest Account... ..	414	302	112	414	...
	Total...	636	524	112	636	...
Grand Total...		40,285	28,195	5,722	33,917	7,868

71. From the above Statement it will appear that there was a balance of Rupees 7,368-1-1 uncollected at the close of Fusly 1268, but the subsequent Collections to 30th September reduced it to Rupees 6,457-8-4. Of this balance, Rupees 1,452-10-8 are shown in column 11 of the Statement No. 13 as irrecoverable, but of this amount Rupees 1,027-0-11 were sanctioned to be written off the Accounts, leaving a balance of Rupees 425-9-9, of which again Rupees 83-5-9 is the sum recommended for remission in the Settlement Reports for Fuslies 1263 and 1264 and reiterated in paragraph 37 of the Report for Fusly 1267, and for the remaining sum of Rupees 342-4-0 sanction is now requested.

72. Of the recoverable and doubtful balances shown in columns 9 and 10, viz., Rupees 5,004-13-8, Rupees 35-7-0 are the Cuttoobady on an Inam in a Jeroyety village lying close to a Mokassa village, which is now under dispute, and this sum will be recovered as soon as the dispute is settled. Rupees

367-8-9 is the balance due against the Wadadah Talook which it is expected will be shortly recovered. Rupees 4,446-13-2 are due against the Talook of Moherry. This amount was directed by Mr. Knox during the time of Jammabundy Settlement in Fusly 1267 to be recovered, but it was not realized owing to the want of activity on the part of Tahsildars. The greater part of this sum is due by the Inamdars. The Tahsildar has been again directed to recover this sum from the produce of Fusly 1269. In the ensuing Jammabundy due inquiry will be made as to the condition of the parties and the state of Inams, and any balance that may be found irrecoverable will be recommended to be written off the public accounts. Rupees 155-0-9 are due by certain renters of Abkarry farms of the Goomsoor Talook for Fusly 1263. It was directed that this sum should be recovered from the renters or their sureties, but the renters seem to be in an impoverished state. The original balance was Rupees 1,300, but Rupees 1,144-15-3 have been gradually recovered by instalments, and the remainder above-mentioned, viz., Rupees 155-0-9, will be disposed of during the approaching settlement.

73. The following Table shows the particulars of the sum now recommended for remission.

PARTICULARS OF TALOOKS, &C.					LAND REVENUE.						Moturpha.			Grand Total.					
1					Jeroyety.			Cuttoobady.			Total.			5			6		
					2			3			4								
					R.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Poobbacondah...	...	...	...	...	...	...	35	14	10	35	14	10	1	0	0	36	14	10
2	Goomsoor...	...	...	...	126	0	3	...	...	...	126	0	3	...	...	...	126	0	3
3	Wadadah	...	...	...	165	12	2	13	8	9	179	4	11	...	...	...	179	4	11
Total...					291	12	5	49	7	7	341	4	0	1	0	0	342	4	0
Fuslies.	1265	...	...	...	...	...	...	28	6	10	28	6	10	1	0	0	29	6	10
	1266	...	...	...	...	...	...	17	4	9	226	1	2	...	...	...	226	1	2
	1267	...	...	...	...	...	...	3	12	0	86	12	0	...	...	...	86	12	0
	Total...					291	12	5	49	7	7	341	4	0	1	0	0	342	4	0
Deaths					...	...	...	6	4	0	6	4	0	...	...	...	6	4	0
Desertion					126	0	3	8	11	10	134	12	1	...	...	...	134	12	1
Poverty...					50	0	0	9	11	0	59	11	0	1	0	0	60	11	0
Embezzlement					115	12	2	13	8	9	129	4	11	...	...	...	129	4	11
Payamaly (cultivation destroyed by inundation).					...	...	...	11	4	0	11	4	0	...	...	...	11	4	0
Total...					291	12	5	49	7	7	341	4	0	1	0	0	342	4	0

74. The balance of Rupees 36-14-10 due on account of Cuttoobadies and Moturpha in the Poobbacondah Talook is owing to a certain Inam having been inundated, and certain village servants having deserted or died and their Inams left waste, and to the impoverished state of a Moturpha Ryot.

75. Of the balance of Rupees 126-0-3 due against the Goomsoor Talook, Rupees 93-0-3 are due by the renter of Danneapoonja for Fusly 1266 who sustained certain losses and deserted his village; and Rupees 33 are due by the Ryots of Goondrebady village who jointly rented that village for Fusly 1267 but left it waste and deserted.

76. Of the balance of Rupees 179-4-11 due against the Wadadah Talook, Rupees 129-4-11 were embezzled by the Shroff of the Arsavelly village. This individual was dismissed from office and sent to jail with a view of recovering the amount, but to no purpose as he had no effects. Rupees 50 are due by the Fishery renter of Maghavaram. This sum was not paid in consequence of the loss sustained by him by raising an embankment across the swamp of Nowpadah.

77. Under the above explanation, I request that the Board will be pleased to obtain the sanction of Government for writing the above sum of Rupees 342-4-0 off the accounts.

As per Statement of Demand, Collection and Balance for June 1859.	Rs. A. P.
As per column 7 of the Statement No. 13.	7,359 0 0
	7,368 0 0
Difference	9 0 0

78. There is a difference of Rupees 9 between the closing Statement of Demand, Collection and Balance and the Statement No. 13 for Fusly 1268 on account of the balance of former Fuslies, as shown in the margin, which is owing to the collections made on account of Seroy Jummah having been carried to the credit of the balances of former Fuslies in the Statement of Demand, Collection and Balance.

79. The difference of Rupees 2,803-5-2 between the balance shown in column 12 of the Statement No. 13 and in column 13 of the Statement No. 11, noticed in the Board's Proceedings of the 2nd September 1859, No. 3,467, arises from the circumstance of the balance of Rupees 2,801 outstanding against the Estate of Bramanachayee purchased by Government having been shown through an oversight in column 12 instead of in 13 of the latter Statement, and also from Rupees 2-5-2 having been omitted in the same return.

80. The difference of Rupees 129-4-11 between the amounts shown in the Statement No. 13 and in paragraph 38 of the Report on the Revenue Settlement for Fusly 1267, noticed in the above Proceedings, is owing to the amount embezzled by the Shroff of Arsavelly having been shown in column 11 instead of in column 10 of the above return. Sanction for writing this sum of Rupees 129-4-11 off the public accounts has, however, been solicited in this report as it has been since ascertained to be wholly irrecoverable, the party having been confined in the Zillah jail for about two years and then released in consequence of the Medical Officer having certified that he was dangerously ill.

81. The following Table shows the disbursements during the Fusly under review compared with those of the preceding Fusly.

ITEMS.		Fusly 1267.	Fusly 1268.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
Land Revenue.	Collectors' salary, Native Establishment and Saderward...	1,16,259	1,50,168	33,909	...
	Tent allowance.....	4,184	4,917	733	...
	Medical Revenue Charges.....	2,588	4,534	1,946	...
	Extra Charges.....	1,22,981	1,59,619	36,638	...
	Total...	5,682	5,531	...	151
Salt.	Pay of Establishment and Saderward.....	10,017	9,830	...	187
	Salt Manufacturers' hire.....	44,673	51,558	6,885	...
	Extra Charges.....	2,756	3,276	520	...
	Total...	57,446	64,664	7,218	...
Sea Customs.	Pay of Establishment and Saderward.....	1,420	2,375	955	...
	Extra Charges.....	39	28	...	11
	Refunds.....	...	290	290	...
	Total...	1,459	2,693	1,234	...
Stamps.	Pay of a Stamp Darogah.....	125	300	175	...
	Commission to Venders and Refunds of Stamp Duty.....	3,918	3,030	...	888
	Total...	4,043	3,330	...	713
Total.	Grand Total...	1,91,611	2,35,837	44,226	...
	Salaries.....	1,24,800	1,60,502	35,702	...
	Saderward, Extra Charges, &c.....	66,811	75,335	8,524	...
	Total...	1,91,611	2,35,837	44,226	...

82. The increase in the Land Revenue charges is owing to the non-disbursement during Fusly 1267 of the full salary of the Collector and Assistant Surgeon, whereas the arrears of the salary of the late Mr. Lushington and Mr. Davidson as well as of the Native Establishment have been charged during the Fusly under notice.

83. The decrease of Rupees 151 in Extra Charges under Land Revenue, is owing to the non-disbursement during the Fusly under notice of the Travelling Charges of the Native Establishment, viz., Rupees 305, but from this amount is to be deducted Rupees 154, Rupees 153 being on account of "Law Charges" and Rupee 1 being on account of "Purchase of Land," thus showing a net decrease of Rupees 151.

84. The decrease in the pay of Salt Establishment, &c., arises from the circumstance of arrears of pay of the Wommervilly Establishment having been disbursed during Fusly 1267.

85. The increase in Manufacturers' hire is in consequence of a portion of the hire in Fusly 1267 having been disbursed according to the old rates, as well as to the charge of a large amount of hire in reference to the increased quantity received into store during the Fusly under notice.

86. The increase in Salt Extra Charges is mainly attributable to the disbursement in the Fusly under review of the arrears of pay of additional servants and charges of remittance, &c.

87. The increase in the Sea Custom Charges is owing to the increased Establishment recently sanctioned by Government, as well as to the refunds of Export Duty over-levied on certain articles.

88. The decrease in Stamp Charges is chiefly owing to the circumstance of the commission on the sales of Stamps during former Fuslies having been disbursed in Fusly 1267.

89. The Village Accounts are not in full operation in consequence of many of the Curnums of this District being unacquainted with Telooogo. They employ hired Goomastahs to assist them in the preparation of the requisite accounts. The accounts of Poramboke cultivation are not rendered by the Curnums, but they are prepared by the Carpoons after the cultivation is measured by them.

90. A register of lands acquired by Public Servants was prepared in the year 1852, it will be carried on to completion and submitted to the Board.

91. The conduct of my subordinate Officers has been satisfactory and their discharge of their duties very efficient.

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Keywords:

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LAND REVENUE.—5. The Zemindary and Proprietary Estates stand as in Fusly 1267, viz., 14 and 24 respectively. These pay a total Peishcush of Rupees 9,76,020-13-2. Of this sum Rupees 9,73,599-6-9 were collected within the Fusly and Rupees 2,253-6-5 soon after its close, leaving Rupees 168 still due, and which is in course of realization.

6. Palcondah continues under rent to Messrs. Arbuthnot and Co., their lease expires in Fusly 1270. The Talooks of Survasiddy and Golgondah are under management by the Officers of Government. Golgondah has been principally under my immediate charge and the year's settlement was made by me. Survasiddy was under Messrs. Pelly and Knox and the latter gentleman conducted the settlement.

7. A Comparative Statement of the number of villages in these two Talooks and the mode of their settlement during Fuslies 1267 and 1268, is hereto annexed for the information of the Board.

No.	Talooks.	Mode of Settlement.	Number of Fusly 1267.	Deduct.	Increase.	Total number of Fusly 1269.
1	Golgondah.....	Ryotwar.....	60	..	2	62
		Joint rent.....	19	2	...	17
		Total reverted to the Head Ryotwar.....	79	2	2	79
		Rent for one year.....	103	...	2	105
		Total...	182	2	4	184
2	Survasiddy.....	Ryotwar.....	65	...	...	65
		Total...	247	2	4	249
		Particulars.				
		Ryotwar.....	125	...	2	127
		Joint rent.....	19	2	...	17
		Total..	144	2	2	144
		Rents...	103	...	2	105

Talooks.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
Golgondah.....	630	652	22	...
Survasiddy.....	2,314	2,394	80	...
Total...	2,944	3,046	*102	...

8. The marginal Statement gives the number and description of Puttahs issued in these two Talooks, showing a numerical increase of 102* on the whole which is owing to some Manium lands coming under Jeroyetty, and to two villages previously given on joint rent tenure, having in Fusly 1268 been settled under Ryotwar.

9. The Atkoobady sist of the 144 villages settled under Ryotwar and joint village rent amounted to Rupees 1,62,666-5-0. It was found necessary to make considerable remissions particularly in Golgondah amounting, in the aggregate, to Rupees 3,791-0-5. The rains, as already observed not only partially but in parts of this Talook and elsewhere to the south, positively altogether failed. I happened to be residing in Golgondah for several months during the period of cultivation and thus became personally cognizant

of the fact and when making the settlement, I allowed the remissions referred to after due enquiry; the particulars of these will be found in Statement No. 4 accompanying. On the whole, as compared with the remissions allowed in the preceding year, there will be found a net decrease of Rupees 777 in the Fusly under notice.

10. Deducting the amount of remissions, the net settlement on the Government lands for Fusly 1268 is Rupees 1,58,875-4-7, as shown in the margin. If to this be added Rupees 10,459-4-0 on account of Sundry Sources as exhibited in Statement No. 3, the gross net settled demand will be Rupees 1,69,333-8-7 on account of the Ryotwar and joint village rents of these two Talooks, showing an increase of Rupees 3,935-13-7 on the aggregate amount for Fusly 1267.

11. Of the above sum Rupees 1,69,212-11-2 were collected within the Fusly, leaving only Rupees 120-13-5 outstanding. This balance must remain unadjusted until the next Jumma-bundy, since before, it will not be practicable to enquire into the matter satisfactorily.

RENT.—12. The remaining 105 villages of the said Talooks were settled under annual rents at a sum of Rupees 10,388-11-0, which is Rupees 225-8-0 in excess of the preceding year. Of this Rupees 9,768-3-0 were collected within the Fusly, leaving Rupees 620-8-0, of which Rupees 252 have since been collected and the remainder, or Rupees 368-8-0, remains as a balance against Golgondah.

13. This sum is due by the inhabitants of certain villages situated in the hills, but during the past two years there had been indications of a rise in those parts, and though the prompt measures adopted, were successful in suppressing any very serious outbreak, still the uncertain state of matters apparently mainly conducted to the neglect of the lands of the defaulting parties, and I purpose causing due enquiry at the next settlement, after which, if necessary, application can be made to write off the amount as irrecoverable.

14. In the Talook of Golgondah the shares in the Mocassah of the Bhoopatya family, held by Chinna Bhoopatya, and his nephew Sunnasy Bhoopatya were confiscated under sentence of my Court as Commissioner on their conviction of having taken part in the rebellious disturbances to which I have just referred. These shares bear a dowe of Rupees 4,920 and will appear as an increase in the accounts of the next Fusly or 1269, the forfeiture having occurred subsequent to June 1859.

AGRAHARUMS AND MOCASSAHS.—15. There are no fluctuations in the demand on Agraharums and Mocassahs which in both years amounted to Rupees 2,052-12-0, and the whole of this item has been realized.

PALCONDIAH AND HOONJERAM.—16. The rent of Palcondah and Hoonjeram is Rupees 1,10,908, add to this Rupees 50, the sum payable by the Zemindar of Vizianagram on account of Dutch lands in Bimlipatam, makes a total of Rupees 1,10,958. Of this Rupees 83,231 was collected within the Fusly and Rupees 27,727 shortly after its close.

17. Thus the whole land Revenue demand as above given for Fusly 1268 was Rupees 12,68,753-12-9, being Rupees 4,161 in excess of the preceding year; vide Enclosure A of Statement No. 10 for particulars Rupees 12,37,864-0-11 of this amount were collected within the Fusly, leaving Rupees 30,889-11-10, of which Rupees 30,232-6-5 has since been realized, leaving a balance of Rupees 657-5-5 only still outstanding.

ARREARS.—18. Of Rupees 7,549-4-1, the arrears outstanding against the permanently settled Estates at the beginning of Fusly 1268, Rupees 6,778-12-1 were realized, and the remainder or Rupees 770-8-0 was written off under the head of Profit and Loss as sanctioned by Government, dated 31st May 1858, forwarded by the Board with their Proceedings of 28th October 1858.

19. The amount of arrears outstanding at the same period in the Government Estates is Rupees 34,257-6-1, of this Rupees 27,859-9-7 were collected within the Fusly, leaving Rupees 6,397-12-6; Rupees 5,289-1-4 of this sum were written off under the head of "Profit and Loss" as per sanction noted in the margin and the balance Rupees 1,108-11-2 still remains for adjustment. Of this latter amount Rupees 671-0-3 was recommended in my report* of the 12th August 1858 to be written off, but as yet no sanction

* Para. 18.

has been received. It is now found that a further sum of Rupees 430-5-11 cannot be realized—thus making the total irrecoverable balance for the two Fuslies of 1267 and 1268 Rupees 1,101-6-2, and sanction is solicited to write this off. The small difference of Rupees 7-5-0, and which belongs to Survasiddy, will be realized hereafter.

20. The subjoined account shows at one view the collections both current and arrears of the two Fuslies 1267 and 1268.

Sources.	Fusly 1267.		Fusly 1268.		Increase.	Decrease.
Permanently settled Estates.....	9,72,175	6 10	9,80,378	2 10	8,203	..
Government Talooks.....	2,38,440	3 10	2,92,124	3 9	3,684	..
Total....	12,60,615	10	12,72,502	6 7	11,887	..

SUNDRY SOURCES. ABKARRY.—21. This branch of Revenue having been rented out for five years at Rupees 67,119-4-0, from Fusly 1266 to Fusly 1270, I have no particular remarks to offer; Rupees 66,319-11-4 were collected within the Fusly and the remainder Rupees 799-8-8 soon after its close.

MOTURPHA.—22. The demand in this branch of Revenue for Fusly 1268 is Rupees 28,676-14-10, or Rupees 2,037-13-1 below that of the preceding Fusly, a decrease principally owing to the abolition of certain taxes on sheep and goats, &c., under the orders of the Board dated 20th

October 1857, and particulars of which are given below:—

Tax on Sheep and Goats.....	1,562	7	3
„ Oil Mongers, &c.....	385	12	4
„ Measurers.....	48	9	6
	1,996	13	1
„ Fishery.....	41	0	0
	2,037	13	1

It is perhaps proper to mention, and it was my intention to have reported to the Board on the subject before, that this latter item of 41 Rupees was without sanction made over by me to the Vizagapatam Municipal Association in March last for the following reasons:—

23. During 1834-35 when Captain Vallancy acted in this town as Joint Magistrate, he collected a house tax which he laid out in building a market, keeping up a guard of detective Police, and he likewise enclosed a portion of the swamp where the back water approaches the town forming a sort of pond, and it is for the privilege of fishing in this pond that the tax is levied, and as, together with the management of the market place, &c., I viewed the appropriation strictly legitimate, I made over both to the Committee of the Municipal Association upon their application, and I trust the sanction of the Board may be given to what I have done.

24. Of the demand above stated, Rupees 28,090-0-10 were collected within the Fusly, leaving Rupees 586-14-0 at its close, of this Rupees 236-11-3 have since been realized and the remainder, Rupees 350-2-9, is a balance outstanding up to the date of this report, and regarding the practicability of its collection I will hereafter report after due enquiry.

25. The accumulated Moturpha arrears still outstanding up to the close of Fusly 1267, are Rupees 1,535-13-5, of which Rupees 940-13-1 have been collected within the Fusly under re-

* Of Fuslies 1264-65.

view, and Rupees 5-10-0 since its close; Rupees 188-3-7* were written off under the head of “Profit and Loss,” under sanction from Government dated 31st May 1858 and 12th February 1859, leaving Rupees 401-2-9. Of this again Rupees 2 only is stated to be surely recoverable when a balance of Rupees 399-2-9 will still remain, and I

Sent with Board's Proceedings
28th October 1858. Letter of 19th
April 1859, No. 1,409.

request sanction to write off this amount as irrecoverable; Rupees 57-13-4 of this balance belongs to Fusly 1266, and I solicited sanction to strike it off in paragraph 23 of my report of 12th August 1858.

SALT.—26. The sales under this head during Fusly 1268 amount to Rupees 1,70,390-13-8, which in the gross is Rupees 2,259-0-3 below that of the preceding Fusly. This may be entirely ascribed to the temporary disturbance in the sales consequent on the recent enquiry and the removal of a number of the salt servants convicted of fraud in the Department, and when powerful influence was purposely put forth to thwart the sales.

27. In 67 heaps sold in this Fusly or 76,030 Indian Maunds, there is a wastage of 1,322 $\frac{3}{4}$ Maunds valued at Rupees 1,322-1-0, or something more than one per cent. on the quantity sold. In last year the wastage was Maunds 1,894-29-4, to write off which, sanction was solicited in my report of 12th August 1858, sanction is now asked for to write off this and the wastage of the present Fusly, viz., 1,322 $\frac{3}{4}$ Maunds.

28. The Board are aware that in December last my measures for detecting the frauds were first taken. Up to the end of June the total excess brought to book in round numbers is Rupees 8,281 and between that and the end of August Rupees 2,281 more, making a total of

To Board 17th December 1858.
22d do.
15th January 1859.
28th February „
14th May „
3rd June „
10th „

Rupees 10,562 which, but for my measures, would have gone into the pockets of the salt servants. The subject of the salt frauds generally has already occupied much correspondence, and I think it sufficient therefore to note the dates in the margin for facility of reference, and I will add the remark that my last communication on the subject dated 18th July, No 663, has received no acknowledgment.

SEA CUSTOMS.—29. The Collections under this head during Fusly 1268 amounted to Rupees 48,616-14-9, being Rupees 4,284-14-0 less than in the preceding Fusly. This falling off is owing to a decrease in the Foreign imports at Vizagapatam and to a similar deficiency in the Foreign-exports from Poodymarkah, Pentacottah, and Bimlipatam.

30. Messrs. Arbuthnot and Co. are the principal exporters of the staple products of the District, but owing to causes which it is not requisite I should touch on here, their trading has received a check owing to some mismanagement of their local Agents, and the consequence has been a temporary stoppage of the export traffic, and hence may be accounted for the above decrease in the collections.

31. Act VII of 1859, fixing the increased rates of duty, was brought into operation in March last, but the effect of it will only appear in the current Fusly, and will form the subject of comment in my next Jummahbundy report.

STAMPS.—32. The Collections under this head amounted to Rupees 23,376-4-0, being Rupees 3,532-13-6 in excess of the preceding Fusly. Litigation and the value of causes of course ever fluctuate; and the heavy Suits which have arisen between certain Merchants and the Agents of Messrs. Arbuthnot and Co. would readily account for the increase exhibited.

GROSS DEMAND.—33. Thus, the gross demand of the Sundry Sources of Revenue amount to Rupees 3,38,180-3-3, being a net decrease of Rupees 5,049 below that of Fusly 1267, particulars of which I subjoin.

Decrease in Moturpha.....	2,038	0	0
Salt.....	2,259	0	0
Sea Customs.....	4,285	0	0
	8,582	0	0
Deduct increase in Stamps.....	3,533	0	0
Net decrease.....	5,049	0	0

34. Of the above demand the amount collected within the Fusly was Rupees 2,36,793-12-7 and a further sum subsequently of Rupees 1,036-3-11, leaving outstanding a balance of only Rupees 350-2-9 which, as already shown, exclusively belongs to the item of Moturpha.

35. I beg to annex below a Comparative Statement of the collections of the Sundry Sources of Revenue both current and arrears, showing a slight decrease on the whole of Rupees 3,710.

No.	Sources.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
1	Abkarry.....	67,205 0 11	66,965 13 5	...	239 0 0
2	Moturpha.....	29,490 9 1	29,030 13 11	...	460 0 0
3	Salt.....	1,72,649 13 11	1,70,390 13 8	...	2,259 0 0
4	Sea Customs.....	52,901 12 9	48,616 14 9	...	4,285 0 0
5	Stamps.....	19,843 6 6	23,376 4 0	3,533 0 0	...
	Total...	3,42,090 11 2	3,38,380 11 9	...	3,710 0 0

SEVOY JUMMAH OR EXTRA REVENUE.—36. The demand under this head for Fusly 1268 amounted to Rupees 2,475-6-11, which is Rupees 4,208 below that of Fusly 1267. This is owing to the items of "Tonnage Duty, Marine Receipts and Stamp Penalties" which were formerly included in this return, being otherwise accounted for under instructions from the Accountant General.

INTEREST ACCOUNT.—37. The current demand under this head up to the end of the Fusly 1268 is Rupees 265-4-10, or Rupees 102 less than in the preceding year; Rupees 125-12-5 of this sum was realized within the Fusly and Rupees 99-3-1 subsequently, leaving Rupees 40-5-4 still outstanding.

38. The arrears of interest amounted to Rupees 874-12-10 to the end of Fusly 1267, of From Board 28th October 1858, this, Rupees 151-13-6 was realized within the past Fusly, and Rupees 19th April 1859. 551-15-10 were written off as per sanction of Government dated 31st May and 12th February 1859, leaving Rupees 170-15-6 to be adjusted. This latter amount is the sum referred to in the Board's Proceedings of the 19th August* as having been erroneously written off by me, and which I beg now to credit in the Public Accounts, and I solicit sanction to write it off.

39. The whole demand Land Revenue and Sundry Sources for Fusly 1268 is thus Rupees 16,09,674-11-9, being Rupees 5,198 below that of the preceding Fusly. Within the past Fusly Rupees 15,77,229-11-6 of this sum was collected and Rupees 31,391-13 9 subsequently, leaving a total of only Rupees 1,053-2-10 remaining, particulars of which I have already given under the several heads.

40. Including arrears, the collections within the Fusly amount to Rupees 16,13,606-13-10, being Rupees 3,919-11-2 above that of the preceding Fusly.

41. A Comparative Statement of charges between Fuslies 1267 and 1268 is given below.

No.	Sources.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
1	Land Revenue.....	1,01,609 0 7	1,03,172 7 11	1,563	...
2	Moturpha.....	148 0 0	1,959 14 0	1,812	...
3	Salt.....	8,664 15 5	17,098 3 5	8,433	...
4	Sea Customs.....	3,404 15 0	2,517 11 0	...	887
5	Stamps.....	4,021 4 0	3,028 8 0	...	993
	Total...	1,17,848 3 6	1,27,776 12 4	9,928	...

42. This exhibits a net increase of Rupees 9,928, particulars of which will be found in Statement No. 14 accompanying this report.

43. Circulars have been issued to ascertain if any public servants have acquired lands during the Fusly year just expired, and the replies will form the subject of comment in my next year's report on the settlement.

IN CON. 2D DECEMBER 1859, No. 6004.

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

dated Cocanada, 24th November 1859, No. 169.

I have the honor to forward herewith the Jamabandi Statements of this District for Fusly 1268 connected with Land and Sundry Sources of Revenue as per list in the packet.

The report,* as well as that of the Estates under the management of the Court of Wards, will be submitted in two or three days.

* Received on the 8th Decem-
ber.

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

dated Cocanada, 30th November 1859, No. 172.

I have the honor to submit the Annual Report on the Settlement of the Land and Sundry Sources of Revenue of this District for Fusly 1268 together with the usual Statements* as per separate list,† prepared in accordance with the instructions conveyed in the Board's Circular dated 2d September 1859. Copy of the report from the Officiated Sub-Collector is also forwarded. It was completed before the receipt of the Circular referred to, but future reports will be drawn up in accordance with the orders contained therein.

2. Under the instructions containing in the Circular of the 3d October 1853, I, in the year under report, undertook the settlement of the four Taluqs and the Gutala Division forming the Sub-Collectorate. Of the four Taluqs belonging to the Collector's Division, allotted to the Acting Sub-Collector, Mr. Morris, he was able to make the settlement of three only, ill health having obliged him to obtain leave of absence. With the exception of these three Taluqs‡ the Jamabandi of the District was made by myself. The Moturpha settlement of the Coringa and Tuni Divisions was made by myself and my Assistant, Mr. Horsley, respectively.

VARIATIONS IN THE NUMBER AND TERMS OF THE VILLAGES.—3. The number of Government villages and the mode under which they were settled, as well as the number of Villages held on various other tenures, are given below.

		Fusly 1267.	Fusly 1268.	Differ- ence.
Government.	Ryotwar.....	3	3	0
	Joint rent.....	813	815	+ 2
	Whole rent.....	20	25	+ 5
	Kattubadi Agraharams.....	22	22	0
	Sarna Agraharams.....	19	19	0
	Moturpha.....	3	3	0
	Total.....	880	887	+ 7
Zamindari and Proprietary.	Mukhasa.....	441	441	0
	Jare.....	259	251	— 8
	Estates under the Court of Wards.....	144	152	+ 8
	Kattubadi Agraharams.....	4	4	0
	Sarna Agraharams.....	6	6	0
	Total.....	854	854	0
	Grand Total.....	1,734	1,741	+ 7

4. The increase in the number of villages is owing to the reversion to Government of seven very small hill villages held by the late C. Subbareddi, who last year suffered the extreme penalty of the law for rebellion.

5. The Lakavaram, &c. Estates consisting of eight villages have been transferred from the head of "Estates in possession of their proprietors" to that of those "under the management of the Court of Wards" owing to the death of the late proprietor.

6. In column 17 of the quinquennial return No. 15, and in column 3 of its Enclosure A for Fusly 1266, the total number of villages is given as 865 and 853, instead of 864 and 854 respectively. This is owing to a single proprietary village having been erroneously included in column 7 of Statement No. 15, under the head of joint rent, omitting the same in the Enclosure A.

SEASON.—7. The season was on the whole a fair one, though it did not commence very favorably. Agricultural operations were to some extent impeded, in those parts of the District not under the influence of the annicut, for want of sufficient rain in June. Seasonable rains in July however enabled the Ryots to cultivate their early dry crops as well as those of black paddy throughout the District. The wet cultivation went on rapidly in the Delta Taluqs, and in the lands depending on the river, "Yeleru," but the supply of water in the tanks of the upper Taluqs, which depend on rains, was insufficient to admit of the rice cultivation under them progressing as fast as could be wished. Owing to the drought in August the early dry crops including those

of black paddy and the rice crops, not commanded by the annicut, suffered to some extent. The out-turn of the principal rice crop in the Delta Taluqs, and under the river, Yeleru, was generally much above the average. In some localities indeed it was exceedingly fine. In the upper Taluqs this crop suffered from want of a full supply of water. The early dry crops, including that of gingelly seed, as well as those later sown, cholum, sugar-cane, lamp-oil seeds and tobacco, were generally very good. The black paddy crops yielded but an indifferent return except where the annicut water was available. The summer rice cultivation (Dalva), as well as that of the second gingelly seed crop, was as usual commenced in January and carried on with rapidity by the help of the annicut irrigation. The former suffered in some parts of the Eastern Delta from an insufficient supply of water in April, but a fall of rain at the latter end of that month, and a most unusual fresh in the river, were of great service, and in most cases the crop was brought to maturity. The gingelly seed crop was good.

Months.	Inches.	Tenths.
1858 May.....	1	3
" June.....	1	6
" July.....	10	3
" August.....	3	2
" September.....	6	9
" October.....	5	6
" November.....	...	1
" December.....	...	...
1859 January.....	...	...
" February.....	...	...
" March.....	...	4
" April.....	1	6

8. The average fall of rain throughout the District during the 12 months from May 1858 to April 1859 is given in the margin. The rain registers are kept at each Taluq and Division station and with, I believe, tolerable accuracy. Separate registers are kept at Cocanada, Samulcotta, Rajamandry and Narsapur by European Officers which serve as a check on the Taluq returns.

	Fusly 1267.	Fusly 1268.	Increase and Decrease
Cholera.....	976	675	—201
Small-pox.....	673	1,025	+352
Fever, &c.....	3,062	2,782	—280
Cattle.....	15,708	8,182	—7,526

SANATORY CONDITION.—9. The District was on the whole healthy. The mortality from Cholera and Fever was below that of the previous year. Small-pox, however, was more than usually prevalent, and the deaths from this disease exceeded the average. The mortality among the cattle was, as will be seen from the marginal statement, very greatly below that of the previous year.

Vaccination:
1st class... 3
2d class... 6
3d class... 5

14

Successful..... 11,541
Unsuccessful... 2,501

10. There are fourteen Vaccinators in this District. Nine are employed in the same number of large Taluqs while the remaining five have each charge of two smaller Taluqs or Police Divisions. The number of persons vaccinated during the year is returned as 14,042. There is a decrease according to the returns in the number of operations during the year, but I have reason to hope that the returns are now more reliable than they used to be.

Statement No. 2.

No.		Fusly 1267.	Fusly 1268.	Increase and Decrease
1	Paddy 1st sort....	87	94	7
2	Do. 2d sort....	78	85	7
3	Cholum.....	109	106	—3
4	Sujalu.....	83	89	6
5	Horse-gram.....	112	155	43
6	Natchene.....	94	102	8
7	Gingelly-oilseeds.....	303	297	—6

PRICES.—11. The prices of principal grains are shown in the margin. The price of cholum and gingelly-oil seeds hardly equalled those of the previous year,—the demand for the latter for exportation by sea was not quite so great as usual. The rise in the price of paddy is attributed to the great demand in the Southern Districts and Ceylon. The large increase in the price of horse-gram is owing chiefly to diminished production.

12. The average wholesale prices of grain shown in the Statement No. 2 agree with the entries in the monthly returns sent to the Board. The prices are the grain dealer's wholesale prices ascertained in four or five of the large towns in each Taluq, 60 in all, and the average struck, due care being taken to reduce the local measures into the Madras garce correctly. The returns, I believe, to be tolerably correct.

	Acres.	Assessment.
Ryots' holding of Fusly 1267.....	4,50,093	14,50,932
Deduct land given up in Fusly 1268.....	46,567	1,63,927
Add lands taken up in Fusly 1263.....	49,871	1,93,727
Total holdings of Fusly 1268.....	4,53,397	14,86,792

Ryots' Holding.—13. It will be observed, that the lands taken up for cultivation, amounting to 49,871 acres, exceed the extent given up by acres 3,304. The usual reasons are given for the land changing hands, but I doubt whether, under the existing joint rent system, they are much to be depended upon. The total extent of land in occupation during the year under review amounted, according to the village accounts, to acres 4,53,397, bearing an assessment of Rupees 14,86,792.

14. The subjoined Statement shows the lands agreed for, and those actually cultivated, under the different sources of irrigation, for the year under report, as compared with the preceding Fusly. In the assessment the water tax is included.

Statement.

Description of Land.		Fusly 1267.		Fusly 1268.		Comparison.			
		Land.	Cist.	Land.	Cist.	Increase.	Decrease.		
		1	2	3	4	5	6	7	
		Acres.	Rs.	Acres.	Rs.	Rs.	Rs.		
Dry.....		2,58,290	7,05,771	2,52,246	6,80,587	..	25,184		
Islands.....		12,723	1,04,178	12,762	1,18,045	13,867	...		
Total...		2,71,013	8,09,949	2,65,008	7,98,632	..	11,317		
Amarakam or Dittam.	How irrigated.	Annicut channels.	Wet.....	69,658	3,03,565	73,128	3,45,060	41,495	...
			Dry converted into wet...	41,095	2,10,397	49,698	2,72,450	62,053	...
			Garden.....	368	3,081	416	3,251	170	...
			Dry converted into garden.	1,988	15,252	2,397	18,930	3,678	...
			Wet do. into do.	70	401	14	81	..	320
			Total...	1,13,179	5,32,696	1,25,653	6,39,772	1,07,076	...
		Other sources of irrigation.	Wet.....	61,324	2,06,817	58,669	2,03,577	..	3,240
			Dry converted into wet...	1,429	4,247	1,003	2,935	..	1,312
			Garden.....	1,976	9,094	2,039	9,682	588	...
			Dry converted into garden.	540	2,738	404	2,206	..	532
			Wet do. into do.	632	8,232	621	8,029	..	203
			Total...	65,901	2,31,128	62,736	2,26,429	..	4,699
		Total...		1,79,080	7,63,824	1,88,389	8,66,201	1,02,377	...
		Grand Total of Dry and Wet...		4,50,093	15,73,773	4,53,397	16,64,833	91,060	...
		Dry.....		1,63,486	5,79,143	1,53,651	5,46,284	...	32,859
		Islands.....		10,718	96,947	10,452	1,06,530	9,583	...
		Total...		1,74,204	6,76,090	1,64,103	6,52,814	..	23,276
		Of which was irrigated....		37,216	1,99,347	24,813	1,35,298	...	64,049
Cultivation.	How irrigated.	Annicut channels.	Wet.....	56,826	2,71,970	61,297	3,16,185	44,215	...
			Dry converted into wet....	38,633	2,04,159	49,237	2,70,847	66,688	...
			Garden	368	3,081	409	3,232	151	...
			Dry converted into garden.	1,988	15,252	2,387	18,884	3,632	...
			Wet do. into do.	70	401	13	81	..	320
			Total...	79,885	4,94,863	1,13,343	6,09,229	1,14,366	...
		Other sources of irrigation....		45,997	1,90,764	45,838	1,96,736	5,972	...
		Total...		1,43,882	6,85,627	1,59,181	8,05,965	1,20,338	...
		Grand Total.....		3,18,086	13,61,717	3,23,284	14,58,779	97,062	...

B

B

OCCUPATION OR CULTIVATION.—15. The assessment on the lands in occupation inclusive of the item "waste charged" is Rupees 16,64,833, or Rupees 91,060 about the preceding year, resulting from a gross increase of Rupees 13,867 in Islands, for many of which higher rents were obtained, and Rupees 1,07,076 in lands irrigated from the annicut channels, and a gross decrease of Rupees 25,184 in dry, and Rupees 4,699 in lands irrigated from other sources.

16. The decrease of Rupees 29,883 in dry, as well as in lands irrigated from "other sources," has chiefly arisen from these lands having been brought under annicut irrigation. The increase of Rupees 1,07,076 in the assessment on lands irrigated from the annicut channels, is owing, partly to the reason given above, and partly to the amount of water-tax imposed on these lands having been included.

ACTUAL CULTIVATION.—17. The assessment of the actual cultivation, exclusive of waste charged, amounted to Rupees 14,58,779, while in the previous year it was Rupees 13,61,717, there being an increase in favor of the year under report of Rupees 97,062, the result of a gross increase of Rupees 9,583 in Islands, and Rupees 1,20,338 in lands irrigated from the annicut channels, and a gross decrease of Rupees 32,859 in dry land.

WASTE CHARGED AND REMITTED.—18 The "whole lands left uncultivated being included in the rents under the joint renting system are brought under the head of "waste charged" remission for waste, except under very peculiar circumstances, is not admissible.

19. The actual cultivation given in Enclosure B, Statement No. 3 differs from that shown in the Cultivation Statement submitted to the Board for June 1859, owing to the transfers from one description of land to another not having been quite correctly made in the latter. There is a decrease of 34 acres, in consequence of certain back yards having been erroneously included in the Cultivation Statement. The great difference under the head of assessment arises from the water-tax having been included in the Cultivation Statement.

REMISSIONS.—20. The particulars of remissions granted are shown in Statement No. 4. The total amount in the year under review is Rupees 63,898 against Rupees 76,639 in Fusly 1267 being a decrease of Rupees 12,741 as shown below.

	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
Occasional.....	15,665	4,289	...	11,376
Customary or general remissions.....	60,974	59,609	..	1,365
Miscellaneous.....	...	...	...	..
Total...	76,639	63,898	...	12,741

21. The decrease of Rupees 11,376 under the head of "Occasional" is chiefly in the items noted in the margin,* no necessity existing for granting remissions under these heads to so great an extent in the year under review. No indulgence was called for in this Fusly to persons who suffered during the disturbances of 1857-58.

*Lands occupied by channels.
Do. given in lieu of Inam lands taken up for Public purposes.
Waste.
Lands become unproductive.

22. The small decline of Rupees 1,365 in the customary remissions is principally owing to diminished subscriptions on account of village schools.

SUNDRY ITEMS.—23. The large increase of Rupees 58,846 under the head of "sundry items" is the result of a gross increase of Rupees 60,550, and a gross decrease of Rupees 1,704. The former is principally in the water tax on Inams and Agraharams in Government Taluqs as well

as on the Zirati and Inam, &c. lands in Zemindari and proprietary estates watered from the annicut channels. The water was more extensively made use of, and as I caused all the irrigated land in the Collector's Division to be roughly measured in the year under report, the water rate was imposed on the actual area instead of, as before, on that entered in the village accounts. In the Sub-division, as the Board are aware, the rate is for the present levied not on the actual area irrigated, but by an addition of 10 per cent. on the assessment.

24. The gross decrease arises principally from the Kattubadi on certain Inams, hitherto held by the families of late Johurulla Khan, and included under sundry items, having been struck out in this Fusly, the lands having been fully assessed to the revenue under the orders of Government, dated 14th May 1858.

25. Statement No. 7 exhibits the extent of land cultivated with sugar-cane, Cotton and Indigo. The cultivation of the sugar-cane continues slowly to increase. I think it would have done so more rapidly but for the high prices obtained for rice, and indeed all agricultural produce. This cause has to some extent operated to deter the Ryots from embarking in a more expensive, and perhaps, more doubtful kind of cultivation.

	Fusly 1267.	Fusly 1268.	Increase or decrease.
Sugar cane	Acres. 3,067	Acres. 3,698	+ 631
Cotton.....	6,513	6,613	+ 100
Indigo.....	552	674	+ 122

GENERAL RESULT OF LAND REVENUE.—26. An abstract showing the General result of the Land Revenue in comparison with the preceding year is next given.

Items.	Fusly 1267.		Fusly 1268.	Nominal Increase or Decrease.	Actual Increase.
	As per last year's report.	According to the present transfers.			
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Permanently settled.....	5,89,976	...	5,89,976	...	..
Not permanently settled.	Quit rent on shrotriem, &c.....	46,331	7,369	7,369	—38,962
	Rents for one year.....	16,48,843	16,87,805	18,47,759	+ 38,962
	Ryotwar.....	13,602	13,602	16,294	...
	Total....	17,08,776	17,08,776	18,71,422	...
Grand Total.....	22,98,752	...	24,61,398	..	1,62,646

27. The increase and decrease in column 5 are nominal. The amount of water tax on Proprietary Estates, &c., which has hitherto been, it is believed erroneously, entered under the head of "Jodi of Shrotriem and Inam Villages," has been brought under the head of "Sundry items" in Statement No. 4 and entered the same in column 5 of Statement No. 10. The actual amount of increase therefore is as given in column 6. This increase is to some extent attributed to the increase in the rents of certain villages made with reference to their improved condition, but mainly to the increase in the amount of water tax on Government and Proprietary, &c., Estates.

28. The alterations noted in the preceding paragraph will also be necessary in the Demand, Collection, Balance Statement for June last. This Statement as well as the subsequent returns up to October have already been submitted to the Board; a correct account for Fusly 1260 will be forwarded when due.

Increase in the Rents.....	31,577
Water tax on Government land, Proprietary, &c., Estates.....	1,15,580
Inams reverted to Government	4,000
	1,53,957

REVISION OF ASSESSMENT.—29. No general revision of assessment has yet taken place in this District, but the Officers of the Revenue Settlement and Survey Departments have been at work in it since the beginning of the Fusly under report. The new survey and assessment, so much needed, will, I conclude, soon be introduced into the Delta Taluqs of the Sub-division.

SONDRY SOURCES OF REVENUE.—30. The following Statement shows the particulars of the Sundry Sources of Revenue as compared with the preceding year.

Items.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Abkari...	1,04,025	1,32,675	28,650	..
Moturpha...	55,983	56,659	676	..
Salt...	2,10,330	2,22,049	11,719	..
Sea Customs...	49,157	54,645	5,488	..
Frontier duty, Sair...	639	7,866	7,227	..
Stamp...	29,479	28,844	..	635
Total.....	4,49,613	5,02,738	53,760	635

31. There is an increase of Rupees 28,650 in the Abkari demand, higher offers having been obtained at the sale which took place previous to the commencement of the Fusly when the farms were rented for five years, or from Fusly 1268 to 1272, as per Board's Order dated 24th December 1855.

The last triennial lease expired with Fusly 1267.

Statement No. 8.
 Tax on fishermen..... 301
 Do. on Dhonies..... 187
 Do. on Rice and Paddy sellers. 162
 Order of Govt., dated 17th September 1858.
 32. The small increase of Rupees 676 under the head of Moturpha revenue is the result of a gross increase of Rupees 1,575 and a gross decrease of Rupees 899. The former is principally in the items noted in the margin,* while the latter was occasioned by the abolition of the tax on cows, sheep and goats and of that imposed on grain measures.†

33. The increase of Rupees 11,719 in the salt Revenue is chiefly in sales for the Inland consumption.

34. The details of the salt transactions are given in the accompanying Statements Nos. 3, 4, 5 and 6.

Statement No. 3.
 Sales..... 2,52,421
 Wastage of three Fuslies 1,24,766
 written off in 1268..... 1,24,766
 3,77,180
 I. Mds.
 * 15,854.
 † 29,343.
 35. The quantity in store at the beginning of the Fusly was 4,40,269 Indian Maunds, and the receipts during the year Indian Maunds 7,21,203, the total being Indian Maunds 11,61,472. From this, deducting the sales, &c., within the Fusly amounting to Indian Maunds 3,77,180, a balance remained in hand at the close of the Fusly of Indian Maunds 7,84,292 inclusive of wastage, &c., of Fuslies 1267* and 1268† not written off at the close of the year. Sanction for writing off the wastage in Fusly 1267 has lately been received.

36. The following Comparative Abstract shows the total quantity of salt received into store and the quantity sold :

	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
Quantity received in store.....	4,64,413	7,21,203	2,56,790	...
Home consumption.....	1,69,628	1,74,888	5,260	...
Inland do.	29,131	42,056	12,925	...
Exportation by Sea to Calcutta on private trade.....	85,240	34,400	...	50,840
Sold to French Government.....	1,440	1,080	...	360
	2,85,439	2,52,424	18,185	51,200
			Net Decrease...	33,015

A large quantity of salt was manufactured in Fusly 1267, a considerable portion of which was received into store in the year under review.* No salt was made in Fusly 1268, the quantity on hand at the commencement of the year being more than sufficient for two years' consumption. The Home sales in Fusly 1267 were below the average in consequence of the merchants having a large stock in hand at the close of the previous Fusly, hence the increase in the Home sales in the year under report.

37. The increase in the Inland sales is attributable to the facilities afforded by water carriage. Salt too, entered at the time of purchase as for other Districts, is often sold within this District. There was a smaller demand for salt for exportation by sea to Calcutta during the year under report.

Statement No. 4.
 38. The quantity of salt in the heaps disposed of was, when stored, Indian Maunds 2,65,281, of which Indian Maunds 2,44,938 were actually sold, the wastage being Indian Maunds 20,343 or 7.66 per cent., about one Maund above the preceding year. The cause of this increase is shown in the column of remarks in the Statement under notice, with reference to which I request the sanction of the Board for writing off from the accounts the above quantity of wastage Indian Maunds 20,343.
 Vide Board's Circular, dated 7th June 1858.

	Export.	Import.	Total.
Fusly 1267.....	45,811	3,346	49,157
" 1268.....	50,567	4,058	54,645
Increase.....	4,776	712	5,488

SEA CUSTOMS.—39. The Sea Customs show an increase of Rupees 5,488* chiefly in consequence of the increased shipment of rice and Bengal gram, &c., to Bourbon, Colombo and Pondicherry, and of the augmentation of duty under Act VII of 1859.

40. There is an increase of Rupees 7,227 in the Frontier duties owing chiefly to gingelly oil seeds having been taken to Yanam for shipment to France. Under the Notification of the 1st September 1858, this article pays duty on being exported across the land frontier. Seeds, certified as having been shipped from a French port, pay, I understand, a reduced rate of duty in France.

41. There was some falling off in the sales of Stamps of high value, hence the decrease in this branch of revenue.

TOTAL LAND AND SONDRY SOURCES OF REVENUE.—42. The total demand in Fusly 1268 on account of all sources of Revenue, excepting Extra Revenue, was Rupees 29,64,137, being an increase of Rupees 2,15,772 above the previous year.

Items.		Fusly 1267.	Fusly 1268.	Increase.	Decrease.
Land Revenue.....		22,98,752	24,61,399	1,62,647	...
Sundry Sources.....		4,49,613	5,02,738	53,125	...
Total.....		27,48,365	29,64,137	2,15,772	...
Extra Revenue.	Extra Revenue.....	16,451	12,538	...	3,913
	Interest.....	1,066	1,210	144	...
	Total.....	17,517	13,748	..	3,769
Grand Total of all Sources.....		27,65,882	29,77,885	2,12,003	...

Statement No 9.

Items.		Fusly 1267.	Fusly 1268.	Increase.	Decrease.
Extra Revenue.	Land.....	9,937	12,143	2,206	...
	Sundry.....	6,511	395	...	6,116
	Total.....	16,451	12,538	...	3,913
Interest.	Land.....	859	479	...	380
	Sundry.....	207	731	524	...
	Total.....	1,066	1,210	144	...
Total.....		17,517	13,748	...	3,769

EXTRA REVENUE.—43. The items included under the head of Extra Revenue and interest, are detailed in Statement No. 9. The demand under these heads in the year under review is Rupees 13,748 or Rupees 3,769 below the preceding year, caused by a gross decrease of Rupees 3,913 in the item of Extra Revenue and a gross increase of Rupees 144 in that of Interest as particularized in the margin.

EXTRA REVENUE.—44. The increase of Rupees 2,206 under the head of Land is the result of a gross increase of Rupees 3,550 and a gross decrease of Rupees 1,344. The former is chiefly attributable to the amount of water tax on certain proprietary estates having been brought to account after the accounts for Fusly 1267 were closed, and to the increase in the amount of fines levied in the Revenue Department. The principal item of gross decrease is Rupees 1,187 in the emoluments of Munsifs, Pettendars, &c., owing to their Offices not having been vacant for a time, as was the case in the preceding year.

45. The decrease under the head of Sundry Sources arose principally from the items noted in the margin, which have hitherto been included under the head of Sea Customs and Stamps having been carried, the first two to the "Port fund" and the last two to the head of "Judicial receipts" under the orders of the Accountant General, dated 28th July 1858, No. 663, and 13th April 1858, No. 2022, respectively.

INTEREST.—46. The decrease in the land revenue is in consequence of there being smaller arrears on Zamindari, &c. Estates, while the increase in the Sundry Sources is mainly owing to the interest having been collected from the Abkari renters on the arrears due by them.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—47. The following abstract shows the current Demand, Collection and Balance of Fusly 1268.

Items.	Demand.	Collection within Fusly.	Balance.	Subsequent collection up to the end of October 1859.	Balance.
Permanently settled.....	5,89,976	5,71,698	18,278	16,287	1,991
Not permanently settled.....	18,71,422	18,01,754	69,668	39,540	30,128
Sundry sources.....	5,02,738	4,98,398	4,340	4,172	168
Extra revenue.....	12,538	12,538	...	...	...
Interest account.....	1,209	743	466	119	347
Total.....	29,77,883	28,85,131	92,752	60,118	32,634

Permanently settled...	Rupees. 1,991
Not do. do.....	30,128
Moturpha.....	168
Interest.....	347
	32,634

It will observed from the above Statement, that the total demand was Rupees 29,77,883, of which was collected within Fusly Rupees 28,85,131, leaving a balance of Rupees 92,752, which was reduced by the 31st October 1859 to Rupees 32,634.*

48. Of the Peishcush balance of Rupees 1,991 detailed in Statement No. 12, Rupees 1,329 are against Billumilli and Byanagudem on account of a certain bund (which has already formed the subject of correspondence) not having been repaired, and Rupees 225 is outstanding on the Bommur Estate, on account of a claim to remission in consequence of a channel having been dug, now under investigation; the remainder will be shortly recovered.

49. Of the land Revenue balance outstanding on the 1st November 1859 viz., Rupees 30,128, Rupees 8,757 are due on account of water tax on Inams, the greater portion of which will be recovered. A portion of the remaining sum is due by deceased, absconded, and poor Ryots, and a part in the assessment on lands taken up by channels and embankments. As regards the remainder as well as the doubtful arrears, due enquiry will be made during the approaching Jamabandi and the result reported in due course. The balances under the heads of Moturpha and Interest will shortly be recovered.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF ARREARS.—50. The particulars of the old balances are set forth in Statement No. 13. The following is an Abstract:—

Items.	Arrears outstanding at the commencement of Fusly 1268.	Deduct.			Balance.	Subsequent collection up to the end of October 1859.	Balance.
		Collection within the Fusly.	Struck off under sanction of Govt. of 31st May. 1858.	Total.			
Permanently settled...	22,214	16,592	2,117	18,709	3,505	8	3,497
Not do. do.	1,17,426	55,042	23,812	78,854	38,572	2,083	36,489
Sundry sources.....	11,591	9,866	488	10,354	1,237	44	1,193
Extra revenue.....	29	...	29	29	...	...	...
Interest.. ..	943	499	83	582	361	...	361
Total.....	1,52,203	81,999	26,529	1,08,528	43,675	2,135	41,540

51. The balances outstanding under all heads amounted at the commencement of the Fusly under review, to Rupees 1,52,203, this amount was reduced to Rupees 43,675 at the close of the Fusly, partly by collections and partly by a portion having been remitted under the sanction of Government. By subsequent collection to the end of October 1859 the sum has been further reduced to Rupees 41,540. From this the sum of Rupees 14,852-9-6, recommended for remission in my last report and for writing off for which sanction has recently been received, being deducted, there remains Rupees 26,686-9-7 as below:—

Items.	Permanently settled.	Not permanently settled.	Abkari.	Moturpha.	Interest Account.	Total.
Recoverable.....	..	10,176	...	97	364	10,634
Doubtful.....	3,496	4,283	...	...	...	7,779
Irrecoverable.....	..	8,006	29	238	...	8,273
Total.....	3,496	22,465	29	335	361	26,686

52. The recoverable amount will shortly be realized. The doubtful portion, which includes Rupees 1,315 entered under the head of Irrecoverable in my last report, is reserved for further enquiry. The irrecoverable balances of Rupees 8,273-7-3 now recommended for remission are shown in Fuslywar below, under the several heads to which they belong.

Fuslies.	Not permanent- ly settled.			Abkari.			Moturpha.			Total.
1263	158	9	10	...	...	...	...	...	...	158 9 10
1264	158	9	10	...	...	...	...	...	...	158 9 10
1265	221	12	9	...	...	...	1	0	0	222 12 9
1266	420	2	10	...	...	...	6	4	0	426 6 10
1267	7,046	11	4	29	2	5	231	2	3	7,307 0 0
Total.....	8,005	14	7	29	2	5	238	6	3	8,273 7 3

The above sum of Rupees 8,273-7-3 has been enquired into and found to be altogether hopeless for reasons given below, I therefore recommend that I may receive sanction for writing off the same.

Items.	Not permanent- ly settled.			Abkari.			Moturpha.			Total.
Due by deceased ryots	189	4	1	..	..	..	18	11	0	207 15 1
Do. absconded.....	270	5	11	..	..	..	30	7	0	300 12 11
Do. poor.....	3,696	1	4	29	2	5	45	3	0	3,770 6 9
Do. other causes.....	3,850	3	3	...	...	...	144	1	3	3,994 4 6
Total.....	8,005	14	7	29	2	5	238	6	3	8,273 7 3

The three first causes require no detailed remarks. The fourth includes the assessment of lands taken up for channels, embankments and roads, water tax imposed in excess of the prescribed rates, Inams, the Kattubadi on which has been reduced as per order of Government dated 26th March 1859, and other smaller items.

53. This Statement shows the extent to which coercive process was employed in the collection of the Revenue in the year under report. Notices were issued against 1,249 Ryots, the total amount of arrears being Rupees 18,721. Property to the value of Rupees 286 only was actually sold.

COLLECTIONS AND CHARGES.—54. Statement No. 14 shows the particulars of gross collections and charges under different heads for the Fusly under report. The following is the comparison of the collections including refunds of charges:—

Items.		Fusly 1267.	Fusly 1268.	Increase.
Land Revenue.	Arrears.....	35,912	71,634	35,722
	Current.....	22,21,774	23,86,777	1,65,003
		22,57,686	24,58,411	2,00,725
Sundry sources		4,80,213	5,09,448	29,235
Total.....		27,37,899	29,67,859	2,29,960

55. The increase in the collection of arrears, is from there having been larger arrears to collect, while that in the current collections is owing primarily to the increase in the amount levied for the use of water supplied at the public cost, partly to an enhancement of the rents from extended cultivation, and partly to a more punctual realization of the demand.

CHARGES.—56. Under the head of Sundry sources, there is an increase of Rupees 29,235 in the collections, both current and arrears, which is principally the result of the augmentation of the Abkari revenue.

Items.	Fusly 1267.	Fusly 1268.	Increase.
Salary of Collector and his Subordinates, Establishment and Saderward, &c.	1,46,189	1,49,268	3,079
Extra charges including all other items	62,634	76,026	13,392
Total.....	2,08,823	2,25,294	16,471

57. The net increase of Rupees 3,079 in the first head, is the result of a gross increase of Rupees 4,615 and a gross decrease of Rupees 1,536. The former is chiefly in consequence of the salary and deputation allowance of the Acting Sub-Collector, and the salary of the Head Assistant Collector having been paid for more months in Fusly 1268 than in the previous year. The gross decrease is attributed to the entry of the whole sanctioned amount of the Establishment in Fusly 1267, whereas the actual payments only have been brought under the head of charges in the year under report.

58. The principal increase in the Extra charges is in the item of "Salt" which is chiefly owing to a large quantity of salt manufactured in Fusly 1267 having been paid in this Fusly, as detailed in the column of remarks of Statement No. 6.

WORKING OF THE NEW SYSTEM OF THE VILLAGE AND TALOOK ACCOUNTS.—59. The village accounts have been prepared according to the new forms since Fusly 1265. Enquiry during the last settlement showed that the accounts were in some instances defective. Measures have been adopted to secure the preparation of them correctly for the future. Careful attention will be paid to the instructions subsequently received on the subject. The Register A has not as yet been prepared in the Sub-division as reported in my letter of 9th November 1859.

60. A statement showing the lands held by Public Servants, then in employment, was submitted for Fusly 1264, and in Fusly 1265 one for those newly employed in that year. In Fusly 1266 no servants holding Inam lands were newly entertained. The following abstract exhibits the lands held by public servants who have entered the service during Fuslies 1267 and 1268:—

Names.		Office.	Extent.			Assessment.		
			Acres.	C.	A.	Rs.	A.	P.
Fusly 1267.	N. Setapatirao.....	Peshcar of Nagaram.....	16	0	0	26	0	0
	Gotete Virraz.....	Samutdar... ..	8	16	0	10	0	0
	Khasuniviss Papia.....	do.	3	20	0	16	4	0
	Gundu Kistnea.....	Shroff.....	36	16	0	15	2	8
	N. Pattabhiramia.....	Talook Maddatgar.....	16	0	0	26	0	0
	Pere Subaraidu... ..	do.	17	9	10	41	10	8
	P. Mallaparaz.....	Samutdar.....	14	16	0	21	0	0
	Pemmeraz Viyana.....	do.	6	1	0	12	0	0
	Coti Subarao.....	Talook Maddatgar.....	30	21	0	209	0	0
	Alamure Appalraz.... ..	Daroga of Gatala Division.	2	0	0	5	0	0
Total.....			150	19	10	382	1	4
Fusly 1268.	Angara Bruumajirrao.....	Talook Maddatgar... ..	20	0	0	58	0	0
	D. Vizia Nursimharaz.....	Samutdar.....	24	0	0	150	0	0
	Vynnacota Venkana	Talook Maddatgar.	21	0	0	50	0	0
	K. Venkatramia.....	Samutdar.....	15	38	0	34	2	0
	Total.....			80	38	0	292	2	0
Grand Total.....			231	17	10	674	3	4

These lands have all been inherited by the present holders, and have not been obtained by purchase or gift. The rules laid down in the Board's Circular, dated 28th August 1849, have been strictly enforced.

61. The instructions contained in the Board's Circular, dated 2d September last, have been duly attended to so far as they are applicable to this District. With reference to the discrepancies pointed out in the same, I beg to state that the beriz of the entire Shrotriem and Inam villages has not been included on the back of Statement No. 4, for Fusly 1267, as observed by the Board in Clause V. Para. 6. The amount of Rupees 68,699, Annas 12, and Pice 5 given under the head of "Kattubadi Inams, &c.," in that Statement is on account of *Detached Inams* only. The entries in column 3 of Statement No. 10 now submitted is the "Jodi on entire Shrotriem Villages."

62. The collections which may hereafter be made from the amount sanctioned to be written off by Government will be brought under the head of Extra Revenue for the future, the present returns having been closed before the receipt of the above Circular.

* Mr. H. Morris.
" R. Davidson.
" R. B. Swinton.
" W. D. Horsley.

63. I have much pleasure in acknowledging the valuable assistance afforded me by my Subordinates.*

The Acting Sub-Collector, Mr. H. Morris, took advantage of the leave of absence granted to him on the 22nd February, Mr. Davidson, his successor, did not join till the 10th of May. The Acting Head Assistant, Mr. R. B. Swinton, relinquished his duties on the 1st December, since which time, owing to the gentleman who stands appointed to the office being employed on other duty, I have been without the services of an Officer of that grade.

22
IN CON. 18TH AUGUST 1860, No. 5030.

From W. KNOX, Esq., Collector of MASULIPATAM,

dated Masulipatam, 28th September 1859, No. 173.

I have the honor to submit my report on the settlement of this District for Fusly 1268, together with 18 accounts in the prescribed forms, and a return of Taluqwar cultivation as directed in paragraph 20 of the Circular Order of the Board of Revenue, dated 16th July 1858. The return of the land held by Government servants as called for in Circular Order, dated 13th August 1859, No. 3,162, will follow by itself.

2. Of the eight Taluqs in the Collector's immediate charge, six were settled by me, and two, Ellur and Pentapaud, by Mr. T. A. N. Chase, the then Head Assistant Collector. Mr. Fraser, late Sub-Collector, settled three Taluqs, Bezwada, Tirwur and Juggiahpetta; out of the four which are under the Sub-Collector, the remaining one, Nundegamah, being settled by the Acting Sub-Collector Mr. T. Chase.

SEASON.—3. The season cannot on the whole be called favorable. The fall of rain in June when the monsoon set in, and in August and in October was scanty. It was moderate in July and heavy in September. The ryots in the Taluqs of Tirwur, Nundegamah, Juggiahpetta, &c., taking advantage of the favorableness of the season at the commencement of the monsoon, cultivated their lands extensively with Poonasa or early crop which turned out rather good in several Taluqs. The wet crops suffered at first from want of water which injured the seed beds, and delayed the transplanting, but the fall of rain in September, and the supply from the annicuts made amends in all Taluqs under their influence. In the Hill Taluqs and in Ellur, the crops suffered, not receiving their usual supplies from the Hills or from rain—this was particularly the case in Ellur where at first the crop promised to be very good.

4. In Divi the paddy was affected by a blight, owing partly to a strong wind from the eastward unusual at that season, and to the ravages of insects just at the time it was ready to ear. This occasioned a loss of produce which was, however, in a great measure compensated by the abundant dry crops, such as Poonasa, Jonna, &c., to which the season proved favorable, seasonable rains having fallen. The Pyra or after crops, such as Cundi, Horse-gram, Lampoil seed &c., yielded a good and remunerative harvest.

5. The highest fresh of the Kistna was on the 19th of October, it rose 33 feet, but remained at that height for one day only. Even this was of the greatest advantage, the tanks in Divi Taluq which mainly depend for their supply on the freshes of that river were filled. The out-turn of the rice harvest in the channel irrigated Taluqs was good, but in Ellur and Divi and the Taluqs which are less under irrigation, the failure of the crop was considerable, owing to want of water at a time when the crop was at maturity.

6. There was the usual rise in the wages of the agricultural labor in the past year, partly owing to many laborers having taken up land on their own account, and partly to the active recruiting going on in the District, and the general demand for labor. The rate of wages is shown in the margin. The increase added considerably to the expenses of cultivation.

Fusly.	Wages per day.		
	Rs.	A.	P.
1267.....	0	1	6
1268.....	0	2	4

PRICES.—7. The average prices of the produce as ruling in the Fusly under report are noted

Description of grain.	Fusly				Fusly 1267.		Fusly 1268.	
	1263.	1264.	1265.	1266.	Prices at which Merchants pur- chased.	Prices at which Merchants sold.	Prices at which Merchants pur- chased.	Prices at which Merchants sold.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grain { 1st Sort....	105	113	117	92	90	94	102	106
{ 2nd Sort....	62	103	101	74	74	81	96	101
{ Jonna.....	135	154	158	103	112	117	120	125
Dry Grains. { Sujalu.....	...	127	125	72	98	103	97	102
{ Horsegram	112	143	139	91	121	127	147	150
{ Natchuay..	105	124	132	85	86	92	102	106

Pulse, Sujja excepted, owing to the large exportation of that sort of grain to Madras and other places. The price of paddy which was also exported largely, rose enormously. It will be seen from the returns obtained from the Sea Custom office, that there was a falling off in the export of paddy and an increase in that of the other grains as compared with last year. The marginal statement exhibits the wholesale prices, meaning thereby the prices given by the merchants to the producers, and those at which they sold it.

MODES OF SETTLEMENT.—8. The village joint rent is the prevailing system of settlement in all the Government Taluqs with the exception of the Mootahs of Kykalur and Bhojbalapattam appertaining to the Bahurzhully Purgunnah, bordering on the Collair Lake; these are settled on the Ryotwari plan. The number of villages under each mode of settlement is shown below, comparatively for Fuslies 1267 and 1268.

Items.	Fusly 1267.	Fusly 1268.	Increase.	De- crease.	Net
Ryotwari Villages....	61	61			
Joint rented Villages....	590	599	11	2	9
Ausarah do.	..	1	1	..	1
Rented do. for one year.....	5	5	5	5	..
Rented do. for more than one year.....	62½	53½	3	12	9
Total...	718½	719½	20	19	1
Cuttoobady Mokassa Aggraharums.....	164½	164½	..	..	..
Surva Mokassa Aggraharums.....	34	34	..	..	..
Grand Total...	917	918	20	19	1

The increased number of villages under the head "Village joint Rents" is due to the accession of certain rented villages, the terms of whose lease expired last Fusly. Anamanapudy, in the Gudivada Taluq, is a depopulated village and has been hitherto leased out. The last year's renter as well as the Payakari ryots having declined to rent the Village for the current year, it was retained under the Ausarad tenure. A depopulated village called Putrapi in the Tirwur Taluq, not originally entered in the accounts, was subsequently rented along with the others to Mr. Smith. An increase of one village is observable for the whole District in the year under review over the preceding one.

DITTO AND CULTIVATION.—9. The subjoined abstract exhibits the land under occupation, and the portion thereof under cultivation in the joint rented and ryotwari villages.

in the margin. It will be observed that there was an increase in the price of each species of produce above that of the last year, which is innainly attributable to the ryots being able to hold back their grain in hopes of a rising market. The greatest increase was in the price of

Items.	Fusly 1267.		Fusly 1268.		Increase.		Decrease.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.	Land.	Sist.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Including dry Island soil	399,884	3,87,316	400,013	3,84,477	129	..	..	1,839
Dry converted into wet..	22,002	62,626	27,474	1,00,978	5,745	38,352	..	..
Total.....	421,886	4,49,942	427,760	4,86,455	5,874	36,513	..	..
Wet... ..	120,323	3,41,077	121,696	3,48,062	1,373	6,985	..	..
Bagayet... ..	2,340	11,393	2,198	10,577	..	..	142	816
Wet Bagayet... ..	37	213	44	354	7	141	..	..
Total.....	544,586	8,02,625	551,698	8,45,448	7,112	42,823	..	..
Including dry Island soil	226,336	3,03,394	234,388	3,05,931	8,052	2,537	..	..
Dry converted into Wet.	18,385	55,035	24,237	94,490	5,852	39,455	..	..
Total.....	244,721	3,58,429	258,625	4,00,421	13,904	41,992	..	..
Wet.....	64,548	2,01,522	84,245	2,62,578	19,697	67,056	..	..
Bagayet.....	1,940	9,999	1,871	9,643	..	..	69	356
Wet Bagayet.....	37	213	44	354	7	141	..	..
Total.....	311,246	5,70,163	344,785	6,78,996	33,539	108,833	..	..

From this will be observed that there was an increase of Acres 7,113, and in sist of Rupees

Taluqs.	Land.	Sist.
	Acres.	Rs.
1. Bander.....	145	3,445
2. Pentapaud.....	2,045	2,016
3. Ralungghy.....	447	1,985
4. Kykalur.....	2,800	12,289
5. Gudivada.....	496	13,495
Total...	5,999	30,124

42,823 in the Amaramum over last Fusly, arising chiefly from the increased demand for land in the villages of the Taluqs noted in the margin which were benefitted by irrigation. This amount may be fairly set down to the credit of the annicut.

There was an increase of Rupees 1,08,833 in the cultivation of both dry and wet land in the year under review. The increase of Rupees 67,056 was in the wet, chiefly in the Taluqs of Ellur, Pentapaud, Kykalur, Gudivada, Bezwada, Tirwur; and of Rupees 39,455 in both wet and dry in the Taluqs of Gudivada, Kykalur, Ralungghy, Pentapaud, Bezwada. The increase in question being chiefly the result of a more favorable season, and the extension of irrigation works to the cultivation of the usual wet lands as well as to that of dry converted into wet.

Taluqs.	Cultivation.	
	Land.	Sist.
	Acres.	Rs.
1. Ellur.....	5,336	22,503
2. Pentapaud.....	3,014	8,068
3. Kykalur.....	4,342	8,121
4. Gudivada.....	1,317	6,775
5. Bezwada.....	2,852	14,769
6. Tirwur.....	2,276	6,484
Total...	19,117	66,411
Usual Wet.		
1. Gudivada.....	765	8,556
2. Kykalur.....	1,067	7,224
3. Ralungghy.....	146	3,950
4. Pentapaud.....	1,424	5,372
5. Bezwada.....	2,057	12,452
Total...	5,459	27,434
Dry converted into Wet.		
Grand Total...	21,576	1,03,845

10. With respect to the cultivation in the Collair Lake in the Bahurzhully Purginnah in the

Items.	Fusly 1267.		Fusly 1268.	
	Land.	Sist.	Land.	Sist.
	Acres.	Rs.	Acres.	Rs.
Dry and Bagayet.....	1,273	2,132	1,140	1,913
Wet. { Usual wet, Dry converted into wet.	6,351	17,355	4,764	17,311
Total.....	7,624	19,487	5,904	19,224
Net Decrease.....		1,723		263

Fuslies.	Dry land.		Wet land.		Total.	
	Acres.	Sist.	Acres.	Sist.	Acres.	Sist.
	1	2	3	4	5	6
1267.....	931	1,560	6,297	17,175	7,228	18,735
1268.....	800	1,313	4,764	17,311	5,564	18,624
Decrease.....	131	247	1,533	136	1,664	81
			Increase.			

* Self-sown from last year's crop.

demand, it was nearly at par with that of the last year, though there was a considerable decrease in the extent of land. The marginal note will show the extent of dry and wet cultivation. The cause of the above decrease is stated in the foregoing paragraphs.

RESULTS OF THE ANNICUT IRRIGATION.—11. In the year now reviewed the water rate was

fixed agreeably to the Orders of Government in Minutes of Consultation,* dated 22d September 1858. It has been collected and brought to account. No

Teerwajasty has been fixed up to Fusly 1267 on the Sary and Enam lands in the Zemindary Estates whether the dry land was converted into wet. All the lands of the above description were assessed in the year under review with the same water rate as was charged to Sary land.

The Mokassa and Aggraharumdars in the Government Estates were allowed by the Board of Revenue in their Proceedings, dated 8th April 1859, No. 1,251, the privilege of deducting one-third of the Teerwajasty for the trouble and risk of collecting the same.

Kykalur Tapu, I beg to state, that according to the custom observed in that part of the country, the dry lands were settled in the first instance on dittum, the sist on the wet lands being fixed after they have been cultivated, as will be seen from the marginal statement. From this a decrease of Acres 1,723 in the extent of land, and Rupees 263 in the amount of sist is observable as compared with last year. There are no resident ryots in these villages. The lands have therefore to be cultivated by the ryots of other villages, who after having completely tilled their own lands, usually commence cultivating the lands in question. But owing to the general lateness of the season in the year under report, the ryots were busily engaged cultivating their own lands, and there was some delay before they resorted to the cultivation of the lands referred to. Hence the decrease in the extent of wet land and the amount of sist, irrespective of the lands settled on dittum. A sum of Rupees 1,930, on account of spontaneous* paddy having been entered in the

STATEMENT showing the comparison between the land taken up for cultivation with its Sist and Teerwajasty, in Fuslies 1267 and 1268.

Divisions.			Fusly 1267.				Fusly 1268.				Comparison.					
			Land.	Sist.			Land.	Sist.			Increase.		Decrease.			
				Usual Sist.	Teerwajasty	Total.		Usual Sist.	Teerwajasty.	Total.	Land.	Sist.	Land.	Sist.		
1			2	3	4	5	6	7	8	9	10	11	12	13		
			Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Rs.		
Government Estates.	Seri Villages.	Kistna Division.....	34,497	60,276	24,354	84,630	43,894	1,06,371	52,285	1,58,656	9,397	74,026	...	...		
		Godavery do.....	25,425	73,500	21,995	95,495	34,494	1,10,669	46,380	1,57,049	9,069	61,554	..	...		
		Total.....	59,922	1,33,776	46,349	1,80,125	78,388	2,17,040	98,665	3,15,705	18,466	1,35,580	...	...		
	Inam Villages.	Inams in Seri Villages.	Kistna Division.....	7,816	..	2,144	2,144	8,203	...	5,022	5,022	387	2,878	...	..	
			Godavery do.....	7,920	...	4,088	4,088	10,342	...	12,409	12,409	2,422	8,321	...	..	
			Total....	15,736	...	6,232	6,232	18,545	...	17,431	17,431	2,809	11,199	...	..	
		Mokassa Aggraharum.	Seri.	Kistna Division...	2,322	...	666	666	2,620	...	1,895	1,895	298	1,229	...	..
				Godavery do....	3,874	...	1,645	1,645	7,736	...	10,957	10,957	3,862	9,312	...	..
				Total...	6,196	..	2,311	2,311	10,356	...	12,852	12,852	4,160	10,541	...	..
		Inam.	Seri.	Kistna Division...	322	...	46	46	284	...	117	117	...	71	38	...
				Godavery do....	673	...	434	434	1,559	...	2,802	2,802	886	2,368	..	...
				Total...	995	..	480	480	1,843	...	2,919	2,919	848	2,439	...	..
		Total Inams.	Seri.	Kistna Division...	2,644	...	712	712	2,904	...	2,012	2,012	260	1,300	...	...
				Godavery do....	4,547	...	2,079	2,079	9,295	...	13,759	13,759	4,748	11,680	...	...
				Total...	7,191	...	2,791	2,791	12,199	...	15,771	15,771	5,008	12,980	..	..
Grand total of Seri Inams.	Seri.	Kistna Division.....	10,460	..	2,856	2,856	11,107	...	7,034	7,034	647	4,178	...	..		
		Godavery do.....	12,467	...	6,167	6,167	19,637	...	26,168	26,168	7,170	20,001	...	..		
		Total...	22,927	...	9,023	9,023	30,744	...	33,202	33,202	7,817	24,179	..	..		
Seri.	Seri.	Kistna Division.....	44,957	60,276	27,210	87,486	55,001	1,06,371	59,319	1,65,690	10,044	78,204	...	..		
		Godavery do.....	37,892	73,500	28,162	1,01,662	54,131	1,10,669	72,548	1,83,217	16,239	81,555	...	..		
		Total...	82,849	1,33,776	55,372	1,89,148	109,132	2,17,040	1,31,867	3,48,907	26,283	1,59,759	...	...		
Inams.	Mokassa Aggraharum.	Seri.	Kistna Division.....	5,567	...	..	...	6,702	...	3,333	3,333	1,135	3,333	...	...	
			Godavery do.....	...	...	..	...	4	...	4	4	4	...	...		
			Total..	5,567	...	...	...	6,706	...	3,337	3,337	1,139	3,337	...	...	
			Inams in Seri Villages.....	676	...	..	...	736	...	958	958	60	958	...	..	
			Total Inams...	1,151	...	...	..	1,481	...	2,040	2,040	330	2,040	...	...	
Total Zemindary...			6,718	..	...	...	8,187	...	5,377	5,377	1,469	5,377	..	...		
Grand Total.	Grand Total.	Kistna Division.....	51,675	60,276	27,210	87,486	63,184	1,06,371	64,692	1,71,063	11,509	83,577	..	..		
		Godavery do.....	37,892	73,500	28,162	1,01,662	54,135	1,10,669	72,552	1,83,221	16,243	81,559	...	...		
Total...			89,567	1,33,776	55,372	1,89,148	117,319	2,17,040	1,37,244	3,54,284	27,752	1,65,136	...	..		

It will be seen from the above Statement that 359 villages have been influenced by the annicut irrigation in the current, while the number of irrigated villages in the preceding year was only 297. The Talva or summer crop cultivation was carried on in last year only in the Ralungby Taluq, but in the year* under review, the same was commenced in the Taluq of Pentapaud also. The said Statement exhibits an increase of Rupees 81,872, on account of water rate in the current as compared with the preceding year.

SPECIAL PRODUCTS.—12. Little or no Sugar-cane is cultivated in this District; perhaps the Sorgho Sucre may meet with more favor in the eyes of the cultivators. A notice has been recently circulated in the District Gazette to the effect that the seed of the Sorgho Sucre, or China Sugar-cane, was received from the Board of Revenue with their Circular, dated 9th August 1859,

No. 3071. Cotton has been cultivated to a large extent in places where the season proved favorable in the Ralungby and Pentapaud Taluqs, as well as in Bezoarab, &c., in the Sub-division. The Cotton seed received from the Board of Revenue with their Proceedings, dated 2d February 1859, No. 388, has been sent to the Tahsildars in this District, for the purpose of its being cultivated in the villages of their respective Taluqs; the result of the growth, of the same will be reported hereafter. In the Ralungby

Items.	Fusly 1267.		Fusly 1268.		Increase.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Sugar-cane.....	4	5	4	5	...	...
Cotton.....	7,686	7,106	9,727	9,677	2,041	2,571
Indigo.....	113	341	305	848	192	507

Indigo.		
Taluqs.	Fusly 1267.	Fusly 1268.
	Acres.	Acres.
1. Juggiahpetta.....	5	...
2. Tiruvur.....	19	6
3. Ellur.....	2	...
4. Nunnastalum.....	21	28
5. Divi.....	67	261
Total.....	114	305

Taluq the ryots have totally abandoned the culture of Indigo. Mr. Smith's cultivation in Tiruvur Taluq was also less than in last year, the cause of which was fully explained in my former report. With respect to the Indigo cultivation in the Divi Taluq, I am happy to say its culture has been extended largely in the year under review, as will be seen from the marginal note. It has been also cultivated to some extent in the Nunnastalum Zemindary Estate.

REMISSIONS.—13. The remissions including mamool deductions amounted for Fusly 1267 to Rupees 1,33,833. In the year under report, they amount only to Rupees 65,313, and were classed in the accounts as shown in the margin. The cause of this decrease in the amount of remissions is due to the favorableness of the season, and the irrigation. It will be recollected that in the year preceding this, unprecedented remissions were necessary in the Taluqs of Ellur, Pentapaud, Kykalur and Divi. This and the more favorable season will account for the decrease in the amount granted. The remissions which were given were chiefly for Bunjer, short crop, &c. Those for Shavy, Bunjer, and short crop, were given after a personal	
Items.	Rupees.
Bunjer.....	37,550
Shavy.....	11,571
Short crop.....	7,940
Pawny Beedthy.....	386
Land taken up by Channels, &c....	222
Total.....	57,169
Ordinary Remission.....	8,144
Grand Total.....	65,313

inspection of the crops by the settling officers, and also by the Head Naib Sheristadars. I

have already alluded to the blight in Divi, the effects of which were but too evident when I went over a large portion of the wet cultivation. Ellur, tgo, suffered much. Mr. Chase went into the matter closely, and as the Taluq had suffered much from the great failure of crop in the former year, I deemed it in every way expedient to deal liberally with the ryots. In the Tiruvur Taluq which is beyond the influence of the annicut, the wet cultivation has been extensively carried on at first, but the subsequent failure of rains and the hill streams, affected the crops which were withered, and a portion of the land was left Bunjer. All these causes rendered the grant of remissions inevitable, the amount of which for these Taluqs* was more than that of last year. The marginal Statement will show the amount of remission granted to each Taluq.

Taluqs.	Fusly 1267.	Fusly 1268.
1. Bander.....	6,927	1,637
2. Pedana.....	3,532	752
3. Divi.....	14,018	12,419
4. Ellur.....	35,031	23,028
5. Pentapaud.....	20,846	2,743
6. Ralungby.....	4,437	2,020
7. Kykalur.....	12,783	1,886
8. Gadivada.....	3,611	797
9. Bezoarab.....	9,317	2,652
10. Nandegama*.....	676	892
11. Juggiahpetta*.....	2,777	2,799
12. Tiruvur*.....	3,091	5,544
Total.....	1,26,146	57,169

LAND REVENUE—SUNDRY ITEMS.—14. The variations in some of the Sundry Items of land revenue call for some explanation.

1st. The increase of Rupees 1,116 is owing to the levy of the full sist agreed on when the subsequent Inams which were rented out at quarter the assessment in Fusly 1265, half in Fusly 1266, three-quarter in Fusly 1267, and the full sist in the current year.

Fuslies.	The total Assessment of the Seri lands.	Collection on account of Bād Inams.
	Rs.	Rs.
1267.....	16,379	819
1268.....	12,313	616

2d. The decrease in the amount of sist on account of Bād Inams which is calculated at Rupees 5 per cent. on the whole revenue of land cultivated, is owing to the decrease in the amount of the latter. This demand may, I should think, merge into the regular assessment when that is completed, and it will be brought to Mr. Ballard's notice.

3d. In the Taluqs of Bezwada, &c., which are under the influence of annicut channels, the Inamdars, availing themselves of the means of irrigation, converted most part of their dry Inam lands into wet which were therefore assessed with the water rate agreeably to the Minutes of Consultation of Government, dated 22d September 1858, No. 1,289. Hence the large increase in the amount of water rate in the year under report.

4th. The increase in the Revenue from the fishery is due to the individual settlement effected in the year now reviewed, whereas it was formerly let out in whole rent.

5th. The decrease in the Revenue from the sale of soap-nuts in the jungle in the Kykalur Taluq, is owing to the scanty yield in this year.

6th. The diminution in the amount of Poollary tax in the Taluqs of Divi and Kykalur, is owing to this item which was formerly credited under that head, having been subsequently transferred from the head "Land Revenue" to that of Local Fund under the orders of the Accountant General, dated 3rd February 1859, No. 1,924.

7th. The slight variations in some of the Sundry Items call for no remark.

	Rs.
1. Revenue of the joint rent and Ryotwar villages after deducting remission	7,89,202
2. Sundry items in do. including Teerwajasty	62,204
3. Revenue of rented villages	30,346
4. Teerwajasty, Cuttoobady, &c., in Mokassa and Ag-graharums	54,775
Total.....	9,27,617

LAND REVENUE.—15. I beg to note in the margin the several items falling under the head of Land Revenue in the Government Taluqs, amounting to Rupees 9,27,617. This compared with the demand of Fusly 1267 (deducting therefrom the Poollary tax) shows an increase of Rupees 1,41,058.

Items.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Salt	2,61,252	2,40,816	...	20,436
2. Abkarry	61,062	47,000	...	14,062
3. Moturpha	18,595	18,708	113	...
4. Stamps	19,379	17,751	...	1,628
5. Sea Customs	295	4,035	3,800	...
Total.....	3,60,493	3,28,310	3,943	36,126
Net Decrease.....				32,185

16. The marginal abstract gives a comparative view of the Revenue derived from the Sundry Sources, viz., Salt, Abkarry, Moturpha, Stamps and Sea Customs. The detailed salt annual accounts in the prescribed forms are herewith submitted. The general results were as follows :—

	Maunds.
Quantity in store at the commencement of the Fusly.....	505,092
Do. manufactured within the Fusly.....	210,589
Total...	715,681
Of which sold for District Home consumption.....	88,438
For other Districts...	3,047
For the Nizam's territories....	153,918
Wastage...	245,403
Balance on hand...	5,856
	464,422

Of the 153,918 Maunds sold for the Nizam's territories, 91,732 Maunds were sold by the heap, and the rest as well as the quantity sold for other Districts by retail. In the inland sales the increase was Maunds 9,944, while the decrease in the quantity sold for other Districts and the Nizam's territories was Maunds 31,170, the net decrease being Maunds 21,226. Some of the Brinjaries who came from the Nizam's territories, found it more profitable to sell their cattle to the ryots, who gave very high prices for them, than to take back loads of salt.

ABKARRY.—17. The Abkarry farm of this District having been retained under Aumany in last year paid well. In this year, it was rented* out for five years

* Vide Board's Proceedings, dated 25th May 1858, No. 1,865. to the highest bidder, and his offer did not come up to last year's receipts.

STAMPS.—18. The falling off in the Stamp Revenue is owing to no stamps of high value having been purchased in the year under report.

SEA CUSTOMS.—19. There is an increase in the Sea Customs Revenue on account of both exports and imports in consequence of the collection of duty under Act VII of 1859 as shown below :—

Grains, &c.	Export.	Import.
	Rs.	Rs.
Jonnaloo, Paddy, &c.	1,02,111	1,29,570
Lamp and Gingely oil seeds.....	2,03,427	...
Pulse grains.....	1,34,227	2,128
Gruff goods.....	1,89,873	3,40,039
Sugar... ..	250	8,217
Total...	6,29,888	4,79,954
Last year ..	6,05,985	3,51,659
Increase...	23,903	1,28,295

The bulk of the trade is with Madras and Calcutta; the increase in the exports is Rupees 23,903 and in imports Rupees 1,28,295 compared with those of the preceding year. In the current year, the export of agricultural produce, &c., amounts to Rupees 4,39,765. There was, however, a decrease in the export of paddy of Rupees 70,769 below that of the last year, but the export of the other grains exhibits an increase of Rupees 1,95,338.

EXTRA REVENUE.—20. With respect to the variations in the different items under the head Extra Revenue, I beg to state that the increase under that head is owing to the money which has been held in deposit for a long time on account of the Inam lands incorporated with Sari, having been carried to the credit of Government under the orders of the Board of Revenue, dated 9th December 1858, No. 4,564. The decrease observable in the amount of tonnage duty is due to its having been entered under the head of Port Dues agreeably to the provisions of Act VII of 1858. The variations in the other items being slight, call for no explanation.

THE TOTAL D. C. B. OF REVENUE.—21. The subjoined table will exhibit the total Demand, Collection and Balance for the year under review under each head of Revenue.

It will be seen from the above that the total demand of district was Rupees 15,52,547, of which Rupees 15,47,330 were collected within the Fusly with the exception of Rupees 5,217, of which Rupees 3,619* and odd was due on Davercottah Estate, and Rupees 1,518† on the Government Taluqs exclusive of Sundry Items. This balance of Rupees 5,137 has been reduced by Rupees 1,331 by subsequent collections, the remainder being Rupees 3,803. In my last report, I stated that the balance due by the Cuttoobady Inams in the Sub-division was irrecoverable, and that I awaited a special report from the Sub-Collector. I have received but partial information on the subject; and I, therefore, shall submit a separate report as soon as I obtain complete information. Six of the 12 Tahsildars collected the entire revenues of their Taluqs within the Fusly. The Tahsildars maintained their characters for punctuality in this respect.

	Rs.
Recoverable on instalments already arranged.....	7,61
Doubtful for report, arrears of Fus- lies 1261, 1263, 1265 and 1267 being the Cuttoobady balance....	6,20
Recommendation for remission.....	15
Total...	14,00

GROSS COLLECTIONS AND CHARGES.—24. The Gross Collections and the Charges under all

the several heads, as the Civil Auditor has not passed the Bills on account of the salaries to be disbursed from the commencement of the Fusly for the fixed establishment of the Land Revenue which is annually sanctioned as well as of the amount of charges of manufactured salt, and of the Moturpha remission to be granted to the Zemindars. The commission of Stamps was charged in last year, but it was not the case in the year under report.

25. The Abkarri farm having been leased out, no cost was incurred for its management. Hence the decrease in the above two branches.

26. The report of land held by Native Officials, has not, I find, been prepared; it shall be sent up without delay. I have in the past Fusly received every assistance and support from my European and Native subordinates. I feel sure that A. Sheshiah, my late Head Sheristadar will, in his new and more responsible position, maintain the high character he has obtained. The Naib Sheristadar is with Mr. Ballard, and he has been doing his duty earnestly and honestly as I learn from that gentleman.

P. S.—I have the honor to forward Mr. Chaso's report on the Sub-division and its enclosures; it calls for no remark except that in paragraph 17; treating of what has been done in respect to Mr. Vertue's experimental cultivation, he notices that Rupees 14-0-8 have been collected from the original holder of the land; this, it seems, was done before their relative positions were fully understood, and it was, I believe, the intention of the then Sub-Collector to repay the ryot out of the collections from Mr. Vertue, but as this cannot now be done, I solicit sanction for the repayment of the sum.

IN CON. 6th OCTOBER, No. 5481.

From J. W. B. DYKES, Esq., Officiating Collector of GUNTOOR,

dated Gunttoor, 24th October 1859, No. 137.

* Sent in a separate packet.

I have the honor to forward the usual Statements* connected with the Revenue Settlement of this District for Fusly 1268 (1858-59.)

2. The Jamabundy Settlement was completed several weeks previous to my taking charge of the district. Of the 14 talooks, 11 were disposed of by Mr. Wood and 3 by the Head Assistant Collector Mr. Master. The following Statement exhibits the different stations at which the settlement and distribution of Puttahs took place.

NAMES OF TALOOKS.			Stations where the settlement and distribution of Puttahs took place.	No. of days occupied.	By whom made.	REMARKS.
9	Coorapad...	...	Crossoor... ..	8	Collector.	
10	Condaveed	...	Condaveed	5		
11	Nursarowpett...	...	Nursarowpett... ..	8		
5	Martoor...	...	Martoor... ..	7		
1	Pruttipad	...	Pruttipad... ..	5		
6	Repully...	...	Repully... ..	8		
7	Tenally..	...	Kolakaloor	7		
4	Ponneer...	...	Chabrole... ..	8		
8	Guntoor...	...	Guntoor... ..	6		
2	Mungalagherry...	...	Mungalagherry... ..	14		
3	Baupetla...	...	Baupetla... ..	15		
12	Innacondah	...	Innacondah... ..	7	Head Assistant Collector.	
14	Timmerecottah...	...	Mancherla... ..	7		
			Timmerecottah... ..			
			Goorjalah			
13	Datchapully...	...	Datchapully... ..	12		
			Pedigural			
				117		

3. No variations have taken place during the year under review in the number of villages and the tenures under which they are held, and the subjoined Memorandum show these particulars according to the Quinquennial Statement drawn up in 1855-56.

Number.	TALOOKS.	Government Villages.				Agraharums.			Jaghire.	Total.
		Land and Moturpha.	Moturpha.	Police.	Total.	Subject to Quit-rent.	Free gift.	Total.		
1		2	3	4	5	6	7	8	9	10
1	Pruttipad...	42	...	...	42	5	...	5	...	47
2	Mungalaherry...	65	1	...	66	5	1	6	1	73
3	Baupetha...	21	...	1	22	1	...	1	...	23
4	Ponnoor...	58	...	...	58	10	...	10	...	68
5	Martoor...	55	...	...	55	14	...	14	...	69
6	Repully...	68	1	...	69	8	...	8	...	77
7	Tenally...	46	...	...	46	12	...	12	...	58
8	Guntoor...	57	...	...	57	4	...	4	...	61
9	Coorapad...	122	...	...	122	20	1	21	...	143
10	Condaveed...	40	2	...	42	4	...	4	...	46
11	Nursarowpett...	80	...	...	80	18	1	19	...	99
12	Innacondah...	83	...	...	83	21	5	26	...	109
13	Datchapully...	57	1	...	58	8	...	8	...	66
14	Timmercettah...	80	...	...	80	8	1	9	...	89
	Total...	874	5	1	880	138	9	147	1	1,028

4. Statement No. 1, Column 4, herewith forwarded, shows the total number of Puttahs distributed this year for land held at the ordinary rates of Assessment amounting to 23,897, which falls short of those issued in Fusly 1267 by 1,647. This difference arises from the issue of fresh Puttahs in those cases only where changes have taken place this year in the Ryots' holdings. And, as recent orders are brought into effect, the number annually issued will probably become smaller still in the course of a few years. The total number of holdings, it will be observed from the foot note to Column 4, Statement No. 1, is 78,004.

STATE OF THE SEASON.—5. During the year under report the season was on the whole more

Months.	Fusly 1266.		Fusly 1267.		Fusly 1268.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
May...	4	...	...	9	1	2
June...	2	2	5	3	2	4
July...	3	9	2	7	5	3
August...	6	3	...	8	3	4
September...	2	8	11	4	7	...
October...	3	1	5	2	5	7
November...	4	3	4	7	1	2
December...	1	4	...	...	...	...
January...	...	...	...	...	...	...
February...	...	...	...	...	...	...
March...	...	8	...	...	...	...
April...	...	7	...	...	1	6
Total...	29	5	31	5	27	8

favorable than the preceding Fusly; the quantity of rain that fell is nearly the same as in Fusly 1267—Vide Comparative Memorandum in the margin. But the early rains were not favorable except in the Western talooks, where the Poonassa crops turned out well. In the months of September and October there was a heavy fall of rain by which Jonna crop suffered much in the Eastern talooks of Tenally, &c. But the season was generally good for the

Pyra or later crop, such as Verugu, Horse Gram and Bengal Gram; whilst the Kistna river, received its usual freshes and supplied sufficient water to the different channels for the wet crops in the Delta talooks of Poonoor, Baupetha, &c. These talooks yielded a good return this year, the details of which will be given in their proper place.

1 Coorapad.
1 Condaveed.
1 Nursarowpett.
1 Innacondah.
1 Datchapully.
1 Timmercettah.

6

6. The tanks in the Western talooks noted in the margin which depend upon the periodical rains did not receive a sufficient supply of water, and a large quantity of wet lands were therefore left uncultivated; whilst a great portion of the wet crop which was cultivated in those talooks entirely failed from the same cause.

7. During the year under report, the sanitary state of the district was somewhat better, in general, than in Fusly 1267. Vaccination was steadily attended to, though a somewhat smaller number of operations are reported, as shown in the margin, than in the preceding year, and these efforts to improve the sanitary state of the district were doubtless attended with much success. But fever prevailed to some extent in some of the talooks, and a large number of cattle perished from disease.

MONTHS.	Fusly 1267.		Fusly 1268.		Increase.		Decrease.		Per centage.	
	Jonna per Pooty or 800 Measures.	Paddy per Pooty.	Jonna.	Paddy.	Jonna.	Paddy.	Jonna.	Paddy.	Jonna.	Paddy.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
July, ...	28	28	37	34	9	6	...	...	31	21
August, ...	22	31	36	34	4	3	...	...	12	10
September, ...	37	34	36	33	...	...	1	1	3	3
October, ...	36	33	35	33	...	...	1	...	3	...
November, ...	31	29	35	32	4	3	...	...	13	10
December, ...	32	28	37	32	5	4	...	...	16	14
January, ...	34	31	35	33	1	2	...	...	3	6
February, ...	34	31	34	32	...	1	...	...	...	3
March, ...	33	33	36	32	...	...	3	1	8	3
April, ...	40	36	36	35	...	...	4	1	10	3
May, ...	41	38	37	35	...	...	4	3	10	8
June, ...	42	38	36	32	...	...	6	6	14	16
Total.....	426	390	430	397	23	19	19	12	...	...
Average...	35	33	36	33	...	...	...	...	...	...

9. Adverting to paragraph 3 of the Board's Circular, dated 2nd ultimo, No. 3467, with reference to the Price Current given in Statement No. 2, I have the honor to state, that as directed in paragraph 53 of the Manual on the Talook Accounts, a Register is kept in each talook in which the bazar prices are entered daily. At the close of each month, an average is struck, and an Abstract Statement is then sent to the Hoozoor, where, with reference to those Abstracts, a General Statement is prepared and sent to the Board monthly, showing the average prices of grain for the whole district.

10. The annexed Statement will exhibit the extent of Wet, Dry and Garden lands in occupation at the beginning of the Fusly under reference, the quantity given up by the Ryots subsequently, and that similarly taken up, together with the full assessment thereon, in comparison with the preceding Fusly 1267.

ITEMS.	Poonjah or					
	Fusly 1267.		Fusly 1268.		Increase.	
	Number of Acres.	Settlement.	Number of Acres.	Settlement.	Number of Acres.	Settlement.
1	2	3	4	5	6	7
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Holdings as they stood at the beginning of the Fusly. ...	812,553	13,70,863	841,571	14,20,327	29,018	49,474
Deduct given up. ...	21,870	32,316	20,357	33,447	...	1,131
Remainder...	790,683	13,38,537	821,214	13,86,880	30,531	48,343
Add new occupations...	50,888	81,790	80,021	1,31,542	29,133	49,752
Total...	841,571	14,20,327	901,235	15,18,422	59,664	98,095
Deduct waste remitted. ...	4,802	8,398	2,579	3,551	...	...
Remainder...	836,769	14,11,929	898,656	15,14,871	61,887	1,02,942
<i>Particulars.</i>						
Cultivation. ...	690,977	11,73,580	800,257	13,58,619	109,280	1,85,039
Madupu billu or pasturage...	60,302	95,638	41,421	63,929	...	...
Fallow charged....	85,490	1,42,711	56,978	92,323	...	...
Total...	145,792	2,38,349	98,399	1,56,252	...	...
Grand Total...	836,769	14,11,929	898,656	15,14,871	61,887	1,02,942

Dry Lands.		Totacal or Garden lands.							
Decrease.		Fusly 1267.		Fusly 1268.		Increase.		Decrease.	
Number of Acres.	Settlement.	Number of Acres.	Settlement.	Number of Acres.	Settlement.	Number of Acres.	Settlement.	Number of Acres.	Settlement.
8	9	10	11	12	13	14	15	16	17
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
...	...	8,833	42,863	8,892	40,262	54	...	...	2,601
1,518	...	134	3,311	248	1,103	114	...	...	2,202
...	...	8,701	39,552	8,644	39,153	...	...	60	399
...	...	138	710	192	790	4	80	...	...
...	...	8,892	40,262	8,826	39,943	...	...	56	319
2,223	4,847	69	344	23	71	...	...	46	273
...	...	8,823	39,918	8,813	39,872	...	...	10	46
...	...	8,271	37,947	8,534	38,607	263	760	...	...
18,881	31,709	...	...	...	...	...	...	...	...
23,512	50,338	552	2,071	279	1,265	...	...	273	803
47,333	82,097	552	2,071	279	1,265	...	...	273	803
...	...	8,823	39,918	8,813	39,872	...	...	10	46

Items.	Nunjah or					
	Fusly 1267.		Fusly 1268.		Increase.	
	Number of Acres.	Settlement.	Number of Acres.	Settlement.	Number of Acres.	Settlement.
	18	19	20	21	22	23
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Holdings as they stood at the beginning of the Fusly ...	38,331	2,44,010	44,704	2,81,688	6,373	37,678
Deduct given up ...	1,157	7,681	609	9,483	...	1,802
Remainder...	37,174	2,36,329	44,095	2,72,205	6,921	35,876
Add new occupations ...	7,530	45,359	9,129	51,889	1,599	6,530
Total...	44,704	2,81,688	53,224	3,24,094	8,520	42,406
Deduct waste remitted...	1,290	9,469	2,053	12,020	763	2,551
Remainder...	43,414	2,72,219	51,171	3,12,074	7,757	39,855
<i>Particulars.</i>						
Cultivation ...	30,048	1,95,022	43,967	2,67,236	13,919	72,208
Madupu billu or pasturage ...	...	...	...	...	...	...
Fallow charged ...	13,366	77,197	7,204	44,844	...	...
Total...	13,366	77,197	7,204	44,844	...	...
Grand Total...	43,414	2,72,219	51,171	3,12,074	7,757	39,855

Wet Lands.		Total.							
Decrease.		Fusly 1267.		Fusly 1268.		Increase.		Decrease.	
Number of Acres.	Settlement.	Number of Acres.	Settlement.	Number of Acres.	Settlement.	Number of Acres.	Settlement.	Number of Acres.	Settlement.
24	25	26	27	28 *	29	30	31	32	33
Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
...	...	8,52,722	16,57,726	895,167	17,42,277	35,445	84,551	...	...
548	...	23,161	43,303	21,211	44,039	...	731	1,917	...
...	...	8,36,551	16,14,418	8,73,953	16,98,238	37,392	83,820	...	...
...	...	53,606	1,27,859	89,342	1,84,221	30,736	56,362	...	...
...	...	8,95,167	17,42,277	9,63,295	18,82,453	68,128	1,40,182	...	...
...	...	6,161	18,211	4,655	15,642	...	...	1,506	2,569
...	...	8,89,006	17,24,066	9,52,640	18,66,817	63,634	1,42,751	...	...
...	...	7,29,290	14,06,419	8,52,753	16,64,456	1,23,462	2,58,007	...	...
...	...	60,302	95,638	41,421	63,929	...	...	13,881	31,709
6,162	32,353	99,408	2,21,979	64,451	1,33,432	...	...	34,947	83,547
6,162	32,353	1,59,710	3,17,617	165,882	2,02,361	...	...	59,828	1,15,256
...	...	8,89,006	17,24,066	958,640	18,66,817	69,634	1,42,751	...	...

11. It will be seen from the above Statement that the extent of dry lands given up this year by Ryots, falls short of that of the past Fusly by Acres 1,513. Under the head of Total or Garden, the extent relinquished shows an increase of Acres 114, but a decrease of Rupees 2,202 in the assessment, in consequence of the amount of the last Fusly's relinquishment having included the reductions then made in the assessment on certain Garden lands, whilst no such reductions have been made this year.

12. The extent of relinquishments under the head of Nunjah or Wet is less than in Fusly 1267 by Acres 548, but the assessment on the land relinquished exceeds by Rupees 1,802, as it includes the reductions of assessment on Nunjah lands made under the orders of Government under date the 18th December 1857.

13. Under the head of Dry lands, there is an increase in the quantity taken up by the Ryots for the year under review amounting to Acres 61,887, assessed at Rupees 1,02,942. This is to be attributed to the favorable nature of the season, to good markets which have induced almost all classes of people to turn their attention to agriculture, to recent reduction of assessment on the Dry lands where found to be heavy under orders of Government, and a free use of the Cowle tenure, and also to the amount of money put in circulation, and the impetus given to trade of late years by the expenditure on Public Works.

1. Pruttipad.
2. Mungalagberry.
3. Baupetla.
4. Ponnor.
5. Tenally.
6. Repully.
7. Guntoor.

14. The extent of Wet lands in occupation shows an increase in the year under review of Acres 7,757, assessed at Rupees 39,855. This increase has arisen chiefly in the Delta talooks, and would have been more marked, had it not been for the lands left waste, and for failure of crops under the tanks depending upon the local rains, further particulars regarding which will be given subsequently.

15. The extent of Dry, Wet and Garden lands actually cultivated during the year under report shows an increase of Rupees 1,42,742, the details of which are given in the annexed Abstract, and the causes of which have been already referred to.

ITEMS.	Fusly 1267.		Fusly 1268.		Increase.		Decrease.	
	Land.	Assess-ment.	Land.	Assess-ment.	Land.	Assess-ment.	Land.	Assess-ment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Dry	690,977	11,73,580	739,177	12,57,006	48,200	84,326	...	...
Wet	30,048	1,95,922	41,423	2,34,035	11,375	59,008	...	...
Garden	8,271	37,847	8,200	37,255	...	...	71	592
Total...	729,296	14,06,449	788,800	15,19,191	59,575	1,43,334	71	592
				Deduct Decrease...	71	592		
				Net Increase...	59,504	1,42,742		

16. The remissions allowed during the Jamabundy settlement of the year under report on each item of Dry, Wet and Garden lands amounted to Rupees 1,91,927, and were made upon due inquiry, as detailed in the following Abstract of Statement No. 4 which is herewith sent, and will afford full particulars.

ITEMS.	Dry.		Garden.		Wet.		Total.		Differ ence.	
	Fusly 1267.	Fusly 1268.	Fusly 1267.	Fusly 1268.	Fusly 1267.	Fusly 1268.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 On entire fields... ..	1,266	1,038	110	3	61,296	27,588	62,672	28,629	...	34,043
2 On portions of do	...	...	...	...	3,300	12,324	3,300	12,324	9,024	...
	1,266	1,038	110	3	64,596	39,912	65,972	40,953	9,024	34,043
3 On short produce... ..	14	..	..	..	8,414	1,355	8,429	1,355	...	7,073
4 Shavy or failure of crop from drought... ..	...	...	...	...	3,653	2,279	3,653	2,279	...	1,374
5 Failure from inundation... ..	...	...	...	...	17,768	1,106	17,768	1,106	...	16,662
Total...	1,280	1,038	110	3	94,431	44,652	95,821	45,693	9,024	59,152
6 Fasil cummee... ..	...	...	464	11	...	...	464	11	...	453
7 Cowle remissions... ..	47,815	79,299	4	2	32,068	37,933	79,887	1,17,234	37,347	...
8 Usual remissions... ..	19,841	18,556	75	75	30	68	19,946	18,699	...	1,247
9 Vundra... ..	9,933	9,371	524	488	46	93	10,563	9,952	...	611
	78,929	1,08,264	1,177	579	1,26,575	82,746	2,06,681	1,91,589	46,371	61,463
Sundry remissions... ..	306	304	14	23	65	11	385	338	...	47
Grand Total...	79,235	1,08,568	1,191	602	1,26,640	82,757	2,07,056	1,91,927	46,371	61,510
								Deduct Increase	46,371	
								Net Decrease.....		15,139

Fusly 1267....	95,821
" 1268....	45,693
Decrease...	50,128

17. From the above Statement it will be observed that the amount of remissions allowed during the year under review on account of waste whether in Dry or Wet lands, as well as for failure of crops, short produce, &c. on irrigated lands, is far less in five of the items than in last year, and that deducting Item No. 2 in which there was an increase, the net decrease in the remissions granted amounts to Rupees 50,128.

18. The remission on entire dry fields amounted to Rupees 1,038, of which Rupees 423 were on lands ploughed, but not sown in the Palnad talooks, where such remissions have been usually granted hitherto. The remaining Rupees 610 were remitted on account of lands left waste from death, desertion or poverty in the other talooks.

19. A further sum of Rupees 27,588 was remitted on entire fields entered under the head of "Wet lands," but left uncultivated in the 11 talooks noted marginally, and of this sum Rupees 20,013 were allowed in the two Delta talooks of Ponnor and Repully alone. Dry lands had been taken up largely to be converted into Wet; but irrigation had not been brought into play, for different reasons, and in such cases, where the reasons were deemed sufficient, a sum equal to the dry sist was charged, and the balance was remitted. As regards the remaining sum of Rupees 7,575, it was remitted on lands which are situated under tanks in the other talooks depending upon the local rains, and had been left waste for want of a sufficient supply of water. From the level nature of the country and

their small capacity in consequence, the tanks of this district to afford sufficient water for the existing irrigation require, I am informed, to be twice or thrice filled, which was not the case during the past season.

20. The Item No. 2, showing remissions on "portions of fields," shows an increase of Rupees 9,024 in the remissions granted under that head, the causes of which are as follows :—

21. In this district each number in the dry classes contains a large extent of land generally speaking. In many cases the Ryots applied for the whole of such fields to convert them into Wet in the Delta talooks, and it will be observed that in the previous year a large amount of remissions had been granted, where these large fields, though occupied to the exclusion of others, had been left wholly waste. In this year Mr. Wood took measures to prevent the continuance of this system. More land was *bond fide* brought under occupation; and whilst the remissions on entire fields have been greatly diminished, on the other hand, it was found necessary to increase the remissions where portions of fields were still left unirrigated. Such portions were assessed for dry cultivation, and the balance was remitted.

22. The Wet crop in the talooks of Repully, Ponnor, Mungalagerry and Guntoor suffered in some instances under the Kistna Channels from want of water this year, and yielded so poor a crop, that a sum of Rupees 1,355 was of necessity, remitted in the assessment after proper enquiry. "Shavy," or total failure of the Wet crop having occurred this year in the talooks of Baupetla, Coorapad, Nursarowpet, Datchapully, &c., on lands assessed at Rupees 2,279 from want of water, remissions to that amount were granted in accordance to the existing practice hitherto—

1. Mungalagerry ...	19
2. Baupetla ...	230
3. Ponnor ...	48
4. Coorapad ...	1,073
5. Condaveed ...	25
6. Nursarowpet ...	551
7. Innacondah ...	13
8. Datchapully ...	312
9. Timmercottah ...	8
Total...	2,279

Vide Statement No. 5.

23. A sum of Rupees 1,106 was also remitted under the Item of No. 5, "Failure from inundation." In some of the low lying villages in Ponnor and Baupetla, the crops were swamped by the Kistna Channels, and from similar causes elsewhere the crops having failed entirely, the above remissions were considered absolutely necessary.

24. In allowing the foregoing remissions under different heads, strict inquiry was made and remissions were only granted in cases where such an indulgence was unavoidable. As regards the Delta talooks the Engineer Department was also consulted in respect to the supply of water, &c.

25. The remission of a small sum of Rupees 11, on account of "Fussil cummee," was granted on garden lands in the talook of Martoor from there having been no 2nd crop. This remission has been usual hitherto, but will not be granted in Fusly 1269, as the assessment on Garden lands has been reduced under the orders of Government dated 18th September 1857, No. 956, and conveyed in the Board's Proceedings of the 25th idem. In the other talooks all such remissions have already ceased.

26. The following Statement will exhibit the Cowle remissions of the year in review, which amounted to Rupees 1,17,234 on Dry, Wet and Garden lands, and exceeded the similar item in the year preceding, by Rupees 27,347. This excess is attributable to a greater extent of land having been taken up on Cowle tenure this year in consequence of the favorable nature of the season :—

No.	Talooks.	Dry lands.	Gardens.	Wet lands.	Total.
		Rs.	Rs.	Rs.	Rs.
1	Pruttipad,	7,163	2	455	7,620
2	Mungalagerry,	9,724	...	2,030	11,754
3	Baupetla,	2,810	...	991	3,801
4	Ponnor,	1,560	...	10,255	11,815
5	Martoor,	6,271	...	...	6,272
6	Repully,	12	...	...	12
7	Tenally,	1,702	...	24,202	25,904
8	Guntoor,	9,323	...	...	9,323
9	Coorapad,	13,026	...	...	13,026
10	Condaveed,	9,142	...	...	9,142
11	Nursarowpet,	9,300	...	...	9,300
12	Innacondah,	2,891	...	...	2,891
13	Datchapully,	3,597	...	...	3,597
14	Timmercottah,	2,777	...	...	2,777
Total.....		79,299	2	37,933	1,17,234

27. Under the head of Mamool remissions there is a decrease of 1,247 Rupees caused by the relinquishment of lands on which a portion of the assessment has been remitted from the time of the late Zemindars, and by the resumption of similar indulgences in the three talooks noted in the margin.

28. As regards the disposal of the above entry in all other talooks, as stated in paragraph 23 of the Report on the settlement of the past Fusly 1267, the necessary information has been received from certain talooks, and on the receipt of the same from the other talooks measures will be adopted on the subject.

29. The amount of the Vundra Remission of Fusly 1268, now under reference, is less than that of the preceding year by Rupees 611, which has been occasioned by the resumption, as usual, of "Vundras" on the death of incumbents, or from the cultivation of such land having been carried on by others.

30. In carrying out the orders of the Board of Revenue, dated 3rd June 1858, No. 2,030 for the continuance of Vundra Remissions to Curnums in office, due attention is paid in each case to the present emoluments of the Curnum claiming such remissions, and the requisite sanction is only given in cases where the same are so small as to render the Vundra Remission absolutely necessary.

31. The demand for Sundry Items, such as Hill Rents, &c., falls short of that of the preceding year in a sum of Rupees 1,879 as detailed in the annexed Memorandum :—

ITEMS.		Fusly 1267.	Fusly 1268.	Difference.	
				Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Rent of Hill and Jungles.	16,898	17,084	186	...
2	Chayroot Rent.	8,374	6,242	...	2,132
	Total...	25,272	23,326	186	2,132
3	Quit Rent on Inams.	56,201	55,997	...	204
4	Fruit Trees... ..	3,860	3,145	...	715
5	Sundry Items... ..	7,208	8,194	986	...
	Total—Vide Statement No. 4...	92,541	90,662	1,172	3,051
6	Shrotrium on Agraharums.	18,263	18,263	...	...
	Grand Total...	1,10,804	1,08,925	1,172	3,051
			Deduct Increase...	1,172	
			Net Decrease.....		1,879

Fushies. Rs.
 1262...4,519
 1263...2,748
 1264...8,566
 1265... " "

1266...1,847
 1267...8,374
 26,054

Average 5,211
 1268...6,242

Increase 1,031

a small sum of Rs. 94.

32. It will be seen that the rent of Chayroot shows a decrease of Rs. 2,132. It however exceeds the average amount of the past five years by Rs. 1,031 as detailed in the margin. The above decrease has been partly occasioned by the change of system. From the quantity of land, or rather sand, now occupied by each Ryot, the area available for the operations of the renter is considerably smaller; whilst the growth of the root being spontaneous, the value of the rent is liable to yearly changes in value.

33. The decrease under the head "Revenue from Fruit Trees," is owing to a large number of topes held under the renting system having been given for land rent this year under orders of Government.

1 Pootla Kurchoo or fee recovered on dry Inams cultivated.
 1 Do. on Wet Inams.
 1 Profit derived from Inams of Palnad Carnums to whom a fixed salary was given in lieu.

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35. The subjoined Statement will exhibit the extent of Wet lands cultivated under the Kistna Channels, and under tanks and Koondaroo compared with the preceding Fusly 1267, together with the amount of assessment fixed thereon. It will be observed that there is a net increase in the area brought under irrigation under the Kistna Channels of 6,998 acres. But this Statement, I must add, is not correct as to details of Kistna irrigation, inasmuch as it does not show separately the Bank Channel, which is a main line. Orders have been issued to have this want supplied next year :—

34. The Sundry Items show an increase of Rupees 986 in consequence of the sums realized from the different sources detailed in the margin having been included with the "Sundry Items," as stated in paragraph 7 of Mr. Wood's letter, dated 18th January 1859, No. 5.

ITEMS.	Fusly 1267.		Fusly 1268.		Increase.		Decrease.	
	Extent of land.	Assessment.	Extent of land.	Assessment.	Extent of land.	Assessment.	Extent of land.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Toongabbhadra Channel Nul-lamadah, &c....	18,891	47,363	19,169	90,884	278	43,491	...	..
Baupetla Tank.	4,573	20,074	3,693	18,218	...	...	880	1,856
Nizampatam Channel. ...	3,617	7,398	8,829	22,338	5,212	14,940	...	...
Total...	27,081	74,865	31,691	1,31,440	5,490	58,431	880	1,856
Other small Kistna Channels.	5,928	14,217	8,316	39,149	2,388	24,932	...	...
Total...	33,009	89,082	40,007	1,70,589	7,878	83,363	880	1,856
Koondaroo Marsh.	2,206	12,416	2,255	15,585	49	3,169	...	...
Tanks dependent upon rain ..	8,199	47,516	8,909	49,700	710	2,184	...	...
Total...	10,405	59,932	11,164	65,285	759	5,353	...	...
Grand Total...	43,414	1,49,014	51,171	2,35,874	8,637	88,716	880	1,856

36. The extent of Wet cultivation in the lands held at the ordinary rates of assessment under the Kistna Channels for Fusly 1268 exceeds that of the past year, it has been shown in the preceding paragraph, by 6,998 acres, the greater part of which on examining the Returns in the preceding paragraph, is found in the two talooks of Tenally and Repully. There has been an increase, it will be observed, in all the Delta talooks save one. And the proportions of this increase to the area irrigated in the previous year are shown in Column 9 of the annexed Statement, which also gives, talook by talook, the average area irrigated for nine years up to Fusly 1263, the year immediately preceding the construction of the annicut, and exhibits the total increase since then in the irrigated area in each talook, and its per centage where a comparison is possible.

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38. The Statement given above does not, however, show the total extent of land at present enjoying the benefits of irrigation. It only shows the land, held at the ordinary rates of assessment, that has been cultivated with transplanted paddy. It does not show the extent to which dry crops on these lands have been assisted from the Channels; and it does not show the extent to which Inam lands have been irrigated either for transplanted paddy or otherwise. With regard to the Inam irrigation, I am unable to give any comparison of the present area with the extent to which these lands were irrigated before the annicut was built, as there are no accounts in this office at present available for that purpose. But orders have been issued for a careful preparation of these most important returns. In the next annual report, it will, I trust be possible to give full information on this subject; and, in the meanwhile, I beg to submit the following Statement, which shows the exact extent to which the Channels have been used in the Fusly 1268 according to the Revenue Returns, and shows further the rates of assessment under each head:—

TALOOKS.	Number of Villages.	Chery or Government Land.									Ordinary Wet Cultivation.	
		Wet.				Water Tax levied when dry Crops have been irrigated.			Total.			
		Land.	Full Assessment.	Janabundy Settlement.	Rate per Acre.	Land.	Tax.	Rate per Acre.	Land.	Assessment.	Land.	Assessment.
		1	2	3	4	5	6	7	8	9	10	11	12	13
		Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Acres.	Rs.
1 Mungalagberry...	4	649	4,239	2,259	3-7-8	159	159	1	809	2,418	...	...
2 Tenally. ...	29	6,964	39,436	15,078	2-2-8	202	452	2-3-10	7,166	15,530	...	...
3 Repully. ...	38	8,316	46,089	38,554	4-10-2	2,639	2,886	1-1-6	10,955	41,440	596	596
4 Ponnoor...	32	16,294	97,555	70,617	4-5-4	655	655	1-0-0	16,949	71,272	1,087	1,687
5 Baupetla. ...	6	7,555	45,578	37,426	4-15-8	13	13	1-0-0	7,568	37,439	717	717
6 Pruttipad. ...	1	145	869	869	6-0-0	4	7	1-12-0	149	876	...	...
7 Guntoor...	1	84	505	418	4-15-7	57	57	1-0-0	141	475	...	...
Total...	111	40,007	2,34,321	1,65,221	4-2-1	3,729	4,229	1-2-2	43,736	1,69,450	2,400	2,400

Inam lands.											Total extent and irrigation assessment on Chery and Inam lands more or less under irrigation.		
Dry Converted into Wet Cultivation.				Total.		Water Tax levied where dry Crops have been irrigated.			Total.				
Land.	Full Settlement.	Janabundy Settlement.	Rate per Acre.	Land.	Tax or Assessment.	Land.	Tax.	Rate per Acre.	Land.	Tax.	Land.	Assessment.	Rate per Acre.
14	15	16	17	18	19	20	21	22	23	24	25	26	27
Acres.	Rs.	Rs.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.
49	195	62	1-4-7	49	62	...	...	...	49	62	857	2,480	2-14-4
969	3,877	1,252	1-4-8	969	1,252	25	51	2-4-0	994	1,303	8,160	16,833	2- 1-0
...	...	...	...	596	596	768	833	1-1-4	1,364	1,429	12,319	42,869	3-11-7
1,238	4,952	1,570	1-4-3	2,325	2,657	161	161	1-0-0	2,486	2,818	19,435	74,390	3-13-0
51	296	85	1-10-8	768	802	...	...	...	768	802	8,336	38,241	4- 9-5
...	...	...	...	...	...	23	23	1-0-0	23	23	172	699	5- 3-8
...	...	...	...	...	...	...	...	...	...	...	141	475	3- 6-0
2,307	9,230	2,969	1-4-7	4,707	5,369	977	1,068	1-1-6	5,684	6,437	49,420	1,75,887	3- 9-0

29. From this statement it will be seen that the total area irrigated for transplanted paddy under the Kistna Channels in Fusly 1268 was 44,714 acres. Whilst, including the extent to which water was used for dry crops, the total area more or less irrigated was 49,420 acres. And this includes, I must explain, with reference to the Board's remarks in paragraph 9 of their Proceedings of the 11th October 1858, No. 3810, the area previously irrigated, whether from tanks or channels, as well as that brought under irrigation since the construction of the annicut. On 49,420 acres the assessment is shown as Rupees 1,75,887, which comprises the full assessment leviable for the year in question on the wet lands held at the ordinary rates of assessment, the water cess similarly leviable on Inams, and the water cess levied on the dry crops more or less irrigated under either tenure, but not the regular assessment, where such was due in the latter case. Thus composed the gross revenue in the year in question on Kistna irrigation in the district of Guntoor may be fairly estimated at Rs. 3-9-0 per irrigated acre. And before going further, it will be as well to refer here to the rates under each head, and state briefly the mode in which the water cess is fixed at present in the different talooks.

40. In Ponnoor, where the total increase in the irrigated area has been the largest, the full assessment is Rupees 6 for all lands, without reference to the quality of the soil. But this rate is not exacted at once. Three years are allowed; and the assessment is raised gradually at the rate of 2 Rupees per annum; supposing the original assessment on the land to be below Rupees 2 per acre, in which case it is raised the first year to Rupees 2, the second to Rupees 4, and the third to Rupees 6 per acre. On the other hand, if the dry assessment is above Rupees 2 per acre, no change is made for the first year, nor for the second year if above Rupees 4; but in the third year the assessment is finally raised to Rs. 6 per acre, which it will be observed is a consolidated assessment, and includes in all cases both the dry assessment and the water rate. That the rate and the mode of imposing it has not been found to press hard on the gains of the ryots in the talook in question, is fully proved by 11,403 acres having been taken up under the above conditions in five years.

41. In Tenally, where the actual increase in the area irrigated in Fusly 1268 compared with Fusly 1267 has been so large, and in Mungalagerry also a different system has been pursued. For the first year of irrigation, however small may be the amount of the dry assessment, no change is made; the assessment is only raised on the second year's irrigation, and a water rate of Rupees 4 per acre is imposed gradually by a successive rise of Rupee 1 per annum in addition to the original dry assessment whatever that may have been. In this way, as might be expected, the present rate of demand per acre is much lighter in Tenally and Mungalagerry than in Ponnoor. The conditions under which wet cultivation may be here undertaken have been from the first far more favorable. And it will be observed that the difference has been made most wisely. The Tenally ryots were entirely new to the work when annicut irrigation began, they held back notwithstanding all that was done in their favor; but they now have got their eyes opened, and it is probable will take up land as fast as it can be made available, whether the present distinctive rates are continued or a uniform system everywhere introduced in future. For Garden lands converted into rice cultivation in the two talooks under review, different rates have been fixed, which are considerably higher. But as the ryots have not availed themselves of these provisions to any large extent, they need not be discussed.

42. Repully like Ponnoor was one of the three irrigating talooks, when annicut irrigation began, but has been treated very differently. Here irrigation is assessed at once at the full rate, and the rate is fixed with reference to the rates paid by neighbouring lands under irrigation, and of a like quality. The increase in this talook in the irrigated area of 2,388 acres, compared with the previous year, is an additional reason for considering distinctive rates now no longer necessary. In Pruttipad and Guntoor the same system is pursued as in Repully.

Ordinarily as- sessed Col. 3...	Irrigated Area.	
Inam Col. 18...	40,007	
	4,707	
Total...	44,714	

43. There now only remains the talook of Baupetla to be considered. And here it will be observed there has been a decrease this year of 968 acres. In Baupetla the assessment is fixed on lands brought newly under irrigation in the same manner and at the same rates as in Ponnoor. The difference of results whether as regards the comparison between the last two years or the total increase, is therefore very striking. And remembering that Baupetla was also an old irrigation talook, it seemed probable that old rates of assessment had something to do with the said difference. Running the eye down column 6 of the Statement given at paragraph 38, it will be observed that the present consolidated assessment varies from Rupees 2-2-8 in Tenally, to Rupees 6 per acre in Pruttipad. And seeing that in Baupetla the rate is Rupees 4-15-3 per acre, I was inclined to believe that a high assessment on the old irrigation had been the cause of the decrease above referred to in the irrigated area in this talook. The ryots, I thought, had thrown up the high assessed lands to get wet cultivation on better terms elsewhere. A most careful inquiry was, however, made at the Jamabundy. And from the information then collected, as well as the monthly reports,* it would appear that the cause of the decrease is to be found in a murrain, which attacked the cattle of that talook last season, and was duly reported. The rate of assessment on the irrigated lands relinquished is Rupees 4-11-0 per acre.

44. Where water has been taken to assist the cultivation of dry crops a water cess of Rupee 1 is levied unless water was taken similarly the previous year, in which case a water cess of Rupees 2 is levied per acre. But if a year has intervened in the use of the water, the water cess is again only Rupee 1 per acre. This system applies to the whole Delta. It has therefore the merit of uniformity. But that is its only merit. The system is otherwise, it seems to me utterly unsound. It is open to all that can be said against the old system of perpetual interference, and, if the water is not measured, is apparently in direct opposition to the principles laid down in paragraph 18, Minutes of Consultation, Revenue Department, No. 329 of 1858.

45. On 40,007 acres irrigated for transplanted paddy, the settlement was Rupees 1,65,221 and the rate per acre Rupees 4-2-1, and on 3,729 acres, which was similarly the total area to which water was taken for the use of dry crops in the ordinarily assessed lands, the water cess levied was Rupees 4,229 or Rupee 1-2-2 per acre. And the total demand thus fixed on 43,736 acres more or less irrigated was Rupees 1,60,450.

46. The system pursued in the assessment of irrigation in Inams is uniform throughout. Where water is used for dry crops it is the system just described for lands less favorably assessed. Where Inams, originally entered as irrigated, are irrigated from the annicut channels, a water cess of Rupee 1 per acre is levied. And where dry Inams are similarly brought under irrigation, a water cess of Rs. 4 per acre is imposed gradually by a successive rise of Rupee 1 per annum as on other lands in Tenally and Mungalagerry. Altogether 5,684 acres of Inam lands were more or less irrigated, and the water cess levied thereon was Rs. 6,437.

* Jamabundy Settlement on Sary and Inam lands...	1,75,887
Amount to be brought to account in future Fuslies...	75,361
	2,51,248

Acres.	Settlement.
+ 40,007	1,65,221
+ 2,307	2,969

47. Taking the total sum levied on both descriptions of irrigation and in both descriptions of land, it will be observed that the total demand for the current year, so far as water is concerned, is Rupees 1,75,887. And by referring to columns 4 and 15, it will be further observed that this sum will be further raised to Rupees 2,51,248,* when the full rates fall due. Taking the lands irrigated for transplanted paddy only, the rates will then be Rupees 4-2-1,† for lands assessed at the ordinary rates of assessment, and Rupees 1-4-7,‡ for Inam lands per acre, supposing no changes to take place in the meanwhile in the extent under irrigation.

48. There has been the usual tendency to take up the rich lands in the beds of tanks. But finding there had been a short supply of water last year for the land already under irrigation, it seemed to me advisable, if for this reason alone, to put a stop to this mode of extending the irrigated area. And in correspondence with the District Engineer* positive instructions have been issued† for the strict preservation of all tanks really effective and capable of being used for the storage of water.

49. On the 16th November last, a letter was received from the Department Public Works that the supply of water in the Kistna was quite inadequate to the cultivation, and that in consequence all sluices must be "closed for two days in each week," which measure was accordingly carried out. It was probably not that the supply of water in the river was inadequate, but that the present arrangements for securing that supply were inadequate. But be that as it may, with this fact on the records, I can see no safe grounds for expecting any further increase on a large scale at present in the irrigated area, under the annicut channels in this district.

50. With regard to any increase in the revenue that might be expected eventually from a portion of this area being cultivated with a second crop, it is equally impossible to give any precise information at present. The present rates were, I believe, intended to include second crop cultivation. They were meant to be a consolidated assessment for the present, for wet cultivation all the year round. No attempt has been made to impose an additional assessment. The ryots have been urged to avail themselves of the great advantages thus placed within their reach. And it would be scarce possible to conceive a more striking instance of the force of custom in this country. Although the tanks have been filled to the brim at the close of the year, and the cultivation of a second crop was not only a certainty, but must be a clear profit, the ryots have steadily refused to have anything to do with it. And I believe the only remark they make as yet on the subject is, that the filling the tanks has killed their cattle. Doubtless before long there will be a change, and in the course of a year or two it is to be hoped that the advantages of a second crop will be fully recognised.

51. In the accompanying Abstract, I beg to show what has been the actual increase of Revenue for each year since annicut irrigation commenced. The particulars are given in Statement No. 19. And from this Abstract it will be observed that the progress has not been very steady. It has varied considerably. In Fusly 1266, the increase was Rupees 66,402. In Fusly 1267, the increase in the Revenue was only Rupees 35,614. Whilst in the year under review the increase

* Proceedings Board of Revenue, 11th October 1858, No. 3810, paragraph 2.
† in the Revenue over and above the average Revenue, before annicut irrigation came into play, is Rupees 1,07,312 which, with reference to the Board's remarks* previously referred to, may be considered as an increase that legitimately belongs to the head of profits derived from that work. The total amount to be put down under that head is similarly shown to be Rupees 2,40,742.

	Full Assessment to be eventually charged.	Actual Settlement.	Increase.
	Rs.	Rs.	Rs.
Average Revenue before the annicut	...	68,575	...
In the 1st year 1264...	1,02,313	83,487	14,912
2nd year Fusly 1265	97,265	85,977	16,502
3rd year " 1266	1,60,472	1,34,977	66,402
4th year " 1267	1,33,967	1,04,189	35,614
5th year " 1268	2,34,321	1,75,887	1,07,312
Total Increase of Revenue...	...	...	2,40,742

INDIGO.—52. The extent of land cultivated with Indigo during the year under report shows an increase of acres 818 above that of the last year. Indigo has been in greater demand, and the annexed Memorandum will show the particulars, Talookwar, of the increased area under cultivation:—

TALOOKS.	Fusly 1267.		Fusly 1268.		Increase.		Decrease.	
	No. of Vats.	Acres.	No. of Vats.	Acres.	No. of Vats.	Acres.	No. of Vats.	Acres.
1	2	3	4	5	6	7	8	9
1 Pruttipad ...	1	50	1	34	...	...	...	16
2 Mungalagherry...	...	...	3	194	3	194	...	...
3 Baupetla...	65	8,145	65	7,222	...	...	...	923
4 Ponnor ...	6	489	6	56	...	...	...	403
5 Martoor...	30	1,299	30	1,292	...	...	...	7
6 Repully ...	3	527	3	732	...	255	...	...
7 Tenally...	9	238	9	477	...	189	...	...
8 Guntoor ...	2	20	2	75	...	55	...	...
9 Coorapad ...	1	104	1	222	...	118	...	...
10 Condaveed...	1	51	1	108	...	57	...	...
11 Nursarowpet ...	3	262	3	267	...	5	...	...
12 Innacondah...	35	1,755	35	2,452	...	697	...	...
13 Datchapully ...	3	271	4	459	1	188	...	...
14 Timmirecottah...	19	1,273	33	1,687	19	409	...	...
Total...	178	14,539	201	15,357	23	2,167	...	1,349

ITEMS.	Fusly 1267.		Fusly 1268.		Increase.		Decrease.		COTTON.—53. During the year under reference, the produce of Cotton was much larger than in the last year, whilst prices are rising. The increase in the extent of cultivation of that crop is shown in the margin.
	Acres.	Sist.	Acres.	Sist.	Acres.	Sist.	Acres.	Sist.	
Government lands.....	62,926	Rs. 95,961	76,196	Rs. 1,20,722	13,270	Rs. 24,761	...	...	
Inams.....	39,909	55,400	42,122	57,264	2,213	1,884	...	...	
Total...	1,02,835	1,51,361	1,18,318	1,78,006	15,483	26,645	...	...	

SUGAR-CANE.—54. No commencement has been made as yet by the Guntoor ryots in the cultivation of Sugar-cane, and till the labour market becomes more settled, there is not much chance of success, even if a commencement were made; whilst the high prices to be obtained for crops, that require but little capital for their cultivation, and can be realized on in a few months, effectually check any progress in the cultivation of Cane, the characteristics of which are exactly the reverse.

SANDY SOIL.—55. The Settlement of the Garoovoo or sandy soil tracts shows an increase of Rupees 3,078. This is the result of a corresponding increase in the ryots' holdings, of which the subjoined Memorandum exhibits the particulars:—

TALOOKS.	Fusly 1267.		Fusly 1268.		Difference of Revenue.	
	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.
	Acre.	Rs.	Acre.	Rs.	Acre.	Rs.
Ponnoor	1,642	3,967	1,654	3,999	32	...
Baupetla	18,038	41,152	18,536	42,355	1,203	...
Repully	6,876	13,015	7,844	14,858	1,843	...
Total...	26,556	58,134	28,034	61,212	3,078	...

56. It must, however, be here brought to the notice of the Board that numerous petitions have been received from the holders of "Garoovoo," which have not yet been attended to, and are all directly connected with the relinquishment of the land. They may be classed under three heads—First Permission to relinquish the land as unfit for cultivation, or for an alleged want of sufficient means on the part of the holders to cultivate it.

2ndly, By transfer from one ryot to another. And 3rdly, By exchange of their present holdings, for other Garoovoo, for certain reasons assigned. But as "Khayem" or permanent Puttahs were granted to the ryots for these Garoovoo lands, as stated in paragraph 24 of the Report on the Settlement of Fusly 1266, no decisive steps have been taken as yet to meet the ryots' views in this matter. In the words of the paragraph just referred to, "the ryots have been clearly informed that they will never be permitted to relinquish any portion of their farms," and this policy has been hitherto considered to have the approval of the Board, and has been rigidly adhered to. Now, however, there is reason to believe, that there has been mis-apprehension in this respect.

57. On a Petition No. 1684 of 1859, from C. Soobbiah, &c. of Baupetla, the Board have passed an endorsement dated the 28th June last, to the effect that "the petitioner may, if he chosses, resign the whole of the land included in his permanent Puttah, but he cannot be permitted to resign a part of it." And on the strength of this endorsement orders have been issued for an inquiry into the various complaints which, as already stated, have been received from time to time regarding the Garoovoo lands.

58. Neither the whole extent, nor portions of the ryots' holdings in Garoovoo lands having been hitherto allowed to be relinquished in this district, the result of the inquiry which has been ordered will be made the subject of a separate Report.

59. When the "Garoovoo settlement" was made, the ryots bound themselves to pay Rupees 2 per cent. on the "Garoovoo" assessment for the repair of the road, &c. But this cess it has been found difficult to collect. The amount of arrears under that head is Rupees 3,291 up to the end of Fusly 1268, which circumstance was reported to the Board in my letter of the 30th June last, and the Board's orders, since received, of the 19th August 1859, No. 3,275, to the effect of entering the above cess in the ryots' Puttah, and enforcing payment if necessary, under Act XXXIX of 1858, shall be duly carried out, should no further orders be received in the meanwhile, by the issue of fresh "permanent Puttahs" at the coming Jamabundy.

60. The annexed Memorandum exhibits the total demand of the different items of Land Revenue. The total demand for Fusly 1268 amounts to Rupees 17,88,444, which exceeds that of the preceding Fusly by Rupees 1,47,942.

ITEMS.	Fusly 1267.	Fusly 1268.	Comparison.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1 Dry land Assessment....	13,48,536	14,11,840	63,304	...
2 Guttoo Toom or assessment levied on dry Inams.	103	110	7	...
3 Garden Assessment.	38,846	39,482	636	...
4 Nunjah or Wet do... ..	1,49,009	2,35,874	86,865	...
5 Guttoo Toom on wet Inam under tanks. ...	5	...	...	5
6 Quit-rent on Inams.	56,201	55,997	...	204
7 Shotrium on Agraharums.	18,263	18,263	...	...
8 Rents of Hills, Jungles and Chayroot. ...	25,372	23,325	...	1,946
9 Fruit Trees.	3,860	3,145	...	715
10 Sundry Items.	407	407	...	...
Total...	16,40,502	17,88,444	1,50,312	2,870
	Deduct Decrease. ...		2,870	...
	Net Increase. ...		1,47,942	...

61. Adverting to paragraph 9 of Extract from Minutes of Consultation dated 18th December 1857, No. 139, conveyed in the Board's Proceedings of the 28th January following, calling for information in the Jamabundy Report as to the result of the reduction of assessment on Wet lands

in this district, I beg to state that the assessment was reduced in Fusly * Nos. 20 and 21. 1268, and two Statements* are herewith forwarded, one showing the former and present rates of assessment, and the other showing the extent of land cultivated in Fusly 1268, compared with that of Fusly 1267. It will be seen that the total amount of reductions made under this head amounted to Rs. 11,269, of which Rs. 6,284 was on land under occupation; whilst the remainder, Rupees 4,985, was on waste lands. The result is an increase in the extent of cultivation over that of the past year by 452 Acres, but a decrease in the revenue of Rupees 2,850. The result would probably have been more favorable, had it not been for the failure of periodical rains this year, as already stated; and I beg to call the attention of the Board to the fact that the rate per acre on the land unoccupied is lower than on the land in occupation, which is a fair proof that the present rates are fairly proportioned to the relative fertility of the soil. In the former case the average is Rupees 6, in the latter Rupees 7 per acre.

62. Having thus given the necessary explanation as regards the Land Revenue, I beg to show in the annexed Memorandum, the demand of other Sources:—

ITEMS.	Fusly 1267.	Fusly 1268.	Comparison.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1 Abkarry... ..	23,266	23,266	...	...
2 Moturpha.....	36,615	36,801	186	...
3 Salt... ..	3,09,006	2,82,271	...	26,735
4 Sea Custom... ..	692	2,221	1,529	...
5 Stamps... ..	10,269	12,523	2,254	...
Total.....	3,84,851	3,61,882	3,766	26,735
		Deduct Increase...		3,766
		Net Decrease...		22,969

ABKARRY.—63. The Abkarry Revenue of this district having been rented for three years in 1266, at an annual sum of Rupees 28,673, was put up to auction again last September, and fetched Rupees 35,500, the period being fixed on this occasion for five years. No special provision, had, however, been made for the introduction of the new Tope Rules, and the contractors, declining to abide by their offer, unless allowed as hitherto to retain the use of the palmyra trees in the private holdings of the ryots, their contract was not enforced, a reduction was made in the amount, and in accordance to the orders of the Board under date the 29th June 1859, the original contractors have been put in possession of the abkarry farm for the next five years, at a reduced rent of Rupees 30,500 per annum; they on the other hand, binding themselves specifically to refrain in future from all interference with the palmyra and date trees, &c., in the holdings of the ryots.

MOTURPHA.—64. Under the head of Moturpha there is an increase of Rupees 183 as detailed below, which seems to require no further notice:—

ITEMS.	Fusly 1267.	Fusly 1268.	Comparison.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1 Tax on Looms	21,323	21,441	118	..
2 Do. on Trade	10,960	10,960	...	...
3 Professional tax	4,001	4,065	64	...
4 Sundry taxes	1,295	1,308	13	...
Total.....	37,579	37,774	195	..
Deduct Roosooms to Curnums.....	961	972	11	...
Net amount.....	36,618	36,802	184	...

SALT.—65. The following Memorandum will show the amount of sales of salt for Fusly 1268, compared with that of the preceding Fusly 1267:—

PARTICULARS.	Fusly 1267.		Fusly 1268.		Increase.		Decrease.	
	Quantity.	Price.	Quantity.	Price.	Quantity.	Price.	Quantity.	Price.
1	2	3	4	5	6	7	8	9
	I. M.	Rs.	I. M.	Rs.	I. M.	Rs.	I. M.	Rs.
Home sales....	84,691	84,691	92,947	92,948	8,256	8,257	...	...
Exported to other districts....	15,228	15,228	9,039	9,039	...	...	6,189	6,189
Exported to Nizam's country....	99,919	99,919	101,986	1,01,987	8,256	8,257	6,189	6,189
Private trade by sea....	217,408	2,07,868	185,249	1,79,959	...	...	32,159	27,899
On account of Govt.....	...	...	...	...	...	...	...	...
Muster Salt, &c....	317,327	3,07,787	237,235	2,31,956	8,256	8,257	38,348	34,088
	1,178	1,218	302	315	...	...	876	904
Total...	318,505	3,09,006	237,537	2,32,271	8,256	8,257	39,224	34,992
				Deduct Increase.....			8,256	8,257
				Net Decrease.....			30,968	26,735

66. It will be seen that the sales of salt for Fusly 1268 fall short of that of the last Fusly 1267 by Rupees 26,735.

67. The salt Revenue has been falling off every year since Fusly 1265 as shown in the margin, and this serious falling off is to be attributed, I believe, for the most part to the change made in 1856-57 in the number of salt Cotaurs. Full inquiry has been made by the Head Assistant Collector Mr. Master, assisted by the Naib Sheristadar, and as I propose submitting shortly a full report on the subject in replying to the Board's Circular of the 11th July last, No. 2698, relating to the re-opening of certain salt Cotaurs in this district, it is not necessary that I should refer further to the matter at present.

Fuslies.	Quantity stored.	Quantity found in remeasurement at the time of sale.	Wastage.	Percentage.
1	2	3	4	5
1267	Ind. Mds. 84,097	Ind. Mds. 81,168	Ind. Mds. 2,929	3.47%
1268	1,82,115	1,72,695	9,420	5.17%

68. The Memorandum in the margin will show that the quantity of wastage of salt in the year under report exceeds that of the preceding year. It is not in my power to state with any certainty to what this difference is owing.

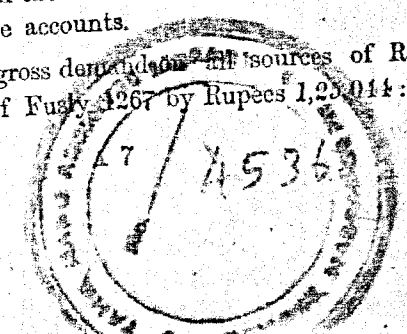
69. The quantity of salt manufactured this year is 3,51,111 maunds, which is less than that in Fusly 1267 by 1,29,905 maunds. With reference, however, to the quantity of salt in store and to last year's consumption, the above quantity is apparently sufficient, and was duly received into store within the end of the Fusly.

SEA CUSTOMS.—70. During the last three years there has been a fair increase in the Exports and Imports as shown in the margin. In 1856-57 the total value of Exports and Imports was Rupees 5,14,213, in the year under review Rupees 7,07,489. Whilst the value of bullion imported in the three years rises to

Rupees 11,26,675, but these figures, I must mention, include also the coasting trade of the district. In the Revenue realized on the *bond fide* Exports and Imports in the year under review, there has been an increase of Rupees 1,529, as also exhibited marginally. This increase is attributable to large Exports this year from the port of Ipoorpollem in the month of May, and consists chiefly of duty levied on Bengal gram. The provisions of Act VII of 1859, and the Board's Circular of the 25th March 1859 having reference to the revised rates of duty to be levied on Exports and Imports, have been duly carried out.

STAMPS.—71. The Stamp Revenue of the year under report amounted to 12,323, being in advance of the past Fusly in a sum of Rupees 2,054. But whether this increase arises from an increase in the number, or a rise in the value of Suits in the Civil Courts, is not shown by the revenue accounts.

72. The following Memorandum will show the gross demand on the sources of Revenue amounting to Rupees 21,57,703, which exceeds that of Fusly 1267 by Rupees 1,23,014:—



ITEMS.		Fusly 1267.	Fusly 1268.	Comparison.	
				Increase.	Decrease.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
1	Land Revenue...	16,40,502	17,88,444	1,47,942	...
2	Moturpha...	36,618	36,801	183	...
3	Abkarry ...	28,266	28,266	...	...
4	Salt...	3,04,006	2,82,271	...	26,735
5	Sax Customs...	692	2,221	1,529	...
6	Stamps...	10,260	12,323	2,064	...
		3,84,851	3,61,982	3,766	26,735
7	Extra Revenue ...	7,306	7,377	71	...
	Total.....	20,32,659	21,57,703	1,51,779	26,735
				Deduct Decrease...	26,735
				Net Increase.....	1,25,044

73. Adverting to paragraph 17 of the Board's Proceedings of the 11th October 1858, No. 3810, I beg to submit a Statement showing that the present Land Revenue is in excess of the highest demand under this head, since the permanent settlement. At that time the Land Revenue stood at 12 lacs. It then rose gradually in 16 years to 14 lacs. In Fusly 1228, it was Rupees 14,12,268, and four years later again, it had risen to 14,68,196, which was the culminating point under the old system. For the next 10 years the demand fell steadily; and from Fusly 1241 the demand, or Peishcush, generally stood below 14 lacs. In Fusly 1256 the Zemindary system was finally abolished. In 1259 the direct demand on the ryots on account of Government was Rupees 15,13,396, which was a considerable increase on the demand shown to have been so made under the Zemindary system for some time past, in fact since the famine; and since 1259, it will be observed, that the demand has risen rapidly to Rupees 17,88,444, and is now Rupees 3,20,248 above the highest demand on account of the land revenue under the Zemindary system, and Rupees 1,36,243 above what it was two years ago, which previous to this year was the highest demand on records under the Ryotwarry system. Taking the actual collections within the year, as shown in column 4, the progressive improvement is still more striking. Under the Zemindary system the collections of Peishcush in none of the three years selected came up to 12 lacs. In Fusly 1259 under the Ryotwarry system, the collections direct from the ryots within the year rose to Rupees 13,82,877. And in nine years, aided directly by annicut irrigation and other public works, and indirectly by a considerable outlay on these works, improved prices, &c., the collections within the year have risen to Rupees 17,73,545, which is 5½ lacs above the highest collections shown in the annexed Statement under the Zemindary system, &c.

FUSLIES.	Land Revenue.			Other Sources.		Total.	
	Highest Revenue.	Increase.	Collection within the year.	Demand.	Decrease.	Amount.	Increase.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1268	17,88,444	...	17,73,545	3,61,882	...	21,50,326	...
1228	14,12,268	3,76,176	11,97,502	5,62,490	2,00,608	19,74,758	1,75,568
1232	14,68,196	3,20,248	11,36,802	4,24,943	62,161	18,92,239	2,58,087
1241	14,16,631	3,71,813	11,29,036	5,82,073	2,20,191	19,98,704	1,51,622
1259	15,13,396	2,75,048	13,82,877	4,78,617	1,16,735	19,92,913	1,58,313
1265	15,27,187	3,61,257	14,82,117	4,56,515	94,633	19,83,702	1,66,624
1266	16,52,201	1,36,243	16,34,481	4,43,932	88,053	21,02,133	48,193
1267	16,40,502	1,47,942	16,12,851	3,84,851	22,960	20,25,353	1,24,973

74. Though the Board only asked for a comparison of the Land Revenue, I have thought it advisable whilst selecting the years with reference to that item, to show also the total Revenue from other sources; and here it will be seen there is a very large decrease, owing to the abolition of the Sayer, which may be taken at a lac, and a loss in the salt revenue of another lac.

75. The abolition of the sayer has doubtless had much to do with the improvement in the land revenue, which improvement under the change of system came into the pockets of Government. And as regards the falling off in the Salt Revenue, a separate report, as already stated, is about to be submitted; and when the salt department is established on the scale now contemplated, there is every reason to hope that this branch of the revenue will rally, and the results shown in column 8 will be as satisfactory as those in column 3.

76. The annexed Memorandum will show the demand under the head of Sevoy Jamah or Extra Revenue, which exceeds that of Fusly 1267 by Rupees 71-0-0—Vide Statement No. 9:—

ITEMS.		Fusly 1267.	Fusly 1268.	Comparison.	
				Increase.	Decrease.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
1	Land Revenue	5,659	5,702	43	...
2	Refunds of Revenue Charges...	706	739	33	...
3	Moturpha...	23	18	...	11
4	Salt...	9	7	...	2
5	Sayer...	2	...	...	2
6	Stamps...	812	844	32	...
7	Interest Account...	69	67	...	22
	Total.....	7,306	7,377	108	37
				Deduct Decrease...	37
				Net Increase...	71

None of the above items appear to require specific remark. The increase or decrease in each case is trifling.

77. As directed in paragraph 23 of the Board's Proceedings dated 11th October 1858, No. 3810, the amount of the salt Sevoy Jamah has been included in the above Abstract, and also in Statement No. 9.

78. In reply to paragraph 10 of the Board's Circular of the 2nd Ultimo, I beg to state that the difference of Rupees 9 in the demand of the Extra Revenue for Fusly 1267, is in consequence of the gains by exchange, in the sales of salt, which were included in Statement No. 9, under orders of the Board in their Proceedings dated 11th October 1858, not having been entered in Statement No. 10 through an oversight. Now the amount of Extra Revenue shown in Statement No. 10, it will be seen, corresponds with that in Statement No. 9.

79. The amount of Demand, Collection and Balance of all Sources of Revenue, for the year under consideration, is shown in the following Abstract:—

ITEMS.	Demand for Fusly 1268.	Collections.			Balance.
		Within the Fusly.	Subsequent collection up to 30th September.	Total.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1 Land Revenue,	17,88,444	17,73,545	3,475	17,77,020	11,424
2 Moturpha,	36,801	36,447	257	36,704	97
3 Abkarry,	28,266	28,266	...	28,266	..
4 Salt,	2,82,271	2,82,271	..	2,82,271	...
5 Sea Customs,	2,221	2,221	...	2,221	...
6 Stamps,	12,323	12,323	...	12,323	...
	3,61,882	3,61,528	257	3,61,785	97
7 Extra Revenue,	7,377	7,015	211	7,226	151
Total.....	3,69,259	3,68,543	468	3,69,011	248
	21,57,703	21,42,088	3,943	21,46,031	11,672

80. It will be seen that of the total demand of Rupees 21,57,703, the collections within the Fusly 1268 amounted to Rupees 21,42,088. There was therefore a balance of Rupees 15,615, which sum from subsequent collections up to the end of September 1859, was reduced to Rupees 11,672, and the arrears standing over on the 1st October were only Rupee 0-8-7 per cent. on the total Settlement; which is a result highly creditable, I would respectfully submit, to those employed in the collection of the Revenue. The necessary measures have been adopted for the realization of the arrears now outstanding.

81. The total amount of collections of the past and present Fuslies, inclusive of arrears of previous years, are compared in the annexed Statement:—

ITEMS.	Fusly 1267.	Fusly 1268.	Comparison.	
			Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1 Land Revenue.	16,23,120	17,98,690	1,75,560	...
2 Moturpha.	36,171	36,938	767	...
3 Abkarry.	28,266	28,266	...	100
4 Salt.	3,09,000	2,82,271	...	26,728
5 Sea Customs.	692	2,221	1,529	...
6 Stamps.	12,323	12,323	2,054	...
7 Extra Revenue.	3,84,504	3,62,019	4,350	26,535
	6,972	7,257	285	...
Total...	20,14,596	21,67,956	1,50,195	26,535
			26,535	
			1,53,360	

82. The amount of arrears at the close of Fusly 1267 was Rupees 1,99,035, of which Rupees 49,740 were either collected or remitted under the sanction of Government during Fusly 1268, and subsequently, leaving a balance of Rupees 1,49,295. The several items to which the said arrears belong are shown in the annexed Memorandum:—

ITEMS.	Total amount of arrears.	Collections, &c., in Fusly 1268.					Residue.
		Within the Fusly.	Subsequent collection up to 30th September.	Total.	Remissions.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
On Dry and Gardens	44,674	15,325	482	15,707	12,563	28,270	16,404
" Wet	4,127	1,992	...	1,992	1,240	3,142	985
" Poolary (late)	2,232	1,075	...	1,075	601	1,676	606
" Fruit Trees	642	75	...	75	224	309	333
Total...	51,725	18,277	482	18,759	14,638	33,397	18,328
Quit-rent on Inams,	64,039	6,155	276	6,431	6,532	12,964	51,066
Shrotrium on Agraharums,	80,266	703	...	703	742	1,445	78,821
Total...	1,99,021	25,135	758	25,893	21,913	47,806	1,49,215
Extra Revenue,	1,670	242	162	404	448	852	818
Moturpha	1,344	491	2	493	559	1,052	262
Grand Total.....	1,99,035	25,868	922	26,790	22,950	49,740	1,49,295

83. The total amount of arrears still due under the head of Ryotwar, viz., Rupees 18,328, comprises 5,040 Rupees recommended for remission in paragraph 59 of the Report on the Settlement of Fusly 1267, and Rupees 3,073-8-1, referred to in my letter of the 23rd July last, No. 87; and I request that the Board will be pleased to obtain the sanction of Government for the above two sums being written off.

84. A small arrear of Rupees 10 due for Fusly 1260 (nine years ago) still stands on the accounts of this office. This sum is made up of arrears due by several individuals and in several talooks, and having been reported recoverable has been allowed to stand over from year to year; all endeavours to recover it, by repeated orders have, however, proved of no effect, and I beg to recommend the same for remission, as also Rupees 1,218 due on account of Quit-rent on Inam lands resumed during the past year. The arrears of Quit-rent in question reach back 26 years as shown in the annexed Memorandum, and as the Inams have been relinquished (by written agreements), in consequence of the inability of the Inamdars to meet the demand, the subsequent realization of the arrears may be considered hopeless.

ITEMS.	Arrears at the beginning of Fusly 1268.	Subsequent Collections.	Residue.
1	2	3	4
	Rs.	Rs.	Rs.
Ryotwar Fusly 1260	23	21	7
" 1267	192	...	192
" 1266	159	...	159
" 1265	169	...	169
" 1264	167	...	167
" 1263	155	...	155
" 1262	70	...	70
" 1261	31	...	31
" 1260	23	...	23
" 1259	20	...	20
" 1258	20	...	20
" 1257	20	...	20
Inams.....	20	...	20
" 1256	20	...	20
" 1255	20	...	20
" 1254	20	...	20
" 1253	20	...	20
" 1252	20	...	20
" 1251	20	...	20
" 1248	1	...	1
" 1247	3	...	3
" 1246	3	...	3
" 1245	23	...	23
" 1244	14	...	14
" 1242	23	...	23
	1,218	...	1,218
Extra Revenue, Fusly 1260.....	5	2	3
Grand Total	1,251	23	1,228

85. Of the amount of arrears of Moturpha, viz., Rupees 264, the sum of Rupees 38 was recommended for remission in paragraph 60 of the Jumma bundy Report for Fusly 1267. And as no sanction has yet been received, I beg to repeat the request that the same may be obtained.

86. As regards the arrears due from Fusly 1265 on account of Land Revenue, &c., the necessary investigations are in progress, and such sums as are considered entirely irrecoverable will be recommended for remission in due course.

87. The amount of arrears on account of Shrotrium on Agraharums and Quit-rent on Inams is Rupees 1,30,163. These arrears have been accumulating since 1228-29. The present demand is resisted on the grounds that it had been illegally raised by the late Zemindars.

88. The Agraharumdars and Inamdars pay at the rate which they assert was the mamool rate originally: and although inquiry has been made and reports forwarded from time to time, only one case has been finally settled, the correspondence regarding which is noted in the margin, and the result of this long protracted dispute is a balance in arrears of Rupees 1,30,163 as stated above.

89. There are altogether 450 cases of different descriptions. It has been found impossible to make any progress in their disposal, due regard being had to current business; and as an Inam Commission has now been appointed, a separate report has been submitted on the subject, with a view to obtaining the permission of the Board for allowing the whole 450 cases to stand over for the final decision of the Inam Commissioner and collecting at present at the rate, which the Inamdars declare was the mamool rate, originally.

90. No legal sales of property took place for the recovery of the demand within Fusly 1268; but, since the close, it has been found necessary to have moveable property sold in the talooks of Baupetla, Ponnor and Martoor. In some cases the arrears were paid as soon as steps were taken for the attachment of the property; and in many others before the sale. The promulgation of Act XXXIX of 1858 has greatly facilitated the due recovery of arrears.

91. The charges for the different items during the year under reference are shown in the following Memorandum, compared with those of the preceding Fusly:—

ITEMS.	Fusly 1267.	Fusly 1268.	Comparison.	
			Increase.	Decrease.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1 Land Revenue Charges.	1,78,515	1,73,162	...	5,353
2 Abkarry do.	304	1,309	1,005	...
3 Moturpha do.	42,171	34,687	...	7,484
4 Salt do.	605	522	17	...
5 Sea Customs do.	1,511	1,882	371	...
6 Stamps.				
Total...	2,23,008	2,11,562	1,393	12,839
		Deduct Increase....	...	1,393
		Net Decrease.....		11,446

92. Under the head of Land Revenue the charges are less than last Fusly in a sum of Rupees 5,353, which decrease has arisen chiefly from the commutation of pensions hitherto charged to Land Revenue to the extent of Rupees 2,400 under the orders of Government, and

also in consequence of the salary of the Civil Surgeon having been transferred from the Revenue to the head of "Judicial Charges," under instructions from the Accountant General which makes a further deduction of Rupees 3,000.

93. The decrease of Rupees 7,484 in the Salt charges is in consequence of the diminished quantity of salt purchased this year, reference to which has been made in paragraph 69 of this Report.

94. The increase in the item of Moturpha Charges of Rupees 1,005 was in consequence of a sum of Rupees 1,000 having been paid by Government during the year under report to the Cauzy of Guntoor in lieu of a tax levied by him hitherto from the Cotton cleaners in this district, which tax was abolished in Fusly 1262—*Vide* correspondence noted in the margin.

95. The variations in the expenditure under the other heads being of a trifling character apparently require no special notice.

96. The increase of Rupees 371, under the head of Stamps is the result of course of the increased sale before referred to; whilst on the whole there is a net decrease of Rupees 11,446, in the charges of Fusly 1268 compared with Fusly 1267.

97. As regards the new forms of Village Account, I beg to state that the same have been introduced in this district as reported in paragraph 2 of Mr. Wood's letter, dated 5th October 1858, No. 126. Almost all the Curnums are well acquainted with the annual accounts, and every effort is being made for the speedy completion of the Registers.

98. The revised forms received with the Board's Proceedings dated 28th March 1859, No. 1067, and the alteration in the several accounts as therein directed, have also been duly explained to the talook functionaries and Curnums, and will strictly be acted upon from Fusly 1269.

99. No lands have been acquired in this district in Fusly 1268 by public servants, except in a single instance in which the Tahsildar of Mangalgherry has occupied a small extent of dry land from Government waste in that talook, assessed at Rupees 6-11-4, as grazing land for his cattle. In doing so, the Tahsildar had permission from the Heczoor.

100. Annexed is a Statement showing the net collections of Guntoor proper, which corresponds with the permanent settlement of Guntoor, compared with the total Peishcush to be paid under that settlement; and showing further, with reference to the Board's instructions in paragraph 18 of their Proceedings of the 11th October 1858, No. 3310, the gross demand of the year under review, compared with the assets on which the Peishcush was framed, compared with the Peishcush the net revenue of the present day shows an increase of Rs. 1,91,387 or 15 per cent; and compared with the assets, the gross demand shows a decrease of Rupees 3,19,297 or 16 per cent. But neither of these comparisons give any thing like correct results. The gross demand is a specific sum of hard coin which the ryots have bound themselves to pay. The assets, with which the gross demand has been compared, are a mere estimate of what the ryots are stated to have paid in kind. Again, the net revenue has been collected within 99 per cent in the year under review; whilst the simple fact of 72 lacs of arrears of Peishcush having been remitted in a single year (1850), shows the different nature of the revenue compared in either case. Again, it is not fair to compare the assets, which is what the ryots were supposed capable of paying to resident Zemindars, with a gross demand to be paid direct to Government, whilst if to that demand be added the amount struck off as remission, it will be seen, that even thus compared, the apparent decrease falls to Rupees 1,34,987 or 7 per cent. For the variations in the different estates, I am able to give no satisfactory explanation. But it will be observed that the per centage increase in the present net revenue is in exact reverse ratio to the decrease similarly shown on the assets. The two large estates of Vasseretty and Mulraze, which were scattered all over the district, show at present an increase of only 8 and 15 per cent on the

Peishcush, but a decrease of 21 and 20 per cent. on the estimated assets; whereas in Repully and Chilkaloorpand, on the other hand, there is an increase of no less than 27 and 35 per cent. on the Peishcush, and a decrease of only 9 and 3 per cent. on the estimated assets. For this great difference there are no local changes to offer as an explanation. The direct increase in the revenue on account of irrigation has not had any marked effect, in consequence of the Zemindaries having been scattered over the district: and as far as I can see the only explanation to be given, is the explanation offered by the figures themselves, viz., in the big Zemindaries both the Peishcush and the assets had been estimated too high compared to the smaller Zemindaries. The particulars of deductions made from the assets for items of Revenue now collected under other heads such as Moturpha, or abolished are shown in column 5 of the annexed Statement:—

NAMES OF ESTATES.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Per centage of Increase.				
															15	16	17	18	19
Vasseretty...	...	383	8,49,948	5,40,737	38,426	8,11,522	6,41,017	1,70,503	21	6,50,102	65,332	5,84,770	44,033	8	15	27	35	15	15
Mulraze...	...	322	5,45,755	3,38,702	18,834	5,26,921	4,22,510	1,04,411	20	4,26,708	34,962	3,91,803	58,011	15	15	27	35	15	15
Sattapully...	...	80	1,93,771	1,26,700	5,482	1,88,288	1,65,140	23,149	12	1,67,248	16,532	1,50,715	24,015	15	15	27	35	15	15
Repully...	...	67	1,47,382	92,529	3,632	1,43,750	1,29,583	14,167	9	1,20,562	12,662	1,18,294	25,765	15	15	27	35	15	15
Chilkaloorpa	...	79	1,94,987	1,26,700	5,833	1,89,151	1,82,089	7,065	8	1,85,557	14,291	1,71,266	44,563	15	15	27	35	15	15
Total.....		882	19,31,843	12,25,468	72,207	18,59,636	5,40,339	3,19,297	16	15,60,637	1,43,32	14,16,845	1,91,387	15	15	27	35	15	15

101. This report would have been submitted sooner had it not been for the Board's Circular, No. 3467 of the 2nd ultimo, which was only received on the 4th instant, when the Statements now submitted had been already drawn out according to last year's forms and were being fair copied. In compliance with the Board's instructions the requisite alterations have been made in those Statements, and the Report recast in accordance to the arrangement prescribed in paragraph 17, and in accordance to which the several subjects embraced shall be duly reported on hereafter. And it now only remains for me expressing my regret at the delay which has taken place, to bring to the notice of the Board and the Government the very great assistance which I have received from all the officers of this department from the date of my taking charge, four months ago.

The zeal and ability with which Mr. C. G. Master discharges the important duties which it is usual to entrust to the Head Assistant Collector of this district, from the absence of a Sub-Collector, has been already brought to notice on various occasions by my predecessors; and it is with sincere pleasure that I add my testimony to this effect to that of others better qualified to form an opinion than myself. Mr. Master has rendered me great assistance. The merits of S. Narniengar, whom I found in charge of the Sheristadar's office when I joined, are also too well known to need detailed comments at my hands. S. Narniengar was then a Deputy Collector, and after rendering me most valuable assistance in the preparation of the annual returns, he has now been placed in charge of the Treasury, and will, I believe, be found as valuable a public servant in his new, as in his late appointment. I can confidently recommend him to the favourable notice of Government as an efficient Deputy Collector. Y. Chedumberra Row has only recently joined the district. He has been employed in the disposal of Revenue and Police cases referred to him for inquiry from this office: and having acquitted himself so far to my entire satisfaction he has now been placed in independent charge of the three Talooks of Martoor, Innacondah and Nursarowpet, where I feel sure the high character which has brought him to his present position will secure to the ryots the full advantages of a resident Magistrate and Deputy Collector. P. Ramanah, the late Naib Sheristadar, and under the new arrangements the present Head Sheristadar or Manager of this district, has also given me the assistance that his thorough knowledge of the district so well qualified him to supply, and I have much pleasure in bringing to notice his zeal and assiduity in the discharge of his important duties. Whilst I would also take this opportunity of reporting favourably of P. T. Rajagopalacharry, who has been appointed acting Deputy Manager, and of S. Jugganaikooloo Naidoo, the Magistrate Manager, who was recommended by Mr. Wood for the post of Deputy Collector.

IN CON. 17TH SEPTEMBER 1859, No. 4646.

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

dated Nellore, 12th September 1859, No. 144.

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 1268, with the statements entered in the accompanying list, and the report for the sub-division forwarded by Mr. Whiteside, the Head Assistant in charge, Mr. Minchin the Sub-Collector having been appointed Acting Civil and Session Judge of Masulipatam.

By THE COLLECTOR.	By THE SUB-COLLECTOR.
1 Chindaloor.	1 Calegherry.
1 Enamanamellore.	1 Goondavole.
2 Ongole.	1 Toomultulpoor.
1 Davagoodoor.	1 Sungum.
1 Buddapoody.	1 Nellore.
1 Cavely.	1 Talamunchy.
6 Sub-divi. talooks, Total.	6 Prin. div. talooks.
1 Cotta.	By THE ACTING HD. ASST.
1 Sydapoor.	1 Woodiagherry.
2 Prin. div. talooks.	1 Ravor.
Total. 8	1 Survapully.
	Total. 3

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—2. The settlement of the six talooks forming the sub-division, and of two in the principal division, named in the margin, was conducted by myself. On the other hand six talooks in the principal division were settled by the Sub-Collector, Mr. Minchin, and the remaining three by the Acting Head Assistant, Mr. Hooper. No other Assistant Collector was present. The places where the settlement was made, and the time occupied, are shewn in Statement No. 1.

NUMBER OF VILLAGES AND THE TENURE UNDER WHICH THEY ARE HELD.—3. The number of villages was the same as in Fusly 1267. The tenures under which they were held, and the des of settlement in the Government villages, are shewn below:—

		Fusly 1267.	Fusly 1268.
Government villages under Ryotwary } field assessment... .. }	Smalley's surveyed...	86	86
	Do. Mucta...	381	381
	Traver's do. ...	127	127
	Stonhouse's settlement.	67	67
Not under field assessment... .. }	Rent for one year...	3	2
	Do. for three years...	54	55
	Amany or division of } produce...	1	1
	Shrotriums...	262	262
Villages under private Proprietors... .. }	Amarums...	18	18
	Cuttoobadies...	8	8
	Surva Inams...	19	19
	Zemindary...	777	777
	Poliput...	22	22
	Total...	1,825	1,855

4. The quinquennial statements having been forwarded for Fusly 1266, are not transmitted with the present report.

SEASON AND SANATORY STATE OF THE DISTRICT.—5. The season was on the whole favorable.

	Fall of rain at Nellore.	Fall of rain at Ongole.
1858.	Inches.	Inches.
May...	0 3	0 0
June...	1 5	0 2
July...	4 0	3 3
August...	2 9	1 5
September...	2 9	4 9
October...	16 3	12 5
November...	10 9	9 3
December...	0 0	0 0
1859.		
January...	0 3	0 0
February...	0 0	0 0
March...	0 0	0 0
April...	1 4	2 3
May...	0 6	2 6
	41 1	36 6

The early rains were moderate, but sufficient to allow a considerable extent of cultivation to be undertaken, and the monsoon set in early in October. There was a plentiful fall during that month, and again towards the end of November. The fall of rain for the period from May 1858 to April 1859 is given in the margin. It amounted at Nellore to 41 inches, which may be considered very nearly the average of this part of the country. There should however have been rain in December, but its want was not much felt. The season in the northern part of the district is somewhat different, and the north-east monsoon not so heavy there as further south.

6. Cholera prevailed to some extent in March and April of this year, but the visitation was not generally very severe, nor of long continuance. Fever and small pox also prevailed but not to a very great extent; and the season may be considered to have been rather a healthy one than otherwise.

7. Prices were again very high during the year under review, and exceeded the commutation rates both for wet and dry, as shown in the margin.

	Fusly 1267. Price per garce.	Fusly 1268. Price per garce.	Commuta- tion rate per garce.
Wet...	Rs. 120	Rs. 146	Rs. 86
Dry...	145	162	128

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assessment in- -in the district	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total acres.	4,55,468	4,55,468	25,372	57,854	4,87,950	13,83,210	95,063
Assessment in- -in the district	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Garden acres.	18,718	18,718	964	1,436	19,190	1,06,432	2,138
Assessment in- -in the district	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Wet acres.	1,28,131	1,28,131	4,481	12,512	1,36,162	7,10,935	8,031
Assessment in- -in the district	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dry acres.	3,08,619	3,08,619	19,927	43,906	3,32,598	5,65,843	45,968
Land in the occupation of the ryots in Fusly 1267.							
Deduct lands relinquished in Fusly 1268.							
Add lands newly taken up in do.							
Total of lands in the occupation of the ryots in Fusly 1268.							
Increase.							

LANDS OCCUPIED.

—8. The lands in occupation were of much greater extent than in the preceding year. There was an increase under all three heads, dry, wet, and garden, as shown in the margin.

KABOOLATY WASTE.

—9. The lands left waste and deducted from the demand were considerably less than in the preceding year.

The particulars are given below.

	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Lands left waste in the beds of tanks.....	9,174	23,310	14,136	...
Lands left waste by poor ryots.....	7,353	8,377	1,024	...
Do. by deceased do.	442	719	277	...
Do. by deserted do.	1,507	1,343	...	164
Do. left waste from want of water.	2,29,984	69,104	...	1,60,880
Do. from wells being out of repair.....	778	358	...	420
Lands cut up by floods.....	...	4,797	4,797	...
	2,49,238	1,08,008	20,234	1,61,464

ACTUAL CULTIVATION AND WASTE CHARGED.—10. The actual cultivation, including waste charged, was greatly in excess of the previous year. The increase under this head amounting to Rupees 2,36,294. The details are given in the subjoined statement, and the result is chiefly attributable to the more favorable character of the season, but also, it is but fair to add, to the timely exertions of many of the villagers to secure a supply of water in their tanks, after they had been breached, by erecting ring bunds, so as to take advantage of the second burst of the monsoon. On a comparison with the last 10 years, Fusly 1268 exceeds the average by Rupees 65,876, notwithstanding the large reductions of assessment on the wet, dry, and garden lands, which have been lately carried out.

	Fusly 1267. Assessment inclusive of fusul and teerva jasty.	Fusly 1268. Assessment inclusive of fusul and teerva jasty.	Increase.	Decrease.
	Acres. Rs.	Acres. Rs.	Acres. Rs.	Acres. Rs.
Dry.....	2,95,083 5,02,744	3,21,692 5,51,248	26,609 48,504	...
Wet.....	82,543 4,37,353	1,17,371 6,20,200	34,828 1,82,847	...
Garden.....	17,795 98,811	18,700 1,03,754	905 4,943	...
	3,95,421 10,38,908	4,57,763 12,75,202	62,342 2,36,294	...
			Net increase...	2,36,294

REMISSIONS.—11. The following statement shows the particulars of the remissions granted during the year under review, compared with the previous Fusly :—

Items.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Shamilat hunger.....	29,802	29,566	...	236
Sookty.....	56,832	5,169	...	51,663
Inundation.....	10,405	2,842	...	7,563
Teerva cumme.....	10,237	10,144	...	93
Discretionary remission.....	21,929	1,921	...	20,008
Poyamaly.....	125	24	...	101
Vundra.....	10,889	18,348	7,459	...
Turn remission.....	75,118	83,953	8,835	...
	2,15,337	1,42,912	16,299	88,724
Salary of Tamavarum, Moonsiff.....	36	36	...	...
	2,15,373	1,42,948	16,299	88,724

The amount of the remissions is not only very considerably less than in the previous year, but shows a decrease under every head except two. Extract Minutes Consultation, 24th July 1855. Do. do. 25th September 1855. The turn remission on dry land is the reduction of assessment sanctioned by Government on the dates marginally noted. The increased amount is owing to extended cultivation, and the reduction having been extended to the Woodiagherry villages. Vundra or cowle remission is also in excess of the preceding year, which is owing to more lands having been taken up. Shamilat burger or portions of fields left waste is still a considerable item, but is Rupees 9,296 less than in the preceding year. The remissions on account of Sookty were but little over Rupees 5,000, being upwards of Rupees 50,000 less than in Fusly 1267; those on account of submerged crops were Rupees 2,842 against Rupees 10,405 in the preceding year, attributable to the more favorable and moderate nature of the season, and in some instances to the circumstances mentioned above in paragraph 10. The discretionary remission, which does not however include reductions of the grazing tax noticed below, was but Rupees 1,921 during the year under review.

	Fusly. 1267.	Fusly. 1268.	Increase.
Sugar cane.....	22	21	2
Cotton.....	11,106	11,975	869
Indigo.....	16,553	20,553	4,000
	27,681	32,552	4,871

planted sometimes in rows in the same field with other produce. Sugar-cane is still cultivated to a very limited extent in this district.

	Rupees.
Fusly 1267.....	9,758
" 1268.....	6,435
Net decrease....	3,323

SUNDRY ITEMS AND READY MONEY COLLECTIONS.—14. The particulars of sundry items of revenue are shown in Statement No. 4. The only item under which there is any important decrease is that of poollary or grazing tax, including cunchas (pastures), and amanut, an irregular tax levied on waste lands. This subject is before Government, and the abolition of the poollary, which is not settled on any proper basis, as well as of the amanut tax has been recommended. Loss of cattle and the decrease of grazing lands, as cultivation increases and the waste is occupied, (the lands being however transferred to a more profitable head, and charged with the full assessment instead of merely a grazing tax), are the chief causes of the decrease. On the other hand there is an increase in enambedigas, and stallacurnums, attributable to the more favorable nature of the season, as well as in firewood and other minor items.

RENTS.—15. The particulars of the rented villages, which are chiefly situated in the Sydapoor talook, a resumed zemindary, are given below. The result is a net decrease of Rupees 838, from fluctuations in the offers received for several villages. Of the three villages rented for one year in Fusly 1267 one has been transferred to three years, and vice versa one of the villages on three years, rent up to Fusly 1267, has been rented for one year in Fusly 1268.

	Beriz of Fusly 1268.	Beriz of Fusly 1267.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
3 villages rented for one year... ..	680	2,340	...	1,660
1 do. under amany ...	30	.....	30	...
1 villages rented for three years... ..	36,635	35,843	792	...
	37,345	38,183	822	1,660
	Net decrease.....		838	

ZEMINDARIES, SHROTRIUMS, &c.—16. The demand on account of zemindaries and shrotriiums has not fluctuated.

GENERAL RESULT.—17. The general result of the Land Revenue Settlement of Fusly 1268 is shown below, compared with the preceding year. The increase in favor of the year under report is Rupees 2,86,765.

	Fusly 1267.		Fusly 1268.	
	No. of villages.	Beriz.	No. of villages.	Beriz.
		Rupees.		Rupees.
Ryotwary, including ready money col- lections... ..	661	10,38,856	661	13,26,459
Rent and amany... ..	58	38,183	58	37,345
Shrotriiums, &c... ..	288	81,620	288	81,620
Surva inams... ..	19	...	19	...
Zemindaries and Poliputs ...	799	4,20,462	799	4,20,462
Total.....	1,825	15,79,121	1,825	18,65,886
	Net increase.....		2,86,765	

EXTRA SOURCES.—18. The demand on account of the extra sources of revenue for Fusly 1268 is shown in the subjoined statement. The result is an increase of upwards of 80,000 Rupees attributable almost entirely to salt as explained below :—

	Beriz of Fusly 1267.	Beriz of Fusly 1268.
	Rupees.	Rupees.
Salt... ..	5,52,326	6,32,720
Sea Customs ..	17	680
Abkarry... ..	36,116	36,124
Moturpha... ..	16,611	16,134
Stamps... ..	21,983	22,502
	6,27,053	7,08,160
	Increase.....	81,107

SALT.—19. The increase in the salt revenue occurred under each head, inland sales, Home sales, and exports, as shewn in the margin. Fusly 1267, with which the comparison is made, was also in excess of any of the previous five years, which renders the result the more satisfactory.

INLAND SALES.		EXPORTS.	
	Rupees.		Rupees.
Fusly 1267... ..	3,40,801	Fusly 1267... ..	28,616
" 1268... ..	3,97,662	" 1268... ..	31,239
Increase.....	56,861	Increase.....	2,593
HOME SALES.		Sevoy jama or extra items (salt)...	
Fusly 1267... ..	1,82,876		110
" 1268... ..	2,03,709		80,391
Increase.....	20,833		
Fusly 1267... ..	Rs. 17		
" 1268... ..	680		
Increase... ..	663		

SEA CUSTOMS.—20. The Sea Customs' duties are so considerable in this district that the increase is of no importance.

Fusly 1267.....	Rs. 36,116	ABKARRY.—21. The abkarry revenue being nearly the same as in Fusly 1267 calls for no special remark.
" 1268.....	36,124	
Increase.....	8	
Fusly 1267.....	Rs. 16,611	MOTURPHA.—22. There is a slight decrease under moturpha, but of no great importance.
" 1268.....	16,134	
Decrease.....	477	
Fusly 1268.....	Rs. 22,502	STAMPS.—23. The stamp revenue likewise shows no great fluctuation, but is slightly in excess of the previous year.
" 1267.....	21,983	
Increase.....	519	

GENERAL RESULT. LAND AND EXTRA SOURCES.—24. The total demand on account of land revenue and extra sources combined is shown below. The net increase amounts to Rupees 3,64,519 including sevoy jama, under which there was a small decrease.

	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land Revenue.....	15,79,121	18,65,886	2,86,765	...
Extra sources of Revenue....	6,27,053	7,08,160	81,107	...
Total ordinary...	22,06,174	25,74,046	3,67,872	...
Extraordinary or sevoy jama.	9,758	6,435	...	3,323
	22,15,932	25,80,481	3,67,872	3,323
Net increase.....			3,64,519	...

COLLECTIONS, LAND.—25. Out of a demand of Rupees 18,65,886 on account of land revenue, Rupees 17,02,709 were realized within the Fusly, and Rupees 1,09,943 during the following month leaving a balance of Rupees 53,234. Of this Rupees 19,387 was due by the zemindar of Vencatagherry, and has been since realized, and there remains Rupees 33,847 regarding which a few observations are called for. The largest item is ryotwar, Rupees 22,438, part of this has been collected in August; but while there are so many small puttahdars, and pauper land-holders, there will always be, in a district like this, which contains some very poor lands, out-standing balances, which after due enquiry will have to be remitted; this is done at the following year's settlement and nothing definite can be stated as to how much is recoverable till then. The next considerable amount is the balance Rupees 9,729 out-standing on shrotriums, which are too highly assessed in this district. Till the quit-rent has been re-adjusted on an equitable basis, proportioned to the capabilities of the villages, balance, will out-stand year after year, and if the shrotriums were resumed the proceeds would probably be still less. The remaining balances of Fusly 1268, do not require further notice at present, as this is not the time to report upon them, and with the exception of sevoy jama the amount is not considerable after the above two items have been deducted. The collections under the several heads will be found in Statement No. 11.

26. Statement No. 13 shows the amount of property attached, and of property sold for the realization of the public revenue in the year under review. The former amounts to Rupees 14,183 the latter to Rupees 133 only.

ARREARS.—27. The balance under all heads, and including arrears of former years, amounted at the commencement of Fusly 1268 now under report to Rupees 3,71,643-9-0, of which Rupees 2,25,141 has been realized up to the end of the Fusly; Rupees 2,610-13-2 in the month of July, and

Rupees 66,861-12-5 was remitted under the orders of Government. Rupees 20,855-0-7 were recommended for remission in the settlement report of Fusly 1267, and Rupees 24,912-2-0 is due on shrotriums, part of which has been also reported on under date the 6th November 1858. The amount that remains to be now reported on is Rupees 31,262-4-5 which, with reference to the enquiries carried on in the several talooks at the settlement, and where necessary subsequently, have been classed as follows:—

	Rs.	A.	P.
1st. Recoverable...	16,232	5	4
2nd. Doubtful.....	1,050	5	1
3rd. Irrecoverable..	13,979	10	0
Total...	31,262	4	5

The 1st item, classed as recoverable, consists of such sums as were considered fairly payable, and the ryots owing which were not paupers, but the difficulty of realizing old balances to any considerable amount is very great.

The 2nd amount, classed as doubtful, is almost entirely owing to boundary disputes between Government and zemindary villages. These are very difficult to settle, but a reference to district punchayets seems the best means available.

The 3rd sum classed as irrecoverable amounts to Rupees 13,979-10-0 due for the years, and under the several heads, shown below:—

Fuslies.	Rents for more than one year.		Ryotwar.		Stalacurnums		Dowle ejafa.		Moturpha.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1259	...	...	99	2 0	...	...	...	...	...	...	99	2 0
1260	...	...	5	9 11	...	...	...	...	...	...	5	9 11
1261	...	...	9	11 10	...	...	...	...	...	...	9	11 10
1262	...	...	75	10 5	4	7 5	3	8 3	0	4 6	83	14 7
1263	...	...	485	9 11	7	8 1	...	...	19	6 8	512	8 8
1264	...	...	1,508	0 1	90	3 8	8	14 3	102	2 10	1,709	4 10
1265	...	...	1,172	10 10	...	...	61	0 0	163	6 2	1,397	1 1
1266	55	1 0	1,512	9 5	187	8 2	631	12 4	123	6 11	2,510	5 10
1267	44	12 11	6,972	10 9	222	9 5	...	...	411	14 2	7,651	15 3
	99	13 11	11,841	11 2	512	4 9	705	2 10	820	9 4	13,979	10 0

(1.) The balance of Rupees 99-13-11, under the head of rents, is due on account of a village in the Sydapore talook, the renter of which having become poor the amount cannot be realized.

(2.) The arrears under the head of ryotwar, inclusive of stalacurnum's roosooms, and dowle ejafa, have been classed as irrecoverable on the grounds mentioned below:—

413	6	10	due by deceased ryots.
510	15	8	due by deserted or absent ryots.
7,125	6	3	due by poor do.
5,009	6	0	other causes.

13,059 2 9

(3.) No particular remarks are necessary for the first three items, which sufficiently explain themselves. The 4th consists of.

1st. Rupees 1,307-8-2 comprising ordinary items of remission, that should have been given at the annual settlements, but which were only subsequently finally settled, when the demand being closed, they could only be remitted in the balances.

2nd. Rupees 365-7-7 is a portion of the taruin rates usually allowed to remain uncollected on account of high assessment. I have taken measures for discontinuing these remissions now that a general reduction has been granted, but the Sub Collector, in whose division the villages are situated, while stating that he had given orders for the collection of the full amount of the demand in Fusly 1268, strongly recommends that it should not be enforced for the previous year, adding that the villages are among the poorest in his division, and that it could only be collected by coercive process, which in his opinion would press with great severity on the people, and injure their material resources to a very prejudicial extent.

3rd. Rupees 24-3-5 is an old balance of Fusly 1265, of the same nature as the last, but in the principal division, and previous to the reduction of assessment.

4th. Rupees 1,163-13-0 is due on 24 cundregas, 22 of which have been attached, but the out-turn is insufficient to pay more than the quit-rent. The balances on the other two are of old standing, and the resources also are inadequate to meet these arrears.

5th. Rupees 544-3-7 is the jody or quit-rent on certain unprofitable inams which have been left waste, or the owners of which are too poor to pay it.

6th. Rupees 251-6-3 is the assessment on lands cultivated in lieu of village servants' inams which have become unprofitable.

Rupees 137-9-9 is an amount that was charged in two villages, between which there was a boundary dispute which has been settled, and now requires to be struck off one of them.

7th. Finally, Rupees 1,315-2-3 is the amount of grazing tax, irrecoverable, owing to deficiency of land, loss of cattle, usual exemptions of privileged classes, and those circumstances which render the full realization of this objectionable tax almost impossible.

(4.) The moturpha balance that is irrecoverable amounts to Rupees	820	9	4
Viz., due by deceased persons...	63	8	11
Deserted or absent....	108	14	10
Poor....	633	1	7
Other causes...	15	0	0
	820	9	4

The last item, Rupees 15, is irrecoverable owing to certain weavers having been charged in a Government village, while they pay the tax in a shrotrium.

(5.) The aggregate amount of the irrecoverable balances above reported on is Rupees 13,979-10-0 to write off which, with the chittatewar and woorthawar roosooms thereon, I request that the sanction of Government may be applied for.

28. The shrotrium balance, still remaining to be reported on, will as usual form the subject of a separate letter.

29. An Abstract of the Demand, Collection and Balance of all sources of revenue current and arrears, for Fuslies 1267 and 1268, is given below. The result is a large increase in favour of the year der report, amounting to Rupees 5,11,096.

Fuslies.	Items.	Demand.	Collection.	Balance.	
		Rs.	Rs.	Rs.	
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 jama.... {	Current... ..	9,758	6,760	2,998
		Arrears.	3,865	821	3,044
			25,66,207	21,94,564	3,71,643
1268	Land... .. {	Current... ..	18,65,886	17,02,709	1,63,177
		Arrears.	3,58,062	2,82,669	75,393
	Extra sources... {	Current... ..	7,08,160	7,05,955	2,205
		Arrears.	7,539	5,949	1,590
	Sevoy jama..... {	Current... ..	6,435	5,023	1,412
		Arrears.	6,043	3,355	2,688
			29,52,125	27,05,660	2,46,465
			Net increase.....		5,11,096

30. The particulars of gross collections and charges are shewn in Statement No. 14, and the per centage of the latter to the former is given below for the two past Fuslies.

Fuslies.	Collections.	Charges.	Per centage.
1267.....	21,77,810	3,71,346	17
1268.....	26,39,083	3,29,888	12

31. The per centage of charges to collections has fallen from 17 to 12 per cent, which is mainly attributable to the increase in the revenue, while the establishments, with some slight exceptions, have continued the same. Certain portions of the salary of the Collector and the establishment, belonging to Fusly 1266, were disbursed in Fusly 1267, which swelled the charges of the latter year. On the other hand there is an increase in saderward in Fusly 1268, on account of papers for village curnums for three years being debited in that year, after the sanction of Government had been received.

32. In the item of "extra revenue charges not chargeable to any particular source of revenue" the increase arose from extra peons being employed to carry the district post, under the sanction of Government marginally noted, and from a survey class having been established in Nellore.

33. The decrease in the salt establishment is merely owing to arrears having been paid in Fusly 1267. In salt manufacturer's share there is a considerable decrease, owing to salt not having been manufactured to the same extent as in the previous year.

34. The other fluctuations do not seem to call for detailed explanation, with the exception of

stamp charges, the decrease in which is attributable to the refunds of stamp duty under Act XVII. of 1848 having been less.

Mr. J. I. Minchin, Sub-Collector.
Mr. W. S. Hooper, late Acting
Head Assistant Collector.
Mr. W. S. Whiteside, Head Assistant
Collector, and now in charge
of the sub-division.

35. In conclusion, I have the pleasing duty of acknowledging the willing and efficient aid I have invariably received from the Officers attached to this district named in the margin, and I esteem myself most fortunate in having had under me those who yield to none in the service, in zeal, diligence and attention to duty.

IN CON. 27TH OCTOBER 1859, No. 5377.

From JAMES FRASER, Esq., Acting Collector of CUDDAPAH,

dated Cuddapah, 26th October 1859, No. 172.

I have the honor to forward the Settlement Report for Fusly 1268 (A. D. 1858-59), together with the usual Statements (14 in number) and Enclosures, attention has been paid to the remarks of the Board in their Circular* which points out omissions and errors in the Statements for Fusly 1267.

1. The Settlement was commenced in the Talook of Jummulmudgoo, at the Cusbah of the same name, on the 15th December, and was closed at Royachoty on the 11th July 1859. The dates for the several Talooks and the places at which the Jammabundy was held, and by whom, are given in Statement No. 1. Mr. Molony was obliged to settle the Talooks of Goorrumcondah and Muddenpullu at the latter place in consequence of ill health, and the positive prohibition of his medical attendant (Dr. Williams) to living under canvass at the time. One Talook of the Sub-division, Royachoty, was settled by me, in exchange for one of the Principal Division (Poolevendlah) taken by Mr. Molony.

Principal Division.	
Renewed.....	44,563
Not renewed... ..	38,057
Total..	82,620
Sub-division.	
Renewed.....	33,812
Not renewed	7,047
Total...	40,859
Grand Total...	1,23,479

2. There is no alteration in the number and tenure of Villages from last Fusly, as the entry at foot of Statement No. 1, will show of the number of Puttahs for the whole District 1,23,479—45,104 were not renewed. In order to make *bona fide* comparisons between the results of the present and past Fusly the three Talooks transferred to Kurnool from the commencement of Fusly 1268 have been omitted altogether in treating of the former year.

3. The season under review was generally similar to the previous one; only rather more favorable. The periodical rains fell more at their stated times. The crops on the whole were more abundant, but still did not come up to the standard of a good year.

The sanatory condition of the District has not been satisfactory. Fever prevailed much as usual, but was more fatal than in the previous Fusly, particularly in Chitwail, Cholera was of a milder type, though the number of cases was about the same. Small Pox was much more severe and more fatal than in the previous year. Both the number of cases and of deaths show a large increase, while there is a decided falling* off in the number of children vaccinated. There has been a progressive decrease here ever since Fusly 1263. This may be accounted for in some degree, I think, by the great start made about six years ago, when unvaccinated children of from 1 to 10 years old were numerous. So many subjects between these ages have not been available in each year subsequently. Another ever active cause is, the reluctance of the people to submit their children to the operation, which is as great as ever it was. But vaccination returns are notoriously untrustworthy in all parts of the Presidency, and I put no faith in any deductions from either an increase or decrease in the number of cases reported. I learn from inquiry that small pox is not now nearly so frequent or so fatal as it was 10 years ago. Vaccination therefore has been of undoubted benefit to the people. Disease among agricultural stock has on the whole been less than in the previous Fusly.

4. The prices of grain, as compared with those of last Fusly, show a great rise. That on Paddy is about 24 per cent.; that on the five sorts of dry grain mentioned in the Statement ranges from 18 to 35 per cent. The cause for this sudden

rise is, that no grain has been imported this season as usual from Bellary, Kurnool, Guntur and Mysore; on the contrary, grain has been exported to the Bangalore Division and to North Arcot. While writing this Report, I have inquired closely into the mode in which the prices in Statement No. 2, and those that are entered in the monthly season reports are obtained, and find that they are only wholesale prices, that no retail price is taken at all, and that the whole system requires remodelling. For entry in the season Reports the order, previous to the distribution of the Manual of Talook accounts, was that the Tahsildars should ascertain the prices at the Principal towns in their respective Talooks, and send up the average price to the Collector once a month. The places at which the prices were to be taken, and the number of times per mensem, were left to the discretion of the Tahsildars; and it is pretty certain that they did this at the Cusbah of the Talook, once a month only, and took the price not of the Seer but of the Candy of grain as the basis of their calculations. The observance of all the new forms of Talook accounts was strictly ordered when the Manuals were distributed; but the mode therein prescribed for keeping a list of the daily retail prices of grain has, I find, not been attended to at all. The consequence is that the prices entered as retail in the season Reports are really wholesale ones, being calculated in the manner stated above. The prices entered in Statement No. 2 are the average for the whole year of those in the season Reports. I have issued circulars ordering strict attention to be paid in future to the directions of the Talook Manual for ascertaining retail prices of grain, and shall see that they are carried out. The wholesale prices I propose to obtain as under the old system; but I shall instruct each Tahsildar from what towns or villages he is to get his information, and not leave anything to his discretion. I have sent for the measures in ordinary use in each Talook, and shall test their capacities carefully, to see how they agree with that of a Madras Seer of 120 Rupees. This will enable me to draw up a correct table of conversion.

The reason for the difference between the commutation rates of Fuslies 1266 and 1267 on which the Board remark in their Proceedings,* appears, from what the Head Sheristadar tells me, to have been a misconception of the term, and the cause for its finding a place in the Statement. Of course it must always be a fixed quantity. Search has been made among the records, and a price list, from Fusly 1210 to 1219, has been found; as also what is called Colonel Munro's average price list of Fusly 1217. The latter is most probably the correct commutation rate, seeing that it includes years both before and subsequent to the acquisition of the Ceded Districts by the British Government; (17 in all) I have therefore inserted it as such. The Ryots may certainly congratulate themselves on the favorable aspect of affairs which a comparison between this rate, and the present selling price of grain, gives.

Statement No. 3, Enclosure B. 5. Enclosure B shows a net increase on the land taken up over last Fusly of Rupees 58,608. The amount of land taken up is nearly double that which has been abandoned. The increase is principally in Wet; and is due to the tanks having filled by the middle of October, so as to allow of cultivation being begun in good time. The Board directed that the entries of Assessment in this Enclosure should contain nothing beyond the original Assessment. But before the Circular enjoining this course was received,* the accounts had already been prepared so as to include both Fusil and Teervajasty. It would delay the report very much to correct this now, and therefore the Statement is forwarded as in Fusly 1267. If desired, a separate memorandum of these two items, and the average on which they were levied, will be forwarded; and in future the directions given shall be strictly attended to.

Statement 3, Enclosure A. 6. Enclosure A shows an increase in cultivation over the previous year of 27,996 Acres, paying an Assessment of Rupees 84,258. The reasons for the increase in Enclosure B apply here also.

Statement 3, Enclosure C. Enclosure C in Statement 3 has been prepared in accordance with the Board's orders, and requires no remark.

7. The Remissions for Survey whole fields left waste, entered in Enclosure B, and amounting to Rupees 1,82,001-8-11 were for the most part on account of wet lands, for the irrigation of which there was not a sufficiency of water in the tanks.

* 50,749-2-5
† 2,303-0-0
‡ 2,784-0-0
55,836-2-5

Statement No. 4.

Of the remissions, items 1, 6, 7, 9, 11, 12, 13, 14, 15 and 18 show an increase, rateably, in consequence of the increase of cultivation already adverted to, remissions under heads 3 and 4 or less, because of a smaller amount of flooded land and withered* crop.

Under item 5, the time of the Cowles* having expired, and the land having been brought fully under cultivation, there is a decrease. Variations in other items of remission are too trifling to require remark.

SUNDRY ITEMS.—9. The increase in Nos. 3 and 4 is due to general increase in cultivation. In 6 and 7 to an enhanced demand for timber for building and Railway purposes.

The decrease in No. 1 is due to a larger amount of excess cultivation having been brought to account, within the Current Fusly, than in last year. In No. 2 to a smaller amount of cultivation of Enam by Ryots.

10. Sugar-cane cultivation is stationary. Cotton cultivation has increased 250 per cent. because of sufficient falls of rain at ploughing and sowing time. Indigo cultivation has decreased 11 per cent. because of the want of moisture at sowing time. A good deal of the land intended for Indigo was sown with Cotton seed.

11. A comparison between the results of the Land Revenue Settlement of this and the preceding Fusly shows a net increase of Rupees 85,143. This agrees with the increase mentioned in Statement No. 3, Enclosure A, and the cause has there been indicated. There has been no revision of the Assessment in this District on the cultivated lands; but where ground had been waste for upwards of 10 years from the high rent on it, it has been given to applicants on half Teerva.* From this source come Rupees 6,179 of the above increase.

	Land occupied for cultivation on half Teerva.	Assessment.
	Acres.	Rupees.
Fusly 1267.	3,889	21,152
Fusly 1268.	5,867	27,331
Net Increase...		6,179

* Statement No. 8.
† Enclosure A in No. 10.

I give a short Statement in the margin which shows the result of this measure as compared with last Fusly. There is a steady increase in the land taken up on these terms, while there is no falling off in the cultivation of other lands.

12. Under the head Sundry Sources there is a slight increase of 300 Rupees in Moturpha,* and in the Stamp† Revenue of Rupees 1,946, due to an increase of litigation.

13. The Revenue from all sources both Land, Sundry and Extra is entered in Enclosure A, Statement 10; and gives, in comparison with Fusly 1267, a net increase of Rupees 86,999, the principal item composing which have already been commented on.

14. Under Sevoy Jumma, the only item that calls for explanation is No. 6. The increase here is owing to the large outlay for this season in repairs. Of these the Enamdars paid their Tufferic or due proportion.

Under the head Decrease, 900 Rupees are due to the falling off in an Extraordinary Revenue for last Fusly, caused by the gale in November 1857, which blew down an immense number of trees. Other items both of increase and decrease explain themselves.

The Interest account calls for no remark. In Statement 10 there is an Enclosure C to show the Acreage of land cultivated, the amount of permanent Remissions on it and the rate of net Assessment per Acre. This went up for Fusly 1267, and no remark was made regarding its corrections or otherwise by the Board, but yet it appears to me to have been incorrect. In it, opposite to the entry "Lands affected by, &c.," are entered all on which remissions are allowed according to the rules published in Fusly 1233 and also according to subsequent sanctions, opposite the entry "Lands unaffected &c.," are entered those on which the dry Assessment is below Annas 4 Pice 8 or Annas 9 Pice 4, and if Garden or Wet below Rupees 2-14-8 per Acre, and yet on which by rule or custom prior to Fusly 1233 remissions are allowed. The lands therefore which enjoyed this privilege at the issue of the rules in Fusly 1233 still enjoy it and form the item under head second.

From the wording of the Board's Circular,* I infer that these two heads should form one, inasmuch as in both the remissions are permanent, and that a blank should appear in column 5 opposite to head second. This report was written and the accounts all prepared before this was brought to my notice, and to draw up the Statement afresh would delay their transmission by 12 or 15 days. But if I am right in my conjecture, and the Board desire it, I shall prepare the Statement anew and send it.

15. Of the Current Demand under all heads for Fusly 1268, amounting to Rupees 20,07,155-6-5, Rupees 18,87,566-11-7 were realized within the Fusly, showing an increase over the previous Fusly of Rupees 63,078. The increase would have been greater but for the unavoidably late period of the Jammabundy in the Talooks of Chitwail and Royachoty. The Ryots always keep back their payments till the settlement is completed, in the hope of remission for waste, withered crops, &c. The recent rules on this head, as also the certainty that with the larger number of Officials now in the District the Settlement will in future be completed much earlier than hitherto, will ensure the collection, henceforward, within each Fusly, of nearly the whole demand for it. Of the current balance outstanding at the close of Fusly 1268, Rupees 1,00,788-10-7 have been collected up to 1st instant, leaving a sum still to be realized of Rupees 18,800. Stringent measures have been adopted for the collection of this sum, and whatever may appear to be uncollectable, and to require remission, will be inquired into during the coming settlement.

16. The demand on account of Arrears stood, at the commencement of the Fusly, at Rs. 1,09,619. Of this sum Rupees 98,922-9-0, were collected within the Fusly. Rs. 4,267 were remitted under orders of Government as particularized at foot of Statement No. 11, leaving to be collected Rupees 11,430. Since that date Rupees 346-0-7 have come in up to 1st October, and sanction* has been received for the writing off of 5,285; so that at the time I am writing Rupees 5,800, omitting fractions, remain. Of this, part is recommended for remission in the next paragraph.

17. The amount now recommended for remission is Rupees 2,144 in round numbers. A Statement showing the Fuslies in and items for which remission is asked is forwarded with explanations.

18. Coercion has been employed in only four cases, and for the levy of Rupees 21; in all of which the full sum was realized by the sale of the property attached.

19. The Gross Collections for Fusly 1268, are 19,83,701-6-6, and the Gross Charges of collection amount to Rupees 1,68,784-0-3 or a charge of $8\frac{7}{10}$ per cent. on the Revenue.

20. Of the new forms of Village accounts No. 20 has not yet been brought into operation, but its immediate introduction has been ordered. It has been represented to the Board that the A. Register is superfluous in this District. All the other forms are in use.

TALOOK ACCOUNTS.—The Cash and Stamp accounts are kept in the prescribed form. As to the rest some are, and some are not kept according to the Manual, but I cannot particularize with certainty. During the coming settlement, I shall examine these in each Talook and see that the new forms of accounts are every where introduced.

The accounts which are sent from the Talooks to the Hoozoor have all come in proper form except those for the prices of grain.

21. The Reports from the Talooks, stating what lands have been acquired within the Fusly by public servants, have not all come in. This account shall follow in a few days.

22. I beg to forward Mr. Molony's Report of the Settlement of the Sub-Division. The forms of account do not exactly correspond with those sent for the whole District, but the late orders of the Board were not received till after Mr. Molony's Report was ready and despatched to me. My official acquaintance with this gentleman has been very short, but still long enough to convince me that he is a zealous and good public servant.

In consequence of his promotion to the post of first class Deputy Collector this is the last settlement in which D. Sreenavass Row can take a part as Sheristadar. It is but due to him to state, that in my opinion he fully merits the high encomiums that have been passed on his character for integrity and ability, by the various Officers under whom he has served. I consider myself much indebted to him for the assistance which he has given me.

The lately appointed Deputy Manager, N. Rama Row, has made himself useful in the preparation of the Statements which accompany my Report.

53
IN CON. 5TH NOVEMBER 1859, No. 5191.

From A. HATHAWAY, Esq., Collector of BELLARY,

dated Bellary, 1st November 1859, No. 161.

1. I have the honor to submit my Report on the Jamabundi Settlement of this District for Fasli 1268, and to forward, as per enclosed list, the usual accounts.

2. The Report is based on the Records of the Office, I having assumed charge of the District after the completion of the Settlement.

3. In the previous Fasli 1267, the Settlement of five Tālūqs and, in the Fasli under Report, that of all the Tālūqs was made with reference to the revised Assessment, sanctioned in Extract Minutes of Consultation, dated 2nd June 1857; and pattās were distributed to the Ryots accordingly.

4. The Panchapollam Tālūq having been (*vide* Extract Minutes Consultation, dated the 22nd October 1857, No. 1080), transferred to the Kurnool District at the commencement of this Fasli, there remain only 16 Tālūqs in this District; and to avoid confusion, the gross Assessment of last Fasli is mentioned in the accounts, minus that of the Panchapollam Tālūq, which is exhibited separately at the bottom and included in the total.

PLACES AT WHICH THE SETTLEMENT WAS MADE.—5. The late Collector, Mr. Pelly, made the Settlement of four Tālūqs, viz., Kudlighi, Havinhadgali, Harpanhalli and Raidrug; besides performing the work connected with the revision of Assessment and other important business.

6. Mr. Forbes, who was appointed Acting Additional Sub-Collector of Bellary, to carry on the ordinary duties, settled (previous to his departure to Madras), two Tālūqs, (Adoni and Kampli). The Assistant Collector, Mr. J. C. St. Clair, who has not long been in the District, settled one Tālūq (Gulliam); and Mr. Goldingham, the Head Assistant Collector, settled the three Tālūqs in his charge, viz., Guji, Yadky and Tādpatri, besides that of Bellary.

7. As the Tālūq of Tādpatri (which formed part of the Sub-division) was nearer to the Head Assistant's charge, it has been transferred to him; and one from the principal Division, viz., Madaksera, has been made over in lieu of it to the Sub-Collector.

8. Of the five Tālūqs composing the Sub-division, Mr. Collett, the late Sub-Collector, settled four, viz., Anantapūr, Kodiconda, Madaksera and Dharmāvaram; Mr. Goldingham (who then assumed his charge) settling the remaining one of Pengonda.

9. The Villages at which the Settlement of the above-mentioned Tālūqs was made, have been particularized in Statement No. 1.

VARIATIONS IN THE VILLAGES, &c.—10. The number of Villages in this District is... 2,648
From which deduct those of the Panchapollam Tālūq..... 192

Remaining..... 2,456

Add small Villages which were entirely left waste, but have now been brought under cultivation..... 8

(In Kudlighi 7, and Harpanhalli; the gross Assessment of these Villages amounts to Rupees 9-9-0, the average being Rupees 1-3-0).

Total... 2464

The tenures of none of these has been altered.

SEASON.—11. The quantity of rain which fell in Fasli 1268 was inches 5-5-0 more than in Fasli 1267. The early rains throughout the District in the month of May and at the

commencement of June in Fasli 1267, being pretty good, the early "Dry" and "Wet" crops were sown; but from a subsequent failure, up to the 29th September, of the usual rains, the former suffered here and there considerably, and the Ryots may be said to have reaped the third of a good crop.

12. The deficiency of water caused a large extent of "Wet" land to be uncultivated; but by expending much labor on the lands, under Rivers, Nullahs and Wells, the Ryots reaped a good harvest.

13. The black and red lands having been thoroughly moistened by the later rains which fell heavily during about twenty days, from the 1st October and the Nullahs, Wells and Tanks having received from the Rivers an abundant supply of water, facility was afforded for the cultivation of the late crops of Jowarry, Corraloo, Cotton and Bengal Gram in black lands, and of Horse Gram in the red lands; as also of "Wet" crops.

14. From this cause and from the high prices the season was, on the whole, favorable for the Ryots; and they were induced by the revision of the Assessment, to extend their cultivation under Tanks in the Pengonda, Kodiconda and Madaksera Taluqs.

15. As owing to the partial rain which fell in the months of April and May of Fasli 1268, the crops yielded well, there seems no obstacle to the punctual payment of the Government dues.

16. Annexed is a comparative Statement of the rain-fall in the last and preceding Faslies.

Situation of the Taluqs.		Early rains.		Later rains.		Total.		
		Fasli 1267.	Fasli 1268.	Fasli 1267.	Fasli 1268.	Fasli 1267.	Fasli 1268.	
		I. T.	I. T.	I. T.	I. T.	I. T.	I. T.	
<i>Early rains.</i>	<i>Later rains.</i>	In 3 Northern Taluqs. ...	8 8	7 5	11 1	16 7	19 9	24 2
May.	September...	In 5 Southern do. ...	8 9	10 0	3 8	16 7	12 7	26 7
June.	October.....	In 4 Eastern do. ...	8 2	5 9	7 5	6 4	15 7	12 3
July.	November...	In 4 Western do. ...	9 3	6 2	4 4	14 6	13 7	20 8
August.	December ...							
Average...			8 8	7 4	6 7	13 6	15 5	21 0

17. The Statement below exhibits the supply of water received by the Tanks of this District during the last three Faslies.

Particulars of the receipt of water.	Fasli 1266.	Fasli 1267.	Fasli 1268.
Tanks that received a full supply of water... ..	767	89	611
Do. three-quarters do.	117	81	114
Do. half do.	91	82	91
Do. a quarter, and less than a quarter. ...	46	638	72
Total.	1,021	905	898
Do. no supply of water whatever.	82	98	110
Total.	1,103	1,003	1,008

18. Owing to unusually heavy rains, some of the Tanks in the Taluqs of Anantapur, Dharmavaram and Kodiconda were breached; as were 14 Tanks in the Taluq of Madaksera, by the rush of water from several breached Tanks in the Mysore country. These are under repair by the Engineer's Department.

Attacked..... 7,420.
Died..... 4,400.

SANITARY STATE OF THE DISTRICT.—19. Since February, cholera has prevailed in the Taluqs of Bellary, Kudlighi, Huvinhadgali, Adoni, Gutti, Yādki, Tādpatri and Anantapur, and the number of deaths reported is given marginally.

20. The cattle have suffered but little from disease, but many died through scarcity of forage.

VACCINATION.—21. I subjoin a Statement furnished by the Garrison Surgeon of Bellary, showing the result and extent of vaccination in this District during the Fasli under review, which I consider tolerably satisfactory.

Number Vaccinated.	Of which the number failed.	Particulars of the remaining on whom it proved useful.		
		Male.	Female.	Total.
8,555	477	4,334	3,744	8,078

PRICES OF GRAIN.—22. The prices of grain as exhibited in Statement No. 2 were higher by 28 to 43 per cent. than in the preceding Fasli, a fact which may be attributed to the prevalent scarcity in the adjacent territory of Mysore, and to the frequent passage of troops through the District.

23. Below is given a Memorandum of the general bazaar prices per Madras Garce in the last two years.

Names of the Grain.	Fasli 1267.	Fasli 1268.	Difference between 67 and 68 Faslies.	Per centage.
Paddy 1st Sort,	110	157	47	42½
2d do.	104	144	40	38½
Cholera	137	175	38	27½
Sujjaloo or the grain termed Holcus Spicatus, ...	139	179	40	28½
Horse Gram or Natchenny,	135	189	53	39
Raggy,	122	153	36	29½

24. The Tahsildars have been directed to be careful to ascertain the *real* wholesale prices ruling at the Kasba stations, and at some principal places in each Taluq, and submit monthly a correct statement of the same to the Collector, from which the above abstract is now prepared.

DITTAH OR RYOTS' HOLDINGS.—25. The liberty conceded to the cultivators to relinquish land up to the end of November, and the late revision of the Assessment, have resulted in a considerable extension of both "Wet" and "Dry" cultivation.

26. In the occupation of black lands, the Kāul tenures of this District were observed, and the Pattās were distributed according to the revised Assessment.

27. The "Appanam"* lands have been included according to the usual holdings, the liberty of giving up such lands not having been extended to the Reddies.

28. On the whole it may be said that there has been an increase of occupancy in the Fasli under review of 84,519 Acres in "Dry," and of 33,941 Acres in "Wet" cultivation, as shown in Enclosure B. of No. 3, and more fully explained in the following paragraphs:—

* A certain quantity of Government land, which it is incumbent on the Mirāsi Patēls to cultivate and pay for, in consideration of the emoluments of their Offices.

29. A comparative Statement of lands occupied by the Ryots in Faslies 1267 and 1268, is annexed:—

Description of Land.		Fasli 1267.		Fasli 1268.		COMPARISON.			
		Acres.	Revised Assessment.	Acres.	Revised Assessment.	Increase.		Decrease.	
						Acres.	Assessment.	Acres.	Assessment.
Five Taluqs, the revision of which was made in Fasli 1267.	Dry land.....	635,326	Rs. 5,35,079	695,868	6,03,759	59,542	68,680	...	...
	Irrigated.....	30,771	1,74,521	31,765	1,64,882	994	...	...	9,639
	Total...	666,097	7,09,600	727,633	7,68,641	60,536	59,041	...	...
Eleven Taluqs, the revision of which was made in Fasli 1268.	Dry land.....	1,025,327	7,14,002	1,050,334	5,45,296	25,007	...	...	1,68,703
	Irrigated.....	86,083	6,80,449	119,030	5,17,161	32,947	...	...	1,63,288
	Total...	1,111,410	12,94,451	1,169,364	1,062,457	57,046	...	...	3,31,991
Total.	Dry land.....	1,661,153	12,49,081	1,745,702	1,149,055	84,549	...	...	1,00,023
	Irrigated.....	116,854	8,54,970	150,795	6,83,043	33,941	...	...	1,72,927
	Total...	1,778,007	21,04,051	1,896,497	1,831,101	118,490	...	...	2,72,950
	Urvai Jasti or Extra Assessment.....	...	1,02,750	...	11,248	...	...	...	91,402
	Fasil Jasti or 2nd crop Assessment.....	...	59,830	...	1,85,126	...	1,25,296	...	...

30. The increase of 59,542 Acres, assessed at Rupees 68,680 in "Dry," and of 994 Acres, bearing a decreased Assessment of Rupees 9,639 in "Wet" cultivation, in the five Taluqs where the revision of Assessment was made in the preceding Fasli, is attributable to the said revision and to the Tanks, &c. having received a sufficient quantity of water.

31. The Assessment of the Régar or black lands taken up on Kāul in this District, especially in the three Taluqs marginally noted, amounts to about 4,796 Rupees (after deducting the Kāul remissions, &c.). This amount will be increased as the Kāul term expires, and the land becomes liable to full Assessment.

32. In the eleven Taluqs, the Settlement of which, during the year under review, was made according to the revised Assessment, there has been an increase of 25,007 Acres in "Dry," and of 32,947 Acres in "Wet" cultivation (the latter owing to the abundant supply of water received this year), but the Assessment is less by 1,68,703 Rupees and 1,63,288 Rupees, respectively, than in the preceding year owing to the reduction in the Assessment.

33. The amount of "Fasil Jasti," or second crop Assessment of this year, viz., Rupees 1,85,126, is an excess of 1,25,296 Rupees over that of the preceding one, which is to be accounted for by the discontinuance of the previous practice of entering, under the head of "Actual Assessment" the "Fasil Jasti" on "two crop lands" in addition to the actual Assessment.

34. Under the present system, 3ds of the aggregate Assessment is entered as Assessment, while the remainder is entered as "Fasil Jasti."

35. Moreover some of the one crop lands having, during the year under review, been cultivated with two crops, an Assessment has been realized therefrom to the amount of about Rupees 1,07,000.

ACTUAL CULTIVATION, *Vide* No. 3.—36. I subjoin an abstract of a Statement showing the extent of land actually under cultivation, exclusive of the Kabulati* Banjer, as required by the Board in their Proceedings of 6th July 1858, paragraph 20.

* Land accepted by a Ryot, but left uncultivated by him.

ITEMS.		Fasli 1267.		Fasli 1268.		COMPARISON.			
		Acres.	Assessment.	Acres.	Revised Assessment.	Increase.		Decrease.	
						Acres.	Assessment.	Acres.	Assessment.
Five Taluqs settled during the preceding year as per revision of the Assessment.	Dry.....	624,495	Rs. 5,26,933	687,084	5,98,015	62,589	71,082	...	...
	Irrigated.....	28,901	1,50,273	31,585	2,08,430	2,684	18,157	...	...
	Total...	653,396	7,17,206	718,669	8,06,445	65,273	89,239	...	...
Eleven Taluqs settled in the year under revision of Assessment.	Dry.....	965,385	6,79,675	1,032,858	5,36,334	67,463	...	...	1,42,341
	Irrigated.....	93,042	7,44,076	117,914	6,51,627	24,872	...	...	92,449
	Total...	1,058,427	14,23,751	1,150,772	11,87,961	92,335	...	...	2,35,790
Total.	Dry.....	1,589,890	12,06,608	1,719,942	11,34,349	130,052	...	...	72,259
	Irrigated.....	121,943	9,34,349	149,499	8,60,057	27,556	...	...	74,292
	Total...	1,711,833	21,40,957	1,869,441	19,94,406	157,608	...	...	1,46,551

WASTE CHARGED TO THE RYOTS.—37. The amount of Assessment payable by Ryots and Reddies on lands left unsown for Fasli 1268, exceeds that of Fasli 1267 by Rupees 5,325,* of which amount a moiety belongs to the Ryots, who will be more careful, in future, to give up their land in time if they are unwilling to incur such a charge.

WASTE REMITTED TO THE RYOTS.—38. Particulars of the waste remitted to the Ryots in this District during the last few Faslies, are as follows:—

FASLIES.	Dry Assessment.	Irrigated Assessment.	Total.
	Rs.	Rs.	Rs.
1263.....	3,74,818	1,94,191	5,69,009
1264.....	2,51,755	1,53,520	4,05,275
1265.....	73,354	58,953	1,37,307
1266.....	56,937	49,637	1,06,574
1267.....	27,541	98,133	1,25,674
1268.....	12,796	20,374	33,170

39. This head of remission has gradually decreased, owing to the permission granted to the Ryots of relinquishing whatever lands they are not inclined to retain, and to their having

been fully warned that they are answerable for the Assessment of all lands not relinquished by them at the proper time. The remission made under this head, during the year under review, was, I believe, granted after due inquiry.

40. Of this amount, about $\frac{1}{4}$ th was given to Ryots in consequence of the insufficiency of water in some of the Tanks, and the bursting of others; while the remainder of the remission was granted to the Reddies for "Appanam" lands left waste by them through poverty.

PARTICULARS OF REMISSIONS.—41. 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.

ITEMS.	Fasli 1267.	Fasli 1268.	COMPARISON.	
			Increase.	Decrease.
1 Occasional remission.....	1,46,859	1,83,916	37,057	...
2 Fixed remissions.....	3,45,355	17,866	...	3,27,489
3 Deductions for payment to Village Officers, &c.....	9,455	5,856	...	3,599
Total...	5,01,669	2,07,638	37,057	3,31,088

Net...2,94,031

42. The amount of remissions, viz., Rupees 2,07,638, granted in Fasli 1268, is Rupees 2,94,031 less than in the preceding year. The decrease is owing to the revision of the Assessment of the eleven Taluqs in the year under review in which the general and other remissions have disappeared.

OCCASIONAL REMISSIONS.—43. The net increase under this head in the year under review is Rupees 37,057.

44. Under the head of "Shámilat"* Banjer is shown a decrease of 227 Rupees, as compared with the preceding year, which is owing to the deduction from the Ryots' pattas of such lands as they did not wish to retain.

45. Under the head of "Sávi,"* the remissions granted this year, viz., Rupees 325, are less by 3,910 Rupees than in the preceding year, owing doubtless to the more favorable condition of the crops.

46. The Kául remissions are 44,240 Rupees in excess of the preceding year, as shown in the annexed Statement.

Description of Káuls.	Fasli 1267.		Fasli 1268.		Increase.	Decrease.
	Acres.	Assessment.	Acres.	Assessment.		
Permanent Kául. ...	83,994	Rs. 1,34,235	1,28,167	Rs. 1,81,419	Rs. 47,184	Rs. ...
Other do. ...	6,973	13,500	9,230	12,663	...	332*
Total. ...	90,967	1,47,735	1,37,397	1,94,087	46,352	...

Net...44,240

47. This increase is owing to black lands having been more extensively taken up on Kául this year than in the preceding one, in the Taluqs of Bellari, Adoni, Gulliam, Gutti and Raidrug, in consequence of the revision of Assessment.

48. The remissions granted this year on account of lands inundated and crops destroyed by the rush of water, show an excess of 370 Rupees over the preceding year.

49. The remaining items under this head have disappeared this year, in consequence of the revision of Assessment.

FIXED REMISSIONS.—50. Under the head of fixed remissions there is a net decrease of Rupees 3,28,542, of which a large portion is owing to the disappearance in the accounts of the following remissions, in the 16 Taluqs, the Settlement of which was made according to the revised Assessment.

	Rupees.
$\frac{1}{4}$ rd Remissions ...	51,571
$\frac{1}{4}$ th do. ...	2,56,226
Remissions on high assessed lands...	20,745
	3,28,542

There is also a decrease of Rupees 562 under the head of Kattagutta* Remissions, which is attributable to a portion of the land of the said description having been relinquished this year, and to the revision of Assessment having reduced the amount that was payable by the Kattagutta Ryots.

Dasavandam remissions...	216
Srotiyam do. ...	1,399
	1,615

* Remissions granted on lands given at a fixed rent below that of the Survey Assessment.
† Remissions granted for constructing Tanks, Wells, &c.
‡ Deduction from the rent of Village.

51. There is an increase of Rupees 1,615-0-0* under the head of Dasavandam† and Srotiyam‡ Remissions, which is owing to the increase of cultivation.

MISCELLANEOUS REMISSIONS.—52. The decrease under this head is Rupees 3,599, of which Rupees 3,531 are for remissions granted to Kandachar* and Kattubadi Peons. This is owing to some of these persons having resigned, and in other instances to the difference only having to be given between the old Kandachar remission, and that effected under the revised Assessment. Paragraph 16, of the Settlement Report of the preceding Fasli, treats more particularly on this subject.

53. There is a slight difference between the remissions granted this year and those given last year to the remaining Village servants, which do not require much explanation.

PARTICULARS OF SUNDRY ITEMS.—54. The miscellaneous receipts, as shown in the annexed Statement, and also on the back of Statement No. 4, amounts to Rupees 1,82,401.

ITEMS.	Fasli 1267.	Fasli 1268.	Increase.	Decrease.
1 Collections on Ináms...	1,63,043	1,71,515	8,472	...
2 Do. of Quit Rent on Bungalows...	737	743	6	...
3 Do. on Old Topes...	13,450	6,577	...	6,873
4 Do. on Government New Topes...	2,721	1,423	...	1,298
5 Sundry Items...	1,952	2,143	191	...
Total...	1,81,903	1,82,401	498	...

Fasli 1268.	Difference.
Jodi.....	1,52,757 + 4,190
Nirragi.....	8,503 + 2,013
Tafrik.....	10,254 + 2,269
	1,71,514 + 8,472

55. The increase under the head of Inám, as particularized in the margin, is Rupees 8,472.

56. The increase of Jodi,* Rupees 4,190, is attributable to the imposition of the full Jodi, demandable on the land in consequence of the revision of Assessment, as directed in Extract Minutes Consultation, dated 2d June 1857, paragraph 33. A separate report on the subject of Jodi is under preparation, as required by the Board.

* Quit Rent.
* Fees collected from Ryots, cultivating more than the fixed quantity of inam land.

57. The increase of Nirsāgi, or water rate on dry Inām lands and of the Tafrik,* is owing to the increase of cultivation.

58. The decrease of Rupees 6,873 under the head of Old Topes, is owing to the trees situated in the Ryots' Patta land, Inām land, and in back-yards of houses having been made over to their respective holders, as directed in Extract Minutes Consultation of 17th September 1858, and to the amount of rent of the remaining trees being less this year, through inferior productiveness.

59. There is also a decrease of Rupees 1,293 under the head of Government New Topes, which is owing to some of them having been sold by public auction in the year under review, agreeably to the instructions contained in Extract Minutes Consultation,* and to a falling off in the productiveness of the others, for which less rent was consequently offered.

SUGAR-CANE.—60. The cultivation of Sugar-cane in this Fasli, is 6,603 Acres, being the excess of 253 Acres over that of Fasli 1267. High prices doubtless stimulated cultivation.

COTTON.—61. The extent of land cultivated with Cotton is 2,42,424, being 52,941 Acres more than that of Fasli 1267. A good rain-fall and high prices will account for this.

INDIGO.—62. The failure of the early rains caused a decrease of 2,203 Acres in Indigo cultivation, the amount cultivated this year being Acres 2,751.

GENERAL RESULTS.—63. I annex an abstract Statement showing the result of Land Revenue Settlement, in comparison with the preceding year.

ITEMS.	Fasli 1267.	Fasli 1268.	Difference.
Land Revenue.....	16,39,289	17,86,765	+ 1,47,479
Sundry Items.....	1,83,534	1,84,032	+ 498
Total...	18,22,823	19,70,800	+ 1,47,977

64. The gross Assessment for Fasli 1268 amounts to Rupees 19,70,800, showing an increase of Rupees 1,47,977. The amount, Rupees 19,35,004, were collected within the Fasli and Rupees 20,954 by the 30th September last, leaving a balance of Rupees 14,842, of which Rupees 9,500, it is expected, will not be realized, a large portion of it being ("Jodi") Quit Rent.

THE RESULTS OF THE REVISION OF ASSESSMENT.—65. Under the late revision of Assessment, the former usual remissions, viz., one-third, one-fourth, &c. have ceased, and the various items of "Wet" land, viz., Bāghayat, Dry converted into Wet, Dhru-pair, &c., have been abolished; all being combined under the general head of "Irrigated Lands" with the distinction of "under Tank, Channel, or Well."

66. The probable amount of decrease in the gross Assessment, in consequence of the revision of Assessment, is as follows:—

	Rupees.
In the five Tālūqs, the Settlement of which was made during the preceding year according to the revised Assessment.....	25,000
In the eleven Tālūqs, the Settlement of which during the year under report, was made according to the revised Assessment.....	89,792
Total Rupees.....	1,14,792

67. The increase of cultivation, &c., consequent on the revision of Assessment, has been particularized in paragraphs 25, 26, 28, 30 and 32.

SUNDRY SOURCES OF REVENUE.—68. I now proceed to report on the Extra Sources of Revenue of this District.

ABKARI.—69. The Abkari contract of all the Tālūqs in this District, has been rented out, up to Fasli 1270, for different periods. The Revenue of this Fasli (Rupees 2,68,537) shews an increase of Rupees 4,366, which may be attributed to the fact that the Tālūqs marginally noted, were rented out on competition up to Fasli 1270. A balance of Rupees 26, still due, will be shortly collected.

MUHTARAF.—70. The Revenue derived under this head is of two kinds, namely, the "Visabadi" and "Baghir Visabadi," the former imposed upon Merchants, under Regulation IX 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 Fasli 1267 and 1268 is given below.

ITEMS.	Beriz of Fasli 1267.	Beriz of Fasli 1268.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Visabadi.....	86,036	85,883	...	153
Baghir Visabadi.....	1,11,012	1,12,094	1,082	...
Total...	1,97,048	1,97,977	1,082	153
Net... 929				

71. The small net increase does not call for remark.

72. Out of the gross Assessment of Fasli 1268, viz., Rupees 1,97,977, about 700 Rupees may remain uncollected.

STAMPS.—73. The Stamp Revenue for Fasli 1268 (Rupees 33,146), shews a decrease of Rupees 945, which may possibly be owing to the Moonsiffships of Tadmarri and Narrainadavarakarra having been for some time vacant.

74. The following Abstract shews the Revenue from both Land Revenue and Sundry Sources, in comparison with the preceding Fasli:—

ITEMS.	Fasli 1267.	Fasli 1268.	Increase.	Decrease.
Land Revenue	18,22,823	19,70,800	1,47,977	...
Abkari	2,64,171	2,68,537	4,366	...
Muhtarafa	1,97,048	1,97,977	929	...
Stamps	34,091	33,146	...	945
Total...	23,18,133	24,70,460	1,53,272	945
Extra Revenue and Interest	21,180	63,884	42,704	...
Total...	23,39,313	25,34,344	1,95,031	Net ...

The particulars of this Abstract are shewn under the several heads herein stated.

* SIWAI-JAMA OR EXTRA REVENUE.—75. The Extra Revenue amounting to Rupees 63,884, shews an increase of Rupees 42,704, which comprises the sale proceeds of the Government plantations, the Assessment of lands cultivated after the settlement, and that of the concealed cultivation; also the produce of the sequestered Inám lands and other miscellaneous items.

DEMAND, COLLECTION AND BALANCE OF ALL SOURCES OF CURRENT REVENUE.—76. The demand for Fasli 1268, under all sources of Revenue, as shewn in Statement No. 11, is Rupees 25,31,344. Of this, Rupees 24,69,965 were collected within the Fasli.

77. I subjoin a comparative Statement of the collection for Faslies 1267 and 1268.

Description of Land.	Fasli 1267.			Fasli 1268.		
	Demand.	Collection.	Balance.	Demand.	Collection.	Balance.
Land Revenue... ..	18,22,823	18,01,732	21,091	19,70,800	19,35,004	35,796
Extra sources of Revenue.	4,95,310	4,66,505	28,805	4,99,600	4,78,603	21,057
Total.	23,18,133	22,68,237	49,896	24,70,400	24,13,607	56,853
Siwái-jama or Extra Revenue.	21,180	18,821	2,359	63,884	56,858	7,526
Total.	23,39,313	22,87,058	52,255	25,31,344	24,69,965	64,379

* Rupees 64,379.

78. Of the balance* at the end of the Fasli, Rupees 43,634 had been collected by the end of September last, leaving a balance of Rupees 20,745 uncollected, as shewn below:—

Land Revenue.....	14,842
Muhtarafa.....	1,605
Abkári.....	26
Siwái-jama or Extra Revenue.....	4,272
	<u>20,745</u>

79. I do not expect that more than 10,245 Rupees of this Balance can be collected; a large portion of the irrecoverable Balance consisting of the Jodi imposed this year, in excess of the usual amount (as above noticed), agreeably to the instructions contained in paragraph 33, of Extract Minutes Consultation, dated 2nd June 1857.

DEMAND, COLLECTION BALANCE OF ARREARS.—80. Statement No. 13 exhibits the outstanding balances of arrears, which up to the 30th June last,* (as stated in column 7 of the said Statement,) amounted to Rupees 18,504. Of this, Rupees 512 was collected by the 30th September. Of the remaining sum of Rupees 17,992, about Rupees 4,581 may probably be realized and the balance, Rupees 13,411, will have to be remitted. Of this, Rupees 6,416† have already

* For which sanction has lately been received in Board's Proceedings 10th October 1859, No. 407.

† Of Fasli 1265.....Rs. 18
Do. 1266..... 6,398

6,416

Recommendation in regard to the irrecoverable arrears for remission.

been recommended for remission, so that there remains a balance of Rupees 6,995, which is the amount now recommended for remission for Fasli 1267, as shewn in the following Statement. From inquiries made during the last Settlement, this balance consisting chiefly of the amount of full Jodi imposed on Inám lands, &c., in consequence of the revision of Assessment and the Assessment of the lands held by the poor ryots, &c., appeared to be

really irrecoverable. I request, therefore, the Board will be pleased to obtain authority for me to write off the same from the accounts.

ITEMS.	Total amount of Bériz.	Amount of the Balance which is irrecoverable.	Per centage of Column 2 on Column 3.	PARTICULARS FOR COLUMN 3.									
				Banjer or waste.		Death & desertion.		Poverty.		For other causes.		Amount of Jodi.	
				Individuals.	Amount.	Individuals.	Amount.	Individuals.	Amount.	Individuals.	Amount.	Individuals.	Amount.
1	2	3	4	5	6	7	8	9					
Land Revenue.....	18,22,823	5,90	0 5 2	60	379	25 219	131 1,454	58 1,400	149	2,452			
Muhtarafa.....	1,97,048	703	0 5 8	...	...	165 461	89 242	...	...	...	...	...	
Siwái-jama.	21,180	388	1 13 4	...	...	68 307	19 81	...	...	...	...	...	
Total...	20,41,051	6,995	0 5 6	60	379	258 987	239 1,777	58 1,400	149	2,452			

81. No portion of the amount recommended for remission, up to last Fasli, was collected and entered under the head of Extra Revenue in the year under review, as directed in the Proceedings of the Board of Revenue of 16th July 1858, paragraph 12.

EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF THE REVENUE.—

82. Property, to the amount of Rupees 614, was attached to satisfy a balance of Rupees 739 due by 34 ryots in the Talúqs of Ballary, Kodiconda, &c., but it was eventually only found necessary to sell only the property of two ryots, amounting to Rupees 179.

CHARGES.—83. Statement No. 14 shews the gross collections made in Fasli 1268 to have been Rupees 25,15,459, and the charges attendant thereon, Rupees 2,33,251 or Rupees 9-4-2 per cent. The charges of collection of the net amount of Land* Revenue, are Rupees 2,26,570 or 11-4-6 per cent. As the Abkári and Muhtarafa Revenue was

* 23,03,030. collected by the Revenue servants, these two items being included with the Land Revenue, reduce the per centage to Rupees 9-2-0. The Revenue derived from stamps is Rupees 33,143, and the charge, including refund, &c., amounts to Rupees 6,651 or Rupees 20-2-6 per cent. There is a net decrease of Rupees 3,502* in the charges for Fasli 1268, as compared with Fasli 1267, which is owing to a trifling charge only having been incurred this year under the head of "Refunds of Revenue," whereas in Fasli 1267 this item amounted to Rupees 11,357.

WORKING OF THE NEW SYSTEM OF VILLAGE AND TALUQ ACCOUNTS.—84. My letter to the Board of Revenue, No. 155 of 14th October 1859, explains in detail the working of the new forms of Village Accounts.

85. As regards the Talúq Accounts, the forms prescribed in the Government Manual are all in force.

LAND ACQUIRED BY PUBLIC SERVANTS.—86. On the receipt of the Board's Circular of 13th August 1859, the Tahsildars were directed to forward to this office Statements of land acquired by public servants. These returns have as yet been received but from a few Talúqs. Fresh orders on the subject have been sent, and when all the returns have been received, a separate brief report on the subject will be furnished.

87. The sum of Rupees 3,200, alluded to by the Board in Clause 2, paragraph 15 of their Proceedings of 2nd September 1859, was entered in Statement No. 14 (sent with the report of the preceding year), under the head of "Sales and Purchase of Land," as sums of the above

description were entered under the same head in the Treasury Accounts sent to the Accountant General. It has, however, now been entered under the head of "Extra Revenue" in Statements Nos. 9 and 10, as noticed by the Board in the said paragraph of their Proceedings.

88. There is a discrepancy of Rupees 33,273-12-4 between the entries in the Demand, Collection and Balance Statement monthly sent to the Board, and the Statement (No. 10) herewith sent, which is owing to the said amount (being the sale proceeds of Government Plantations), not having been entered in the former accounts, as is now done in the latter, under the head of "Extra Revenue."

89. The items composing Rupees 20-1-0, alluded to in Clause 2, paragraph 15 of the Board's Circular Proceedings of 2nd September 1859, No. 3467, are the balance of the Demand of Fasli 1265 remaining uncollected up to 30th April 1856, on account of Old Topes, Hill rents, &c., which was subsequently collected in Fasli 1267, and credited to the head of "Land Revenue," as directed by the Accountant General in his Circular of 13th September 1856.

90. The excess of Rupees 1,631, between the sums marginally noted, of the Bellary District, in Columns 8 and 9 of the Statement annexed to paragraph 11 of the Board's Proceedings of 2nd September 1859, No. 3467, is owing to the said amount having been omitted to be entered in the Demand, Collection and Balance Statement, under the head of "Jodi of Srotiyam and Inam Villages."

91. The sum of Rupees 13-8-0, alluded to in Clause 2, paragraph 12 of the Board's Proceedings above referred to, was brought to account in Statement No. 11, with the Demand of the Fasli 1267, under the head of "Land Revenue" (*vide* paragraph 12 of Extract Minutes Consultation, No. 186 of 16th February 1856, conveyed in the Proceedings of the Board of Revenue, No. 540, of the 25th idem), instead of including it with the Demand at the beginning of Fasli 1267, considering the latter course to be inadvisable, as the gross Assessment and the balance of the previous Faslies were all settled.

92. Having joined the District in May, after the completion of the Settlement, I am precluded from making any remarks upon the efficiency of the subordinate Officers.

93. I may add, that the despatch of this Report has been delayed in consequence of the receipt of the Board's Proceedings of the 22nd September 1859, No. 3467, after a great portion of a Report, drawn up on the plan hitherto in force, had been fair copied.

As per Demand, Collection and Balance Statement	19,77,429
As per Statement No. 10	19,75,798
	<u>1,631</u>

IN CON. 22ND NOVEMBER 1859, No. 5824.

From the HONORABLE D. ARBUTHNOTT, Collector of KURNOOL,

dated Kurnool, 1st November 1859, No. 152.

I have the honor to submit my Report upon the Revenue Settlement of the District of Kurnool for Fusly 1268, and to accompany it with the 14 Statements prepared in accordance with the forms forwarded with the Board's Circular Orders of the 23d August 1856, and instructions of the 16th July 1853, No. 2645, inclusive of the actual cultivation Statement called for in paragraph 20 of the above Circular, and the Statement of fit and unfit lands called for in their Circular of the 7th August 1856 No.

The instructions conveyed in Extract from the Proceedings of the Board of Revenue, dated 19th October 1858, No. 3940, viz., that the entries in the first instance should include the transactions of the new Talooks, &c., have been carried out, wherever comparison may be shown between the last and current years, and the report has been prepared in accordance with the form given in paragraph 17 of the Proceedings of the Board of Revenue, dated 2nd September last, No. 3467.

Not having had any Assistants, the Settlement of the entire 12 Talooks of this District devolved on me. The Settlement commenced on the 2nd December 1858 and was brought to a close on the 26th April 1859. The stations at which the Settlement of the different Talooks was performed, and the number of days occupied is entered in Statement No. 1.

The Assessment of the eight old Talooks of this District has not been fixed, but the Settlement of them has been made according to the long standing custom of the country; the Assessment being fixed in the Talooks of Cumbum Doopud and Coilgoontla lately transferred from Cuddapah, the Settlement was made in the usual manner, making the customary 1/3rd and 1/4th Remissions, and the Settlement of Punchapollem Talook was made according to the revised Assessment carried out in last year in accordance with the Order of Government on the subject.

2. The number of Mowzahs and Mazarahs is entered in the margin. In last year's Settlement Report

	Mow- zahs.	Maza- rahs.	Total.
Ryotwar villages, ...	1,266	530	1,796
Permanently settled vil- lages, ...	11	6	17
Surwamaniam villages, ...	9	0	9
Moturpah villages, ...	1	0	1
	<u>1,287</u>	<u>536</u>	<u>1,823</u>
Inhabited villages, ...	1,159	432	1,601
Uninhabited villages, ...	118	104	222

591 villages was the total, but four large Talooks having been transferred from Bellary and Cuddapah to this District at the beginning of the Fusly, the number has been increased to 1,823 or 1,232 more than last year. In Clause III of paragraph 2 of Circular No. 3467 of the 2nd ultimo, it is ordered that the entire number of puttah villages paying Revenue should correspond with the number of villages in column 17 of the Quinquennial return No. 15; the total number of villages in that Statement and in the present one is the same, but there is a decrease of one Mazarah and an increase of one Mowzah when viewed separately, the cause

of this is given in paragraph 3 of the Settlement Report for 1267. The number of the villages from the newly transferred Talooks has been entered from the lists received from the Talooks.

3. Rain not having fallen at the proper season, the dry Poonassa or Moongaree crops did not yield an abundant harvest. The Rubbee or Hingaree crops also suffered much from blight and other diseases and the crops did not yield more than a moderate harvest. Wet crop lands also did not produce a second crop, in most places, owing to there not being sufficient water in the tanks. The large tank of Cumbum was one of the few exceptions, and having received a full supply of water, 1st and 2nd crops were cultivated and yielded a favorable harvest. Cattle suffered much from the Moosarah Rogum and other diseases, and

Season and Sanatory state of the District.

the mortality among human beings also has been very great in the year under review, from cholera. On the whole the season has been an unfavorable one, but the high prices of grain have remunerated the Ryots; and taking all things into consideration the District is in a prosperous state. The Revenue is also collected with ease.

2,590 individuals were vaccinated in this District during the year under review, of which 2,282 were successful and 308 unsuccessful cases. The people of this part of the country do not yet appreciate vaccination, and hold the most absurd fears and prejudices regarding it; but these retarding causes will doubtless give way before quiet and steady perseverance on the part of the authorities.

4. The prices of grain is given in Statement No. 2. It is not usual to enter the wholesale prices but only the average of the retail price, there is therefore no difference in the accounts of the District. In taking the average of the month there will be but little difference between it and the Talook returns. It is not now practicable to obtain the wholesale price from the merchants, but should it be the intention of the Board that this should in future be given, the necessary steps to obtain it correctly will be taken.

	Rupees.
Fusly 1867,	14,16,310
DECREASE.	
1. Lands relinquished from poverty and other causes,	25,220
2. Gootacumnee,	5,600
3. By the revision of Assessment,	55,942
Total...	97,462
Balance...	13,18,847
INCREASE.	
4. Cultivation of Waste lands,	32,494
5. Do. of Zulfed Enam,	736
6. Gootajasty,	3,348
7. By the revision of Assessment,	1,975
Total...	68,553
Grand Total...	13,87,400

5. The particulars of lands in the possession of

Ryots will be seen by Enclosure B. of Statement No.

3. The relinquishment of lands, and cultivation of waste lands is shown in the margin.

1st. In paragraph 21 and 28 of last year's report, mention was made of the remissions; the amount of remissions mentioned there has been this year deducted from the total Beriz; hence the cause of the decrease. The particulars thereof are detailed below:—

ITEMS.	Acres.	Assessment.			Average.			Present Assessment.			Average.			Gootacumnee.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Dry,	4,163	14,101	0	0	3	6	0	9,206	0	0	2	3	0	4,895	0	0
Garden,	49	524	0	0	10	11	3	334	0	0	6	13	0	190	0	0
Wet,	87	1,417	0	0	16	8	0	902	0	0	10	6	0	515	0	0
Total...	4,299	16,042	0	0	...	...	...	10,442	0	0	...	...	...	5,600	0	0

2nd. The decrease of Rupees 65,942 is owing to the lower Assessment in the last year in the Punchapollem Talook, made in accordance with the Orders of Government, being entered in the accounts, but of this the usual remissions are as follows:—

1st Remissions	3,276
1st Do.	39,526
Reduction of Assessment	3,015
Total...	45,817

which if deducted from the above amount leaves a balance of Rupees 20,095. This decrease is consequent on the remission of Assessment, and when making the reduction in highly assessed lands the rates

on low assessed lands were raised, this caused an increase of Rupees 1,975. If this is deducted from the above, the net decrease will be only Rupees 18,120; but even this will disappear shortly, as about 13,000 Rupees of waste land was taken up for cultivation in the year under review.

3rd. From certain causes 827 Acres of Enam land was zulfed, of which 588 Acres was taken up for cultivation, yielding a revenue of Rupees 736, as shown in the marginal note to paragraph 5.

4th. The following Statement shows the particulars of Gootajasty.—

ITEMS.	Acres.	Assessment.			Average.			Present Assessment.			Average.			Gootajasty.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Dry	6,793	3,432	0	0	0	8	1	5,087	0	0	0	12	0	1,655	0	0
Garden	194	756	0	0	3	14	3	1,088	0	0	5	9	6	332	0	0
Wet	987	2,923	0	0	2	15	4	4,234	0	0	4	5	6	1,361	0	0
Total...	7,974	7,111	0	0	...	...	...	10,454	0	0	...	...	...	3,348	0	0

The cause of this increase is as follows:—

The Assessment on lands in many villages of the eight old Talooks of this District being very great and the Ryots being in consequence reduced to poverty, the Assessment has been reduced on an average with adjacent lands, and the Assessment fixed according to the produce thereof. On lowly assessed lands there has been an increase of Assessment of Rupees 1,250. Wet and Garden lands in many villages having been very lowly assessed; an order was issued during the Agency in last year requiring the Thasildars to fix the Assessment on such lands according to the produce, and that the Assessment should not if possible be below 5 Rupees per Acre; in obedience to the order the Thasildars raised the Assessment, and during the Jummaundy this increase was mostly retained. Many of the Ryots gave up their high assessed lands and cultivated the low assessed only, but at the Jummaundy the Assessment of these lands was raised, this caused an increase of Rs 20-93, but the total increase amounts to Rupees 3,348.

5th. Strict orders have been issued to the Talook authorities to make known the spirit of the communications noted in the margin to the Ryots and people of the District, and warn them that no excuses of ignorance will be admitted; due care will be taken to carry out the above in the ensuing year. The Assessment is very irregular in the eight old Talooks, and must, I fear, remain so until the General Survey is made. It is the rule in the Punchapollem Talook lately transferred from Bellary District, that Reddies who enjoy much Enam land should not relinquish their Uppanum lands. This practice has not been disturbed, it is also a rule that Ryots who take up Kauls should not relinquish their Puttah lands till the terms of their leases have expired. In the Talooks transferred from the Cuddapah District it is usual that when Ryots apply for long standing waste lands for half Assessment, it is granted them on the understanding that they do not relinquish their Puttah lands, this practice also has not been disturbed, but I would wish to have the orders of the Board on these points for future guidance.

6. The extent of lands cultivated is given in Statement No. 3.

	Rs.	A.	P.
For leaving waste Cirkar land and cultivating only Enams,	5,097	0	0
For do. do. part of his field,	2,010	0	0
Extensive cultivators leaving a small portion of Waste,	556	0	0
Assessment on Waste lands having been collected,	181	0	0
For lands on which stocks are placed,	300	0	0
For pasture lands,	560	0	0
For not cultivating through water,	2,356	0	0
For Waste lands under new wells,	6,577	0	0
For leaving waste beds of Tanks,	339	0	0
For Banjar admitted,	621	0	0
Total Rupees...	18,797	0	0

7. The remission on entire fields amounts to Rupees 45,880, it has been deducted in Enclosure B. of Statement No. 3, as directed in paragraph 4 of the Board's Proceedings of the 2nd September last, No. 3467. The marginal note will show particulars of Assessment of waste lands included in the Beriz for which no remission was granted.

Occasional Remissions,	27,251
Permanent do.	1,44,803
Village Service do.	4,517
	<u>1,76,071</u>

8. The particulars of remissions will be learned on perusal of Statement No. 4, a brief sketch thereof is shown marginally.

1st. The waste noted in the margin is consequent on unfit pieces of land being left waste by Ryots, gravelly lands not being cultivable from want of sufficient moisture; wastes left by very poor Ryots, and those who have no Enam or low assessed lands to compensate them, and Reddies Uppanum lands left waste for various reasons.

2nd. The beds of the Cumbum and other tanks which were cultivated having been inundated, the remission as per margin was granted.

3rd. Remission as per margin was granted on lands destroyed by floods.

4th. The Bunjer noted in the margin should have been deducted from the Beriz, but it was not remitted during the Jummabundy in case the tanks should receive a supply of water, this not having occurred the remission was made afterwards.

5th. Some lands under the large tanks of Cumbum and other villages which were cultivated having been destroyed, the remission noted in the margin was granted, particulars hereof will be seen in Statement No. 5.

6th. The particulars of remissions granted under this head will be seen from the annexed Statement :—

ITEMS.	Acres.	Assessment.			Average.			Present Assessment.			Average.			Gootta-cum-mee.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Dry	5,298	16,833	0	0	3	2	10	11,413	0	0	2	2	6	5,425	0	0
Garden	93	1,351	0	0	14	2	5	865	0	0	9	4	10	486	0	0
Wet	206	1,643	0	0	7	15	8	1,185	0	0	5	12	0	458	0	0
Dry converted into Wet	3	18	0	0	5	15	0	13	0	0	4	3	9	5	0	0
Total...	5,600	19,850	0	0	3	8	8	13,476	0	0	2	6	9	6,374	0	0

Some of the dry lands in many villages of the eight old Talooks of this District were very highly assessed, viz., Rs. 15, Rs. 14, and Rs. 12 per Acre. These enormous rates continued from the time of the late Government, but the Ryots never paid the full tax, and to compensate themselves, they cultivated Enam lands and enjoyed the produce, without paying the Enamdars their share; but notwithstanding this assistance, many were reduced to the greatest poverty. Most of these Enams have been lately resumed, and an order was issued during the Agency that Ryots holding Circar lands should not undertake the cultivation of Enam lands. The Ryots made several requisitions that their lands should be examined and the Assessment reduced, on which the late officiating Agent issued an order that for the future two or three villages of each Talook should be brought under consideration for reduction of Assessment at the

		Rs.	A.	P.
<i>Chagulmurry Talook.</i>				
1. Muttamullah	...	263	6	8
2. Culagotlapully	...	163	5	4
3. Zogolapully	...	140	7	4
4. Muttamullah	...	98	14	3
<i>Serivella Talook.</i>				
1. Velagatoor	...	333	3	7
<i>Pannim Talook.</i>				
1. Gouavarum	...	355	9	4
<i>Dhone Talook.</i>				
1. Parnoor	...	1,754	5	5
2. Boakkapoor	...	259	2	10
3. Poodiagoommee	...	458	11	2
<i>Nandicooteoor Talook.</i>				
1. Paulmurry	...	105	3	2
2. Poodoor	...	53	2	7
3. Paspul	...	96	13	6
		<u>4,097</u>	<u>4</u>	<u>3</u>

time of Jummabundy. On this the Thasildars examined the fields and submitted an account of lands requiring reduction, but only the villages noted in the margin were selected, and before the reductions were made on the Thasildar's reports, the state of the lands were again enquired into at the time of Jummabundy, and reductions made on an average of the adjacent lands, and on the ryots entire holding. The result of this was that as mentioned in paragraph 5 the lowly assessed lands were raised, and the highly assessed lowered by Rs. 1,250, and Rs. 4,065 respectively.

The prices of grain, &c. being very high, the Ryots became anxious to increase their cultivation and offers for highly assessed lands, which had long been waste, at lower rates became frequent. The Thasildars were desired to inspect the lands in person, and forward a report on them, and the adjacent lands, and by this means a fair and moderate Assessment was fixed. The remission on these lands amounts to Rupees 2,309.

Entry No. 11.
Teerwa Cummees on wet converted into Dry. Rs. 229.

7th. The supply of water both in wells and tanks having failed, the lands under them were cultivated with dry crops, which were assessed on the average of the other dry lands of the village, and the amount noted in the margin was remitted.

Entry No. 14. Kaul Remission.
Rs.
Fyaly 1267..... 15,177
Do. 1268..... 12,078
Total..... 3,099

8th. The amount shown in the margin does not refer to the eight old Talooks of this District, but to the four New Talooks lately transferred from Cuddapah and Bellary in the three Talooks transferred from the Cuddapah District, the remission is small, viz., Rupees 448, and granted on the following grounds :—

1st. A moiety of Assessment on lands that have been waste for upwards of twelve years.
2nd. One Anna and two Pice per Acre for the first five years on lands that have been waste for less than twelve years.

There is another sort of remission termed Chedethee Kaul. The land is given without any Assessment for the first year, for the second a moiety of Assessment is levied, for the third year the full Assessment is levied subject to the 3rd, 4th and reoyity remissions. This being the practice observed in Cuddapah it has been observed in those Talooks transferred from that District. The Kaul in the Panchapollem Talook transferred from Bellary District is dealt with in a different way, viz., Koyem Kaul is granted if the dry lands have been waste above five years, but if the land is pure Regud or a mixture of Regud and red soil which is generally entered in the accounts as Masub an Assessment of seven Pice per Acre is levied for the first five years, Chedethee Kaul is allowed for other dry and wet lands that have lain waste for above three years.

9th. The practice of granting the remission noted in the margin obtains in the three Talooks lately transferred from the Cuddapah District. When ryots complain that the area of land entered in their Puttah is more than the actual extent of land in their possession the Carpoons, &c., are directed to measure it, and should their report show that such is the case the Assessment of the extra land entered in the Puttah is remitted. Though it is usual not to grant a remission if the mistake in the entry does not exceed $\frac{1}{10}$ th of the field, this long standing practice has been carried out in this year, but it will not be allowed in future.

15. The following Statement shows the Demand, Collection and Balance of the Fusly under review of all items of Revenue.

ITEMS.	Total Beriz for Fusly 1267.		Collection up to 30th June.		Balance.		Collection up to the end of August.		Balance.	
1	2		3		4		5		6	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue ...	13,76,192	4 11 13	43,593	2 5 32	591	2 6 25	470	4 9 7	1,23	13 9
Other Sources of Revenue	2,32,193	0 2 2	2,22,045	2 0 10	147	14 2 8	876	5 7 1	271	8 7
Sevoyjamma ...	11,659	1 2 9	7,720	11 11 1	1,938	5 3 6	615	8 1,331	5 7	
Interest...	59	7 3	53	11 10	5	11 5	...	...	5	11 5
Total...	16,20,103	13 6 15	75,417	12 2 44	686	1 4 34	953	10 0 9	732	7 4

16. The following Statement shows the outstanding balance of all Sources of Revenue at the beginning of Fusly under review and the Collections up to the end thereof as well as the Collections up to the 31st August last, and the remissions granted and the balance still outstanding.

ITEMS.	Balance at the beginning of Fusly 1268.		COLLECTED UP TO 30TH JUNE OF FUSLY 1268.						Balance.		COLLECTED UP TO 30TH JUNE OF FUSLY 1267.						Balance.	
			Collected.		Remitted.		Total.				Collected.		Remitted.		Total.			
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
Land Revenue	50,112	2 5 33	116	1 6 12	802	14 1 46	018	15 7 4,093	2 10 26	6 9 469	5 0 495	14 9 3,507	4 1					
Other Sources of Revenue... ..	15,992	14 0 12	805	1 0 1,950	5 11 1,788	6 1 1,204	7 11 9	15 0 373	9 0 382	8 0 821	15 11							
Sevoyjamma	4,179	14 4 1,335	15 1 535	2 8 1,871	1 9 2,808	12 7 3	10 0 241	5 0 244	15 6 2,063	12 1								
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Total...	70,584	14 9 47	360	1 7 15	318	5 10 62	673	7 5 7,606	7 4 49	0 3 1,033	6 0 1,123	6 3 6,485	1 1					

17. The annexed Statement shows the irrecoverable balance in all Sources of Revenue and to write off which the sanction of Government is requested.

FUSLY.	Land Revenue.		Moturpha.		Sevoyjamma.		Interest.		Remission.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1262, ...	2	9 8	6	6 2	...	...	...	...	8	15 10
1263, ...	...	...	3	14 6	...	...	...	...	3	14 0
1264, ...	13	1 3	19	10 2	2	5 0	...	...	35	0 5
1265, ...	54	7 0	27	7 2	38	7 10	...	...	120	6 0
1266, ...	1,693	7 2	316	1 5	1,371	13 1	...	...	3,381	5 8
1267, ...	816	9 2	371	11 19	279	6 6	...	...	1,467	11 6
Total...	2,580	2 3	745	2 9	1,692	0 5	...	...	5,017	5 5

1st. But of this Rupees 1,681-6-8 was written off under sanction of Government, dated 26th September last, No. 1301, this is the irrecoverable balance of the eight old Talooks of this District, consequently the Collectors of Bellary and Cuddapah have been requested to inform me of the amounts sanctioned to be written

off for the Talooks of Cumbum, Doopaud, Coilgoontlah and Punchapollem. A revised Statement detailing the above will be transmitted immediately on receipt of this information.

2. In paragraph 10 of the Proceedings of the Board of Revenue of the 16th July 1858 and paragraph 14 of ditto dated 2nd September last, and in column 11 of Statement No. 13 it is ordered that a Statement showing full particulars of the irrecoverable balance recommended to be struck off, should be submitted. I regret to say that the Talook accounts having been very inefficiently kept, I am not able to furnish this information to the Board nor to state how much of the irrecoverable balance, recommended to be struck off in last year, has been collected during the year under review and entered under the head Extra Revenue. The necessary steps have been taken to ensure correct accounts for the future.

18. No property was sold to recover arrears of Revenue in any part of this District in the year under review.

19. The particulars of expenditure has been given in Statement No. 14 and I have therefore thought it unnecessary to enter on that subject again here.

20. The village and Talook accounts are prepared in accordance with the new forms, save in the Talooks lately transferred to this District. Some of the Curnums of the villages in those Talooks having been very backward in adopting these new forms, they have been fined and warned against further delay.

21. The subjoined Statement shows the particulars of lands possessed by the Hoozoor and Talook servants.

	No. of Individuals.	PUTTAH LAND.		ENAM LAND.		TOTAL.	
		Extent.		Assess-ment.		Extent.	
		Acres	C. A.	Rs.	A. P.	Acres	C. A.
Hoozoor servants...	8	16	9 10	81	11 8	312	7 10
Talook servants.....	23	290	37 5 1/2	319	10 3	780	28 6 1/2
Total...	31	307	7 3 1/2	401	5 11	1,042	36 0 1/2

22. In conclusion, I beg to mention that I have received able assistance from all my subordinate Officers, but the changes that have taken place not only by great additions to the area of the District, but also by the removal both of the Sheristadars almost at the same time have rendered the work of the Office peculiarly heavy.

IN CONS. 16TH MARCH 1861, No. 5,823.

From C. J. SHUBRICK, Esq., Collector of CHINGLEPUT,

dated Saidapet, 17th November 1859, No. 437.

I have the honor to forward the accompanying Statements, 18 in number, explanatory of the settlement of the Land and Extra Sources of Revenue in this district, for the past Fusly 1268 (1858-59), prepared agreeably with the Rules contained in the Board's Circular, No. 3,467 of the 2nd September last.

2. The villages at which the settlement was made, and the period it occupied, are entered in Statement No. 1. In accordance with the Board's Circular dated the 3rd October 1853, the talooks of Karangaly and Chingleput, forming the charge of the Head Assistant Collector, were settled by me, and those of Manimangalam and Kangiveram by Mr. W. C. Sim, late Acting Head Assistant. The Jumma bundy of the remaining six talooks was conducted by myself. The settlement of each talook took place within its own limits, but owing to the inconvenience to other duties that would have resulted by visiting Tiruporoor, at the time that the late Head Sheristadar was transferred as Deputy Collector to Kurnool, that talook was for convenience sake settled at Saidapet.

3. The number of villages of all kinds is 2,360, the same as last year; changes have, however, occurred in the mode of their settlement, as shown in the following Abstract:—

ITEMS.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
Ryotwar...	1,654	1,653	...	1
Amany...	18	3	...	15
Rents for one and more than one year...	15	30	15	...
Shrotriem...	313	314	1	...
Zemindaries...	360	360	...	...
	2,360	2,360	16	16

The increase of one village, under the head of "Shrotriem," and a corresponding decrease under "Ryotwar," have been consequent on the restoration, to its proprietors, under the orders of Government dated the 25th November 1858, of the village of Vadakadumbady, which had been resumed for arrears of Peishcush in Fusly 1262. Of the 18 villages held under Amany last year, 15 were rented out in the year under report, favorable offers having been received for them. Hence the decrease of 15 villages under Amany, and an increase of the same number under "Rents for one and more than one year."

4. The number of Puttahs issued in the year under report is 32,026, or 786 more than in the year before. There are no old and permanent Puttahs in Chingleput, which have not been renewed.

5. The season was favorable. The south-west monsoon, on which the early agricultural operations greatly depend, was opportune. Heavy and seasonable rains fell from April to August, bringing in two, three and four months' supplies of water into the tanks, and enabled large tracts of land to be brought under the plough. The north-east monsoon set in in October,

and though it did not continue longer than November, brought abundant freshes into the Palaur, Cheyar and Arni rivers, benefiting the villages on their borders. The large tanks were also all completely filled.

6. The health of the district was good, though a few cases of cholera occurred here and there. Murrain also prevailed to some extent.

7. The spread of vaccination was encouraged by the re-publication of Dr. Maclean's pamphlet in the District Gazette, by the tours of the local Superintendent Dr. Shortt through the talooks, and by injunctions to the Tahsildars to use their influence with the people in overcoming their prejudices against vaccination, and seeing that the vaccinators did their duty in the villages they went through. The Dispensary at Chingleput continues to afford relief to all parties seeking medical aid, and judging from the returns of patients treated, which are published in the Gazette, with eminent success.

8. The prices of grain find a place in Statement No. 2. The average price of paddy was 118 Rupees per garee, or nearly double the commutation rate, and 8 per cent. above the prevailing prices in Fusly 1267. The prices of dry grains were likewise higher, and materially aided the punctual realization of the Government Revenue.

9. The prices are the average of the monthly quotations entered in the Statements sent to the Board, and were taken at the several head stations of the talooks. They cannot be taken as absolutely correct, or as conveying a true standard of price. This latter object, will be attained hereafter, when the talook measures have been reduced to a uniform common standard.

10. It may not be out of place to state here that the entries in columns 4 to 10 of Statement No. 2, represent the prices ruling in the bazar, and not the prices at which the merchants purchased from the Ryots, of which nothing is known.

11. The Ryots' holdings at the beginning of the Fusly, consisting of the lands actually cultivated in the preceding year, as well as waste remitted, amounted to 324,336 acres, assessed at Rupees 11,16,646-7-9; but a portion thereof, acres 28,080, assessed at Rupees 70,580-14 having been thrown up, and acres 32,761, bearing an assessment of Rupees 1,06,440-7-5, newly taken up, the total holding became acres 236,017, assessed at Rupees 11,52,506-1-2.

12. The dry lands thrown up, were planted with Varagu, an exhausting crop in the previous year, and were therefore required to lie fallow. The Wet and Garden lands were such as their pauper owners had not the means of successfully cultivating.

13. The details of cultivation under the heads of Dry, Wet and Garden, in the Ryotwary portion of the district, are exhibited in Statement No. 3. From an Abstract A., subjoined to the above document, it will be seen that the extent of land brought under the plough in Fusly 1267, inclusive of waste charged, was 231,241 acres, assessed at Rupees 9,37,502-4-2, and in the current Fusly 291,172 acres, assessed at Rupees 10,45,734. The increase is acres 39,931, assessed at Rupees 1,09,360, and is attributable to the more favorable character of the season. There has also been an increase of Rupees 38,565 under the head of second crop assessment, or "Teerwajasty," and Rupees 1,25,430 under "Sundry Items" which, with diminished remissions, has raised the Land Revenue to Rupees 11,00,602-7-2.

14. The extent of cultivation and the average assessment per acre, are exhibited in Enclosure B., to Statement No. 10. The average assessment per acre on Dry land is Rupees 1-8-1, on Wet Rupees 4-9-9, and on Garden Rupees 4-0-10. These rates are somewhat lower than those of the past Fusly.

15. Enclosure C. to Statement No. 3 sets forth, Talookwar, the particulars of the Ryots'

holdings, under the heads of Dry, Wet and Garden land, and the amount of waste charged and remitted. The Ryots' holdings, as explained in paragraph 11, amounted to 336,017 acres, assessed at Rupees 11,52,506, and waste charged, acres 725, assessed at Rupees 1,491-3-2. This sum was brought to account, as it was proved on enquiry that the cultivation of the land, bearing the above assessment, had been wantonly neglected, and there were no tangible grounds for excluding it from the Government demand. A sum of Rupees 1,06,772-1-2 was remitted on 44,844 acres of waste, as its non-cultivation was proved to have been owing to the consumption of water in the tanks, and the non-receipt of further supplies towards the end of the monsoon.

The details of cultivation and settlement of the Amany villages are exhibited in Enclosure A. to Statement No. 3. The number of villages settled last year under this system was 18, and in the current year 3. The decrease of 15 villages, one in Chingleput, four in Manimangalam, six in Saidapet, and four in Nayer, arose out of the causes explained in paragraph 3.

16. Statement No. 4 exhibits, in a comparative form, the particulars of remissions granted in the year under report. The total amount foregone in Fusly 1267, exclusive of remissions granted on entire fields, amounted to Rupees 2,08,295-5-7, and in the current year to Rupees 1,93,012-7-3. The increase is Rupees 1,28,736 against a decrease of Rupees 1,43,989. The net decrease being Rupees 15,253.

17. The amount of remissions granted last year under the head of "Chikadpuludy," or land ploughed but not sown, was Rupees 21,904-14-7, and in the current year, Rupees 15,460-0-11. The decrease is Rupees 6,445, and is attributable to the propitious nature of the season. The small amount of concessions made in the other items is owing to the same cause. The increase of Rupees 1,26,892 under the head "Meras" or "Fees" to village servants, is the effect of the operation of Rule 25, published at page 8, in the Manual of Instructions for the preparation of talook accounts. The other items are of an ordinary character varying with the extent of cultivation, and do not call for special remarks.

18. The extent of perished crops in each talook, with the amount of relief afforded, is shown in Statement No. 5. The loss was not so serious as to call for special remarks. The number of villages where the crops perished is 151, or about 9 per cent. of the total number* in the district. The number of Ryots to whom the indulgence was conceded is 497, or 1 per cent. of the entire number of agriculturists. The percentage of remissions to the assessment of the Shavy land is 74, and that of remissions to the settled demand is about 7.

19. The demand under the head of "Sundry Items" amounted in Fusly 1267 to Rupees 42,773-9-4, and in the current year to Rupees 1,68,202-15-7. The increase is Rupees 1,31,024, against a decrease of Rupees 5,554, the net increase being Rupees 1,25,430, which constitutes the commuted value of Meras and Swatantrams brought to demand under paragraph 25 of the Manual of Instructions referred to in the preceding paragraph. The increase of Rupees 3,405 under the head of Enam Jody, &c., has been consequent on an extended breadth of cultivation of rent free lands. The decrease of Rupees 5,316 under the head of Jungle Rents is owing to the Striharikotta jungles having been rented in the current year, for a smaller amount than in the preceding Fusly. The fluctuations in the other items of Revenue do not seem to call for any remarks.

20. The extent of land held on "Progressive Kaul" in the current Fusly, is acres 3,237, settled at Rupees 1,746-13-9 which, as compared with the results of the past Fusly, presents a decrease of 233 acres in extent, but an increase of Rupees 217-1-3 in assessment. The increase

is owing to the extent of remissions granted in the year under report, being less than in the year before. The slight decrease under the head of "Lands held on Progressive Kaul" does not seem to require any special remark.

21. The soil of the district is notoriously poor and unsuited to the growth of sugar-cane, &c. In Fusly 1267, 25 acres, assessed at Rupees 373-3-2, were planted with sugar-cane, both in the Government villages and those permanently settled, but in Fusly 1268 there were 38 acres, assessed at Rupees 549-6. The increase is acres 13 in extent, and Rupees 176-2-10 in assessment, and has been consequent on the more abundant supply of water. In Fusly 1266, one cawny, assessed at Rupees 3, was cultivated with cotton, but none in Fuslies 1267 and 1268.

22. The extent of land cultivated with indigo, in Fusly 1267, was acres 6,320, assessed at Rupees 18,402-11-9, and in the current Fusly, 5,716 acres, assessed at Rupees 15,386-1-1. The decrease is acres 604, assessed at Rupees 3,016-10-8, and arises out of the deficiency of rain in the latter part of the year.

23. Statement No. 10 exhibits, in detail the demand from all Sources of Land Revenue, including the Peisheush of the permanently settled estates and the Jody of the Shrotriem villages; but for facility of reference an Abstract is hereto appended:—

ITEMS.	Last Fusly.			Current Fusly.			Increase.	Decrease.
Permanently settled...	1,09,778	5	0	1,09,778	7	0	...	...
Jody or Shrotriem and Enam Villages...	66,069	6	8	66,150	13	0	82	...
Rents for more than one year...	10,093	15	0	13,205	15	0	3,112	...
Rents for one year	...	...	...	4,965	0	0	4,965	...
Ryotwar...	8,13,212	15	8	11,00,692	7	9	2,87,480	...
Amany or division of Produce...	8,425	10	1	1,402	2	3	...	7,024
Total Land Revenue...	10,07,580	6	5	12,96,194	15	0	2,95,639	7,024

It will be seen that the total Land Revenue in Fusly 1267 was Rupees 10,07,580-6-5, and in the current Fusly, Rupees 12,96,194-13-0. The increase is Rupees 2,95,639 against a decrease of Rupees 7,024, the net increase being Rupees 2,88,615.

24. The propositions relative to the revision of the assessment in this district, have not as yet been sanctioned, but appear to be under the consideration of Government.

25. The settlement of the Extra Sources of Revenue is likewise shown in Statement No. 10. The subjoined Statement indicates, at one view, the variations apparent under the different heads, both in the past and current Fusly.

ITEMS.	Last Fusly.			Present Fusly.			Increase.	Decrease.
Abkarry...	92,650	0	0	92,650	0	0	...	...
Moturpha	32,696	3	3	31,986	2	7	...	710
Salt	2,50,636	13	3	1,81,555	2	9	...	69,082
Sea Customs	...	...	...	...	...	...	...	...
Sayer	15,858	5	0	19,089	1	0	3,231	...
Stamps	...	...	...	...	...	...	...	...
Total...	3,91,841	15	6	3,25,280	6	4	3,231	69,792

26. No fluctuation is observable in the demand under the head of Abkarry, the farm having been leased for five Fuslies, from 1266 till 1270, both inclusive, at Rupees 92,650 per annum.

27. The decrease of Rupees 710 under the head of Moturpha is a trifling fluctuation in trade, too insignificant to call for notice.

28. The Salt Revenue exhibits a decrease of Rupees 69,082, owing to a diminution of sales at Chunambat, consequent partly on the deficiency of stock in hand, but chiefly on the restrictions imposed by the Collector of South Arcot on the salt merchants passing through his district, which has been separately brought to the Board's notice.

29. There are no Sea Customs or Frontier duties levied in Chingleput.

30. The improvement of Rupees 3,231 under the head of "Stamps," has been consequent on the increased amount of litigation in the Civil Courts.

31. Combining the Land and Extra Sources of Revenue, the entire demand of the Fusly will be found to consist of Rupees 16,41,631-13-9, while that of the previous Fusly was Rupees 14,10,612-3-3. The increase is Rupees 3,08,706 against a decrease of Rupees 77,686, the net increase being Rupees 2,31,020, which is attributable, as already stated, to the favorable character of the season.

32. The particulars of Extra Revenue and Interest Account, are exhibited in Statement No. 9. The demand under the head of Extra Revenue in Fusly 1267, was Rupees 10,079-3-11, and in Fusly 1268, Rupees 18,626-9-9. The increase is Rupees 10,132 against a decrease of Rupees 1,584, the net increase being Rupees 8,548. The increase has mainly occurred under the head of "Amount collected after the settlement." The mutations in the other items of revenue are too inconsiderable to require special observation.

33. The demand under the head of "Interest" was Rupees 1,111-3-5 last year, and Rupees 1,530-0-8 this year. The increase is 444 against a decrease of Rupees 25, the net increase being Rupees 419, occasioned by the delays of the Muttadars and Shrotriemdars in punctually discharging their Peisheush.

34. Statement No. 11 shows the Demand, Collection and Balance of all Sources of Revenue, Current and Arrears. Out of the entire current demand of Rupees 12,96,194-13 for Land Revenue, Rupees 12,11,465-4-10, or 93 per cent. were collected within the Fusly, leaving a balance of Rupees 84,729-8-2, or 6 per cent. which was further reduced on the 31st August last to Rupees 24,376-11-1, or 2 per cent. Of this amount, Rupees 1,396-5-3 outstanding against the Zemindars has since been mostly recovered. The balance of Rupees 404-2-2, due by the Shrotriemdars, will be adjusted as soon as practicable, the usual notices having been served on the several proprietors. The balance, under the head of "Rents for one year," which is only 12 per cent. of the demand, will be forthwith collected, as also that under Ryotwar and Amany which are 2 and 14 per cent. respectively.

35. The striking contrast presented between the Ryotwary balance standing at the end of the last and current Fusly, cannot fail to attract the Board's attention as indicative of the general attention paid to their duties by the subordinate revenue servants, and the improved state of the grain market, which assisted the agricultural classes in obtaining highly remunerative prices for their crops.

36. The amount of arrears outstanding under all heads at the beginning of the Fusly, amounted to Rupees 2,34,919-10-8, of which Rupees 1,09,294-13-11 were realized, and

Rupees 66,627-12 remitted, leaving a balance of Rupees 48,997-0-9 which was further reduced* on the 31st August last to Rupees 44,980-14-3, or 20 per cent. Most of the balance of Rupees 478-13-6 under the head of "Jody on Shrotriem and Enam villages," is due against the Shrotriem village of Mogilivakum, which accrued when the village was under attachment for arrears of Peishcush. The proprietor demurs to the payment of the amount, and the subject being under enquiry will be disposed of as soon as practicable.

37. The balance of Rupees 697-8-8 and 659-10-7 under the head of "Rents for one year and more than one year," has been outstanding since Fusly 1264, the renters demurring to the payment of the same in consequence of the losses alleged to have been sustained by them. The claims have been fully enquired into, and having been proved to be unfounded strict orders have been issued for the recovery of the amount as soon as practicable.

38. Of the balance of Rupees 1,091-1-2 under the head of "Amany," a portion forms the amount of Rockaputta or ready money payments withheld by the Ryots through contumacy. The whole amount will be brought to account as soon as practicable, excepting the sum which will be recommended for remission in its proper place.

39. The Demand, Collection and Balance of the Extra Sources of Revenue are also exhibited in Statement No. 11. The Abkarry balance of Rupees 14,000 appearing in column 12, consists of the amount ordered by the Board in their Proceedings of the 20th May 1858, to be held in abeyance. The Moturpha balance, both current and arrear, will be adjusted as much as practicable.

40. The particulars of the Demand, Collection and Balance, against the Muttadars, are shown in Statement No. 12. Of the current balance of Rupees 16,769-6-4, Rupees 15,373-1-1 have since been collected, and the remainder will be adjusted at an early date.

41. Statement No. 13 explains the particulars of old balances. Of the total amount Rupees 87,178-15-11, outstanding under all heads at the end of the Fusly, Rupees 23,525-7-2 were collected by the end of August, leaving Rupees 63,653-8-9 remaining, of which Rupees 32,355-9 is expected to be shortly recovered. Of the remainder Rupees 31,297-15-9, Rupees 18,217-2-10 have been entered as doubtful, being mostly owing on crops alleged to have withered, but which were withheld at the settlement, and Rupees 13,080-12-11 are considered to be irrecoverable, being due from deceased paupers and deserted Ryots; of Rupees 5,106-14-10, reported to be irrecoverable in the Jumma bundy Report of Fusly 1267, Rupees 26-15 have since been collected, leaving Rupees 5,079-15-10 only included in the above amount.* This sum will be written off in the accounts of the current month, agreeably to the Board's Proceedings of the 19th ultimo, No. 4,078, and for the remainder, Rupees 8,000-13-1, the requisite sanction is now solicited.

42. 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 40,618, or Rupees 6,182 less than in the year before, of which, property valued at Rupees 523 was sold for Rupees 780. The defaulters in the other instances liquidated their balances prior to the date of sale.

43. Statement No. 14 shows the particulars of Collections and Charges under the different heads of Revenue. The collections amounted to Rupees 16,58,551-11-5 and the charges to Rupees 1,96,458-10-2, leaving a surplus of Rupees 14,62,093-1-3. The per centage of charges to receipts is 12, while it was 19 last year.

44. The decrease of Rupees 47,566 under the head of "Land Revenue Arrears," is proportionate to the comparatively small amount which had to be collected under that head in the beginning of the year. The improvement in current collections, Rupees 3,21,250, is owing to the improved state of the season and grain market, which encouraged the sowing of a greater

breadth of land and helped them to pay for it with greater ease. The variations in the other items of receipts are too inconsiderable to call for any special remarks.

45. The increase of Rupees 180 under the head of "Salary of Collectors," is owing to the larger amount of deputation allowance, drawn by the Acting Head Assistant Collectors in Fusly 1263, than in Fusly 1267. The decrease of Rupees 814, in the charges of the "Huzur and District Establishment," is attributable, partly to the abolition of the situations of the Head Sheristadar and the Native Record-keeper, and partly to the non-disbursement of the pay of certain vacant posts. The increase of Rupees 1,533 under the head of Saderward, has been consequent on a larger quantity of paper advanced for the use of the Huzur and District Kachberris, having been adjusted to this head in Fusly 1268, than in Fusly 1267. The increase of Rupees 3,107, under the head of "Extra Charges not chargeable to any particular Source of Revenue," is owing mostly to the cost of the supplies issued to the Yenadis of Striharrikottah in Fusly 1267, which remained under the head of "Advance," having been charged in the accounts of the current Fusly, and partly to the paper supplied for the use of Kurnums in Fusly 1267, having been debited to this head in Fusly 1268. The value of the printing press and materials supplied about the end of 1858, was also charged to this head. The diminution of charges, Rupees 993, under the head of "Tent Allowance," is owing to the fixed tent allowance payable to the Head Assistant Collector not having been charged, in consequence of the absence in Europe of Mr. Tod on sick leave. The Law charges consist of the amount of Stamp duty paid for the institution of legal proceedings against the Cuddapah Road Contractor, as well as the amount of batta paid to certain parties who were confined in the civil jail at Chingleput, for omitting to liquidate the fines imposed on them under Regulation IX of 1822. The charges under the head of "Refunds of Revenue Charges," consist partly of the amount ordered to be refunded to the Enamdar of Mullapalliem in Kangiveram, on account of the rent collected by Government on his Enam lands, as per order of Government dated the 5th May 1858, and partly of the sum reimbursed to the proprietors of the Shrotriem village of Vadacadumbdy, agreeably with the orders of Government dated 25th November 1858. The abolition of certain situations in the Abkarry Department as being unnecessary, has led to the decrease of Rupees 119 under that head. The diminution of Rupees 190 under the head of "Abkarry Compensation," is owing to the non-disbursement of the allowance within the current Fusly, while the compensation due for Fuslies 1266 and 1267 was paid in the latter Fusly. The increase of Rupees 8,432 under the head of "Salt Extra Charges," is proportionate to the large Exports of Salt made to Calcutta, Mangalore, &c., in the year under report. The quantity of Salt manufactured in Fusly 1268, being less than in the preceding Fusly, has led to the decrease of Rupees 57,880 in the charges paid on account of "Salt manufacturers' share" in the former year. In Fusly 1267, the "Salt Compensation" was charged for 13 months, on account of arrears paid, while in Fusly 1268 it was charged only for 12 months. Hence the decrease of Rupees 281 under the above head. The increase of Rupees 72 under the head of "Stamp Charges," is proportionate to the augmented sales of Stamps in the year under report.

46. Some of the old forms of Village Accounts, which were in use in this district for some time past, having been superseded by others, under the Board's orders of the 21st December 1858, No. 4,692, the accounts are now under preparation, agreeably with the new forms, the result of which will be reviewed in the Settlement Report of Fusly 1269. The talook accounts work well.

47. A Register of lands acquired by public servants used formerly to be kept in the Huzur, but having of late fallen into disuse, information has been sought on the subject from the talooks, and as soon as it is received a new Register will be opened and the result communicated to the Board without delay.

48. The Acting Head Assistant Mr. Plumer, joined the district after the conclusion of the settlement, and has been absent on sick leave since the 12th September. During his performance of duty, he gave me all the assistance that was required of him.

49. The labors of the Naib Sheristadar, V. Varda Charlu, now Manager, have been unceasing, and I have only to repeat the favorable opinion which the Board are aware that I entertain of him. It is superfluous to add anything to what I have said of him in former reports. My head Clerk, G. Chengannah, continues to deserve the favorable notice I gave of him in my report on last Fusly.

IN CON. 11TH NOVEMBER 1859, No. 5621.

From J. D. ROBINSON, Esq., Acting Collector of NORTH ARCOT,

dated Chittur, 7th November 1859, No. 263.

I have the honor to submit the usual report on the Annual Settlement of this District for Fusly 1268 (A. D. 1858-59), together with 15 explanatory Statements as per accompanying List.

The Quinquennial Statements are not due till Fusly 1271 and are not therefore included.

2. In the accounts connected with previous Jummabundy Reports, Vencatagherry Cotta has been treated as a separate Taluq. In the present report these accounts have been embodied with those of the Palamaner Taluq, as suggested in paragraph 2 of an Extract from the Proceedings of the Board of Revenue, dated 16th July 1858, No. 2645.

3. Of the eight Taluqs which compose the Huzoor Division, two were settled by Mr. Whittingham, three by the Sub-Collector Mr. Sullivan, and the remaining three by the Head Assistant Collector Mr. Elliott.

4. Of the five Taluqs of the Sub-division,* three, viz., Arcot, Tirvettoor and Wandiwash were selected by Mr. Whittingham for personal settlement, in conformity with the Board's Circular Order of the 3d October 1853, which directs that the settlement of the Sub-division should be conducted by the Collector's establishment every fifth year. Of these, Mr. Whittingham only settled the Arcot Taluq, whilst those of Tirvettoor and Wandiwash stood over for my arrival towards the latter end of July.

5. Owing to the change of officers and other difficulties already noticed in my letter* of the 10th October last, the Jummabundy which commenced on the 12th March, was only finally closed on the 12th August. The Taluqs were all settled within their respective limits. Grave doubts having in the meantime arisen as to the expediency of the minimum rules respecting waste survey fields taken up for cultivation, on

* Pro. 29th August 1859, No. 3283.

+ To Board 25th June 1859, No. 177.

which the Jummabundy of all the Taluqs had been determined, the accounts could not be closed until the Board's reply* to the reference† made on the subject was received.

The orders cancelling these restrictive provisions reached my office on the 5th September, when the Tahsildars were at once directed to make the necessary modifications and close their accounts with the least practicable delay.

6. It may not be out of place to state here, that the reduction of the Assessment of the Sutvaid Taluq, discussed in the correspondence noted in the margin, was effected during the Fusly under report. The circumstances under which this further reduction was considered necessary, have already been so fully explained, that all that remains for me to say on the subject is, that whereas the average per centage of reduction was in Fusly 1267 Rupees 5-5-3, it stands now under the fresh remission at Rupees 9-12-0.

7. No alteration has taken place in the number and tenure of Villages during the Fusly under report. On comparing the number of Villages (3,002) entered in column 3 of Statement No. 1 herewith forwarded with that (2,850) exhibited in column 17 of the Quinquennial Statement

No. 15, sent with the Settlement Report of Fusly 1266, an increase of 152 Villages will be found. The subjoined tabular statement explains this difference :—

Number of Villages of various tenures as per Quinquennial Statement of Fusly 1266.

	Column 5.	Column 7.	Column 11.	Column 15.	Column 17.
DEDUCT.	2,568	7	255	20	2,850
Left uncultivated.....	8	...	...	...	8
Shrotriem Village lapsed to Government.....	...	...	1	...	1
Remaining.....	2,560	7	254	20	2,841
ADD					
Villages newly cultivated.....	4	...	...	...	4
Shrotriem Village lapsed to Government.....	1	...	...	...	1
Hamlets connected to Villages.....	156	...	...	...	156
	161	...	...	...	161
	2,721	7	254	20	3,002
Difference.....					152

		North-East Monsoon.				South-West Monsoon.			
		M.	I.			M.	I.		
Total.		12	9	257	8	196	4	239	0
April.		12	9	257	8	2	232	4	753
March.		...	...	...	...	310	554	154	752
February.		...	...	...	...	263	554	115	752
January 1859.		...	...	...	...	...	...	...	...
December.		...	...	...	...	...	...	...	...
November.		...	...	...	...	...	...	...	...
October.		...	...	...	...	...	...	...	...
May 1858.		...	...	...	...	...	...	...	...
Fusly.		1267...	1268...	...	...	...	...	...	...

8. The season of Fusly 1268 was on the whole more favorable than that preceding it. Rain fell copiously in all the Taluqs of the District except those of Palamaner, Chendragherry and the more northern portions of Chittur, where the partial failure of the periodical showers had an unfavorable effect on the dry cultivation. The wet crops, however, thrived well, and the yield was abundant and of good quality. The marginal Statement exhibits the average fall of rain in each month of the past and preceding Fusly.

9. The sanitary state of the district during the Fusly was satisfactory. The country was free from cholera, and fever and ague of a mild type were confined to the Hill and Forest ranges of the western borders. Considerable distress, however, must no doubt have been felt by the poorer classes of the laboring population in consequence of the high price of all sorts of provisions.

10. The results of Vaccine operations are exhibited in the subjoined table, which does not appear to call for remark :—

Fusly.	Number Vaccinated.	Successful.	Unsuccessful.
1267.....	15,480	14,900	580
1268.....	14,708	14,399	309
Decrease...	772	501	271

11. The mortality among cattle during the Fusly under report, was 16,000 below that of the preceding Fusly.

12. Enclosure No. 2 exhibits the average prices at which grain was sold during the Fusly under report. Subjoined is an abstract thereof :—

Division.	Description of Grain.	Commutation price per Garce.	Average price per Garce which obtained during Fusly 1267.	Average price per Garce which obtained during Fusly 1268.	Comparison between cols. 3 & 5.		Comparison between cols. 4 & 5.	
					Increase.		Increase.	
					Amount.	Per Centage.	Amount.	Per Centage.
1	2	3	4	5	6	7	8	9
Collector's Division.	Wet.....	Rs. A. P. 83 15 9	Rs. A. P. 114 2 8	Rs. A. P. 143 11 10	Rs. A. P. 59 12 17	Rs. A. P. 1 2 0	Rs. A. P. 29 9 2	Rs. A. P. 26 3 0
	Dry.....	90 13 6	131 7 1	172 1 5	81 3 11	93 6 0	40 8 4	30 12 0
Sub-Division.	Wet.....	88 11 6	119 3 3	133 15 8	45 4 2	50 1 0	14 12 5	12 8 0
	Dry.....	.....	152 0 9	203 14 2	.....	.....	51 13 2	33 12 0

From this it will be seen that the prices of agricultural produce ranged higher during the Fusly under report than in that preceding it, the average per centage of increase being 19 for wet and 32 for dry grains.

13. The Statement No. 2, as the heading indicates, gives the wholesale prices of the Merchants. The places at which these prices were taken are noted in the margin. I shall briefly explain the method in which these returns are prepared. At the close of each day one of the Merchants, by appointment, attends either at the Taluq Cutcherry or at the Cutwal's Choultry and gives in a statement of the prices at which the different sorts of grain have been selling during the day. At the close of the month, the prices of the different kinds of grain are summed up and an average struck. These monthly averages are again added up at the close of the year and a fresh average struck. The figures in my Statement were thus obtained.

Chittur, Arcot,
Chendragherry, Vellur,
Tirupati, Pettamur,
Wallajapet, Policonda,
Sholinghur, Tirvettoor,
Trivalum, Polur,
Goeristattam, Wandiwash,
Palamaner, Nagalapur,
Vencatagherry
Cotta,

14. I may remark here that the monthly Price Currents exhibit only the average prices obtaining in the four chief towns of the District, viz., Chittur, Vellur, Wallajapet and Arcot.

15. Enclosure B exhibits the extent of land in actual occupation at the beginning of the Fusly, the extent relinquished and that taken up during the Fusly.

The extent of wet land relinquished during the Fusly was only 242 acres, bearing an assessment of 1,049 Rs. In dry land the extent relinquished was very considerable and amounted to 41,718 acres, with an assessment of Rupees 48,589-8-6. This includes a sum of Rupees 807-3-8, the amount of reduction effected on the land given up in the Sutvaidd Taluq under the circumstances noticed in paragraph 6.

The extent of wet and dry land newly appropriated amounted to 51,860 acres, bearing an assessment of Rupees 1,34,027, being 9,960 acres at Rupees 84,389 above the extent relinquished.

16. Statement No. 3 exhibits the extent of land actually cultivated, including waste charged. Subjoined is an abstract.

	Comparison.					
	Increase.			Decrease.		
	Extent.	Assessment.		Extent.	Assessment.	
	Acres.	Rs. A. P.		Acres.	Rs. A. P.	
Actual cultivation.....	448,074	13,43,633 3 1	517,123 15,50,143 8 9	69,049	2,06,510 0 0	.....
2nd crop Assessment....	.....	35,040 2 3	46,329 4 0	.....	13,289 0 0	.....
Additional Assessment.	.....	28,790 11 8	43,269 13 8	.....	14,479 0 0	.....
Deduct Remission.....	448,074	14,07,464 1 0	517,123 16,41,742 10 5	69,049	2,34,278 0 0	.....
Remaining.....	.....	1,11,707 10 6	1,24,401 5 0	.....	12,693 0 0	.....
Add Sundry Items.....	448,074	12,95,756 6 6	517,123 15,17,341 5 5	69,049	2,21,385 0 0	.....
	.....	75,480 5 4	76,073 6 4	.....	593 0 0	.....
Total.....	.....	13,71,236 11 10	15,93,414 11 9	.....	2,22,178 0 0	.....

Of the increase under the head of Actual Cultivation, shown in the foregoing Statement, 41,769 acres were in Poonjah, 27,280 acres in Nunjah, bearing an assessment of 61,346 and 1,45,164 Rs. respectively. This favorable result is attributable partly to a favorable season, but much more particularly to the measures of relief carried out in the preceding Fusly.

17. Enclosure C to Statement No. 3 shows the extent of waste land remitted and charged to the Ryots.

The item of waste remitted includes in the case of dry land, that for which the Ryots have bound themselves by Muchelekas to pay assessment whether cultivated or not, and, in the case of wet land, that which has been left uncultivated from want of water.

The item of waste charged includes, where Poonjah, all land for which no deed of relinquishment had been tendered, and, in the case of Nunjah, fields left uncultivated through the idleness and negligence of the Ryots.

18. The particulars of the Remission granted in the Fusly under review, are given in Statement No. 4, with reference to which I beg to offer the following remarks:—Under the instructions contained in the Board's Proceedings of the 12th June 1857, No. 2021, no remissions were granted on a "Chickedpuzhadi" (land ploughed but not sown), and "Stulla Cummi" (portions of fields left * Rs. 295. waste). The small amount* remitted on these accounts is shown as decrease in the statement.

19. *Under the head "Panibudti" (or cultivated land inundated), remissions were made amounting to Rupees 1,434-9-2, being 271 Rs. in excess of the amount remitted in the previous Fusly. These remissions were chiefly confined to the Tirvettoor Taluq, and were granted only in cases where land cultivated in the beds of tanks was submerged on the filling of the tanks.

20. A remission of Rupees 12-3-5 was granted on account of "Poimale," or cultivated land washed away by floods. The remission on this account in the preceding Fusly was Rs. 4-3-11.

21. There were no remissions given on account of "Shavi," or for crops destroyed by wild animals. The remissions on these accounts in Fusly 1267 were Rupees 6,087-13-3 and Rupees 35-13-6, respectively.

22. The remissions on Boganushti or loss of 2d crop amounted to Rupees 15,963-5-2, being 1,329 less than the amount remitted in the previous Fusly on this account. The decrease is ascribable to a favorable season.

23. In kaul remission there was a decrease of 32 Rupees, owing to a higher tax having been levied on progressive kaul in the Sutvaidd Taluq, agreeably to the conditions of the kaul. The extent of land held under this tenure is exhibited in Statement No. 6.

24. Owing to increased cultivation, the customary remission to the Zemindar of Carvetenugger of one-half the beriz of the village of Condapoliem, in the Sholinghur Taluq, is larger by Rupees 37 than it was the preceding year.

25. Under the head of Bilmuctah Regayet, there is a decrease of 24 Rupees; the total amount of remission under this head being Rupees 6,496-14-0.

26. Under the head of Dasabundum Remission, there is an increase of 132 Rupees, owing to an increase of cultivation under certain tanks held on that tenure.

27. The heads "Damashai Enam" and "Mairah," show an increase as compared with last Fusly of 20,736 Rupees.

The reduction of the assessment carried out in Fusly 1267, having depreciated the value of the "Teenda Cawny Mairah," Mr. Whittingham submitted to the Board a proposition to calculate dues of this kind paid to Curnums and Moulgars on the beriz of Fusly 1262, the best of the years more immediately preceding the remission. This proposal was approved of by the Board in their

Proceedings of the 21st March 1859, No. 965. In these Villages, however, in which the Revenue of the Fusly under report exceeded that of Fusly 1262, the Mairah was computed on the beriz of the former Fusly; whilst in villages whose revenue fell short of that realized in 1262, the Mairah was calculated on the Revenue of that Fusly. There is also an increase as compared with last Fusly in the "Aravadee Mairah," which is due to extended cultivation during the Fusly under report. The Teenda Cawny Mairah, the Board are aware, is calculated on the Revenue, while the Aravadee Mairah is determined on the extent of land cultivated.

28. Appended to Statement No. 4 will be found the particulars of Sundry Items of Revenue. The increase and decrease in these, call for brief explanation.

29. In the Revenue from Hill Villages, there is a trifling increase of 12 Rupees, attributable to extended cultivation.

30. The collections from the resumed Mamundoor Poliem amount to Rupees 120-2-8, being Rupees 121 below the revenue realized in Fusly 1267.

The portion of the Poliem from which this Revenue is realized, has not yet been surveyed. The country is wild and mountainous, and the climate most insalubrious. It has been usual to levy tax on the description of crop cultivated. The falling off, shown in the return, is due as well to decreased cultivation as to the inferior kinds of crops grown.

31. The items specified in the margin exhibit a total decrease of 136 Rupees, belonging chiefly to the Chenidragherri Taluq, where the rains were neither so copious nor so seasonable as in other parts of the District.

32. In the item of Maniem Boganushti, there is an increase of 2,523 Rupees, attributable to extended cultivation.

33. A trifling decrease of Rupees 5 in Moturpha Revenue, scarcely deserves notice.

34. Under head of "Cavel Cundayem," there is an increase of 31 Rupees, attributable to extended hill cultivation.

35. In the collections under the head "Durkt" or rent of Fruit Garden and Palmyrah Topes, there is a decrease of 1,032 Rupees. This is fully accounted for by the fact that many of the Topes formerly rented out have, under recent instructions, been charged only with the assessment of the lands on which they stand.

36. In tank fisheries there is a falling off of 617 Rupees in consequence of a large number of tanks having remained full the whole year round.

37. Enclosure No. 7 exhibits the extent of Sugar-cane, Cotton and Indigo cultivation in the Fusly under report.

The subjoined Statement gives the comparison between this and the preceding Fusly.

Fuslies.	Sugar-cane.		Cotton.		Indigo.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1267.....	6,433	60,676	67	135	31,428	94,072
1268.....	5,059	41,169	54	101	23,392	58,379
Decrease.....	1,374	19,507	13	34	8,036	35,693

The discontinuance of remissions on account of "Chickedpuzhadi" has no doubt checked, to a considerable degree, the cultivation of Sugar-cane which always pays a double-crop assessment. In Sugar-cane cultivation the land is ploughed and allowed to lie over for two or three months before planting, so that if this is done at the end of the Fusly the Ryot is charged with the assessment of the land for that Fusly, and is thus not unfrequently liable for the assessment of three crops.

The large decrease in Indigo cultivation is attributed to a less active demand of that article in the market.

38. The following Statement embodies the general revenue results, as compared with those of the preceding year:—

Head of Revenue.	Fusly 1267.	Fusly 1268.	Comparison.		Net.	
			Increase.	Decrease.	Increase.	Decrease.
Total cultivation including Bogajastie.....	14,07,464 1 0	16,41,742 10 5	2,34,279	.....	2,34,279	.....
DEDUCT.						
Occasional Remission.						
Checkedpoolly.....	295 10 10	.....	.....	295	.....	.....
Stulla Cummi.....	685 12 4	.....	.....	686	.....	.....
Shavy.....	6,087 13 3	.....	.....	6,088	.....	.....
Paneboodti, land flooded in the beds of tanks.....	1,163 13 0	1,434 9 2	271	.....	.....	.....
Poimale or cultivation destroyed by inundation....	4 3 11	12 3 5	8	.....	.....	.....
Produce of cultivation destroyed by the elephant in the jungle of Polur Taluq.....	35 13 0	.....	.....	36	.....	.....
Boganushti or deduction for 2nd crop uncultivated on two-crop land.....	17,292 9 8	15,963 5 2	.....	1,329	.....	.....
Cowle for bunjer land.....	55 11 0	23 15 7	.....	32	.....	.....
Teerwah of Putticut land taken up as a site for houses.....	0 15 0	.....	.....	1	.....	.....
	25,622 6 0	17,434 1 4	279	8,467	.....	8,188
Customary Remission.						
Bilmuctah.....	6,519 13 7	6,496 1 4	.....	23	.....	.....
Regayet.....	2 3 8	2 3 8	.....	.....	.....	.....
Teerwah Cummi.....	901 7 3	1,033 12 0	132	.....	.....	.....
Dasabundum remission.....						
	7,423 8 6	7,532 1 0	132	23	109	.....
Total.....	33,045 14 6	24,966 2 4	411	8,490	.....	8,081
Remaining	13,74,418 2 6	16,16,776 8 1	.....	.....	2,42,358	.....
ADD.						
Revenue from hill Villages.	1,388 5 6	1,400 5 6	12	.....	.....	.....
Do. from Amany Villages in the Mamundoor Poliem not assessed.....	240 14 1	120 2 8	.....	121	.....	.....

Head of Revenue.	Fusly 1267.	Fusly 1268.	Comparison.		Net.	
			Increase.	Decrease.	Increase.	Decrease.
Amount of rent paid by C. Ramasawmy Chetty and others for land held by them on cowle.....	500 0 0	500 0 0	.....	.....	.....	.....
Enam Jodee.....	26,034 13 8	25,991 8 2	.....	44	.....	.....
Dasabundum Jody.....	3,323 8 7	3,231 11 6	.....	92	.....	.....
Enam Boganushti.....	7,880 11 10	10,403 9 8	2,523	.....	.....	.....
Cavel Cundayem.....	2,830 1 5	2,799 3 4	.....	31	.....	.....
Tank fishery.....	6,538 13 10	5,921 4 3	.....	617	.....	.....
Topadayem.....	25,365 14 10	24,833 8 1	.....	1,032	.....	.....
Total.....	74,603 10 9	75,201 5 2	2,535	1,937	598	.....
Grand Total.....	14,49,021 13 3	16,91,977 13 3	.....	.....	2,42,957	.....
<i>Deduct.</i>						
Damashayee Enam and Mairah.....	78,505 6 3	99,241 11 2	20,736	.....	.....	.....
Moiety of the beriz of the Village of Condapoliem..	156 5 9	193 7 6	37	.....	.....	.....
	78,661 12 0	99,435 2 8	20,773	.....	20,773	.....
Remaining.....	12,70,259 10 3	15,92,542 10 7	.....	.....	2,22,184	.....
Add money allowance to Moturpha Village, Monigars, &c.....	877 1 7	872 1 2	.....	.....	.....	5
	13,71,236 11 10	15,93,414 11 9	.....	.....	2,22,179	.....

These favorable results are to ascertain extent attributable to a good season, but to a far greater degree to the impulse given to industry and enterprise by the reduction of the assessment.

39. I am unable to give the results of the revision of assessment carried out in this District in Fusly 1267. Detailed accounts showing this are, however, under preparation and when ready I shall revert to the subject in a separate letter.

40. The subjoined Statement exhibits the Extra Sources of Revenue:—

ITEMS.	Fusly 1267.	Fusly 1268.	Comparison.	
			Increase.	Decrease.
Abkarry	1,34,350 0 0	1,34,350 0 0	.....	.....
Moturpha	39,580 8 0	39,445 4 2	.....	135
Veesabady	2,818 14 0	2,809 2 0	.....	10
	42,399 6 0	42,254 6 2	.....	145
Stamp	31,387 8 6	37,971 4 0	6,583	.....
Total.....	2,08,136 14 6	2,14,575 10 2	6,583	145

41. Below is shown the Revenue from both Land and Sundry Sources as compared with the results of the preceding Fusly.

		Fusly 1267.	Fusly 1268.	Comparison.	
				Increase.	Decrease.
Land Revenue	Permanently settled	5,06,811 3 0	5,06,811 3 0	.....	.....
	Not permanently settled.....	13,99,150 3 7	16,21,156 13 5	2,22,007	.....
		19,05,961 6 7	21,27,968 0 5	2,22,007	.....
Sundry Sources of Revenue.	Abkarry.....	1,34,350 0 0	1,34,350 0 0	.....	.....
	Moturpha.....	39,580 8 0	39,445 4 2	.....	135
	Veesabadi.....	2,818 14 0	2,809 2 0	.....	10
		42,399 6 0	42,254 6 2	.....	145
	Stamp	31,387 8 6	37,971 4 0	6,583	.....
Extra Revenue.		2,08,136 14 6	2,14,575 10 2	6,583	.....
		21,14,098 5 1	23,42,543 10 7	2,28,590	145
	Land Revenue	6,915 2 11	7,720 8 9	805	.....
Interest Account.	Sundry Items.....	6,179 8 10	715 7 8	.....	5,463
		13,094 11 9	8,436 0 5	805	5,463
	Land Revenue	1,108 0 0	95 7 8	.....	1,013
	Sundry Sources of Revenue	4 1 5	2 10 10	.....	1
		1,112 1 5	98 2 6	.....	1,014
		21,28,305 2 3	23,51,077 13 6	2,29,395	6,622
	Read Fund	26,313 13 11	32,328 2 10	6,014	.....
		21,54,619 0 2	23,83,406 0 4	2,35,409	6,622

42. The particulars of Sevojumma and Interest Account are given in Statement No. 9. The principal item of increase under the head of Land Revenue in this Statement is that composed of sums brought to account from the Village Service Enams. In the Fusly under report there were numerous vacancies in the Village Officers by death and dismissal, the income of which for the periods they remained vacant has been carried to the credit of Government, as collections from the Village Service Enams.

43. The principal item of decrease under the head of "Sundry Items," is that of penalties levied on unstamped deeds. This item was up to Fusly 1267 credited to Sevojumma, but in the year under report it has been carried to the credit of Judicial Receipts in accordance with the Accountant General's instructions contained in his letter of the 5th June 1858.

44. The amount of interest charged during the Fusly under review, was only 189 Rupees. This is due to the greater regularity in the collections secured by the Kistbundi system, and the operation of Act 39 of 1858.

45. Below are shown the Demand, Collection and Balance of all Sources of Current Revenue.

Items.	Total Demand.	Collections during the Fusly.	Remaining.	Subsequent Collections up to Sept. 1859.	Remaining Balance.
Land Revenue.					
Permanently settled.	5,06,811 3 0	4,05,300 3 9	1,01,510 15 3	1,01,307 4 4	203 10 11
Not Permanently settled.	16,21,156 13 5	14,70,109 2 5	1,51,047 11 0	1,43,809 6 4	7,238 4 8
Abkarry.	21,27,968 0 5	18,75,409 6 2	2,52,558 10 3	2,45,116 10 8	7,441 15 7
Moturpha.	1,34,350 0 0	1,32,893 13 4	1,456 2 8	1,456 2 8	.....
Stamp.	42,254 6 2	31,731 7 6	10,522 14 8	4,798 9 5	5,724 5 3
Land.	37,971 4 0	37,971 4 0	.....	.....	.....
Sundry Items.	2,14,575 10 2	2,02,596 8 10	11,979 1 4	6,254 12 1	5,724 5 3
Land.	23,42,543 10 7	20,78,005 15 0	2,64,537 11 7	2,51,371 6 9	13,166 4 10
Sundry Items.	7,720 8 9	4,678 4 8	3,042 4 1	632 7 1	2,409 13 0
Land.	715 7 8	636 5 1	79 2 7	.....	79 2 7
Sundry Items.	8,436 0 5	5,314 9 9	3,121 6 8	632 7 1	2,488 15 7
Land.	95 7 8	90 13 3	4 10 5	4 10 5	.....
Sundry Items.	2 10 10	.....	2 10 10	.....	2 10 10
Land.	98 2 6	90 13 3	7 5 3	4 10 5	2 10 10
Sundry Items.	23,51,077 13 6	20,83,411 6 0	2,67,666 7 6	2,52,008 8 3	15,657 15 3
Interest Account.					

46. The balance of Rupees 203-10-11 appearing under the head "Permanently Settled" in the above table, is due by the Poligar of Tumbali. This Poligar it appears obtained from Mr. Sullivan, then in charge, an extension of time up to the end of November, on the ground that he had experienced the greatest difficulty in collecting his own dues during the Fusly.

47. Measures have been adopted to collect the other balances shown in the above Statement.

48. The following Statement shows the accumulated arrears of Land Revenue from Fusly 1258, 1267—the subsequent collections and present balance.

Fuslies.	Arrears outstanding at the beginning of Fusly 1268.			Collected and remitted up to Fusly 1268.			Remaining Balance.			
	1	2	3	Collected.	Remitted.	Total.	Since collected up to 30th September 1858.	Recoverable.	Doubtful.	Irrecoverable.
1258	25 15 9	.....	.....	.....	.....	.....	.....	.....	.....	.....
1259	87 4 3	.....	.....	.....	.....	.....	.....	.....	.....	.....
1260	65 11 7	.....	.....	.....	.....	.....	.....	.....	.....	.....
1261	48 2 4	.....	.....	.....	.....	.....	.....	.....	.....	.....
1262	252 10 3	.....	.....	.....	.....	.....	.....	.....	.....	.....
1263	984 7 2	.....	.....	.....	.....	.....	.....	.....	.....	.....
1264	1,864 8 4	.....	.....	.....	.....	.....	.....	.....	.....	.....
1265	1,575 0 2	.....	.....	.....	.....	.....	.....	.....	.....	.....
1266	2,903 13 2	.....	.....	.....	.....	.....	.....	.....	.....	.....
1267	5,27,012 12 3	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total..	5,34,820 5 3	5,29,532 13 9	278 7 11	5,29,811 5 8	32 13 9	2,254 13 10	600 7 1	2,060 12 11	4,976 1 10	.....

49. The arrears in Column 8 will, I trust, under arrangements already made, be shortly realized. Those in Column 9 are outstanding, pending the settlement of boundary disputes, some of which the Deputy Collector Nursimma Puntloo has already been requested to investigate and report on at his earliest leisure. The others I hope to have an opportunity of gradually disposing of during my Jummabundy tour in the earlier part of the ensuing year.

50. In regard to the arrears in Column 10, I have this day submitted with letter, No. 264, a separate statement giving their particulars, and have requested sanction for writing them off.

51. The subjoined table shows the arrears of Moturpha Revenue outstanding at the beginning of Fusly 1267, with subsequent collections:—

Fusly-	Arrears at the beginning of Fusly 1268.	Collected and remitted within the Fusly.			Remain- ing.	Since col- lected up to 30th Septem- ber 1859.	Remaining Balance.		
		Collected.	Remitted.	Total.			Recover- able.	Irreco- verable.	Total.
1	2	3	4	5	6	7	8	9	10
1263	6 14 4	.....	6 0 4	6 0 4	0 14 0	.....	.....	0 14 0	0 14 0
1264	71 8 10	42 9 1	.....	42 9 1	28 15 9	.....	3 7 9	25 8 0	28 15 9
1265	81 4 3	32 11 9	.....	32 11 9	48 8 6	.....	.....	48 8 6	48 8 6
1266	109 15 2	69 4 10	.....	69 4 10	40 10 4	.....	0 9 0	40 1 4	40 10 4
1267	19,285 11 7	19,115 13 0	.....	19,115 13 0	167 14 7	29 6 9	138 7 10	.....	138 7 10
Total..	19,553 6 2	19,260 6 8	6 0 4	19,266 7 0	286 15 2	29 6 9	142 8 7	114 15 10	257 8 5

52. Prompt measures have been taken to collect the arrears in Column 8. Those in Column 9 are included in the separate Statement alluded to in paragraph 56 of this report.

53. The Demand, Collection and Balance of Sevojumma and Interest Account, are as follows:—

ITEMS.	Collected and remitted during the Fyaly.			Remaining.	Since collected up to 30th September 1859.	Remaining Balance.			
	Collected.	Remitted.	Total.			Recoverable.	Doubtful.	Irrecoverable.	Total.
1	3	4	5	6	7	8	9	10	11
Sevojumma.....	2,505 4 8	11,748 3 3	14,253 7 11	933 4 3	7 2 9	308 1 5	.....	618 0 1	926 1 6
Interest Account.	104 11 3	71,912 3 8	72,016 14 11	8,407 10 1	.....	2,127 11 10	435 10 1	5,844 4 2	8,407 10 1
Total.....	2,609 15 11	83,660 6 11	86,270 6 10	9,340 14 4	7 2 9	2,435 13 3	435 10 1	6,462 4 3	9,333 11 7

54. The arrears shown in Column 8 opposite to Sevoijumma are in process of realization. Of the interest shown in Column 8, as in arrears, 2,126 Rupees are due by the Zemindar of Cavetnugger, whose objections to pay are explained in my letter of this date giving cover to the Statement of Arrears.

55. The amount of 435 Rupees shown in Column 9, is due by the Zemindar of Kalastre, who has been called upon to state his reasons for withholding payment.

56. The irrecoverable arrears, viz., Rupees 6,462, have been included in the Statement of Arrears this day submitted with a separate letter requesting sanction for writing off the amount.

57. The extent to which coercive measures have been employed in the collection of the Revenue is shown in Enclosure A of Statement No. 13, of which the following is an Abstract:—

	Processes issued.		Amount of Arrears.	Estimated amount of property attached.	Property sold.	
	No. of Villages.	No. of Ryots.			Estimated value.	Sale proceeds.
1	2	3	4	5	6	7
Collector's Division.....	212	979	4,688	4,688	620	770
Sub-Collector's Division.....	48	223	1,726	1,726	184	217
	260	1,202	6,414	6,414	804	987

58. Statement No. 14 shows the particulars of Gross Collections and Charges under different heads in this district for the Fusly under report. The per centage of charges during the Fusly under review was 9 against 11 for the previous one. This decreased per centage is due to increased Revenue and to the abolition of the additional Establishment entertained in Fusly 1267.

59. The new forms of Village and Taluq Accounts have been completely adopted in this District, and have been found to answer their purpose.

60. The following Statement shows the extent of land acquired by Public Servants during the Fusly:—

Name of Taluq.	Number and the name of the Public Servant.	Extent of land acquired.	Name of the Taluq in which the land was acquired.	Whether with the permission of the Collector or otherwise.
1	Sashagerri Rao.....	41 9 12	Chittoor Taluq.	Acquired with the permission of the Collector.
	Thurempoori Ram Row.	21 0 8	Caveripank do.	Without the permission of the Collector.
	Do.....	119 9 0	Arcot... ..	Do.

61. Owing to recent changes and removals among the subordinate Officers, no separate report is submitted for the Sub-division.

62. The omission on the present occasion is of less consequence as the greater portion of the Sub-division was, as already stated, settled by the Huzur Establishment.

63. Messrs. Sullivan and Elliott were transferred to other appointments soon after my arrival in this District, but during the short time they were associated with me, gave me their cordial co-operation and assistance.

64. Messrs. Lemon and Locke are both fully employed under my immediate eye and give me every satisfaction.

65. Nursimma Puntloo, my second Deputy Collector, has only very recently joined, and is in charge of the Head Assistant's and his own divisions. He has already earned my good opinion by his energy and ability.

66. Government were pleased to permit me to retain the services of Toolasinga Chetty until the close of this year. To his valuable experience and counsel I am much indebted and venture to express my earnest hope that when the question of his retiring on pension comes under discussion, his case may receive the most liberal consideration of Government.

No. 18.—LIST of Statements, &c., accompanying the Jummabundy Report for Fusly 1268

No.	Description of the Statements.
ANNUAL.	
1	Statement showing the places where the Jummabundy was settled.
2	Do. do. the commutation and current prices of Grain.
3	Do. do. the cultivation and settlement of the Ryotwar Land Revenue, with 3 Enclosures.
4	Do. do. the Particulars of Remissions and Sundry Items.
5	Do. of Shavy or Crops dried up and the Remission given.
6	Abstract Statement of lands held on Progressive Cowle.
7	Statement showing the cultivation of Sugar-cane, Cotton and Indigo.
8	Comparative Statement showing the particulars of Moturpha.
9	Statement showing the particulars of Extra Revenue and Interest Account.
10	Do. do. the Beriz of all Sources of Revenue, with 2 Enclosures; one showing the Comparative Demand of all Sources of Revenue, and the other the extent of Cultivation and the average Assessment per Acre.
11	Do. do. the Demand, Collection and Balance, Current and Arrears, of all Sources of Revenue, with 1 Enclosure, being the Talookwar Demand, Collection and Balance, including Current and Arrears.
12	Statement of Demand, Collection and Balance of Zemindaries, Moottahs and Poliputs.
13	Statement showing the Collection on account of Arrears of all Sources of Revenue for former Fuslies, with 1 Enclosure, being the Statement of coercive process employed in the collection of Revenue.
14	Do. do. the Gross Collections and Charges, with 1 Enclosure, being the Abstract Statement of Gross Collection Charges, Net Revenue and Percentage of Charges.
15	Statement (No. 21) showing the extent of cultivated lands and Assessment and Average per Acre, after deducting the Permanent Remissions from the Survey Assessment in the District of North Arcot (as per Board's Circular dated 7th August 1856, No. 2533.)
16	Jummabundy Report for Fusly 1268 from the Acting Collector of North Arcot, dated 7th November 1859, No. 263.
17	Do. do. from the Sub-Collector, (<i>vide</i> para. 61 of the Report.)
18	List of Statements, &c. accompanying the Jummabundy Report.

NORTH ARCOT,
7th November 1859.(Signed) J. D. ROBINSON,
Acting Collector.

IN CON. 20TH OCTOBER 1860; No. 4992.

From M. R. McDONELL, Esq., Acting Collector of SOUTH ARCOT,
dated Cuddalore, 28th September 1859, No. 223.

I do myself the honor of submitting the annual Settlement Report on all branches of Revenue for the past Fusly (1268), and at the same time I forward the required explanatory statements.

SEASON.—2. The season was on the whole favorable for agricultural operations. The north-west monsoon was early, and rain abundant; the Ryots seized the opportunity afforded and sowed dry grains to a large extent. The wet cultivation was backward as we had but partial rain in September, and it was not till the 14th of November that the regular north-east monsoon set in. The fall may be considered excessive, and all our rivers were unusually full; in some parts of the District, tanks burst, weak portions of river banks gave way, and considerable damage to young crops was the result; this was the case more especially in the Manargudi, Chellumbrum and Bhonaghiri talooks; the Coleroon freshes were higher than had been known for years, and the whole country in its vicinity was inundated. From December to June we had repeated showers with a heavy fall accompanied with violent wind in Easter week.

PRODUCE.—3. Thus though rain was abundant, it was not quite seasonable and the delay in the wet sowings caused some mischief; however, in those localities where there were permanent sources of irrigation, the yield was favorable and the average out-turn of all crops throughout the district was good.

PRICES.—4. In the marginal table I have recorded the average prices prevailing; there can

STATEMENT No. 2.

GRAINS.	Fusly 1267 per garce.	Fusly 1268 per garce.	Increase.	Decrease.
White Paddy.....	137	172	35	.....
Coarse do.	128	150	22	.....
Cholum.....	187	180	.....	7
Cumboo.....	170	180	10	.....
Horse Gram.....	224	240	6	.....
Natchenny.....	170	182	12	.....
Varugoo.....	89	91	2	.....

be no doubt that these were highly remunerative. Cholum decreased slightly, but white paddy was 25 per cent. higher than in the previous year.

GENERAL HEALTH.—5. The season was throughout healthy. The district being free from the ravages of any epidemic. In different localities some cases of sporadic cholera occurred.

Small pox also showed itself in some villages, but its character was not virulent. It was a healthy season for both man and beast.

SPECIAL CROPS.—6. The special produce of the district which is generally exported to

STATEMENT No. 7.

Crops.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Sugar-cane.....	1,562	1,734	172	.....
Cotton.....	18,317	18,176	.....	141
Indigo.....	60,013	37,553	.....	22,460
Gingelly oil seed.....	31,726	34,761	3,035	.....
Ground nut.....	7,708	7,186	.....	522

the Europe markets, is shown in the margin. Indigo cultivation was much checked by the state of the Europe markets. In the cultivation of Gingelly seed, there was a large increase—this is owing to the demand for this article—much was exported to Europe and some to the Straits Settlements.

Statement No. 1. 7. This statement shows the names of the officers, by whom, and the stations where, the different talooks were settled. Mr. Ratliff settled four talooks, Mr. Puckle one, Mr. Kindersley two, and I made the settlement in six. As I was subsequently promoted to act as Collector in this District, I have deemed it unnecessary to write a separate Report for the talooks I settled.

Enclosures A and B in No. 3.

DITTUM.—8. The statement below shows the actual operations of the year.

ITEMS.	In Ryotwar Villages.		In Amanie Villages.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Holdings of the previous year.....	995,958	30,46,275	1,012	3,131	996,970	30,49,406
Deduct land given up.....	48,475	1,15,470	293	837	48,768	1,16,307
Remainder.....	947,483	29,30,805	719	2,294	948,202	29,33,699
Lands taken up.....	84,205	2,64,895	448	1,271	84,653	2,66,166
Total holding.....	10,31,688	31,95,700	1,167	3,565	10,32,855	31,99,265
Waste remitted on fallow land.....	78,390	1,50,113	21	57	78,411	1,50,170
Remainder.....	953,298	30,45,587	1,146	3,508	954,444	30,49,994
PARTICULARS.						
Actual cultivation.....	871,043	28,38,287	1,140	3,493	872,183	28,41,780
Waste charged.....	82,255	2,07,300	6	13	82,261	2,07,313

	Acres.	Rupees.
Fusly 1267.....	891,810	28,51,056
" 1268.....	954,444	30,49,095
Increase.....	62,634	1,97,139

	Acres.	Rupees.
* 1268.....	954,444	30,49,095
Cultivation.....	872,183	28,41,780
Waste.....	82,261	2,07,313

From this it will be seen that the extent of the Ryots' holdings, excluding fallow land (Poodoogal), amounts to 9,54,444 Acres, bearing an assessment of Rupees 30,49,095—this includes Teervah Jastee and Fasil Jastee. Thus the Ryots' holding in the year under report exceeded the previous years' holding by 62,634 Acres, yielding an annual assessment of 1,97,139 Rupees. Of the entire holdings only 8½ per cent. remained uncultivated as shown in the margin.* The Poodoogal remission on fallow land (cul-

FALLOW LAND.

	Acres.	Rupees.
Fusly 1267.....	105,161	1,99,493
" 1268.....	* 78,411	1,50,170
Decrease.....	26,750	49,323
* Ryotwar.....	78,390	.....
Amanie.....	21	.....
	78,411	.....

tivated the previous year with Varagoo and Sugar-cane) was 1,50,170 Rupees on 78,411 Acres, and falls short of the remissions under this head in the previous Fusly by Rupees 49,323, as detailed marginally. Of this, 410 Rs. was the amount remitted on Sugar-cane Poodoogal in Nunjah land.

	Acres.	Rupees.
1. Chaitput.....	5,996	8,895
2. Tindevanum.....	9,612	14,179
3. Cullacoorchy.....	5,683	12,525
4. Virdachellum.....	4,331	10,832
5. Villapuram.....	5,053	8,528
6. Trikalur.....	4,312	7,036
Total of other Talooks...	34,987	61,995
	14,316	25,471
	49,303	87,466

Enclosure A in No. 3.

POONJAH.—9. The fol-

lowing comparative statement shows the extent of Poonjah cultivation during the Fusly in comparison with that of the previous one; there was an increase in the year under report of 49,303 Acres, bearing an assessment of Rupees 87,466; this increase was chiefly in six talooks.

FUSLIES.	Ryotwar.		Amanie.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1267.....	651,811	12,85,607	947	2,101	652,758	12,87,708
1268.....	701,094	13,72,367	967	2,807	702,061	13,75,174
Net Increase.....	49,283	86,760	20	706	49,303	87,466

NUNJAH.—10. In Nunjah the results of the year were equally satisfactory, the total cultivation exceeding the previous Fusly by 13,166 Acres assessed at 67,289 Rupees, as shown in the subjoined tabular statement.

FUSLIES.	Ryotwar.		Amanie.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1267.....	234,158	13,96,599	835	7,056	234,993	14,03,655
1268.....	248,005	14,70,378	154	566	248,159	14,70,944
Increase.....	13,847	73,779	.....	.....	13,166	67,289
Decrease.....	.....	.....	681	6,490	.....	.....

The increase occurred for the most part in the Talooks of Chaitput, Trinomalay and Bhonaghiri, the remainder being distributed over other Talooks.

	Acres.	Rupees.
Chaitput.....	3,105	16,846
Trinomalay.....	3,887	19,056
Bhonaghiri.....	3,007	17,339
Other Talooks...	9,999	53,241
	3,167	14,048

11. Under permanent sources of irrigation the crops were heavy and there is a satisfactory increase everywhere except under the river Guddelum.

IRRIGATION.	1267.		1268.		Increase.		Decrease.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Coleroon.....	42,402	2,73,117	42,984	2,80,695	582	5,578	.....	.....
Guddelum.....	5,304	45,639	5,049	42,892	.....	.....	255	2,747
Vellaur.....	9,340	50,598	12,051	61,441	2,711	10,848	.....	.....
Pennaur.....	35,169	2,06,642	35,335	2,09,331	166	2,689	.....	.....
Total.....	92,215	5,77,991	95,419	5,94,359	3,458	19,115	255	2,747
Net Increase.....	.....	.....	.....	.....	3,204	16,368	.....	.....

GARDEN.—12. By the late Revision all totacal or Garden lands fell into the first or highest Poonjah-tarum—the total cultivation in this description of land was 4,224 Acres yielding 24,542 Rupees, being in excess of the previous year's cultivation by 165 Acres assessed at 907 Rupees.

FUSLIES.	Ryotwar. *		Amanic.		Total.	
	Extent.	Teervah.	Extent.	Teervah.	Extent.	Teervah.
1267.....	4,039	23,531	20	104	4,059	23,635
1268.....	4,199	24,408	25	134	4,224	24,542
Increase.....	160	877	5	30	165	907

13. The following statement shows the total cultivation in all descriptions of land, both in Ryotwar and Amanic during the Fusly, in comparison with Fusly 1267. The increase in Ryotwar amounts to 63,290 Acres assessed at 1,61,416 Rupees.

FUSLIES.	Ryotwar.		Amanic.		Total.	
	Land.	Teervah.	Land.	Teervah.	Land.	Teervah.
1267.....	890,008	27,05,737	1,802	9,261	891,810	27,14,998
1268.....	953,298	28,67,153	1,146	3,507	954,444	28,70,660
Increase.....	63,290	1,61,416	.....	.....	63,290	1,61,416
Decrease.....	.....	.....	656	5,754	656	5,754
Net Increase.....	.....	.....	.....	.....	62,634	1,55,662

FASIL JASTY.—14. The amount levied under this head was Rupees 53,931-11-2, being in excess of the sum brought to account in the previous Fusly by 33,157-6-8, this was distributed pretty generally throughout the whole district. Of this increase Rs. 23,875-3-0, was on account of second crops raised in Registered double crop land and 9,282-3-8 was the revenue derived from charging those persons who raised a second crop on their single crop lands diverting the water, which should properly go to cultivate their second crop land and on which they failed to raise a second crop.

	Rs.	A.	P.
Fusly 1267.....	20,774	4	6
" 1268.....	53,931	11	2
Increase.....	33,157	6	8

	Ryotwar.	Amanic.	Total.
Fusly 1267.....	1,15,554	629	1,16,183
" 1268.....	1,24,502	.....	1,24,502
Increase.....	8,948	.....	8,319
Decrease.....	629	.....	.....
Net Increase.....	8,319	.....	.....

TEERVAH JASTEE OR KUSSER.—15. The charge levied for the use of Sircar water was 1,24,502-9-10, as shown in the margin, giving an increase over the previous Fusly of Rupees 8,319.

16. The gross settlement of the year under review was as under:—

Actual teervah on land cultivated.....	28,70,661	4	7
Fasil Jastee.....	53,931	11	2
Teervah Jastee.....	1,24,502	9	10
	30,49,095	9	7

Of this the Ryotwar revenue amounted to Rupees 30,45,587-12-11, and Amanic to 3,507-12-8.

REMISSIONS.—17. The statement below shows the amount of Remissions under the heads of occasional and permanent, also the deductions made on account of village officers' salaries during the year under report in comparison with the previous year.

STATEMENT NO. 4.

ITEMS.	Fuslies	Ryotwar.		Amanic.		Total.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Occasional.....	1267.....	6,23,992	12 10	1,210	6 3	6,25,203	3 1
	1268.....	51,673	12 8	2 5	11	51,076	2 7
	Increase.....	.....	.....	.....	.....	.....	.....
Fixed Remission.....	1267.....	86,659	5 9	.....	.....	86,659	5 9
	1268.....	86,478	5 1	.....	.....	86,478	5 1
	Increase.....	.....	.....	.....	.....	.....	.....
Deduction for the payment of village officers, &c.....	1267.....	2,05,149	3 7	245	10 3	2,05,394	13 10
	1268.....	2,52,189	4 5	188	12 9	2,52,378	1 2
	Increase.....	47,040	0 10	.....	.....	47,040	0 10
Total.....	1267.....	9,15,801	6 2	1,456	0 6	9,17,257	6 8
	1268.....	3,89,741	6 2	191	2 8	3,89,932	8 10
	Increase.....	.....	.....	.....	.....	.....	.....
	Decrease.....	5,26,060	0 0	1,264	13 10	5,27,324	13 10

The two last items call for no remark as their amount depends on the actual cultivation of the year. A comparison of the occasional remissions allowed during the year with those of the previous year cannot be of any value, as Fusly 1267 was an unprecedented bad year, and therefore unusual remissions were necessary. I give below a detailed statement showing the description and amount of remissions.

ITEMS.	Fusly 1267.			Fusly 1268.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Putcut Waste Teervah.....	2,49,420	6	10	46,893	3	8	.....	.....	.....	2,02,527	3	2
2. On Withered Crop.....	3,46,340	7	8	129	14	5	.....	.....	.....	3,46,210	9	3
3. On Crops destroyed by flood.....	1,012	10	6	3,577	14	9	2,565	4	3	.....	.....	.....
4. On Shamilat Bunjer.....	22,844	11	5	18	8	6	.....	.....	.....	22,826	2	11
5. On Seed Beds or Nathungal.....	5,317	9	5	.....	.....	.....	.....	.....	.....	5,317	9	5
6. On Kusser or Teervah Jastee.....	228	13	0	425	4	4	196	7	4	.....	.....	.....
7. On Petty Items.....	38	8	3	.....	.....	.....	.....	.....	.....	38	8	3
8. On Fasil Jastee.....	.....	.....	.....	31	4	11	31	4	11	.....	.....	.....
Total.....	6,25,203	3	1	51,076	2	7	2,793	0	6	5,76,920	1	0
Net Decrease.....										5,74,127	0	6
Ryotwary.....										51,073	12	8
Amanic.....										2	5	11

Net Increase,
46,983-3-4.

PUTCUT OR WASTE HOLDING REMISSION.—18. Remissions granted on waste holdings amounted to Rupees 46,893-3-8. It is on this remission I wish to offer a few remarks, as at first sight, there does not seem to be sufficient grounds for granting this indulgence when the season and every thing was in the Ryots' favor.

19. For very many years it was the custom of the District that Ryots should only pay on their cultivation and not on their holdings. It was in Fusly 1265 that the new system of paying for holdings whether cultivated or waste, was first introduced; in that, and the succeeding Fusly Mr. Hall found it necessary to make very large remissions as the people at large did not seem thoroughly to understand the change of system. The next year was Fusly 1267, a most disastrous season for the Ryots when it was found absolutely necessary to remit the full tax on all waste holdings; this was done with the special sanction of the Board of Revenue. Mr. Ratliff on commencing the settlement of the year under review contemplated carrying out the new system intact—but he found that there was still a false impression abroad among the Ryots that full teervah would not be charged, (as it never had been as yet) on waste holdings; this idea had been strengthened by the fact of full remission having been allowed in the previous year. Under these circumstances Mr. Ratliff determined to allow a small general deduction of from 20 to 25 per cent. on all waste holdings; this was then notified to the people and they were all informed that this was the very last occasion on which these remissions would be allowed. On this per centage 46,893

* Poonjah.....	92,756	5	2
Nunjah.....	65,825	2	11
Garden.....	1,840	11	6
Total.....	1,60,422	3	7

Rs. were remitted, but the people were made sensible that the charge would be in future enforced by having to pay for the year under review 1,60,422-3-7* on holdings which were left waste in future ignorance of the system cannot be pleaded

CROPS DESTROYED BY INUNDATION.—20.

TALOOKS.	Total amount of Teervah on crops destroyed by flood.			Amount remitted.			Per centage.
	Rs.	A.	P.	Rs.	A.	P.	
Chitambarum.....	4,108	12	4	2,430	5	6	59
Manargudi.....	650	8	4	452	11	7	70
Bhonaghiri.....	1,029	0	2	651	15	10	63
	5,788	4	10	3,535	0	11	...
Other Talooks.....	60	7	7	42	13	10	...
Grand Total.....	5,848	12	5	3,577	14	9	...

Most of the remission under this head was granted by myself, as I made the settlement of the two southern talooks. I personally satisfied myself of the justice of granting this relief. Had not the Ryots exerted themselves, the loss to the State might have been more serious. The Coleroon in several places overflowed its banks and did much damage. In every instance, where I found that the loss had been occasioned by circumstances over which the Ryots had no control, I treated the case liberally.

21. The other items of remission are so trivial that I do not feel called upon to offer any remarks on them.

Ryotwari.....	26,55,846	6	9
Amanic.....	3,316	10	0
	26,59,163	0	9

* Ryotwari.....	26,85,309	7	2
Amanic.....	3,328	7	6

SUNDRY ITEMS...			
Tank Fishery.....	4,259	13	1
Cuttoobady Enam.....	885	14	0
Kusser on Enam.....	664	8	9
	5,810	3	10

Amanic and Rent for one year.			
AMANIE.			
1267.....	8,522	9	1
1268.....	3,328	7	6
Decrease.....	5,194	1	7
RENT FOR ONE YEAR.			
1267.....	25,838	0	11
1268.....	30,007	13	3
Increase.....	4,169	12	4

22. All Remissions including the salaries of Village officers amounted to Rupees 3,89,932-8-10, which when deducted from the gross demand, leaves a net settlement of Rupees 26,59,163-0-9, to which must be added sundry items of Revenue amounting to Rs. 29,474-13-11 making a total of Rs. 26,88,637-14-8.* The Revenue under this head amounted to Rupees 29,474-13-11, being an increase over the previous year by Rupees 6,034-12-9, the principal increase occurred as shown in the margin.

23. The Increase and Decrease in these items, is caused by some Villages which were under Amanic in the previous year being rented out in Fusly 1268.

24. The net settlement of the district, with all details of items properly included in Land Revenue, is given below showing in the aggregate a sum of Rupees 27,45,857-7-4, being an increase over the previous year of 7,34,166-4-4.

A. IN No. 10.

ITEMS.	Fusly 1267.			Fusly 1268.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Mootah.....	8,636	4	1	8,636	4	1	.....	.....	.....	.....	.....	.....
Ryotwar.....	19,49,616	6	10	26,85,309	7	2	7,35,693	0	4	.....	.....	.....
Amanic.....	8,522	9	1	3,328	7	6	.....	.....	.....	5,194	1	7
Rent for one year.....	25,838	0	11	30,007	13	3	4,169	12	4	.....	.....	.....
Shrotriem, Jodee, &c.....	18,615	7	6	18,575	7	4	.....	.....	.....	40	0	2
Rents for more than one year.....	462	6	7	.....	.....	.....	.....	.....	.....	462	6	7
	20,11,691	3	0	27,45,857	7	4	7,39,862	12	8	5,696	8	4
Net Increase.....										7,34,166	4	4

25. In my Administration Report I entered fully into the condition of the people and the prosperous state of the District, which I attributed principally to the wise and generous policy which prompted a revision of the land assessment, and it has now become my pleasing duty to write the settlement Report for a year when the land Revenue of South Arcot is higher than it has ever been known before, being nearly two lacs of Rupees in excess of Fusly 1266, the most favorable year on record, and the Revenue has been comparatively collected with ease.

EXTRA SOURCES OF REVENUE-ABKARRY.—26. This farm, as the Board are aware, is now held under a five years' lease dating from fusly 1266.

MOTURPHA.—27. This slight decrease arises from there having been fewer looms at work during the year.

SALT.—28. The total Revenue derived from the sale of Salt, was Rupees 3,94,346-3-1 exceeding the previous year's sales by Rupees 1,45,635-12-9. The following table exhibits the sales in each pan in comparison with those of the previous year:—

No.	SALT PANS.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
1	Murkanum.....	1,65,388	3,37,252	1,71,864	.....
2	Teagavelly.....	28,250	11,644	.....	16,606
3	Killay.....	32,137	19,499	.....	12,638
4	Cuddalore.....	22,935	25,951	3,016	.....
	Total.....	2,48,710	3,94,346	1,74,880	29,244
	Net Increase.....			1,45,635	

29. The principle increase was at Murkanum, arising partly from improved communication and a greater demand existing—the decrease in Killay and Teagavelly is owing to the small stock there was in hand and to the impossibility of manufacturing more. The abstract given below shows the sales distinguishing “Home” and “Inland” consumption, the exports by sea and the quantity supplied to the French Government:—

SALES.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	Maunds.	Maunds.	Maunds.	Maunds.
Home Consumption.....	94,684	89,545	.....	5,139
Inland do.....	147,857	289,466	141,609	.....
Exportation by Sea.....	16,320	65,500	49,180	.....
French Government.....	28,931	43,099	14,168	.....
Total.....	287,792	487,610	204,957	5,139
Net Increase.....			199,818	

Items.	Quantity.
Stock on hand on the 1st July 1858.....	Mds. S. C. 5,54,861 23 1
Manufactured from July 1858 to June 1859.....	43,122 10 2
	5,97,983 33 3
Deduct quantity sold in Fusly 1268.....	Mds. S. C. 4,87,609 31 8
Deduct wastage.....	16,904 3 9
	5,03,613 35 1
Net quantity in store on the 1st July 1859.....	94,369 33 2
Add quantity manufactured from 1st July to August 1859.....	10,016 10 0

Fusly 1267..... 25,719 8 2
 „ 1268..... 20,995 14 4
 Decrease..... 4,723 9 10

SEA CUSTOMS.—31. The amount collected at the ports in this district is detailed below.

No.	Ports.	Items.	Beriz of Fusly 1267.	Beriz of Fusly 1268.	Increase.	Decrease.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Porto Novo.....	Export.....	8,965 13 2	6,122 6 10	.....	2,843 6 4
		Import.....	4,188 15 6	3,666 11 3	.....	522 4 3
		Total.....	13,154 12 8	9,789 2 1	.....	3,365 10 7
2	Cuddalore.....	Export.....	8,689 12 10	8,747 15 9	58 2 11	.....
		Import.....	3,842 13 11	2,456 6 8	.....	1,386 7 3
		Total.....	12,532 10 9	11,204 6 5	58 2 11	1,386 7 3
3	Merkanum.....	Export.....	2 0 0	2 5 10	0 5 10	.....
		Import.....	30 0 9	.....	.....	30 0 9
		Total.....	32 0 9	2 5 10	0 5 10	30 0 9
	Total.....	Export.....	17,657 10 0	14,872 12 5	.....	2,784 13 7
		Import.....	8,061 14 2	6,123 1 11	.....	1,938 12 3
		Grand Total.....	25,719 8 2	20,995 14 4	.....	4,723 9 10

ARTICLES.	Cuddalore.		Porto Novo.	
	Export.	Import.	Export.	Import.
Piece Goods.....	292	.....	.....	.....
Indigo.....	1,303	.....	.....	.....
Ground-nut Oil.....	1,835	.....	.....	.....
Hides.....	208	.....	.....	.....
Paddy.....	.....	.....	4,808	.....
Rice.....	.....	.....	138	.....
Chicken.....	.....	136	.....	646
Nutmeg.....	.....	155	.....	.....
Pepper.....	.....	166	.....	.....
Benjamin.....	.....	261	.....	.....
Cutnaut.....	.....	.....	.....	269
Copper.....	.....	.....	.....	313

32. The decrease in the collections at Porto Novo is to be attributed to the falling off in the export to Ceylon of Paddy, and in Cuddalore to the small quantity of Piece Goods, Indigo and Ground-nut Oil which was exported during the year; trade in these articles being affected by the state of the Europe markets.

Chickeny. Pepper.
Nutmeg. Coconut.

33. The Imports fell off principally in the articles enumerated in the margin.

SUGAR.—34. A less quantity was exported this year, in consequence of less Sugar having been manufactured by the European process, attributable in some measure to the difficulty manufacturers met with in procuring Jaggery.

RUM.—35. No Rum was exported during the year.

SAYER.—36. The collections under the head of Frontier Customs amount to Rupees 77,713-12-2, exceeding those of the previous year by Rupees 1,009-12-9.

37. The following comparative statement gives the collections made in Fuslies 1267 and 1268.

No.	CHOWKIES.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Cottaccopum.....	28,671 15 8	33,146 8 8	4,474 9 0	.....
2	Vuldaoor.....	3,513 14 1	2,515 8 0	.....	998 6 1
3	Cundamungalum.....	16,675 9 11	12,054 12 9	.....	4,620 13 2
4	Madalaput.....	27,825 12 9	29,817 9 9	1,991 18 0	.....
		76,687 4 5	77,534 7 2	6,466 6 0	5,619 3 3
	Grain imported into Pondicherry.....	16 11 0	179 5 0	162 10 0	.....
	Grand Total.....	76,703 15 5	77,713 12 2	6,629 0 0	5,619 3 3
	Net Increase.....			1,009 12 9	

The decrease at the stations of Vuldaoor and Cundamungalum was occasioned by the falling off in the Export to Pondicherry of Indigo, Piece Goods and Hides, where trade became slack; the increase at the Cottaccopum station is in consequence of the increased operations in Gingelly seeds by the French merchants.

STAMPS.—38. The variation under this head calls for no remark.

SEVOY JUMAH.—39. From its nature this item must be always fluctuating, therefore no remark is necessary.

40. I give in one view below a statement of all branches of Revenue of the year in comparison with that of the previous one.

STATEMENT No. 11.

No.	ITEMS.	Settlement of Fusly 1267.	Settlement of Fusly 1268.	Increase.	Decrease.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Land Revenue.....	20,11,691 3 0	27,45,857 7 4	7,34,166 4 4	.....
2	Salt do.....	2,48,710 6 4	3,94,346 3 1	1,45,635 12 9	.....
3	Frontier Customs.....	76,703 15 5	77,713 12 2	1,009 12 9	.....
4	Sea Customs.....	25,719 8 2	20,995 14 4	.....	4,723 9 10
5	Abkarry.....	1,35,300 0 0	1,35,300 0 0	.....	.....
6	Moturpha.....	42,049 3 11	42,475 2 2	.....	574 1 9
7	Stamp.....	27,376 13 0	28,159 7 0	782 10 0	.....
		5,56,859 14 10	6,98,990 6 9	1,47,428 3 6	5,297 11 7
	Extra Revenue.....	17,074 0 8	20,065 2 3	2,991 1 7	.....
	Grand Total.....	25,85,625 2 6	34,64,913 0 4	8,84,585 9 5	5,297 11 7
	Deduct Decrease.....			5,297 11 7	
	Net Increase.....			8,79,287 13 10	

Statement No. 11. Thus it will be seen the Revenue of the year derived from all sources of Revenue was Rupees 34,64,913-0-4, exceeding the previous year's out-turn by Rupees 8,79,287-13-10.

41. A sum of Rupees 33,06,022-10-1 was realized within the Fusly, leaving a current balance of Rupees 1,58,890-6-3 at the close of the Revenue year—subsequently Rupees 1,36,062-6-7 have been collected and the balance amounting to Rs. 22,827-15-8* is now in course of collection.

ARREARS OF REVENUE.—42. The total accumulated arrears are detailed below, much of this has been outstanding for some years; when I can procure reliable information, after a careful examination of the items as to the possibility of realizing the money or otherwise, I propose to address the Board with a view to procure sanction for writing off to profit and loss the irrecoverable portion. Meanwhile, I request I may be favored with permission to strike out that portion already reported on by my predecessors.

ITEMS.	Land Revenue Arrear.	Sevoy Jumah Arrear.	Moturpha Arrear.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Arrear on the 1st July 1858.....	2,37,929 14 2	9,573 0 3	4,389 1 0	2,51,891 15 10
DEDUCT COLLECTION.				
Amount of actual collection.....	2,19,205 0 3	3,369 13 9	4,122 0 11	2,26,696 14 11
Amount sanctioned to be written off.....	7,675 8 11	1,716 6 5	78 4 4	9,470 3 8
Total.....	2,26,880 9 2	5,086 4 2	4,200 5 3	2,36,167 2 7
Net.....	11,049 5 0	4,486 12 6	188 11 9	15,724 13 3
Amount recommended for Remission on the 12th April 1859, but has not as yet been sanctioned.....	5,450 2 7	1,483 14 11	113 11 10	7,047 13 4
Net.....	5,599 2 5	3,002 13 7	74 15 11	8,676 15 11
Deduct subsequent Collection made in July and Aug.	64 1 9	52 13 2	1 3 4	118 2 3
Net arrear on the 1st September.....	5,535 0 8	2,950 0 5	73 12 7	8,558 13 8

A. in No. 13. It will be seen, considering the large amount of Revenue to be collected, that very few coercive measures were had recourse to and but little property was sold.

Statement No. 4. **WASTAGE OF SALT.—43.** The amount of Salt wastage as shown in this statement was 16,004-4-0, the per centage of loss was less than in the previous year. I request I may be favored with sanction for writing off the books of this office the above amount.

Statement No. 14. **CHARGES.—44.** The total amount of Revenue Charges in all branches was Rupees 2,57,169-7-7, being Rupees 92,115-9-7 less than that of the previous Fusly; the Survey operations having been discontinued there was a saving in the year of Rupees 30,879-14-6.

Salt Extra Charges. **SALT REVENUE.—45.** In Salt Extra Charges and Coodevarums there was a saving of Rupees 62,348-14-2, in consequence of so little Salt having been manufactured in Fusly 1268.

Statement No. 15. **COODEVARAM.—46.** Although I took charge of the District just as the Jumma-bundy was being completed and towards the close of the Revenue year, I trust it will not be considered out of place for me to refer to the able assistance afforded to me by the Acting Head Assistant Collector Mr. Kindersley, whose active and ready co-operation has been most useful to me.

47. Messrs. Dalyell and Underwood only joined the district at the close of the Fusly.

48. I take this opportunity of again recording the high opinion I entertain of the late Head Sheristadar's abilities and qualifications as a public officer, he has since retired and Divasegamany Pillay, late Division Sheristadar, now fills the newly created office of Manager in the Collector's Office—his services have been of the greatest use to me, his zeal, intelligence and aptitude for public business are undoubted.

49. Durmaraya Moodily, Naib Sheristadar, was appointed as Deputy Collector and left soon after I joined the Collector's Cutcherry. During the time he was with me, he proved himself a most intelligent and useful public servant.

IN CON. 4TH AUGUST 1860, No. 5376.

From W. M. CADELL, Esq., Collector of TANJORE,

dated Vallum, 26th October 1859, No. 225.

I have the honor to report upon the Settlement of the Land and Extra Sources of Revenue of the Tanjore District for Fusly 1268 (A. D. 1858-59), and to submit the usual explanatory Statements.

Statement No. 1. **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 Jumma-bundy was made.
1	2	3
W. M. Cadell, Esq., Collector.	Trivady Nunnelum... Keevalore	Trivady.. Tanjore. Sunnamungalum. Negapatam.
St. L. M. Grenfell, Esq., Acting Sub-Collector	Myaveram... Coottalum Combaconum Sheally... Parelum	Myaveram. Coottalum. Venayagateroo. Sheally. Colamangoody.
W. H. Kerr, Esq., Actg. 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. Oolungoo villages depending on current prices, under rent in Fusly 1267.	1,574
Deduct villages which came under Amany in Fusly 1268.	23
Add villages under Amani in Fusly 1267, but rented in Fusly 1268.	3
Total...	1,554
II. Oolungoo rents unaffected by current prices, under rent in Fusly 1267.	168
Add villages under Amany in Fusly 1267, but rented in Fusly 1268.	2
Total...	170

III. Grain rented villages, under rent as in Fusly 1267,	6
IV. Amany in Fusly 1267.	28
Deduct transferred to Oolungoo rents depending on prices. 3	
To do. do. unaffected by prices. ... 2	
	5
Remainder...	23
Add villages under Oolungoo rents in Fusly 1267, but which came under Amany in Fusly 1268. ... 23	
Total ..	46
V. Gross rented villages:	721
VI. Rented for 1 year.	540
VII. Field assessed.	1,818
Total Government villages...	4,855
VIII. Shrotriem Enam and Moturpha villages...	1,477
Grand Total...	6,332

4. The adverse character of the season operated to prevent suitable offers being received for renting the Amany villages; hence the large number remaining under that head as compared with the previous year.

5. Out of the total number of Puttahs there was no occasion for renewing so many as 15,002.

SEASON AND SANATORY STATE OF THE DISTRICT.—6. The season was far from favorable. The south-west monsoon, it is true, commenced early, but it seemed to have nearly exhausted itself in its first burst in May 1858, when the heavy fall of rain did considerable damage to the tanks in the south of the District. In the subsequent months of July and August there was very little rain, and the river freshes were likewise scanty. The early Car cultivation was consequently backward; and after the seedlings had been transplanted in expectation of rain, in many places they perished from a want of it, and the lands had to be re-sown under disadvantageous circumstances. The north-east monsoon was still more trying, it set in with fair promise indeed in October, but in the following month, the rain-fall was excessive and there occurred a succession of floods which proved most destructive, not only to life and property, but also to the river embankments and communications. There was too, at that time, a large proportion of the Car crop still on the ground ready for the sickle, and the planting of the Sumba Peshanum had been barely completed. The effects of the inundation were therefore injurious both to the early and later crops; and but for a timely and providential fall of rain in the month of January, the failure of the latter would have been very extensive. Altogether, the results have been disastrous, and to add to the depression occasioned by the previous losses, a storm occurred about the end of April which did serious damage to the shipping belonging to the District, and also caused destruction of life and property to a large extent.

Fusly 1267.	Fusly 1268.	Fusly 1267.	Fusly 1268.	7. It will be of interest
Inches.	Inches.	Inches.	Inches.	to show the rain-fall during
July.....	2.98	2.76	March.....	0
August.....	1.92	1.81	April.....	3.22
September.....	2.30	2.88	May.....	6.88
October.....	14.85	9.61	June.....	0.67
November.....	4.46	21.38		
December.....	1.75	0.18		
January.....	0.97	5.1		
February.....	0	0.89		

8. As might have been expected from this unfavorable season, the out-turn of the harvest was much below an average one.

9. There was also great mortality from cholera, as shown in the margin, but otherwise the sanitary condition of the District was good. There was no great prevalence of small pox. I am still of opinion that the returns of Vaccination are not implicitly to be relied on, but the tendency to exaggerate the numbers has certainly been checked.

PRICES OF GRAIN.—10. Throughout the past year, prices reached to, and remained at, a famine height. About the time of the occurrence of the floods in November the difficulty of obtaining Rice was so great and the pressure upon the poorer classes so severe that it led to serious disturbances in the grain market; and at Combacorum, matters assumed so alarming an aspect that the aid of the Military had to be resorted to to put down the riots. This extraordinary rise in prices though doubtless traceable, in a great measure, to more general and permanent causes, is owing also, in some degree, to the failure of the harvest at Home and to the scarcity which has prevailed of late years in the neighbouring Districts of Trichinopoly, Madura, Coimbatore and Salem and which has led to a great demand for grain from those quarters. The failure of the supply in the District caused by these external demands led to large importations of grain from the Rajahmundry Delta and other places and which, to a certain extent, relieved the pressure on the market.

11. Early attention shall be given to the measures necessary to ensure the accuracy of the Price Returns.

RYOTS' HOLDINGS.—12. The subjoined Statement exhibits the Dittum and actual cultivation with the Beriz, the waste charged to the Ryot and the Remissions on the cultivation for the two Fuslys 1267 and 1268:—

	For a cullum* of Paddy.
	Rs. A. P.
Standard price.....	0 7 8 $\frac{3}{4}$
Commutation price of Fusly 1267.....	1 0 2 $\frac{3}{4}$
Do. of Fusly 1268.	1 4 8 $\frac{1}{4}$
Increase above Fusly 1267.....	27.56
Do. the Standard...	168.75

* 116 Tanjore Cullums make one Madras Garce.

ITEMS.	No of villages and gardens.	Fusly 1267.		Fusly 1268.		Difference.			
		Extent.		Extent.		Increase.		Decrease.	
		Acres.	Beriz.	Acres.	Beriz.	Acres.	Beriz.	Acres.	Beriz.
1	2	3	4	5	6	7	8	9	10
1 Standard or gross Dittum	4,555	952,108	52,92,104	955,674	60,09,748	3,566	7,17,644	...	...
2 Deduct gross waste, ...	...	117,076	2,93,097	115,858	3,98,291	...	1,03,984	1,218	...
3 Cultivation, ...	...	535,032	40,99,097	839,816	56,10,757	4,784	6,11,669	...	...
4 Kubulaty Banjar charged against the Ryots, ...	...	67,547	1,55,243	69,006	1,70,892	1,459	15,549	...	...
5 The sum of 3 deduct,...	...	902,579	51,54,440	908,822	57,81,649	6,243	6,27,209	...	...
6 Nuttupaul or withered crops, ...	...	40,173	131,326	42,159	3,65,366	1,986	2,34,040	...	...
7 Short produce, ...	...	...	79,505	...	2,59,929	...	1,80,424	...	...
8 Cowle Remission, ...	...	1,192	6,226	1,951	14,284	759	8,058	...	...
9 Stala Cummi or portions of fields left waste, ...	...	2,110	5,593	5,644	10,295	2,534	4,702	...	...
10 Total Remissions, ...	...	44,475	2,22,650	49,754	6,49,874	5,279	4,27,224	...	...
11 Increase of out-turn, ...	...	...	...	...	11,565	...	11,565	...	...
12 Net, ...	...	41,475	2,22,650	49,754	6,38,309	5,279	4,15,659	...	...
13 Remainder, ...	...	858,104	49,31,790	8,59,068	51,42,340	964	2,11,550	...	...

13. The increase in the Dittum Beriz and the waste deducted, as indeed in all the other items, is owing more or less to the increase in the Olongu demand consequent on the high prices of grain.

Statement No. 4.

	Rs.
Waste	2,28,099
Withered Crops	3,65,366
Short produce	2,59,929
Stala Cummi	10,295
Cowle Remission	14,284

Deduct increase of out-turn in Amani villages above the stand-

Fusly 1267.

8,77,972
11,565
8,66,408
3,60,315
5,06,093

14. The extent of land on which remissions were allowed on account of waste, withered crops and portions of fields laid waste, &c., was not much larger than that of the previous Fusly, but the amount actually remitted appears larger owing to the cause above explained, viz., the large augmentation in the Oolongoo demand.

15. The aggregate amount of the above Remissions was spread over 1,942 villages as particularized in the Statement which follows:—

ITEMS.	Number of villages and gardens.	As per Standard.				Standard Assessment of the lands which came under Amany.				Loss Remitted.				Centage of Cols. 7, 9, 8 and 10.			
		Gross Produce.		Beriz.		Gross Produce.		Beriz.		Gross Produce.		Beriz.		Produce		Produce	
		No. of Ryots.	Culls.	5	Rs.	No. of Ryots.	Culls.	8	Rs.	9	Culls.	10	Rs.	11	12	69	67
1	2	3	4	5	Rs.	6	7	8	Rs.	9	Culls.	10	Rs.	11	12	69	67
Oolongoo rented	688	17,516	28,94,299	17,00,433	...	7,303	16,11,405	9,52,546	6,54,493	...	11,40,852	6,54,493	...	71	...	...	...
Cadarumbum	15	635	22,308	5,116	...	352	12,591	2,738	1,213	...	9,947	1,213	...	79	...	...	...
Gross rented	109	3,696	5,80,271	1,56,954	...	923	2,02,376	47,796	24,149	...	1,64,403	24,149	...	81	...	...	...
One year's rent	117	2,909	5,33,472	1,20,463	...	1,036	2,02,108	45,926	21,630	...	1,61,243	21,630	...	80	...	...	...
Grain rent	3	20	2,899	2,197	...	17	2,714	2,054	1,353	...	1,786	1,353	...	66	...	...	...
Total Wet...	932	24,776	40,33,249	19,65,163	...	9,631	20,31,194	10,51,060	7,02,838	...	14,78,231	7,02,838	...	73	...	...	...
Dry. { Waste. ...	32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shavy. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Field { Wet Waste and Shavy assessed. { Dry Waste...	967	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total...	1,931	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cowle Remission...	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	1,942	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

16. In the Revenue from Sundry Items shown in Statement No. 4, there is an increase of Rupees 6,230 arising chiefly from the imposition of a water tax on Enams, from increased offers for the rent of river and channel fisheries and from improvement in the Tope Revenue.

SUGAR-CANE, COTTON AND INDIGO CULTIVATION.—17. Of these products but little is grown in this District, and the total extent of land cultivated with them in the year under report was—

	Acres.
Sugar-cane.....	461
Cotton.....	1,756
Indigo.....	866
	<u>3,083</u>

18. Subjoined is a General Comparative Statement of the result of the Land Revenue settlement for the two Fuslys 1267 and 1268 :—

ITEMS.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
1	2	3	4	5
Land Revenue.....				
Poliput.	31,434	31,434	...	...
Shrotrium, &c.	1,00,975	1,05,540	4,565	...
One year's rent ...	38,15,220	40,88,833	2,73,613	...
Field assessed ...	11,56,618	11,19,635	...	36,983
Amany ...	59,829	40,981	...	18,848
Total.....	51,64,076	53,86,423	2,78,178	55,831
Net.....			2,22,347	

19. The decrease in the Ryotwar and Amany Revenue is owing to the adverse character of the season, whilst the increase in the Oolungoo and Shrotrium Jodee is the result of high prices. There is thus a net increase of Rupees 2,22,347 in the Land Revenue over that of Fusly 1267.

SUNDRY SOURCES OF REVENUE.—20. The Sundry Sources of Revenue likewise exhibit an increase of nearly a quarter of a lakh of Rupees over the preceding year. The fluctuations in the different items are explained below :—

	Rs.
Fusly 1267.....	2,05,670
" 1268.....	2,14,602
Increase...	<u>8,932</u>

Statement No. 8.

	Rs.
Fusly 1267.....	43,067
" 1268.....	42,784
Decrease...	<u>283</u>

ABKARRY.—21. The Abkarry belonging to His Highness the late Rajah of Tanjore having been resumed and incorporated with the general revenue of the District, is the cause of the increase under this head.

MOTURPHA.—22. The proceeds of this item of Revenue consisting of the Loom and House taxes are nearly the same as in the previous year.

SALT.—23. There is a marked improvement in the Salt Revenue of the year which exhibits the highest Revenue record from this branch of income. The increase occurs chiefly in the inland sales and in the export by sea as shown in the following table :—

ITEMS.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Home consumption:	3,39,391	3,91,937	2,546	...
Inland do.	2,05,953	2,33,012	27,059	...
Export by sea.	3,186	17,332	14,146	...
Supplied to Karriyal.	1,485	1,594	109	...
Total.....	6,00,015	6,43,875	43,860	...

SEA CUSTOMS.—24. The falling off in the Sea Customs receipts is owing principally to the reduction of duty on Paddy and Rice and to its abandonment on Tobacco.

FRONTIER DUTIES.—25. The same remarks apply to this item also in which the decrease occurs in the duty collected by the French Government on Paddy and Rice exported at Karriyal.

STAMPS.—26. The Stamp Revenue exhibits a slight increase and does not call for any particular remark.

27. Combining the Land and Extra Sources of Revenue, the aggregate demand of the year amounts to Rupees 65,87,062, being Rupees 2,44,340 above that of Fusly 1267 as shown below :—

ITEMS.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	2	3	4	5
Land Revenue				
Poliput ...	31,434	31,434	...	...
Shrotrium, &c.	1,00,975	1,05,540	4,565	...
One year's rent ...	38,15,220	40,88,833	2,73,613	...
Field assessed ...	11,56,618	11,19,635	...	36,983
Amany....	59,829	40,981	...	18,848
Total.....	51,64,076	53,86,423	2,78,178	55,831
Net....			2,22,347	
Sundry Sources of Revenue...				
Abkarry....	2,05,670	2,14,602	8,932	...
Moturpha ...	43,067	42,784	...	283
Salt ...	6,00,015	6,43,875	43,860	...
Sea Customs....	1,75,989	1,60,848	...	15,141
Sayer or Frontier duties...	35,399	20,857	...	14,542
Stamps ...	90,258	91,481	1,223	...
Total.....	11,50,398	11,74,447	54,015	29,966
Net....			24,049	
Total of land and Sundry Sources.....	63,14,474	65,60,870	3,32,193	85,797
Add Extra Revenue.....	28,248	26,192	...	2,056
Grand Total.....	63,42,722	65,87,062	3,32,193	87,853
Net....			2,44,340	

SEVOY JUMMAH AND INTEREST.—28. The particulars of this item of Revenue are shown in Statement No. 9; being of a fluctuating character it does not call for any particular remark.

29. Of the aggregate demand of Rupees 65,87,062 on account of the year under report, Rupees 48,08,685 were collected within the Fusly and Rupees 7,21,326 subsequently, leaving a balance of Rupees 10,57,041 outstanding as shown in the annexed Statement:—

ITEMS.	Total Demand.	Collection within the Fusly.	Balance.	Subsequent collection to the end of September.	Remainder.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Poliput Permanently settled...	31,434	27,059	4,375	3,755	620
Jodee on Shrotriem ...	1,05,540	82,367	23,173	12,774	10,399
Rent for one year ...	40,88,833	24,82,811	16,06,022	5,65,319	10,40,673
Ryotwar...	11,19,635	10,42,801	76,834	73,877	2,957
Amany or division of produce ...	40,981	33,103	7,878	6,619	1,259
Total not permanently settled ...	53,54,989	36,41,032	17,13,907	6,58,619	10,55,288
Total Land Revenue.....	53,86,423	36,68,141	17,18,282	6,62,374	10,55,908
Alkarry...	2,14,602	1,96,650	17,952	17,952	...
Moturpha ...	42,784	42,230	554	514	40
Salt ...	6,43,875	6,26,156	17,719	17,719	...
Sea Customs ...	1,60,848	1,40,957	19,891	19,891	...
Sayer ...	20,857	19,551	1,306	1,306	...
Stamps...	91,481	91,383	98	98	...
Total Sundry Sources of Revenue.....	11,74,447	11,16,927	57,520	57,480	40
Total land and Sundry Sources of Revenue...	65,60,870	47,85,068	17,75,802	7,19,854	10,55,948
Extra Revenue.....	26,192	23,627	2,565	1,472	1,093
Grand Total.....	65,87,062	48,08,695	17,78,367	7,21,326	10,57,041

Fuslies.	Rs.	Fuslies.	Rs.
1258 ...	47,07,674	1265 ...	55,69,572
1259 ...	48,51,480	1266 ...	55,48,355
1260 ...	49,51,367	1267 ...	55,08,483
1261 ...	50,28,639		
1262 ...	48,18,108	Total.....	5,02,55,012
1263 ...	47,72,888	Average.....	50,25,501
1264 ...	53,98,446		

31. The balance under the head of "Permanently settled" will be collected hereafter, being due chiefly on the Uttivetti and Patharamcottah Palaiyakars who are in poor circumstances, but measures are in progress for recovering the arrears.

30. Thus the aggregate collections amounted to Rupees 55,30,021 which, though somewhat below those of the past three years, are, it will be seen, considerably above the average of the last 10 years.

32. Of the remaining large Land Revenue balance the collection of Rupees 9,18,808, being a part of the gain by price in Oolungoo villages, has been suspended under the Orders of Government noted in the margin, and the amount will be eventually written off the accounts. The remainder is in course of collection.

Statement No. 13.

ARREARS.—33. The particulars of the arrears are shown in Statement No. 13, they amount to Rs. 11,69,673, of which the sum of Rs. 9,44,727 has already been remitted by Government and will be struck off the accounts. The balance will be reported on separately.

Paragraphs 39 and 49.

34. The powers conferred by Act XXXIX of 1858 were had recourse to in numerous instances, but it is almost universally found that the arrears are forthcoming on the day of sale and before the sale actually takes place, and this notwithstanding that interest is also charged and collected. The unfavorable character of the season doubtless added to the difficulty of realizing the kists with greater punctuality.

CHARGES.—35. The subjoined Abstract exhibits the receipts and charges in comparison with Fusly 1267.

Statement No. 14.

	Collections.	Charges.	Per centage.
	Rs.	Rs.	
Fusly 1267 ...	55,99,227	7,02,942	14.16
" 1268 ...	59,13,978	7,01,178	11.85
Difference + ...	3,14,751	—91,764	

RECEIPTS.—36. The increase in the Land Revenue collections arises partly from the change introduced at the commencement of the Fusly in the system of bringing the Talook collections to account, and partly from the amount of the recoverable arrears outstanding at the beginning of the past, being larger than that of the previous year.

ABKARRY.—37. The increase under this head is likewise owing, in part, to the change in the system of accounts already adverted to, but chiefly to the incorporation of the late Rajah's Abkarry with the general Revenue of the District.

38. The other items of receipts have already been noticed in their proper places, and to the causes of fluctuation there explained must be added the change in the mode of bringing the collections to account.

HOOZOOK AND DISTRICT ESTABLISHMENT.—39. This increase is only nominal and is attributable chiefly to a portion of the pay of the Native Establishment for Fusly 1267, having been disbursed and debited in July of Fusly 1268.

EXTRA REVENUE CHARGES NOT CHARGEABLE TO ANY PARTICULAR SOURCE OF REVENUE.—40. The decrease under this head arises principally from the discontinuance of the Pagoda and reduction of the Sattiram Swatantrams under the Order of Government noted in the margin.

41. The fluctuations in the remaining items of charges are slight and do not call for special remark.

42. It will be seen on the whole that while the receipts during the year exceeded those of the previous Fusly by more than three lakhs of Rupees, the charges were less by nearly one lakh, the proportion of the one to the other having been 14.16 per cent in Fusly 1267 and only 11.85 in Fusly 1268.

43. The Village and Talook accounts have been fully introduced and every opportunity is taken to enforce due attention to them on the part of the Village and Talook officers. Simplicity and clearness have been undoubtedly the result of the new system of accounts.

REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—44. There is nothing calling for special notice under this head. The returns for the past year have not yet been completely received from the Talooks. One instance, however, of transgression of the Rules on the part of a Talook Assistant Javabnevis in having purchased land without previous permission, having come to light, the offender has been removed from the Public Service.

45. In conclusion, I beg to bear testimony to the ability and energy displayed by V. Ramiah, late Head Sheristadar, in the discharge of his important duties, and to express the regret which I feel in losing his valuable services.

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IN CON. 9TH SEPTEMBER 1859, No. 4496.

From J. BIRD, Esq., Collector of TRICHINOPOLY,

dated Trichinopoly, 30th August 1859, No. 169.

I have the honor to report on the Settlement of the Land and Extra Sources of Revenue of the district of Trichinopoly for Fusly 1268, A. D. 1858-59, and to submit the prescribed statements, connected therewith, in accordance with the forms furnished with the Memorandum from the Secretary to Government, dated 23rd August 1858, and the Circular instructions from the Board of Revenue, dated 16th July 1858.

2. The past season, though not deficient in timely falls of rain, cannot be considered a favorable one. The agriculturists and farmers of the district have had to contend against violent rains and extraordinary floods, which inundated the face of the country, and caused great mischief to the standing crops, both wet and dry.

3. The north-east monsoon burst heavily over the district the middle of October, and continued with unabated force to the beginning of December.

The rains were timely and seasonable, but so violent in their nature, as to make them positively injurious to the country, and the prospects of the farmer.

4. The rains from January to June were scant and partial, and proved merely sufficient to plough, and prepare dry lands for the cultivation of the ensuing season.

5. The rivers Cavery and Coleroon in June, July and August were below the average fresh, and some difficulty occurred in keeping the supply of water sufficient in the several channels of irrigation throughout the Delta. But after the setting in of the north-east monsoon these rivers were abundantly supplied. Until the great fall of rain on the 20th, 21st and 22nd of November last, when the country was visited with the most destructive floods ever known in all the rivers, whereby great damage was sustained to all works of irrigation, tanks and roads with their bridges. The Cavery rose to the height of seventeen feet, and overflowed its banks in many places, causing great mischief to the standing crops, and sweeping away many villages, and destroying much cattle and sheep. But providentially no human life was sacrificed.

6. Notwithstanding the losses sustained by the floods, the entire cultivation exceeded that of the previous year by acres 29,420, assessed at Rs. 77,763.* But remissions for crops destroyed by inundation, and by drought were given to the amount of Rupees 72,748-15-3.† Nearly the whole of this sum was granted in the four river irrigated talooks of Moosery, Vitticutty, Conaud and Laulgoody.

7. The sanitary condition of the province was not so satisfactory, as could be wished, Cholera made its appearance in the months of November, December and January. Fever also prevailed in the Manapara talook in the month of January, but the mortality from it was not great. There was great loss of cattle during the heavy rains of November and April.

8. To accommodate the survey operations, the settlement commenced earlier than usual, on the 20th January, and was brought to a conclusion the end of April 1859. The distribution of puttahs in the Conaud, Vitticutty, Moosery and Laulgoody talooks was undertaken by myself; whilst Mr. Græme, my Head Assistant, settled the talooks of Torriore, Woodiar, polliem, Arrealore and Volcondapoorum; and Mr. Hutchins, my Assistant the single talook of Manapara.

	Rs.	A.	P.
*Original assessment.....	1,05,010	0	0
Deduct remissions granted in the dry villages.....	27,247	0	0
Net assessment.....	77,763	0	0

† For floods.....	Rs. 41,675	1	9
For Shavi.....	31,073	13	6

Extract Proceedings of the Board of Revenue, dated 9th November 1858, No. 4159.

9. The stations at which the settlement of the several divisions was held, the period taken up at each station, the number of puttahs distributed by the respective officers, are particularized in the subjoined statement. And the puttahs were prepared on printed blank forms, and generally distributed at two or three separate places in each talook, as suited to the convenience of the people.

Names of the European officers.	Names of the talooks.	No. of villages.	Total number of land revenue puttahs distributed.	Stations where the Jummabundy was made.	Period occupied for the settlement of each talook.
Mr. J. Bird, Collector.	Moosery. { Wet villages. Dry villages.	21	1,062	Jemboocaiswaram...	5 days, from 7th to 11th March 1859.
		24	3,211	Moosery...	15 days, from 15th to 29th April 1859.
		55	4,273		
	Vitticutty.....	63	3,185	Moosery...	3 days, from 11th to 13th April 1859.
	Conaud... ..	161	7,441	Jemboocaiswaram...	10 days, from 24th March to 2d April.
Mr. H. M. S. Graeme, Hd. Assistant Collector.	Laulgoody.....	234	11,974	 do.	15 days, from 15th to 23d March and 3d to 8th April.
	Torriore... ..	127	17,708	Torriore... ..	24 days, from 20th Jan. to 12th February.
	Volcondapoorum...	127	14,740	Perumbaloor...	21 days, from 13th February to 5th March.
Mr. A. R. Hutchins, Assistant Collector.	Arrealore... ..	229	18,011	Arrealore.....	17 days, from 7th to 23d March.
	Woodiarpolliem....	225	12,171	Jeyencondasholapoorum...	7 days, from 24th to 30th March.
	Manapara... ..	32	4,850	Moosery... ..	7 days, from 20th to 26th April.
		1,253	94,353		

10. The establishment of the Serishtadar's department being too limited to admit of the settlement accounts being prepared in each talook, Jemboocaiswaram, a village on the island of Streerungum, situated contiguous to the Conaud, Laulgoody, and the wet villages of the Moosery talooks, was chosen as a convenient spot to draw up the accounts of this portion of the district. The accounts of the Vitticutty, Manapara, and the dry villages of the Moosery, were prepared at Moosery, whilst those of the remaining talooks at their respective cusbah stations.

11. The marginal entry gives the number of villages in the province, and your Board will perceive an addition of one village compared with last year. This is occasioned by the inam village of Wolliore in Conaud talook having been resumed by the orders of Government of date the 3d November 1858, No. 5185, in consequence of the object for which the inam was given no longer existing.

Statement No. 2.

* Madura.
Coimbatore.
Salem.

PRICES OF GRAIN.—12. The annexed statement exhibits the prices of rice grain relatively with last Fusly, and the commutation rates. The Board will observe, that prices have ruled very high. This has originated first from the continued demand for grain at the early part of the year in the neighbouring districts,* and second from the enormous damages and losses sustained at the inundations of November last. The result proves, that the ruling market value of grain had attained almost famine prices, and must have been favorable to the ryot by enabling him to realize good profits upon his products. The prices of shumbah and caur during the year under report as compared with preceding one, exhibits a rise on both descriptions of 27 and 35 per cent.

Grain.	Commutation price in the terms originally fixed.	Price in Fusly 1267.			Price in Fusly 1268.			Increase between the commutation and the price of Fusly 1268.	Increase between the prices of Fuslies 1267 and 1268.	Per centage.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Paddy. { Shumbah, per garce.		74	3	6	143	11	1	115	4	4
	{ Caur... ..	66	3	0	126	0	10	103	4	9
Pulse. { Cholum.					132	13	7		84	9
	{ Cumbeo... ..				150	4	8		52	15
	{ Gram... ..				192	5	9		81	7
	{ Raughee... ..				147	4	10		50	3
	{ Varagoo.				103	9	2		36	4

Statement No. 3.

Enclosure A. in No. 3.
Proceedings of the Board,
1st February 1855,
No. 210, and 24th Feb.
1857, No. 280.

Statement No. 4.

13. 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 acres 29,420.

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 Rupees 2,76,469 was allowed. It is satisfactory to observe that, notwithstanding the amount of remissions granted during the Year exceeded that of the preceding Fusly by Rupees 1,02,793, there has still been a net increase of Rupees 2,217 in the cultivation, consequent on the lowering of the assessment and occupation of fresh land.

Items.	Fusly 1267.			Fusly 1268.			Comparison.			
	Assessment.		Acres.	Assessment.		Acres.	Increase.		Decrease.	
	Rs.	A.P.		Rs.	A.P.		Rs.	A.P.	Rs.	A.P.
Dry.....	3,81,678	6,99,818	15 9	4,06,716	7,56,121	1 2	25,038	56,302	0 0	...
Wet.....	1,30,795	6,34,904	12 11	1,32,952	6,40,955	12 4	2,157	6,062	0 0	...
Garden.....	30,993	85,223	9 3	32,025	87,742	10 1	1,032	2,519	0 0	...
Dry converted into wet and garden.....	6,379	13,480	4 0	7,531	16,514	8 4	1,152	3,034	0 0	...
Garden converted into wet.....	1,791	12,401	13 7	1,832	12,413	5 0	41	12	0 0	...
Total.....	5,51,636	14,45,829	7 6	5,81,056	15,13,758	4 11	29,420	67,929	0 0	...
Second crop assessment.....	...	1,57,007	7 10	...	1,93,947	7 4	...	36,940	0 0	...
Additional assessment.....	...	5,724	15 0	...	5,865	13 11	...	141	0 0	...
Total.....	...	16,08,561	14 4	...	17,13,571	10 2	...	1,05,010	0 0	...
Deduct remission as per statement No. 4...	...	3,57,725	5 11	...	4,60,518	12 8	...	1,02,793	0 0	...
Remaining.....	...	12,50,836	8 5	...	12,53,052	13 6	...	2,217	0 0	...
Add sundry items.....	...	37,628	15 4	...	37,008	4 1	...	...	...	621 0 0
Total.....	...	12,88,465	7 9	...	12,90,061	1 7	...	1,596	...	...

The subjoined account will give the details, but it is not customary in this district to bring to account waste deducted in previous years, nor to insert it in the puttah:—

REMISSIONS.—15. The following abstract account affords the full amount of remissions allowed on the cultivation, and a comparison is shown between the Fusties of 1267 (1857-58) and 1268 (1858-59), resulting against the latter in the sum of Rupees 1,02,793.

16. The amount of remissions granted on account of shavy or withered crops, is less than that of the past year by Rupees 13,036, in consequence of very little necessity having existed for such indulgence in the dry talooks, viz., Torriore, Woodiar-polliem, Arrealore, Manapara and Volcondapoorum, during this Fussy.

Statement No. 4. The increase in the items Allegal and Poyamaly is Rs. 38,837, above the past Fusly. This is attributable to the destructive floods of November noticed in paragraph 5. This sum also includes the amount* of remissions granted on dry and

The assessment of the shamilat bunjur, included in the item "waste charged" in enclosure B. Statement No. 4. to Statement No. 3, is Rupees 21,189-15-4. Of this sum Rupees 195-6-1 is waste charged, and Rupees 20,994-9-3 waste remitted. The other remissions under head of reduction of tax in the dry village, on account of cowle and second crop lands are usual, and require no particular explanation.

SUNDRY ITEMS. READY MONEY COLLECTION.—17. There is a net decrease of Rupees 621 under this head, compared with the preceding Fusly. This is ascribed chiefly to the use of Government water to a smaller extent, and to the lands, hitherto under garden rent, having been granted to the proprietors on tarum assessment as per orders of the Board conveyed in their Extract Proceedings, dated 3rd February 1859. The following account gives the particulars:—

Items.	Fusly 1267.		Fusly 1268.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Istimirar Jodigay...	2,012	8 0	2,012	8 0	...	...	...	...
Jodi of Inam land...	6,323	1 1	6,323	1 1	...	...	...	...
Arasoo Poroopoo...	465	6 2	488	3 4	23	0 0	...	...
Buttawurty Maniem...	119	3 9	119	3 9	...	...	...	...
Urthamaniem Poroopoo...	250	8 5	257	3 4	7	0 0	...	...
Chaturbhagur...	193	5 1	193	5 1	...	...	...	...
Nadaneer Varee Neercusser...	5,164	1 5	4,278	1 5	...	...	886	0 0
Revenue from hill villages...	1,494	8 2	1,712	9 9	218	0 0	...	...
Rent on fruit trees...	7,368	10 7	7,346	14 4	...	...	22	0 0
Tax on backyard or manay varee...	3,352	3 6	3,359	0 8	7	0 0	...	...
Grass rent...	7,161	2 0	7,457	8 11	296	0 0	...	...
Rent of palmyra trees...	45	3 4	45	3 4	...	...	...	...
Padoogay rent...	6	7 1	6	7 1	...	...	...	...
Aricutty Podoogay land...	97	6 0	87	1 9	...	...	10	0 0
Tope rent...	165	0 0	165	0 0	...	...	...	...
Padoogay Poroopoo...	84	14 2	31	14 0	...	...	53	0 0
Neeranickum...	444	6 11	444	6 11	...	...	...	...
Garden rent in Volcondapoorum talook.	179	0 0	...	...	...	...	179	0 0
Hill rent...	1,653	0 0	1,653	0 0	...	...	...	...
Sale proceeds of bamboo thorns, &c.	0	4 0	...	...	...	...	...	...
Tax on the Carpenter's shop in Naganatha- swamy pagoda...	0	2 7	0	2 7	...	...	...	...
Sale of Durbah grass...	57	12 0	57	12 0	...	...	...	...
Tank fishery...	634	6 11	612	4 4	...	...	22	0 0
Rent of river islands...	309	0 0	309	0 0	...	...	...	...
do. of rattans...	6	7 0	6	7 0	...	...	...	...
do. of wild canes...	33	10 0	33	10 0	...	...	...	...
do. of coray...	5	0 0	5	0 0	...	...	...	...
Quit-rent on the house of Balagooroomoor- ty Chetty in the Fort...	2	5 2	2	5 2	...	...	...	...
Tax on salt-petre...	...	...	0	14 3	...	...	...	...
Total.....	37,628	15 4	37,008	4 1	551	0 0	1,172	0 0
					Net Decrease.....		621	0 0

LAND HELD ON PROGRESSIVE COWLE.—18. The following statement gives the transactions of the Fusly in respect of lands taken on cowle, 1,993 acres of wet and dry lands have been taken up.

		Dry.			Wet.			Garden.			Total.		
		Acres.		Assessment.	Acres.		Assessment.	Acres.		Assessment.	Acres.		Assessment.
		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.	
Deduct	Last Fusly....	1,269	1,804	9 8	391	2,073	15 0	2	7 1 7		1,662	3,885	10 3
	Full teerwah.	57	318	6 8	4	17	0 6	2	7 1 7		63	342	8 9
	Land abandoned...												
	Total...	57	318	6 8	4	17	0 6	2	7 1 7		63	342	8 9
In this Fusly add	Remainder ...	1,212	1,486	3 0	387	2,056	14 6				1,599	3,543	1 6
	New Cowle...	66	73	7 0	1,927	10,440	14 8				1,993	10,514	5 3
	Total...	1,278	1,559	10 0	2,314	12,497	12 9				3,592	14,057	6 9
Add.	Second crop assessment...											31	6 9
	Additional assessment...											226	1 5
												14,314	14 11
Deduct.	Remission on account of cowle...											12,202	15 0
	Net beriz...											2,111	15 11

CULTIVATION OF SUGAR-CANE, COTTON AND INDIGO.—19. In the culture of sugar-cane and indigo, there is a decrease of acres 202 and 542 respectively. The ryots appear to have discontinued the cultivation of these products on account of the high prices commanded by grain holding out better returns and profits, and thus led them to grow rice grain instead of sugar.

Nearly all the sugar is grown in the talooks of Laulgoody, Torriore, Arrealore and Woodiarpolliem, where the soil is best for such crops. No sugar fit for foreign marts is manufactured in the district. The operations being confined to jaggery and coarse sugar.

20. Trichinopoly does not grow much indigo; the cultivation is confined to Laulgoody,

	Sugar Cane.	Indigo.
	Acres.	Acres.
Fusly 1267.....	1,745	1,004
" 1268.....	1,543	462
Decrease...	202	542

Statement No. 7.

Woodiarpolliem and Volcondapoorum.

The culture of cotton is a little in advance. Acres 5,873 were under this product, being acres 443 above the past year.

PARTICULARS OF MOTURPHA.—21. There is a net decrease under this head to the amount of Rupees 329, resulting from the less working of looms, and the parties concerned being compelled to attend to other occupations consequent on the high prices of grain.

The loom tax is chiefly collected in the villages of the four dry talooks of Trichinopoly proper. The following gives the items:—

Items.	Fusly 1267.			Fusly 1268.			Comparison.	
	Rs.	A.	P.	Rs.	A.	P.	Increase.	Decrease.
Tax on trade...	730	10	11	757	7	0	27	...
Do. on looms...	5,478	6	11	5,124	9	6	...	354
Professional tax...	29	13	2	31	8	2	2	...
Tax on houses...	2	2	4	...	...	...	...	2
Tax on cattle, sheep and goats, &c...	23	0	0	25	8	0	2	...
Sundry or Miscellaneous taxes...	20	10	5	16	10	5	...	4
Total...	6,284	11	9	5,955	11	1	31	360
<i>Deduct.</i>								
Pay of the curnums of the Kauttoopootoor meottah in Moosery talook...	11	9	6	11	6	4	...	...
Remaining...	6,273	2	3	5,944	4	9	31	360

Statement No. 9.

22. The subjoined abstract exhibits the current demand of extra revenue and interest account.

	Fusly 1267.		Fusly 1268.		Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
Extra Revenue...	3,568	5 5	2,989	10 6	...	579
Interest account...	302	9 5	508	2 1	205	...

EXTRA REVENUE.—There is a net decrease of Rupees 579, chiefly owing to the penalties levied on deeds heretofore included under this head, having been carried to judicial receipts, as per instructions of the Accountant General.

BERIZ OF ALL SOURCES OF REVENUE.—23. The subjoined statement exhibits the demand of all Sources of Revenue for the entire Fusly, resulting in a total net increase of Rupees 1,559

Enclosure A. in Statement No. 10.

Items.		Fusly 1267.		Fusly 1268.		In-crease.	De-crease.
		Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
Land Revenue.	Permanently settled...	50,088	9 2	50,088	9 2	...	...
	Jody of shrotriem and inam villages...	8,246	10 7	8,244	15 11	...	1
	Rents for more than one year...	1,500	0 0	1,500	0 0	...	...
	Ryotwar...	12,88,465	7 9	12,90,061	1 7	1,595	...
Total...		13,48,300	11 6	13,49,894	10 8	1,595	1
Sundry Sources of Revenue.	Abkarry...	26,434	0 0	26,434	0 0	...	...
	Moturpha...	6,273	2 3	5,944	4 9	...	329
	Stamps...	29,883	8 0	30,550	12 0	667	...
	Total...	62,590	10 3	62,929	0 9	667	329
Total Land and Sundry Sources...		14,10,891	5 9	14,12,823	11 5	2,262	320
Extra Revenue.	Land Revenue...	1,870	4 10	2,984	12 6	1,114	...
	Sundry Sources of Revenue...	1,698	0 7	4 14	0	...	1,698
	Total...	3,568	5 5	2,989	10 6	1,114	1,698
Interest Account.	Land Revenue...	267	0 3	491	1 8	224	...
	Sundry Sources of Revenue...	35	9 2	17	0 5	...	18
	Total...	302	9 5	508	2 1	224	18
Grand Total...		14,14,762	4 7	14,16,321	8 0	3,600	2,041
						Net Increase...	
						1,559	

24. Of the causes of the increase in the Land Revenue and Interest Account, and the decrease in the Extra Revenue and Moturpha, explanations have already been afforded in this report. But the Stamp Revenue exhibits an increase of Rs. 667, resulting from an enhanced sale of stamp papers.

25. 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. 2645. A separate account has been appended to this Return shewing the extent of cultivation, and the average assessment per acre at the survey, and the reduction of permanent remission in the form which accompanied the Board's Circular of 7th August 1856, No. 2533.

26. The subjoined statement exhibits the Demand, Collection and Balance of all Sources of Current Revenue:—

Items.		Demand.		Collection up to July 1859.		Balance.	
		Rs.	A. P.	Rs.	A. P.	Items.	Amount.
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Fusly 1268.	Land Revenue.....	13,49,894	10 8	13,36,900	5 8	Rents for more than one year...	750 0 0
						Ryotwar...	12,244 5 0
							12,994 5 0
	Sundry Sources of Revenue.	62,929	0 9	62,311	12 6	Abkarry...	500 0 0
						Moturpha.	117 4 3
							617 4 3
	Total...	14,12,823	11 5	13,99,212	2 2	...	13,611 9 3
	Extra Revenue.....	2,989	10 6	2,989	10 6	...	...
	Interest Account.....	508	2 1	508	2 1	...	...
	Total...	14,16,321	8 0	14,02,709	14 9	...	13,611 9 3

Of the total demand for the year Rupees 14,16,321-8-0, the collections up to 31st July 1859 amount to Rupees 14,02,709-14-9, leaving a balance of Rupees 13,611-9-3, which may be expected to be realized in due course.

27. The Board will observe a difference of Rupees 137-12-0, in the item of stamp revenue, between the Statement No. 11, and the closing Demand, Collection and Balance of the year. This difference was the collection made at the close of June, but not brought to the proper head in the accounts for that month.

The difference, Rupees 242-10, in the item of "Extra Revenue" has arisen from collections made on account of arrears previously recommended for remission as irrecoverable, up to Fusly 1267, and brought under the above head agreeably to Extract Board's Proceedings, dated 16th July 1858, No. 2645, paragraph 10.

28. Statement No. 12 shows the Demand, Collection and Balance of zemindaries, and mootahs in this district. The balance against the mootahdar of Kauttoopootoor was liquidated in July 1859.

COLLECTIONS ON ACCOUNT OF ARREARS.—29. The following account shews the particulars of the collections on account of arrears as required in paragraph 10 of the Statement No. 13.

Extract Board's Proceedings, dated 16th July 1858. The amount to be collected is Rupees 6,812-0-5.

	Arrears at the beginning of Fusly 1268.		Collection up to July 1859.		Remission.		Total.		Balance.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Items.	Amount.
Land Revenue...	83,418	12 9	74,363	6 6	2,264	12 1	76,628	2 7	Ryotwar.	6,790 10 2
Sundry Sources of Revenue...	3,191	11 3	3,098	5 1	71	15 11	3,170	5 0	Moturpha	21 6 3
	86,610	8 0	77,461	11 7	2,336	12 0	79,798	7 7	.....	6,812 0 5
Extra Revenue...	24	12 6	.....	.....	24	12 6	24	12 6	.....	.....
Interest account...	2	3 9	.....	.....	2	3 9	2	3 9	.....	.....
Total...	86,637	8 3	77,461	11 7	2,363	12 3	79,825	7 10	.....	6,812 0 5

But of this sum, the items considered recoverable, doubtful and irrecoverable are exhibited in this statement.

Items.	Fuslies for which due.	Balance.									
		Recoverable.		Doubtful.		Irrecover- able.		Total.			
		Rs.	A. P.	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 ...	.....	.....	77	4 7	261	14 6	339	3 1		
	1263 ...	.....	.....	15	1 10	129	14 10	145	0 8		
	1264 ...	10	11 2	28	6 7	60	3 7	99	5 4		
	1265 ...	31	9 7	163	7 8	594	6 9	789	8 0		
	1266 ...	204	14 9	280	8 7	880	9 8	1,366	1 0		
	1267 ...	170	13 1	1,213	13 8	2,338	8 2	3,723	2 11		
		418	0 7	1,778	10 11	4,598	14 8	6,790	10 2		
Moturpha. ...	1267 ...	21	6 3	.....	.....	.....	.....	21	6 3		
			439	6 10	1,778	10 11	4,598	14 8	6,812	0 5	

30. A report on the entire out-standing balance of revenue in this district at the end of Fusly 1267, was submitted to the Board on the 3d November 1858. A further report on the present out-standing balances will be transmitted in a few days.

COERCIVE PROCESS EMPLOYED IN THE COLLECTION OF REVENUE.—31. During the Fusly many notices of attachment of personal property were served upon defaulters, and their property advertised for sale. But it was necessary in two villages only to sell property.

GROSS COLLECTIONS AND CHARGES.—32. 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 14,23,311, while the disbursements amount to Rupees 1,85,479, giving a per centage upon the receipts of 13 per cent.

33. In conformity to instructions, a Memorandum shewing the number of new wells dug by the ryots at their own expense, and the extent cultivated under them is entered in the margin. The total number of wells dug since the rules issued in Fusly 1262 is 2246; of which 728 have been opened during this Fusly. The people have thus shewn their appreciation of the liberality of Government by laying out their capital in creating that means of cultivation, which always results to their benefit by giving them property, and the certain means of realizing quick returns.

KUTLAY SHELLAVOO.—34. The plan of assessing a fixed sum in the puttah of each ryot on account of Kutlay Shellavoo has been brought into operation throughout the district, from Fusly 1267 agreeably to the order of Government conveyed in Extract Minutes of Consultation, dated 23rd October 1857, No. 1087, and the system works satisfactorily.

35. I have much pleasure in bringing to notice the ready assistance I received during the settlement from my European Covenanted Assistants, Messrs. Graeme and A. R. Hutchins. Both these gentlemen did their utmost to get the settlement of the talooks entrusted to them carefully made.

To my late Serishtadars and to all my native subordinates, I wish to express my obligations for their diligence and attention to duty.

IN CON. 20TH OCTOBER 1860, No. 5872.

From T. CLARKE, Esq., Collector of MADURA,

dated Madura, 19th November 1859, No. 221.

I have the honor to submit my report on the settlement of Fusly 1268, 1858-59, together with the prescribed statements.

2. The settlement of three of the Talooks in the Sub-division was made by the Sub-Collector, in the remaining Talook the puttahs were distributed by the Sub-division Sheristadar and myself, the ill health of the Sub-Collector and the necessity for his proceeding to Madura, when my only assistant was transferred to Combaconum, preventing him undertaking this duty.

3. The settlement of the principal Division was conducted by myself; but, as the puttahs of a few of the villages could not be got ready for distribution at the time of the settlement, they were subsequently distributed.

4. I endeavoured this year to complete the settlement earlier than usual, and required that the accounts should be got ready, if possible, by the end of February. I found some difficulty in carrying out this change, chiefly because much of the 2nd crop wet cultivation takes place in March and April in this District; and it is to be determined by the date of reaping whether it will be brought to account in the Current or following Fusly. All lands sown before the 15th April are usually reaped before the 30th June, those sown later are not reaped before the next Fusly. I found it also very difficult to get the Curnums to carry out any change; they resist reforms to the utmost of their power and, by delay and procrastination, endeavor to render them useless.

5. The Statement No. 1 will show the several places at which puttahs were distributed. I had selected three places for the settlement in the Tiroomungalom Talook, but the heavy storm and rains in April rendered it impossible for me to carry out my design; the second place in particular, situated in the midst of deep Cotton soil, became suddenly inaccessible to bandies.

6. The puttahs and accounts of seven villages in the Meylore Talook were not ready when the puttahs of the other villages were distributed, and as six of these villages were situated near Madura, and as the villagers had generally resorted to Madura to be present at the great Car feast held in this town in April, the puttahs of the seven villages were given out in Madura.

7. It will be seen from Statement No. 1 that the total number of villages falls short of the number in col. 17 of the Quinquennial Return No. 15 submitted with the settlement report of Fusly 1266, by five villages. The villages are attached to the Zemindary of Errachakanaikanoor, and were transferred under the order of the Government dated the 4th August 1857 from the head "Villages settled by Rent" to that of those paying Pesheush; the numbers of such villages not being shown in Statement No. 1 causes the decrease.

8. The season was an unhealthy one, especially in the Sub-division. Cholera prevailed throughout the District in the months of December and January, and were followed by a virulent fever, which in the Sub-division was very fatal, especially in the villages near the Hills. The Sub-Collector and most of his Cutcherry were attacked with it as well as many of the

Talook servants. The fever prevailed less and was less severe in the Talooks of Madacolum and Tiroomungalom and in the villages of the Zemindaries. The cattle and sheep suffered from the severe weather which visited the District in November, but, generally speaking, they were healthy. The great mortality among and exportation of cattle during the last few years have materially affected their price, and has forced many persons among the Natives to give up their carts and carriages.

9. The Cutcherry Dresser, Mootosawmy Naick, was with me on my circuit, vaccinated children and attended the sick brought to him. When in Madura, he is employed three times a week in vaccination and in daily attendance at the Military Hospital of the detachment employed in this Town.

10. I found that, in some parts of the District, chiefly among the Roman Catholic villages, the people evince a great anxiety to have the children vaccinated, and that private Vaccinators are employed and paid by the people. In some places inoculation is practiced, the virus being introduced by a sharp thorn or small knife like a cockspur. In many places, especially among the Mahomedans, great opposition is still manifested to vaccination: the ignorant entertain some superstitious dread of it. The Vaccinators might be more active. I endeavored to rouse them. I fear their returns are not always trustworthy. The vaccination return of this year shows an increase of 174 children as compared with those of the last year.

	Children.
Fusly 1267.....	23,914
" 1268.....	24,088
Increase...	174

In the margin, a comparative return of the two years is given.

11. The cultivation season opened favorably. In April, there were many seasonable showers, by which the cultivators were enabled to prepare the ground for the Poonjah crops. In May, the District was visited with a very severe storm, which did much damage to tanks and inundated much of the standing crops, especially those in the tank beds. Where the tanks were not injured, the lands under them were sown with the Kodai or latter crops.

12. There were showers from June to September, which allowed of dry grain being cultivated to some extent. The season at this time of the year appears to have been more favorable to sowing in the principal than in the Sub-division.

13. In October, there were abundant rains through the District, and the Vigay was in fresh.

14. In November there were heavy falls of rain with wind. Many tanks were injured, and the standing crops suffered from excess of moisture.

15. After November we had but little rain, a few showers falling in January and February.

16. On the whole, the season was one marked with great vicissitudes and, though much land was brought under cultivation, it was not generally fruitful or remunerative to the ryot. The out-turn of the Poonjah was very indifferent and that of the Kalum crop of Nunjah was below the average.

17. The previous bad season and vicissitudes of the present one had led the ryots to sow inferior grains, the receipts from which were both in quality and value less than might have been expected, had they used the seeds of superior qualities.

18. The cotton crops suffered from the excess of moisture and the rains which fell in April. The wool was deficient in quantity, and was injured in color.

The Table of monthly falls of rain is annexed:—

	April 1858.	May.	June.	July 1268.	August.	Sep- tember.	Octo- ber.	No- vember.	Decem- ber.	Janu- ary. 1859.	Febru- ary.	March.
TALOOKS.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.	Measures. Inches. Tenths.
Madacolum	10 0 7	20 4 3	1 3 4	6 4 2	4 3 4	4 1 4	23 2 5	13 6 8	.....	0 1 5	.....	.....
Tiroomun- galom....	8 0 1	10 2 9	0 3 8	6 2 7	8 1 2	3 6 0	28 5 5	11 1 4	.....	0 2 4	.....	.....
Meylore....	9 3 2	27 1 1	7 5 3	2 4 3	4 3 4	0 7 4	28 2 3	14 4 4	.....	2 3 4	.....	.....
Tandicom- boo.....	.....	16 0 1	0 2 2	3 6 3	1 6 7	0 5 3	12 2 9	33 1 3	.....	2 6 1	.....	.....
Iyempully.	14 3 0	4 4 9	.....	.....	.....	.....	23 7 7	.....	.....	1 1 0	.....	.....
Tenkurray.	.....	4 3 0	.....	0 5 2	.....	0 0 5	22 1 4	10 0 4	.....	.....	.....	.....
Nellacot- tah.....	7 3 2	10 6 9	.....	0 3 1	2 5 9	3 4 4	14 5 3	23 1 4	.....	0 4 4	.....	.....

Statement 2.

19. The prices of grain were throughout the year very high. Paddy rose to nearly four times the commutation rates, while many of the dry grains were selling at still larger profits to the cultivator.

20. Even during the two months of harvest, the price of paddy in the Madura market was twice as high as the commutation rate, though it was selling at 70 Rupees per Garce less than at the same season last year.

21. In reference to paragraph 3 of the Board's Proceedings of the 2nd September 1859, I beg to report that, under the instructions of the Board in their Proceedings dated 1st May 1858, and those contained in paragraph 53, page 16 of the Manual, relative to the revision of the Talook accounts, the retail sale prices are taken at the Cusbah town of each Talook. A Native subordinate such as Cutwal or Mettoo Peon enters the actual prices in the Bazar at which grain has been sold and offered for sale on each day and submits his statement punctually every evening to the Talook. The Gomastah in charge of the Price Register computes the daily average at the end of the month, the result being entered in the Monthly Returns submitted to the Board. The wholesale prices are also taken by the Cutwal or Peon at each Cusbah town from the accounts of the merchants; and at the end of the month, a statement furnished by him to the Talook. The said Gomastah computes the monthly average at the end of the year, and the result is taken as the average of the wholesale price of the year and shown in Statement No. 2, forwarded with the Annual Settlement Report.

22. The number of emigrants to Ceylon during the year was less than in the preceeding year, and I doubt not that the daily increasing demand for labor from the extension of railways and public works and I hope, of cultivation, will tend to increase the rate of the wages of the laborers and induce them to seek for employment at Home rather than in more distant markets. In the meantime, doubtless, we are reaping many advantages from emigration in the habits and wealth that our people bring back with them.

Fusly.	Acres.	Tax Rs.
1267.....	4,03,314	5,41,064
1268.....	4,12,933	5,59,416
Increase.....	9,119	18,352
Fusly 126	4,32,813	

	Acres.
Taudicomboo.....	2,563
Nellacottah.....	2,674

23. The extent of land cultivated with dry grains exceed the quantity so cultivated last year by 9,119 Acres, assessed at Rupees 18,352, but it falls short by 19,880 Acres of the dry landcultivation of Fusly 1266. In each of the Talooks of Taudicomboo and Nellacottah, there is found a decrease as shown in the margin, which is to be attributed to the failure of rain in those Talooks, in July and August, as shown in the 14th paragraph of the Sub-Collector's Report.

24. In all the other classes, into which the cultivation is divided, there has been a larger and more general increase than in the Poonjah, as will be seen by the following table :—

	Fusly 1267.		Fusly 1268.	
	Land.	Assess-ment.	Land.	Assess-ment.
	Acres.	Rs.	Acres.	Rs.
Fusly Nunjah.....	82,254	3,95,219	90,461	4,55,396
Do. Garden.....	5,968	19,751	6,736	2,241
Poonjah converted into Nunjah and Garden.....	40,088	1,35,664	43,030	1,69,745
Garden into Nunjah.....	873	321	81	363
Total...	1,28,383	5,50,955	1,45,308	6,47,920

Increase.....16,925 96,965

Fusly 1267... 5,32,197 10,92,012 { Add increase in dry }
 " 1268... 5,58,241 12,07,336 { cultivation ... } 9,119 18,352

Increase... 26,044 1,15,317 { Total increase above }
 the last year as not-
 ed in the margin. } 26,044 1,15,317

25. The result of the comparison of all kinds of cultivation with the highest year is shown below:—

	Land Acres.
1266.....	5,66,538
1268.....	5,58,241
Decrease.....	8,297

Fusly 1266. Fusly 1268.
 11,58,475 12,46,413
 Fusly 1267.
 9,22,721

Fusly 1266 ... 25,355
 " 1268 ... 2,076

Fusly 1266 Fusly 1268.
 18,837 46,898

Fusly 1267. Fusly 1268.
 Rs. Rs.
 9,22,721 12,46,413

Statement No. 3.

Fusly 1267. Fusly 1268.
 Rs. Rs.
 1,92,584 2,076

Statement No. 4.

26. It will be seen from this comparison that, though in the year under review the cultivation has fallen short of the highest Fusly 1266 in extent of cultivation yet the ryotwar Revenue is the highest on record, exceeding that of Fusly 1266 by Rupees 87,938 and that of Fusly 1267 by Rupees 3,23,692. This results from three items, viz., decrease in remission to the amount of Rupees 23,279 as shown in the margin, increase in 2nd crop cultivation Rupees 28,061, ditto in Nunjah and Garden cultivation Rupees 36,598.

27. It will be seen from the figures given in the margin that the land Revenue of Fusly 1268 exhibits an increase of Rupees 3,23,692 over Fusly 1267. This increase is chiefly attributable to there being less remission for Nunjah and Poonjah shavy to Rupees. ... 1,90,508

Increase of cultivation, waste charged and Miscellaneous items amounting to Rupees ... 1,33,184

28. I took charge of the District on the 15th November last, when the season of cultivation had far advanced. I found that none of the former holdings of the ryots had been formally relinquished by the ryots. I was aware from experience of the difficulty of making the ryots understand that it was expected they should take the initiative in this act of resignation. The Dittum rules had never been stringently applied. The Tahsildars, it is true, visited part of this District and received the engagements of the people, but this was little more than a formal proceeding. The generally recorded answer of the ryot was, "I agree for what I cultivated last year." The people were instructed to give this answer by the Curnums—it saved the latter trouble. At the time of giving it, the ryots often had fresh lands under cultivation and part of their last year's holding was lying waste, and they well knew they had no intention of cultivating all the lands held by them. At the Settlement, when questioned in regard to the waste, the usual plea was, "We have cultivated as much or more land than we held last year." For very many years, it had been customary in Madura, to bring to account only the cultivated lands. After the Dittum rules were, by the order of the Board, introduced in Fusly 1257, remissions for waste were largely made. The ryots are not wealthy nor is the land tax, generally speaking, light. A great proportion of the land is unirrigated and the District is subject to periodical severe droughts. The settling Officers feared by taxing the whole waste to impoverish the people and thus to retard the Commercial progress and industrial development of the District.

29. In consequence, only portions of the waste were brought to account according to the nature of the season, the condition of the ryots, and the explanations offered for the land being left waste. When I returned to Madura, I found the old state of things was still in existence. Before, therefore, enforcing the new rule, I deemed it right the matter should be again fully explained to each ryot, and that he should be required to relinquish his waste or fully understand that, except for satisfactory and sufficient reason afforded, he would be charged for it. I accordingly issued an order to the Tahsildars to explain the matter clearly to every ryot and offer him an opportunity of resigning or holding his waste. Under this permission, the ryots resigned 122,575 acres, assessed at Rupees 1,59,683-6-4, they were permitted to retain the proportion of fallow sanctioned by the Hookumnamah of the District.

30. Fallows are allowed in this District for Poonjah as well as Nunjah lands. We have large tracts of waste, and it is found that large portions of the land is poor and outlying at great distances from the village and often over-grown with nutt grass. Heavy manuring is required to allow of these lands being cultivated and the means of the ryots generally do not enable them to bear the charge, consequently they have been allowed to retain a certain portion of the lands as fallow.

31. My order specified that the whole of the waste land in the ryots' puttah should be thus dealt with, and, during my settlement, I asked more than once whether all the ryots had had an opportunity of resigning the whole of his waste in his puttah of Fusly 1267, and was frequently informed he had, but subsequently, I found that that portion of his holding, which had been left waste in Fusly 1267 and for which remission had been granted, was deemed excluded from the puttah and for it no Razinamahs had been taken. I regret this mistake, for, I was so desirous it should not occur, and, by repeatedly insisting on the whole of the waste of the holding of Fusly 1267 being either brought to account or excluded by Razinamah, I hoped I had secured the object in view. I have had the error corrected. All the land left waste and remitted in Fusly 1267 has been subsequently brought to account and remission granted for it, or it has been struck out on Razinamah, or it has been brought to account as cultivated land; but the time occupied in making this correction has caused some delay in submitting my report.

32. Annexed in a short abstract showing the result of the Ryotwar settlement of Fusly 1268.

Amount of tax of the land held by the ryots in Fusly 1268.....	10,87,867	7	11
Deduct Cabooliat Bungar.....	22,566	1	9
Remainder	10,65,301	6	2
Actual collection.....	10,56,197	6	1
Waste charged.....	9,104	0	1

33. The amount of land included in the ryots' holding but left waste in the year under review, amounted to acres 19,929, paying a tax of Rupees 31,670-1-10, adverting to the long continued practice of not charging for waste, the adverse nature of the seasons during some years past, the many losses to which the ryots had been subjected from mortality in their cattle and from emigration and inundations during the preceding and present years, and the scanty out-turn of the crops reaped in the year and the rules regarding fallow, I did not deem it desirable to bring all the waste retained by the ryots to account. I have, however, as will be seen from the above abstract, charged the waste to the amount of Rupees 9,104-0-1.

34. Remissions were granted for lands left fallow in accordance with the terms of the Hockumnamah of the District, for lands inundated, for lands over-grown with nutt grass when the means of the ryot owing to the late disastrous seasons, want of cattle, or death, or sickness among the heads of the family, prevented the ryot cultivating his entire holding.

35. I have taken pains to explain to the ryots the orders of the Board and of Government on the subject of remissions on the waste land of their holdings, and that the responsibility of the ryots for tax of the lands retained by them and on which remission was granted will not cease, unless they themselves resign it, and have sent Istyars to this effect to the ryots of all the villages.

36. Shavy was granted for Nunjah only during the year under review as shown above. This item of remission amounted to Rupees 2,076-7-9, of which the subjoined statement shows the particulars.

The number of villages in which the crops withered is..... 35.
The number of cultivators whose crops failed amounts to..... 557

Amount of their settlement, after deducting the usual remissions... Rs. 21,640-13-2

	Land.	Tax.	
Extent of land on which crops were Acres.		Rs.	A. P.
reported to have failed.....	750 10 1	3,612	0 10
Deduct extent discovered by examination to have been productive...	51 12 1	249	2 11
Remainder shavy.....	698 14	3,362	13 11
		Rs.	A. P.
Deduct amount disallowed on account of gain by price....		844	0 7
1/2 Tax on shavy not found standing at the time of examination.....		442	5 7
			1,286 6 2
Balance remission granted.....		2,076	7 9
Principal division.....		1,360	6 7
Sub-division.....		716	1 2

Statement No. 4. SUNDRY ITEMS.—37. The Revenue under this head amounts to Rupees 44,851-7-8, being a net increase of 4,612 Rupees over Fusly 1267.

38. The decrease occurred chiefly in the tax on the Topes, which were, under the order of the Board dated 7th February 1859, charged with land Teerwa, instead of tree tax in Fusly 1267.

39. There are no hill villages in this District except on the Pulneys, the Revenue from which is included in the Statement of Land Revenue. The Enam Jody and Cavul Cundayem vary with the cultivation. The Revenue from the Fish rents is in some places derived from a *pro-rata* and tax on the cultivated portion of the Nunjah lands, and consequently fluctuates with the extent of land brought under the plough. There has, in this year, been an increase in this source of Revenue in some villages from the increase in the extent of Nunjah cultivation and in other villages from the higher prices obtained at auctions for the right to fish in the tanks, &c., of those villages. The total increase under these two heads amounts to Rupees 5,475.

40. The increase in the grass tax and Teerwa Jastee, or water rate on Enam lands irrigated from Sirkar sources, is also attributable to the more favorable character of the season.

41. The offers made for grass lands were few and the Revenue derived from the item was 5,210-7-1 as shown below:—

1/2 Tax on 1/2th of the Ryots, holding.....	4,271	8	9
Grass tax on lands taken on Dirkaat.....	72	14	7
Do. on do. without do.....	863	13	9
Do. levied according to custom	2	2	0
	5,210	7	1

42. With reference to the order of the Board under date the 7th February 1859, No. 445, sanctioning the extension to Topes of the transfer of the tax from the tree to the land, I have the honor to report that a number of copies of the order was printed and distributed among the ryots for their information, and an enquiry was made to ascertain the extent and the ownership of each Tope; 967 Topes were accordingly charged with land tax during the year under review, regarding the remaining Topes the investigation has not been completed. The change thus effected involves a sacrifice of Revenue to the amount of Rupees 4,481, as shown in the margin.

Statement No. 6.

	Extent.	Assessment.	
Dry.....	403	543	0 3
Wet.....	462	2,074	0 6
Garden.....	6	22	14 11
	871	2,639	15 8

Statement No. 7.

	Fusly.	Acres.
1267 ..	74,583	
1268 ..	75,818	

45. The Sugar-cane cultivation slightly falls short of that in the Fusly preceding, while the cultivation of Indigo exceeds that of the last year.

46. I beg to annex a short Statement showing the extent of Garden cultivation from Fusly 1263:

		Extent of Land..	Tax.	Average Tax per Cawny.		
		Caw.	Rs.	Rs.	A.	P.
Prior to the reduction of the Poonjah Garden tax.	Fusly 1263	16,723	94,025	5	9	11
	" 1264	17,196	91,718	5	5	4
	" 1265	17,226	91,897	5	5	2
Subsequent to do.	Fusly 1266	16,066	66,709	4	2	5
	" 1267	16,870	70,175	4	2	7
	" 1268	19,314	80,017	4	3	2

47. The reduction of the Poonjah garden tax was made in Fusly 1266. It will be observed that there is an increase of 2,088 cawnies during the year under reference, in the extent of cultivation above the Fusly (1265) immediately preceding that in which the relief was granted though there is a decrease in the tax to the amount of Rupees 10,850.

48. The advantages held out to the excavators of new wells no doubt has tended to divert labor and capital from old garden, and led to less valuable lands being cultivated in preference to the more highly taxed ones, under the impression that, by taking up the less highly assessed garden lands, the cultivation stands on more equality with those, who only pay Poonjah rates.

49. Annexed is a Statement showing the Revenue derived in Fusly 1268 from all Sources of Revenue as compared with the settlement of Fusly 1267:—

	Fusly 1267.			Fusly 1268.		
Land Revenue.....	16,75,112	4	0	20,00,474	9	1
Salt	4,32,339	4	11	4,06,634	10	4
Sayer.....	227	5	3	192	10	8
Abkarry.....	78,900	0	0	79,298	8	0
Sea Customs.....	18,087	15	7	19,261	10	5
Stamps.....	49,259	1	6	49,775	11	0
Extra Revenue.....	14,929	6	3	8,407	0	3
Total	22,68,855	5	6	25,64,044	11	9

Fusly 1266.	Fusly 1267.
10,11,762	10,75,112
20,00,475	20,00,475
Increase...88,713	3,25,362

50. The total increase in the four items of Ryotwar Revenue, Pesheush, Jodee and Amany amounts to Rupees 3,25,362 above Fusly 1267, or Rupees 88,713 above Fusly 1266, the highest year.

51. The total Revenue of the year exceeds that of Fusly 1267 by Rupees 2,95,189-6-3, almost the whole of which is the increase in Land Revenue, and is owing to the increased cultivation consequent on a favorable season.

52. The decrease of Rupees 25,704-10-7 in the Salt Revenue, is chiefly owing to the change made by my predecessor in the period of closing the accounts of the Salt Cutcherry. The Cutcherry being situated at a distance of 68 miles from the Hoozoor station, Mr. Hathaway directed the accounts to be closed and despatched to the Collector's office on 25th instead of on the last day of each month, in order that they might reach Madras in time to be despatched by the 5th of each month, to Madras. The sale proceeds of the Salt sold since the 25th June 1859, and which have not, in consequence, been carried to the account of that month, amount to Rupees 11,378-7-5, which being deducted from the amount of decrease, Rupees 25,704-10-7, leaves a balance of but Rupees 14,326-3-2, which is the actual amount of decrease in this branch of Revenue.

53. This decrease I attribute in a great measure to the very bad state of the roads leading to the Salt pans and also to the large quantities of Salt bought in the previous year. I believe also that the nature of the season which led to extended use of the cattle in agricultural operations, and the great mortality among the bovine cattle last year and the high price of all the articles of consumption, have operated in producing the result.

54. The trifling decrease in the Sayer appear to call for no remarks.

55. The increase of Rupees 398-8-0 in Abkarry proceeds from the more active competition at the resale of the rent of the Tiroomungalum Talook, which had been resumed from the inability of the late renter to act up to the terms of his contract.

56. The increase in the Sea Custom Revenue is owing to the greater exportation of Paddy and twisted Cotton and importation of the raw and boiled Nuts and Piece Goods.

57. The increase in the Stamp Revenue being very trifling require no remarks.

58. The following items constitute the decrease of Rupees 6,522-6-0 in the Extra Revenue.

Less collections of fines on unstamped deeds,.....	3,986 0 0
Do. on account of Interest on outstanding balance,...	689 0 0
Less brought to account under the head of concealed cultivation &c....	1,547 6 0
The amount of surplus revenue, above Pesheush, of the Erracheekanaiknoor Estate carried to this head in last year, having this year been carried to account under the head of Deposit ...	300 0 0
	<u>6,522 6 0</u>

Statement No. 10.

Jodee of Shrotriem and Enani villages, Ryotwar.	Rs.	Rs.
As per D. C. and B. Statement.	590	9,32,242
As per Statement No. 10.	10,101	9,22,721
	<u>9,521</u>	<u>9,521</u>

and B. of Fusly 1268, and I trust such discrepancies will not occur in future.

Statement No. 11.

59. Adverting to Clause I, paragraph 11 of the Board's Proceedings under date the 2nd September 1859, I beg to explain that the discrepancy therein pointed out arose from only the quit rent of the Shrotriem villages, Covilputty and Vanicurray, Rs. 580 being entered in the D. C. and B. Statement of Fusly 1267, while, in Statement No. 10, the Jodee on the Porooppoo villages was also brought to account. Care has been taken to avoid this error in the Statement of the D. C. and B. of Fusly 1268, and I trust such discrepancies will not occur in future.

60. Appended is the Statement of the Demand, collection and Balance of the year under notice :—

TALOOKS.	Demand.		Collections within the Fusly.		Subsequent collections to October.		Balance.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Madacolum ...	2,05,187	15 8	1,59,463	7 8	41,482	15 9	4,241	8 3
Tiroomungalum ...	2,89,455	10 4	2,17,252	1 9	68,038	11 4	4,204	13 3
Meylore ...	2,43,437	2 5	2,13,925	11 4	29,282	12 6	228	10 7
Total...	7,38,120	12 5	5,90,641	4 9	1,33,804	7 7	8,675	0 1
Taudicomboo ...	1,65,826	14 3	1,60,476	1 5	5,116	5 0	234	7 10
Iyempully ...	1,32,445	12 1	1,07,740	6 11	24,587	15 6	117	5 8
Tenkurry ...	1,68,064	5 8	1,49,635	9 1	17,884	13 11	543	5 8
Nellacottah ...	52,056	14 1	47,655	15 5	4,400	14 8	...	...
Total...	5,18,393	14 1	4,65,508	0 10	51,990	1 1	895	12 2
Total...	12,56,514	10 6	10,56,149	5 7	1,90,794	8 8	9,570	12 3
Settanendel, &c., Villages ...	4,945	0 8	1,605	14 10	3,298	2 10	40	15 0
Total...	12,61,459	11	10,57,755	4 5	1,94,092	11 6	9,611	11 3
Zemindaries ...	7,39,014	13 11	6,80,710	7 2	51,087	12 11	7,216	9 10
Grand Total...	20,00,474	9 1	17,38,465	11 7	2,45,180	8 5	16,828	5 1

61. The greater part of the balance in the Government Talooks will, I hope, soon be collected.

Poliencolum,...	216	15	6
Velliageondum ...	1,174	11	8
Seroopala, ...	103	8	6
Cunniwady,...	5,719	6	2
	<u>7,216</u>	<u>9</u>	<u>10</u>

62. The Zemindary balance is due as per margin. The first three Zemindaries are attached for the arrears due by them, and the balance of Cunniwady has since been paid by drafts on the Sub-Treasurer at Madras.

63. The balance in Abkarry up to the end of October amounts to Rs. 1,438, which has since been paid by Hoondies in favor of the Sub-Treasurer.

64. I append a Statement of the old balances outstanding at the end of October 1859.

	Recoverable.		Doubtful.	Irrecoverable, recommended for remission in the last year.	To be recommended for remission in the last year.
Quint rent on Teroovalavoya Nellore.					
Fusly.....	1236	181 15 0	...	...	...
"	1267	189 15 3	...	...	...
	...	371 14 3			
Ain.					
Fusly.....	1233	...	...	9 6 8	...
"	1264	265 1 4	124 15 3	15 0 0	8 14 2
"	1265	1,087 1 0	227 5 5	237 3 8	37 6 9
"	1266	969 2 0	309 5 1	6,375 4 5	43 6 5
"	1267	5,074 7 4	510 14 8	...	38 4 5
	...	7,395 11 8	1,172 8 5	6,636 14 9	127 15 9

65. For the balance of quit rent the village is held under attachment and the balance will soon be made good.

66. Of the ain recoverable balance, the greater portion is outstanding in the Madacolum Talook, which is, as it is ascertained, owing to the continual adverse season for the last four years and the consequent loss sustained by the ryots, especially in the preceding year. Measures are, however, adopted for its early realization.

67. The doubtful balance is connected with some complaints of excess measurement which are under enquiry and will, I trust, soon be disposed of. There is also a long standing question as to the rate of tax which should be imposed on dry land converted into wet in the village Covilputty, attached to the Valayaputty Zemindary, in the Madacolum Talook. The lands under a tank, constructed in the time of the Zemindar, were long indiscriminately charged with Nunjah and Nunjah Mail Poonjah tax. In Fusly 1264 the ryots of Covilputty raised objections to the rates imposed on these lands which they said were higher than those imposed on lands of the same class in other parts of the Zemindary, and they prayed that the assessment might be altered with reference to quality of the soil and the capabilities of the land. Mr. Parker desired that the excess complained of should not be exacted for the present and directed

an examination to be made into the accounts, the quality of the soil and capabilities of the land. These enquiries have been made and I hope shortly to be able to submit a letter on this subject to the Board.

68. Of the irrecoverable balance amounting to Rupees 6,764-14-6, the sum of Rupees 6,636-14-9 was recommended for remission in the Settlement Report for the preceding year, and the remainder compose the undermentioned items :—

Excess tax charged on Nunjah Mail Poonjah through inadvertence...	8	6	10
Water rate erroneously charged for Enam land cultivated by means of private water ...	25	0	0
Difference between the tree and land tax, the former being discontinued in favor of the latter ...	3	5	10
Tax erroneously charged twice on the Indigo crop ...	2	4	6
Do. on the lands within the disputed boundary entered in the accounts of two villages...	27	7	5
Tax erroneously charged on certain extent of land found by subsequent measurement to be less than that recorded at Fusly ...	6	12	4
Do. on do. subsequently found to be more than the land charged ...	27	9	6
Do. charged on certain land held by a Natamgar in lieu of his Enam taken for a channel ...	5	15	8
The circumstances are these :—the Engineer desired to alter the line of a channel, in doing so, he cut through the Enam land and told the Enamdar he might take instead the land in the former channel. He did so and as the lands taken up did not form part of the original Manium, was charged for it. The sanction of the Board should no doubt have been solicited in 1855 when the matter occurred. I now solicit it and that the amount may be struck off.			
Tax charged by mistake on certain Enam land ...	21	1	8
	127	15	9

69. I request sanction for writing off this sum.

70. The old arrears under Sevoy Jumma are classed in the following Statement:—

Fusly.	Recoverable.	Doubtful.	Irrecoverable.
1261	5 3 11	...	...
1263	...	...	1 12 0
1264	10 5 0	...	...
1265	51 12 2	...	...
1266	102 6 11	...	0 10 0
1267	125 2 11	...	142 4 10
	294 14 11	...	144 10 10

71. The irrecoverable balance is recommended to be struck off under the following circumstances :—

Amount of tax collected on account of the balance of Fusly 1263 credited on account of Fusly 1264 through inadvertence	1	12	0
Do. of excess tax erroneously charged on certain land ...	0	10	0
Do. of water rate charged for an Enam land cultivated by means of private water ...	29	0	3
Do. of tax to be reduced under the sanction of Government dated 11th March 1858, No. 323, on the land in Angadimungahum, entered in the accounts as cultivated with late crops.	2	7	2
Do. collected on account of the balance of Fusly 1267 credited by mistake on account of Fusly 1268 ...	20	13	0
	54	10	5
Do. of tax of concealed cultivation, &c., adjudged under Regulation IX of 1822, to be paid by a Cumma who is dead and left no property ...	86	4	3
Do. on the lands within disputed boundary and entered in the accounts of two Villages as cultivated with 2nd crop ...	3	12	2
	144	10	10

72. Coercive process was had recourse to for the recovery of but Rupees 245, being the sale proceeds of the personal property of 19 defaulters in the year under reference.

73. The more punctual realization of the Zemindary Pesheush and the Ryotwar Revenue is the cause of the very large increase in the collections of Current Revenue. The arrears at the beginning of the year was greater than it was at the commencement of Fusly 1267 and the collection on that account being proportionately greater occasioned the increase in the realization of the item.

Statement No. 13.

	Shrotriem Jody.	Ryotwar.
	Rs. A. P.	Rs. A. P.
As per Statement No. 11...	232 8 1	12,088 7 9
Do. do. 13...	280 2 9	12,040 13 1
	47 10 8	47 10 8

74. In reference to Clause 4, paragraph 14 of the Board's Proceedings of the 2nd September 1859, pointing out the difference between the Statements Nos. 11 and 13, I beg leave to explain that the entries in the latter Statement are correct and the marginal sum of Rupees 47-10-8, being the balance of Poropoo of Fusly 1265 and forming part of the amount entered under the head "Shrotriem Jody" in that Statement having been erroneously carried to the head "Ryotwar" in the former Statement occasioned the difference.

75. The decrease in the charges on account of Collector's salary is owing to the following causes :—

Statement No. 14.

To the salary of Mr. Longley being charged for only 1 month in Fusly 1268 and for 12 months in Fusly 1267.

To the salary of the Sub-Collector being charged for 8 months and 5 days and only absentee allowance for 4 months and 13 days in the Fusly 1268, while salary alone was charged for 11 months and 17 days in Fusly 1267; and

To the salary of the Collector being charged for 11 months and 2 days (a period less by 28 days than in the last Fusly), with only absentee allowance for that period.

76. The disbursement of the deputation allowance to the Acting Collector and Head Assistant Collector for a smaller period than in Fusly 1267 caused the decrease in that item.

HOOZOR DISTRICT ESTABLISHMENT.—77. The slight increase... 98-5-5. Increase under this head calls for no notice.

SADERWARD.—78. The decrease under this head is occasioned by the payment of Saderward for 11 months instead of 12 months as in Fusly 1267.

79. The increase in the extra charges chiefly arises from the increased amount of batta paid to the servants on circuit.

80. I examined the accounts of all the Curnums. I find olais are still much in use and that there is great delay in the preparation and transmission of the accounts of most, especially, the monthly accounts No. 1 and of No. 4. I pressed on the Curnums the necessity of greater regularity and in some instances fined them: there is no doubt that, when regularity and precision are obtained and writing on paper becomes more easy, the checks on the frauds of the Village officers will be more complete. In many Villages the accounts of the previous year had not been completed. The Talook officers complained of accounts Nos. 1 and 10 being left in the hands of the Curnums: the late orders of Government have removed the grounds for these complaints. Many of the villagers complained of the use of paper for Puttahs as being more liable to be lost and destroyed than olais. I believe these objections were, many of them, raised at the instigation of the Curnums. I think it would be desirable in issuing permanent Puttahs to substitute a stronger and more durable paper for that now in use.

81. With reference to the Circular of the Board under date the 15th August 1859, No. 3,162, I beg to annex a short Abstract Statement showing the lands acquired by the Public Servants during the Fusly under notice:—

Names of the Public Servants.	Extent acquired.	Mode of acquisition.	Whether with the permission of the Collector or otherwise.
	Acres.		
Scobier, Tahsildar of Madacolum.	29 0	By Purchase.	With the permission of the Collector.
Ramier, do. of Meylore.	6 0		
Streeneyassier, Javobneviss of the Sub-Collector's Office.	0 4		
Somasoondra Moodely, Magistrate's Room.	13 0		
	48 4		

82. I now proceed to notice the Revenue from Extra Sources and forward four Statements connected with Salt, of which the annexed Statement exhibits the detail of Home and Inland consumption as well as the quantity imported from Tinnevelly.

	Quantity consumed in Fusly 1267.		Do. in Fusly 1268.		Increase.		Decrease.		Quantity of Tinnevelly Salt consumed in Madura in Fusly 1268.	
	I. Mds.	S.	I. Mds.	S.	I. Mds.	S.	I. Mds.	S.	I. Mds.	S.
Home consumption.	304,773	27	2,940,36	23	...	...	10,737	4	11,026	38
<i>Inland Consumption.</i>										
Coimbatore	103,387	20	102,594	15	...	...	793	8	...	...
Trichinopoly	1,018	5	420	0	...	...	598	5	...	...
Salem	13,081	3	11,681	10	...	...	1,400	25	...	...
Tanjore.	13	5	3	30	...	...	9	15	...	...
Tinnevelly.	9,150	0	7,390	36	...	...	1,759	4	...	...
Poodoocottah.	1,035	0	1,886	10	851	10	...	...	...	...
Total	127,685	25	123,976	21	851	10	4,560	14	...	...
Grand Total	432,459	12	418,013	4	851	10	15,297	18	...	...

Net... 14,446 8

83. The sales of Salt amounted to Rupees 4,18,013-1-9 which fall short of those of last year by Rupees 14,326-3-2, but exceed those in the previous highest year on record, Fusly 1266, by Rupees 8,937.

84. The Salt Pans and roads in the immediate neighbourhood of the Salt Pans were much injured by the gales of 1858 and of the last spring in May 1859.

85. The large quantity of Salt purchased during the past year probably led to a lesser quantity being sold in the present one, but the employment found for the cattle in agricultural operations, the high price of food and more especially the badness of the roads, have doubtless also contributed towards this result.

86. The quantity of salt manufactured and that remaining on hand is exhibited below:—

	Mds.	Secrs.
Balance on hand at the commencement of Fusly 1268.....	467,184	36
Wastage and damage by tempest, since written off	48,530	27
	418,654	9
Manufactured in Fusly 1268...	231,234	30
Gain by measurement.....	354	23
	231,589	18
	650,243	27
	418,013	4
Sales in Fusly 1268	232,230	23
Deduct wastage of Fuslies 1267 and 1268 to be struck off...	30,000	8
Balance on hand	202,230	15
Do. in Fusly 1267	422,196	19
Decrease.....	219,966	4

87. The injuries done by the gales of 1858 to the Salt Pans and the gale of April 1859 together with the constant rains near the coast have interfered, as shown in my letter of 7th July 1859, No. 123, with the manufacture of salt in the year under review.

88. Of the wastage entered above, Mds. 11,523, S. 28, have been since ordered to be struck off by the Proceedings of Government 26th September 1859, No. 1,301, I therefore request sanction for writing off the remainder Mds. 18,476, S. 20.

SALT CHARGES.—89. This arises from the pay of the District servants and Saderward having been disbursed for 12 and 11 months respectively, while they were charged for 13 and 12 months in the last year, and the disbursement of Coodywarum being less, owing to the decrease in manufacture.

90. The other items of the Extra Sources having already been noticed require no further remarks.

91. The Sub-Collector Mr. Hodgson is an officer of talent and judgment. He is familiar with Tamil and with the customs and habits of the people of the District and rendered me much assistance during the period he was attached to the district. He was hard working and pains-taking.

92. Mr. Cockerell the Head Assistant displayed much zeal, ability and judgment in the discharge of his duties, which were chiefly confined to the adjudication of Police cases and the details of the Salt and Sea Customs. His conciliatory manners and accessibility to natives rendered him very popular among them, while his clear views, sound judgment and knowledge of his duties prevented his being imposed on or carried away by the specious subtleties of the astute people he had to deal with.

93. I have to acknowledge the assistance I derived from my Sheristadar Ram Row and my Naib Sheristadar Ram Row. Both were industrious and zealous, and it will be observed that the Sub-Collector acknowledges the service rendered him by the late Sheristadar Vencata Row and his Revenue Jevobneviss Streenevasa Iyer.

IN CON. 8TH SEPTEMBER 1860, No. 4,945.

From V. H. LEVINCE, Esq., Acting Collector of TINNEVELLY,

dated Tinnevelly, 24th September 1859, No. 389.

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 1268, A. D. 1858-59, and to forward the set of Annual Settlement accounts, Nos. 1 to 14, filled up according to the instructions contained in a Memorandum from the Secretary to Government, dated the 23rd August 1856, one number in addition as required in Extracts from the Proceedings of the Board of Revenue, dated 16th July 1856 and 22nd November 1858, No. 4,339; and four Statements showing the transactions in the Salt Department during the Fusly under report, making in all 19 Statements.

Sources of Irrigation.	Extent of Cultivation.				Of which extent of drought and short produce.			
	Fusly 1267.		Fusly 1268.		Fusly 1267.		Fusly 1268.	
	Increase.		Decrease.		Increase.		Decrease.	
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Tambrapoorney..	24,009	32,683	1,356	1,356	52	2,953	2,901	...
Minor Rivers.....	18,036	24,586	5,844	...	181	869	688	...
Rain-fed Tanks...	5,825	11,631	6,003	...	401	222	...	162
Carr.....	58,803	68,900	11,891	1,386	634	4,061	3,559	162
Peshanum.....	50,424	51,873	1,432	...	278	186	...	92
Minor Rivers.....	43,507	51,112	7,633	...	2,218	99	...	3,119
Rain-fed Tanks...	26,321	34,279	7,458	...	8,112	346	...	7,772
Total.....	1,20,762	1,37,294	16,532	...	11,608	625	...	10,958
Tambrapoorney..	84,503	84,556	53	...	330	3,139	2,809	...
Minor Rivers.....	62,206	75,728	13,523	...	5,859	96	...	2,331
Rain-fed Tanks...	32,449	45,910	13,461	...	8,513	579	...	7,934
Grand Total.....	1,79,151	2,06,194	27,037	...	12,242	4,686	...	10,865

SEASON.—2. It will have been observed from the periodical reports on the state of the season, submitted from this office monthly, and from the official year report forwarded under date the 17th May 1859, that the seasons have been favorable for cultivation. This 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 seasons under the three Sources of Irrigation in this District, viz., the chief river Tambrapoorney, minor rivers and rain-fed tanks, and the portions thereof which suffered either from entire or partial failure of crops.

NUNJAH WET CULTIVATION.—CARR OR EARLY CROP.—3. Rain fell abundantly over the whole District in the months of May and June 1858, which caused a large increase of cultivation in the Carr season over the past Fusly, but owing to repairs being under execution in certain channels and tanks, a decrease of 1,356 Acres of cultivation under the Tambrapoorney occurred. 3,559 Acres of cultivation under the same river and a few minor rivers suffered from drought in consequence of a break in the south-west monsoon in the months of July and August in excess of the quantity of land which suffered drought last year.

PESHANUM OR LATE CROP.—4. The north-east monsoon was favorable, abundantly filling the rivers and rain-fed tanks, causing an increase in the wet cultivation to the extent of 16,532 Acres, nearly the whole of which arrived at maturity, only 625 Acres suffered from drought, whilst the yield of the crops was good.

Dry Cultivation.		Garden Cultivation.	
	Acres.		Acres.
Fusly 1267...	5,30,001	Fusly 1267.....	12,300
Fusly 1268...	6,03,199	Fusly 1268.....	12,585
Increase...	23,198	Increase...	285

son was favorable for the dry cultivation which was made on an extended scale, as will be seen from the state-

POONJAH.—5. The season was favorable for the dry cultivation which was made on an extended scale, as will be seen from the statement in the margin. The

garden cultivation also benefitted by the goodness of the season to the extent of 225 Acres.

6. The sanitary condition of the District during the past Fusly was on the whole good, although cholera slightly prevailed for a short time, and in the months of April, May and June bad and deadly fevers affected the people in the villages along the foot of the hills. Some loss of cattle occurred through murrain. The high prices which obtained in the District pressed a little on the people during the year under review.

CARR OR EARLY CROP.—7. From the foregoing Statement No. 1, it will be seen that the computation price fixed for the Carr crop of Fusly 1268 exceeded that of the previous year by Annas 11, P. 14, and this was owing to the following causes :—

1st. The previous four or five years had been very adverse, and when a break or slight failure of the south-west monsoon occurred in July, August and September, a slight panic that failure again was going to occur arose, and the dealers raised their prices, and well-to-do ryots held back their grain.

2nd. The non-imports of grain into this District from the neighbouring Districts of Madura, Trichinopoly, &c.

3rd. The exportation of grain to a great extent to Travancore and Madura.

PESHANUM OR LATE CROP.—8. The computation price fixed for the Peshanum crop of Fusly 1268 has fallen short of that of the previous Fusly by Annas 6, P. 44 owing to extended cultivation and good crops, notwithstanding the export of paddy and grain to Travancore and Madura.

9. The general result, however, of the average commutation price of both Carr and Peshanum of Fusly 1268 was a trifling decrease compared with that of the previous year.

10. From Statement No. 2 it will be observed that the total Land Revenue Beriz of Fusly 1268, inclusive of the tax on Poonjah and Bagayet, amounted to Rupees 27,82,037-12-3, and exceeded that of the previous year by Rupees 2,29,894-0-4, chiefly owing to augmentation in cultivation as shown in the margin.

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
		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.
1267...	211 6 59	4 4 9	33 4 0	5 4 0	211 6 48	4 9 1	63 4 4	6 52 4	7 7 6	3 4 3
1268...	211 3 27	4 5 10	15 4 11	6 18 6	211 5 40	4 3 1	38 3 4	4 56 4	5 18 4	3 1 11
Increase...	...	0 11 0	56 0 11	1 14	...	...	...	...	...	...
Decrease...	0 0 3	32	...	...	0 0 1	8 0 6	25 0 6	1 60 0	2 45 0	2 37

	Cultivation.		Revenue.	
	Acres.		Rs.	A. P.
Fusly 1267	690,362		25,52,143	11 11
Fusly 1268	731,521		27,82,037	12 3
Increase...	41,159		2,29,894	0 4

		Fusly 1267.		Fusly 1268.		Comparison.	
		Increase.		Decrease.			
Oolongoos.	Extent of land cultivated.	1st Crop...	1,11,688	0	1,24,423	0	12,735
		2d Crop...	50,020	0	62,389	0	12,369
		Acres. Do.					
		Total...	1,61,708	0	1,86,812	0	25,104
	Particulars. { Carr... Peshanum	Acres. Do.	52,694	0	61,806	0	9,112
		Acres. Do.	1,09,014	0	1,25,006	0	15,992
		Total of Mailwarum in Grain Cottahs...	4,68,656	6	5,17,459	13	48,803
		Price per Grain Cottah, Rupees...	4	3	4	1	1
	Extent of land cultivated.	1st Crop...	19,71,672	5	21,10,046	1	1,38,373
		2d Crop...	6,595	0	6,473	0	121
		Acres. Do.	2,535	0	2,600	0	65
		Total...	9,043	0	9,073	0	30
Potom.	Extent of land cultivated.	1st Crop...	3,267	0	3,235	0	32
		2d Crop...	5,776	0	5,838	0	62
		Acres. Do.					
		Total of Mailwarum grain...	14,794	14	14,780	0	14
	Extent of land cultivated.	1st Crop...	4	7	4	7	3
		2d Crop...	65,805	3	65,721	15	83
		Acres. Do.	2,491	0	2,326	0	165
		Total...	744	0	740	0	4
	Extent of land cultivated.	1st Crop...	3,235	0	3,066	0	169
		2d Crop...	939	0	935	0	4
		Acres. Do.	2,296	0	2,131	0	165
		Total...	8,469	4	8,087	0	381

Poonjah.	Extent of land cultivated.	1st Crop...	985	0	1,073	0	90
		2d Crop...	236	0	411	0	175
		Acres. Do.					
		Total...	1,221	0	1,486	0	265
	Extent of land cultivated.	1st Crop...	5,509	9	6,211	4	702
		2d Crop...	1,21,072	0	1,34,997	0	12,925
		Acres. Do.	53,593	0	66,140	0	12,547
		Total...	1,75,581	0	2,02,437	0	26,856
	Extent of land cultivated.	1st Crop...	20,51,446	6	22,49,866	5	1,98,413
		2d Crop...	5,57,279	0	5,55,412	0	18,867
		Acres. Do.	4,64,028	14	4,91,063	0	27,035
		Total...	11,411	0	11,812	0	401
Bagayot.	Extent of land cultivated.	1st Crop...	36,068	0	38,102	5	2,034
		2d Crop...	6,90,362	0	7,31,521	0	41,159
		Acres. Do.	25,52,143	11	27,82,037	12	2,29,894
		Total...	2,42,896	10	2,60,437	12	17,541
	Extent of land cultivated.	1st Crop...	23,09,337	1	26,16,005	15	3,06,668
		2d Crop...	1,10,453	12	1,29,327	13	18,874
		Acres. Do.	24,19,790	13	27,45,933	13	3,26,142
		Total...	12,261	12	8,600	0	3,661
	Extent of land cultivated.	1st Crop...	24,32,052	10	27,54,533	13	3,22,481
		2d Crop...					
		Acres. Do.					
		Total...					

* Lands paying a favorable Assessment fixed in grain.

11. Notwithstanding an increase of 30 Acres in the cultivation under the head of Pottom,* there has been a decrease in the Revenue of Rupees 83-4-2 owing to a great portion of the lands cultivated, being those bearing a lighter Assessment.

12. The cultivation under the head of Poroopoo* was less than the previous year by 169 Acres, and the consequent falling off in the Revenue was Rupees 381-3-7. This decrease of cultivation is owing to certain lands having been swamped by floods and excess of rain.

13. With reference to the decrease exhibited in the Statement No. 2, as regards the item, "Coopchund's Cowle," it is to be remarked that the Assessment on the lands held under that Cowle has been included in the beriz of the different Talooks in which those lands are situated, the Cowle having been annulled.

14. The decrease in the amount of deductions, as per Enclosure D. to Statement No. 3, and the increase in the amount of net beriz of Tope, Todbund and other Sundry Items, after deducting Enams, &c., are accounted for under Statements Nos. 4 and 6.

Aumany Villages No. 3.

Aumany Villages No. 3.									
ITEMS.	Fusly 1267.				Aumany in Fusly 1268.	Comparison between Columns 4 and 5.		REMARKS.	
	Total Aumany in Fusly 1267.	Aumany in Aumany both Fusly 1267, but in Fuslies 1267 and 1268.				Increase.	Decrease.		
		2	3	4					
1					5	6	7	8	
1st Crop in Acres. ...	2,461 0 0	347 0 0	2,114 0 0	3,738 0 0	0 0	1,674 0 0	...		
2d Crop in do. ...	862 0 0	79 0 0	783 0 0	1,691 0 0	0 0	908 0 0	...		
PARTICULARS.									
Carr in Acres. ...	3,323 0 0	426 0 0	2,897 0 0	5,479 0 0	0 0	2,582 0 0	...		
Peshanum in Acres ...	1,034 0 0	100 0 0	934 0 0	1,800 0 0	0 0	816 0 0	...		
Maitwarum on Carr and Peshanum cultivation, Grain Cottahs. ...	2,239 0 0	326 0 0	1,913 0 0	3,679 0 0	0 0	1,766 0 0	...		
	5,276 16 13	530 5 4	4,746 10 5 4	9,887 0 0	0 0	5,141 0 0	...		
	23,011 2 9	2,339 8 2	20,651 10 7	39,533 6 1	18,941 11 6	...	552 0 0		
Land cultivated for the 1st Crop ... Acres. ...	22,722 0 0	4,383 0 0	18,339 0 0	17,787 0 0	0 0	...	813 3 8		
Assessment, Rupees. ...	12,493 11 8	1,775 7 10	10,718 3 10	9,905 0 2	0 0	...	...		
Land cultivated for the 1st Crop ... Acres. ...	949 0 0	220 0 0	729 0 0	773 0 0	0 0	44 0 0	...		
Assessment, Rupees. ...	1,873 11 1	363 2 0	1,505 9 1	1,641 1 5	0 0	135 8 4	...		
Ready money Assessment, ... Rupees. ...	252 6 10	...	252 6 10	252 6 10	0 0	...	...		
Total Rupees. ...	37,631 0 4	4,503 2 0	33,127 14 4	51,391 14 6	18,264 0 2	...	...		
Total amount of Sundry Items of Revenue, Rupees. ...	8,587 6 5	820 15 11	7,766 6 6	13,883 2 7	5,295 12 2	...	...		
Grand Total Rupees. ...	46,218 6 9	5,324 1 11	47,894 4 10	65,275 1 1	19,056 10 4	...	...		
On wet and Dry Crops, &c. ... Rupees. ...	3,428 3 4	...	3,428 3 4	3,433 5 1	55 1 9	...	...		
On Sundry Items ... " ...	664 5 7	78 15 4	585 6 3	159 12 5	...	...	504 9 2		
Total Rupees. ...	4,092 8 11	78 15 4	4,013 9 7	3,643 1 6	...	...	449 7 5		
Remaining amount of Beriz, Rupees. ...	42,125 13 10	5,245 2 7	36,880 11 3	61,631 15 7	19,506 1 9	...	...		

Comparison between Columns 2 and 5.

Comparison between Columns 2 and 5.

AUMANY VILLAGES.—15. More extensive cultivation of Wet lands in the Aumany villages during the year under report has been the chief cause of the increase in the beriz of Rupees 18,941-11-6, shown in the foregoing Statement No. 3. But the Dry lands in the above villages not having been so extensively cultivated by the ryots in the past as in the previous year, there has been a decrease of Rupees 813-3-8 in the Revenue under that head.

16. The increase in Sundry Items of Rupees 5,295-12-2, has arisen from four of the villages that were under direct management in Fusly 1267, having in the succeeding Fusly 1268 been rented out for one year.

17. The Statement No. 3 exhibits a decrease to the amount of Rupees 449-7-5, under the head of Deductions, and this is accounted for by the remissions allowed up to Fusly 1267, on scattered palmirahs standing on occupied lands having been discontinued in Fusly 1268 under the orders of the Board of Revenue, dated 6th November 1858.

STATEMENT No. 4.
Sundry Items of Revenue.

ITEMS.	Fusly 1267.				Fusly 1268.				Comparison.			
	Oolungoo.		Aumany.		Oolungoo.		Aumany.		Total.		Increase.	
	2	3	4	5	6	7	8	9	10	11	12	13
1 Topo.....	Rs. 16,135 9 7	A. P. 1,973 10 2	Rs. 18,109 3 9	A. P. 15,999 4 9	Rs. 15,000 15 11	A. P. 17,410 4 8	Rs. 1,19,123 12 10	A. P. 698 15 1	Rs. 3,364 0 7	A. P. 1,394 3 9	Rs. 23 12 6	A. P. 1,210
2 Palmirah.....	1,21,241 7 8	1,246 5 9	1,22,487 13 5	1,18,141 12 4	982 0 6	2,937 15 2	4,533 11 0	1,560 2 0	53 4 8	8,487 14 0	567 4 9	894 2 9
3 Woodland or thorn jungles.....	2,910 4 1	...	2,910 4 1	2,937 15 2	...	4,533 11 0	1,560 2 0	...	...	...	...	...
4 Descentul Jodee, &c. on detached Enams.....	3,966 19 6	...	3,966 14 6	4,533 11 0	...	1,560 2 0	...	...	...	...	...	...
5 Chilleria Cattagootah.....	1,613 13 10	...	1,613 13 10	1,560 2 0	...	...	...	...	...	...	...	...
6 Government Grants.....	531 4 8	...	531 4 8	531 4 8	...	...	...	...	...	...	...	...
7 Fish rent.....	9,498 11 9	383 6 0	9,882 1 9	8,117 5 0	370 9 0	8,487 14 0	567 4 9	...	...	...	...	...
8 Duty on valuable timber trees cut on the hills.....	961 7 6	3,966 6 1	961 7 6	567 4 9	...	10,036 13 7	969 5 7	...	...	...	...	...
9 One year's rent.....	...	993 1 7	993 1 7	...	...	969 5 7	23 6 0	...	...	...	...	...
10 Bottom in Aumany Villages.....	...	24 8 10	24 8 10	...	...	409 7 0	...	...	...	...	...	...
11 Porcupoo in do.....	344 8 0	...	344 8 0	...	...	391 14 11	...	...	...	...	...	...
12 Reed rent.....	391 14 11	...	391 14 11	...	...	1,53,160 1 7	13,883 2 7	...	1,67,043 4 2	6,789 14 1	5,939 0 10	...
13 Difference between the average Beriz of the lands relinquished to and acquired from Travancore.....	1,57,696 0 6	8,587 6 5	1,66,183 6 11	1,53,160 1 7	13,883 2 7	1,67,043 4 2	6,789 14 1	...	5,939 0 10	...	...	...
Total.....	47,142 4 2	664 5 7	47,806 9 9	22,832 4 2	159 12 5	23,992 0 7	...	...	23,914 9 2	...	...	...
Deduct Remission on account of Enam, &c.....	1,10,453 12 4	7,923 0 10	1,18,376 13 2	1,29,327 13 5	13,723 6 2	1,43,051 3 7	24,674 6 5	...	...	...	...	...
Remainder.....	...	...	...	...	...	...	...	...	...	...	...	...
14 Amount of teerwah collected on the extent of cultivation of Coepahunt's cowle lands, the term of the coyle having terminated with the close of Fusly 1265.....	3,661 12 8	...	3,661 12 8	4,600 0 0	...	4,600 0 0	...	...	3,661 12 8	...	...	...
15 Chalk rent.....	4,600 0 0	...	4,600 0 0	4,600 0 0	...	4,600 0 0	...	...	...	...	...	...
16 Clayroot rent.....	12,261 12 8	...	12,261 12 8	8,600 0 0	...	8,600 0 0	...	...	3,661 12 8	...	...	...
Total.....	7,22,715 9 0	7,923 0 10	7,30,638 9 10	1,37,927 13 5	13,723 6 2	1,51,651 3 7	21,012 9 9	...	...	...	...	...
Grand Total.....	...	...	...	...	...	...	...	...	...	...	...	...

30. The annexed Statement No. 5, exhibits in one view the extent of cultivation and Beriz of Nunjah, Poonjah and Bagayet, both in Oolungoo and Aumany Villages for Fusly 1268, 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 1267.						Fusly 1268.						Comparison.			
		Oolungoo.		Aumany.		Total.		Oolungoo.		Aumany.		Total.		Increase.		Decrease.	
		Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
1																	
1st Crop..... Acres...		4,11,630	0 0	2,461	0 0	1,14,149	0 0	1,24,423	0 0	3,758	0 0	1,28,211	0 0	14,062	0 0	...	...
2nd do..... Do....		50,030	0 0	862	0 0	50,932	0 0	62,389	0 0	1,691	0 0	64,080	0 0	13,198	0 0	...	...
Total...		1,61,708	0 0	3,323	0 0	1,65,081	0 0	1,86,812	0 0	5,479	0 0	1,92,291	0 0	27,260	0 0	...	...
Particulars. { Carr..... Acres...		52,634	0 0	1,084	0 0	53,778	0 0	61,806	0 0	1,800	0 0	63,606	0 0	9,828	0 0	...	...
Peshalum..... Do....		1,03,014	0 0	2,239	0 0	1,11,253	0 0	1,25,006	0 0	3,679	0 0	1,28,685	0 0	17,432	0 0	...	...
Mailwarem grain of Carr and Peshalum Grain Cottahs... ..		4,68,656	0 0	5,276	16 15	4,73,983	17 1/2	5,17,459	13 7/2	9,886	11 3/4	5,27,346	43 1/4	53,413	23 5/8	...	...
Beriz thereof, Rupees...		19,71,672	5 11	23,011	2 9	19,94,683	8 8	21,70,045	1 1	39,593	6 1	22,09,639	7 2	2,14,955	14 6	...	...
1st Crop..... Acres...		6,508	0 0	...	...	6,508	0 0	6,473	0 0	...	...	6,473	0 0	...	...	85	0 0
2nd do..... Do....		2,535	0 0	...	...	2,555	0 0	2,600	0 0	...	...	2,600	0 0	65	0 0	...	...
Total...		9,043	0 0	...	...	9,043	0 0	9,073	0 0	...	...	9,073	0 0	80	0 0	...	...
Particulars. { Carr..... Acres...		3,267	0 0	...	...	3,267	0 0	3,285	0 0	...	...	3,235	0 0	..	...	32	0 0
Peshalum..... Do....		5,776	0 0	...	...	5,776	0 0	5,838	0 0	...	...	5,838	0 0	62	0 0	...	...
Mailwarem grain of Carr and Peshalum Grain Cottahs... ..		14,794	14 53	...	...	14,794	14 51	14,780	13 3/4	...	...	14,780	13 3/4	...	...	14	1 1/2
Beriz thereof, Rupees...		65,805	3 8	...	...	65,805	3 8	65,721	15 6	...	...	65,721	15 6	...	...	88	4 2

ITEMS.	Fusly 1267.						Fusly 1268.						Comparison.							
	Oolungoo.			Aumany.			Total.			Oolungoo.			Aumany.			Total.			Increase.	Decrease.
	*2			3			4			5			6			7				
	Rs.	A. P.	A. P.	Rs.	A. P.	A. P.	Rs.	A. P.	A. P.	Rs.	A. P.	A. P.	Rs.	A. P.	A. P.	Rs.	A. P.	A. P.		
1																			8	9
Poropoo.	1st Crop..... Acres...	2,491	0 0	...	...	...	2,491	0 0	2,326	0 0	...	...	...	2,326	0 0	...	...	...	165	0 0
	2nd do..... Do...	744	0 0	...	...	...	744	0 0	740	0 0	...	...	...	740	0 0	...	...	...	4	0 0
	Total...	3,235	0 0	...	...	...	3,235	0 0	3,066	0 0	...	...	...	3,066	0 0	...	...	...	169	0 0
	Particulars.	939	0 0	...	...	...	939	0 0	935	0 0	...	...	...	935	0 0	...	...	...	4	0 0
	{ Carr..... Acres...	2,296	0 0	...	...	...	2,296	0 0	2,131	0 0	...	...	...	2,131	0 0	...	...	...	165	0 0
	{ Peshanum..... Do...	8,468	4 2	...	...	...	8,468	4 2	8,087	0 7	...	...	...	8,087	0 7	...	...	...	381	3 7
	{ Beriz, Rupees...	985	0 0	...	...	...	985	0 0	1,075	0 0	...	...	...	1,075	0 0	...	90	0 0	...	...
	1st Crop..... Acres...	296	0 0	...	...	...	296	0 0	411	0 0	...	...	...	411	0 0	...	115	0 0	...	...
	2nd do..... Do...	1,281	0 0	...	...	...	1,281	0 0	1,486	0 0	...	...	...	1,486	0 0	...	205	0 0	...	...
	Total...	5,500	9 1	...	...	...	5,500	9 1	6,011	4 7	...	...	...	6,011	4 7	...	510	11 6	...	...
Tarun Villages.	Beriz, Rupees...	1,21,672	0 0	2,461	0 0	1,24,133	0 0	1,34,297	0 0	3,788	0 0	1,38,085	0 0	13,952	0 0	...	...	...	...	...
	1st Crop... Acres...	53,595	0 0	862	0 0	54,457	0 0	66,140	0 0	1,691	0 0	67,831	0 0	13,374	0 0	...	...	...	...	...
	2nd do. Do...	1,75,267	0 0	3,323	0 0	1,78,590	0 0	2,00,437	0 0	5,479	0 0	2,05,916	0 0	27,326	0 0	...	...	...	...	...
	Total...	20,51,446	6 10	23,011	2	20,74,457	9	22,49,866	5	9,39,593	6	22,89,459	11 10	2,15,002	2 3	...	...	...	...	...
Total Nunjah.	Beriz, Rupees...	5,57,279	0 0	22,722	0 0	5,80,001	0 0	5,85,412	0 0	17,787	0 0	6,03,193	0 0	23,198	0 0	...	...	...	...	...
	Number of Acres cultivated...	4,64,028	14 9	12,493	11 8	4,76,522	10 5	4,94,069	0 7	9,905	0 2	5,03,974	0 9	27,451	6 4	...	...	...	...	...
Poonjah.	Beriz thereof, Rupees...																			

Number of Acres cultivated...	11,411	0 0	949	0 0	12,360	0 0	11,812	0 0	773	0 0	12,585	0 0	225	0 0
Beriz thereof, Rupees...	36,668	6 4	1,873	11 1	38,542	1 5	38,102	5 11	1,641	1 5	39,743	7 4	1,201	5 11
Chillera Cuttgoottah in Aumany														
Villages..... Rupees...	...	...	252	6 10	252	6 10	...	...	25	6 10	252	6 10	...	...
Extent of land for the 1st crop.														
Acres.....	6,90,362	0 0	26,132	0 0	7,16,494	0 0	7,31,521	0 0	22,348	0 0	7,53,809	0 0	37,375	0 0
Beriz, Rupees...	25,32,143	11 11	37,631	0 4	25,59,774	12	3,27,82,037	12	3,51,391	14	6,28,33,429	10 9	2,43,654	14 6
Total Beriz of Sundry Items, Rupees...	1,57,596	0 6	8,557	6 5	1,66,153	6 11	1,53,160	1 7	13,983	2 7	1,67,043	4 2	859	13 3
Grand Total Rupees...	29,739	12 5	46,218	6	9,27,55,958	3	2,29,35,197	13 10	66,275	1	1,30,00,472	14 11	8,44,514	11 5
Deduct														
Total deductions under all items including														
Remissions..... Rupees.....	2,89,918	14 6	4,092	8 11	2,94,041	7 5	1,89,264	0 6	3,643	1 6	1,92,977	2 0	...	1,01,734 5 5
Remaining Beriz, Rupees...	24,19,790	13 11	42,125	13 10	24,61,916	11	9,27,45,933	13 4	61,63	15	7,28,07,565	12 11	3,45,640	1 2
Add														
Chayroot and Chank rent including the pro-														
ceeds of Cooplund's cowle lands under														
direct management.....	...	...	...	...	12,261	12 8	...	...	...	...	8,600	0 0	...	3,661 12 8
Grand Total...	...	...	...	...	24,74,178	8 5	...	...	...	...	28,16,165	12 11	3,41,987	4 6

*Of Fusly 1263.

31. From the total Beriz of Rupees 30,00,472-14-11* entered in the above Statement No. 5, deducting the total amount of remissions viz. 1,82,07-2-0, particularized in the subjoined Statement No. 6, the remainder stands at Rupees 28,07,565-12-11. Adding to which the aggregate receipts of Rupees 8,600-0-0 from the three items noted in the margin, the total comes to Rupees 28,16,165-12-11, or Rupees 3,41,987-4-6 in excess of the Settlement of the previous Fusly.

1. Chayroot rent.

2. Chank rent.

3. Cooplund's cowle lands under direct management.

STATEMENT No. 6.
Remissions.

ITEMS.	Fusly 1267.				Fusly 1268.				Comparison.	
	Oolungoo.		Aumany.		Total.		Oolungoo.		Aumany.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	2	3	4	5	6	7	8	9		
<i>Occasional.</i>										
1 Remission on account of drought and short produce...	1,26,451 13 6	...	1,26,451 13 6	...	56,361 7 11	...	...	...	70,090 5 7	...
2 Paunyboody ...	982 9 8	...	982 9 8	...	256 0 5	...	...	...	726 9 3	...
3 Remission on account of Zabithah Cowle ...	1,521 2 10	...	1,521 2 10	...	3,656 3 2	...	...	...	...	...
4 Half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labour...	3,164 0 3	27 9 4	13,191 9 7	...	8,987 9 2	66 8 0	...	...	4,137 8 5	...
5 Remission granted on waste lands under Mochilkas ..	9,392 15 11	102 1 10	9,435 1 9	...	1,015 7 11	...	...	...	8,479 9 10	...
6 Amount of Bayet 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 ...	103 5 2	...	103 5 2	...	...	...	...	...	103 5 2	...
Total...	1,51,615 15 4	129 11 2	1,51,745 10 6	...	70,276 12 7	...	66 8 0	...	81,402 5 11	...
<i>Customary.</i>										
7 Ready money Eham ...	21,471 6 7	3,148 12 0	24,620 2 7	...	21,165 12 6	3,145 8 6	...	...	308 13 7	...
8 Maniems in grain...	7,547 3 6	...	7,517 3 6	...	8,086 0 5	...	...	...	...	...

Poonjah and Bagayet lands.

9 Chaturbagun, Panchumbissa, &c., Kayay...	30,273 0 9	...	30,273 0 9	...	31,206 11 8	...	...	...	1,023 10 11	...
10 Remission of 1/4th Teerwah on lands cultivated by Merasidars of Brahmin caste ...	6,692 14 6	...	6,692 14 6	...	6,906 15 9	...	...	...	214 1 3	...
11 Shrotriem ...	6,959 9 2	...	6,959 9 2	...	7,278 0 2	...	...	...	318 7 0	...
12 Urthmaniem or remission of a moiety of the full Assessment...	9,771 11 6	149 12 2	9,921 7 8	...	12,067 4 10	271 4 7	...	...	2,417 1 9	...
13 Tripany ...	8,474 13 0	...	8,474 13 0	...	8,354 2 5	...	...	...	...	120 10 7
Total...	91,130 11 0	3,293 8 2	94,423 9 2	...	95,154 15 9	3,416 13 1	...	...	4,082 9 8	...
Total Occasional and Customary ...	2,42,803 10 4	3,428 5 4	2,46,234 13 8	...	1,65,431 12 4	3,483 5 1	...	...	77,313 12 3	...
<i>Miscellaneous.</i>										
14 Woodengaud ...	10 15 1	...	10 15 1	...	11 13 5	...	...	...	0 14 4	...
15 Tope ...	2,967 15 7	144 0 0	3,111 15 7	...	2,756 11 2	159 12 5	...	...	...	195 8 0
16 Palmirah ...	44,141 0 8	520 5 7	44,661 6 5	...	21,047 15 3	...	...	...	...	23,613 7 0
17 Desacavul Jodee, &c., on detached Eham lands ...	22 4 10	...	22 4 10	...	15 12 4	...	...	...	...	6 8 6
Total...	7,142 4 2	661 5 7	7,803 9 9	...	22,832 4 2	159 12 5	...	...	23,992 0 7	23,814 9 2
Particulars. { Occasional... Customary...	25,729 5 9	664 5 7	26,393 11 4	...	1,076 8 3	159 12 5	...	...	...	25,157 6 8
Grand Total...	21,412 14 5	...	21,412 14 5	...	22,755 11 11	...	...	...	1,342 13 6	...
21 Remissions or those granted to the Jumma bundy, with reference to the state of the season...	2,89,948 14 6	4,092 8 11	2,94,041 7 5	...	1,89,264 0 6	3,643 1 6	...	...	...	1,01,134 5 5
22 Special Remissions...	1,77,345 5 1	664 5 7	1,78,009 10 8	...	71,310 3 9	159 12 5	...	...	...	1,06,539 10 6
23 Deductions for the payment of Village servants, &c. ...	1,05,482 7 6	3,428 3 4	1,08,910 10 10	...	1,09,995 8 7	3,483 5 1	...	...	4,368 2 10	...
Total...	7,121 1 11	...	7,121 1 11	...	7,958 4 2	...	...	...	837 2 3	...

Deductions from Nunjah Revenue.

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32. In explaining the cause of the variations in the several items of remissions inserted in the foregoing Statement No. 6, I beg to state that the decrease of Rupees 70,050-5-7 under Item No. 1, has arisen from the amount of remission granted for drought and short produce having been less in Fusly 1268 than in the preceding Fusly, consequent on the favorable character of the Peshanum season.

33. The crops injured by water-spreads having been less in Fusly 1268 than in the previous year, is the cause of the decrease of Rupees 726-9-3 in the amount of remissions under Item No. 2.

34. The decrease of Rupees 4,137-8-5 under Item No. 4, is chiefly owing to no remission of half teervah having been granted for the high level Nunjah lands in the Punchamah Talook, the rules under which it should have been granted not having been complied with, and in consequence of frauds having been attempted.

1st. Remission granted on portions of waste lands taken up but left waste either by Proprietors or Durkaddars under Mochilkas executed by them.

2nd. Do. do. on do. taken up but left waste by Proprietors under Mochilkas given by them promising to pay the assessment thereon on condition of their tanks, &c., being repaired at the public cost.

3rd. Do. do. on do. included in Progressive Cowles.

36. The decrease of Rupees 103-5-2 under Item No. 6, is owing to no remission having been granted under this head during the Fusly under report.

37. The decrease of Rupees 308-13-7 under Item No. 7, is chiefly owing to certain unauthorized Mahajanum Surva Enams enjoyed by the Ryots in the Aulwarcoorchy Village, in the Bremmadasem Talook having been under the orders of the Board of Revenue dated 10th February 1859,* resumed and carried to the credit of Government, and partly to the Enams usually granted on a per centage of the net amount of Nunjah Beriz of the Auttoor Village in the Punchamah Talook not having been granted, as there was no cultivation under the Auttoor Channel for Carr, because a sluice of irrigation was under repair and consequently no water was let into the channel.

38. The net decrease of Rupees 120-10-7 under Item No. 13, 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.

39. The decrease of Rupees 195-8-0 in the amount of deductions on account of Chaturbagum, &c., under Item No. 15, is chiefly owing to land tax instead of tree tax having been under the orders of the Board of Revenue dated 6th November 1858, charged on four descriptions of fruit trees forming topes.

40. The decrease of Rupees 23,613-7-0 under Item No. 16, is attributable to the tax on scattered palmirah trees standing on occupied lands and on the boundaries of fields not having been remitted in Fusly 1268, agreeably to the orders of the Board of Revenue above quoted, as was done in the previous year.

41. The decrease of Rupees 6-8-6 under Item No. 17, is owing to the amount heretofore deducted from the Moturpha Beriz on account of the Tripany of a certain Pagoda having been carried to the credit of Government, in consequence of the assignment of rent-free land having been made to the above Pagoda during the year under consideration.

42. Having in the foregoing paragraphs assigned reasons for the decrease in the different items of remissions in Statement No. 6, I now proceed to explain the cause of the increase in the remaining items in that Statement.

43. The increase of Rupees 2,135-0-4 under Item No. 3, is chiefly owing to the whole extent of lands taken up for Coffee cultivation on the Courtallum hills having been brought to account instead of only the lands actually brought under cultivation, as was done up to the previous year, and to remission having been granted according to the terms of the cowle, and partly to certain new cowles having been granted during the year under review.

44. The increase under Items Nos. 10 to 12, is to be attributed chiefly to the favorable character of the season and the consequent increase in Wet and Dry cultivation.

45. The increase under Item No. 14 being small needs no explanation.

46. The several items composing the net revenue of Rupees 28,07,565-12-11, mentioned in paragraph 31, 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 has arisen to the unprecedented amount of Rupees 31,74,188-51-5 and exceeded that of the previous Fusly which was higher than that of any one of the preceding years by Rupees 3,41,150 14-5.

35. The decrease of Rupees 8,479-9-10 under Item No. 5, which consists of the three heads described in the margin, is ascribable to the terms of the Mochilkas having been more strictly enforced than in the previous Fusly.

STATEMENT No. 7.

ITEMS.	Fusly 1267.			Fusly 1268.			Comparison:		
	Oolungoo.		Total.	Aumany.		Total.	Increase.		Decrease.
	2	3	4	5	6	7	8	9	
Settled Beriz including Nunjah, Poonjah and Bagayet...	C. Rs. 23,09,337	A. P. 1 7	C. Rs. 23,43,536	A. P. 15 11	C. Rs. 47,908	A. P. 9 4	C. Rs. 3,20,574	A. P. 10 9	C. Rs. ...
Beriz of Sundry Items.									
Reed rent ..	344	8 0	344	7 0	..	409	7 0	..	..
Topes ..	13,167	10 0	14,937	9 7	1,341	13 1	14,493	13 1	503 7 1
Talbund ..	77,100	7 0	77,826	1 9	982	13 7	98,075	13 7	..
Woodungand ..	2,899	5 0	2,899	1 9	..	2,926	1 9	..	..
Desacavul, Jodee, &c., on detached Euan lands ..	3,944	9 8	3,944	8 8	..	4,577	14 8	..	..
Chillera Cuttoogottah ..	1,613	13 10	1,613	2 0	..	1,560	2 0	..	53 11 10
Government grants ..	531	4 8	531	4 8	..	531	4 8	..	..
Fish rent ..	9,498	11 9	9,882	1 9	370	14 0	8,457	14 0	1,394 3 9
Duty on valuable timber trees cut on the hills ..	961	7 6	961	4 9	..	567	4 9	..	394 2 9
Rents for one year ..	..	..	3,966	6 1	10,036	13 7	6,070	7 6	..
Pottom in Aumany villages ..	..	..	993	1 7	969	5 7	..	..	23 12 0
Poropoo in do. ..	..	..	24	8 10	23	6 0	..	..	1 2 10
Amount annually payable by the Travancore authorities on account of the difference in the value of the lands interchanged...	391	14 11	391	14 11	..	391	14 11	..	..
	1,10,453	12 4	1,18,376	13 2	13,723	5 2	24,674	6 5	..
	24,19,790	13 11	24,61,916	11 9	61,631	15 7	3,45,649	1 2	..

ITEMS.	Fusly 1267.			Fusly 1268.			Comparison.	
	Oolungoo.	Aumany.	Total.	Oolungoo.	Aumany.	Total.	Increase.	Decrease.
	2	3	4	5	6	7	8	9
	C. Rs.	C. Rs.	C. Rs.	C. Rs.	C. Rs.	C. Rs.	C. Rs.	C. Rs.
	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.
1								
Add								
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.	...	...	3,661 12 8	...	...	4,600 0 0	...	3,661 12 8
Chank rent.	...	...	4,600 0 0	...	...	4,000 0 0	...	...
Chayroot rent...	...	...	12,261 12 8	...	...	8,600 0 0	...	3,661 12 8
Poliput Pesheush.	...	...	3,18,738 0 0	...	...	3,18,738 0 0	...	...
Shrotriem Cuttoogoottah.	...	...	32,972 2 0	...	...	32,972 2 0	...	...
Land Revenue Sevoy Jummah.	...	...	5,108 8 6	...	...	4,285 6 7	...	823 1 11
Interest Account.	...	...	2,040 14 1	...	...	2,027 9 11	...	13 4 2
Total...	...	...	3,58,859 8 7	...	...	3,58,023 2 5	...	836 6 1
Grand Total...	...	...	28,33,038 1 0	...	...	31,74,188 15 5	3,41,150 14 5	...

47. Of the several items entered in the foregoing Statement No. 7, the fluctuations in the last two items, viz., Land Revenue Sevoy Jummah and Interest Account, remain to be explained, the cause of the variations in all the other items, excepting Poliput Pesheush, and Shrotriem 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.

48. The decrease of Rupees 823-1-11 in the amount of Land Revenue Sevoy Jummah, is attributable to the receipts on account of this item during the Fusly under report, having been smaller than what they were in the preceding Fusly; whilst the net decrease of Rupees 13-4-2, under the head of "Interest Account," has arisen chiefly from the arrears that were outstanding at the commencement of Fusly 1263 having been less than that which remained to be collected at the beginning of Fusly 1267.

STATEMENT No. 8.
Demand, Collection and Balance of Land Revenue.

FUSLY.	Total Beriz.		Collections within the Fusly.		Balance.		Centage.	Subsequent Collections up to 31st August 1859.		Balance.		Centage.
	C. Rs.	A. P.	C. Rs.	A. P.	Rs.	A. P.		C. Rs.	A. P.	C. Rs.	A. P.	
1	2	3	4	5	6	7	8	9	10	11	12	13
Fusly 1267 ...	28,33,038	1 0	26,05,544	1 5	2,27,493	15 7	8.3	1,03,937	7 8	28,556	7 11	1.4
" 1268 ...	31,74,188	15 5	29,40,724	3 10	2,33,464	11 7	7.3	2,06,215	4 1	27,249	7 6	8.8
Increase...	3,41,150	14 5	3,35,180	2 5	5,970	12 0	...	7,277	12 5	...	...	...
Decrease...	...	...	...	...	...	...	...	...	...	1,307	0 5	...
Deduct amount of Mortuarpha compensation allowed to certain Poligars.....	Fusly 1267...		8,260	3 0	" 1268...		8,260	3 0				
Remainder.....	Fusly 1267...		25,97,293	14 5	" 1268...		29,32,464	0 10				

49. From the above Statement No. 8, it will be seen that up to 31st August 1859, there was a balance of Rupees 27,249-7-6 remaining to be collected out of the Land Revenue Beriz of the Fusly under review. Of this sum, Rupees 8,480-15-5 is the amount of Pesheush outstanding against the three Zemindaries noted in the margin. For the speedy collection of this balance, strict orders have been sent to the Zemindars.

50. The balance against the Iyen Villages amounts to Rupees 18,763-8-1, of which more than three-fourths stands against the Nangoonary Talook, owing to the want of activity on the part of the Tahsildar; the remainder which stands against the other Talooks and which consists of doubtful and recoverable balances, is in course of collection.

STATEMENT No. 9.

Demand of Land and Extra Sources of Revenue for Fusly 1268, compared with the previous Fusly.

ITEMS.		Beriz of Fusly 1267.		Beriz of Fusly 1268.		Increase.		Decrease.	
1		2		3		4		5	
		C. Rs.	A. P.	C. Rs.	A. P.	C. Rs.	A. P.	C. Rs.	A. P.
Land Revenue.	1 Iyen...	28,25,838	10 5	31,67,875	14 11	3,41,987	4 6	...	...
	2 Sevoy Jummah ...	7,149	6 7	6,313	0 6	...	...	836	6 1
	Total...	28,33,038	1 0	31,74,188	15 5	3,41,150	14 5	...	...
Extra Revenue.	3 Abkarry...	40,350	0 0	40,350	0 0	...	...	...	...
	4 Moturpha ...	88,393	5 7	91,320	8 4	2,927	1 9	...	...
	5 Salt...	3,28,901	10 7	3,79,412	8 3	50,540	13 8	...	...
	6 Sea Customs...	18,529	15 5	20,178	8 3	1,648	8 10	...	...
Total Beriz.	7 Sayer...	35,371	9 11	46,034	13 11	10,663	4 0	...	...
	8 Stamp ...	33,024	8 0	42,951	8 0	3,927	0 0	...	...
	Total Iyen...	5,50,571	2 6	6,20,277	14 9	69,706	12 3	...	...
	Sevoy Jummah...	4,743	7 0	4,611	14 10	...	...	131	8 2
Grand Total...	Total...	5,55,314	9 6	6,24,889	13 7	69,575	4 1	...	...
	Iyen...	33,76,459	12 11	37,88,153	13 8	4,11,694	0 9	...	...
	Sevoy Jummah ...	11,892	13 7	10,924	15 4	...	...	967	14 3
	Grand Total...	33,88,352	10 6	37,99,078	13 0	4,10,726	2 6	...	...

51. The demand of Land and Extra Sources of Revenue for Fusly 1268, as contrasted with the previous year, is shown in the foregoing Statement No. 9, from which it will be perceived that the total net Beriz of Fusly 1268 is Rupees 37,99,078-13-0, or Rupees 4,10,726-2-6 in excess of the preceding Fusly.

52. The increase of Rupees 2,927-1-9 under Item No. 4, is chiefly owing to a greater number of Looms having been employed during the year under report.

53. The increase of Rupees 50,540-13-8 under Item No. 5, is attributable to a large exportation of salt to Canara and Travancore and to an increase in the sales of salt for Home consumption.

54. The enhanced duties levied under Act VII of 1859, and the large importation of Tobacco from Jaffna in transit to Travancore, has been the cause of the increase of Rupees 1,648-8-10 under Item No. 6.

55. The increase of Rupees 10,663-4-0 under Item No. 7, has resulted from the working of Act VII of 1859 and from the large exportation of grain to Travancore.

56. The increase of Rupees 3,927 under the head of Stamps, Item No. 8, has been the result of the establishment of a new District Moonsiff's Court at Streevygoontum.

57. The decrease of Rupees 131 8-2 under the head of Extra Revenue Sevoy Jummah, is ascribable to the amount of penalty levied on unstamped Deeds having been transferred from this head to that of Judicial Receipts.

STATEMENT No. 10.

Plantations under the new Rules of 1848.

Amount of Assessment on the under Cultivation.	Fusly 1268.		Fusly 1267.		Fusly 1266.	
	C. Rs.	A. P.	C. Rs.	A. P.	C. Rs.	A. P.
Spare trees ready to supply deficiencies for Fuslies.	Total		Total		Total	
	76		76		76	
	114		114		114	
	650		650		650	
Number of trees standing thereon.	Total		Total		Total	
	76		76		76	
	114		114		114	
	650		650		650	
Extent of lands occupied for plantations in.	Total		Total		Total	
	76		76		76	
	114		114		114	
	650		650		650	
ITEMS	Total number of plantations in Fuslies.		Total number of plantations in Fuslies.		Total number of plantations in Fuslies.	
	1		1		1	
	1		1		1	
	1		1		1	
Government Plantations made by Ryots under the new Rules.	Total		Total		Total	
	76		76		76	
	114		114		114	
	650		650		650	

58. The Statement No. 10, in the margin, relating to new plantations exhibits under the head of Private Topes, four topes in excess which have been recently undertaken in the Tencausy Talook. Of the 66 private topes, 50 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, is under charge of the Public Works Department.

59. The annexed Statement No. 11, shows the state of the plantations on sand drifts and on river banks. During

the year under report, new lands have not been taken up for making plantations. Moreover, three tope trees that were promising during the previous Fusly, have withered in the year under review.

STATEMENT No. 11.

Plantations on Taries or Sand Drifts and on River Banks.

1	Portion of land occupied by Sand Drifts which have been planted.		Portion of land occupied by the banks of Rivers.	
	Nunjah.	Poonjah.	Nunjah.	Poonjah.
2	3	4	5	
Acres.	Acres.	Acres.	Acres.	
Up to the end of Fusly 1267.	52	4,287	3	19
In Fusly 1268.	..	..	..	..
Total...	52	4,287	3	19
Tope.	Todbund.	Tope.	Todbund.	
No. of trees.	No. of trees.	No. of trees.	No. of trees.	
Up to the end of Fusly 1267.	232	3,81,707	...	[17,401
Number of plants came up in Fusly 1268 out of seeds sown in the previous years.	..	..	..	..
Total...	232	3,81,707	...	17,401
Deduct number of plants which died in Fusly 1268.	3	..	..	..
Remaining ..	229	3,81,707	...	17,401
<i>Extent of Cultivation at the foot of the Plantations.</i>				
Fusly 1267....	..	..	..	..
Fusly 1268....	..	..	..	..

Cotton.	Extent of Cultivation.	Teerwah.	
		Rs.	A. P.
Indigo.	Extent of Cultivation.	Rs.	A. P.
		Rs.	A. P.
Sugar-cane.	Extent of Cultivation.	Rs.	A. P.
		Rs.	A. P.
Fusly 1267....	Acres.	1,94,850	4 5
Fusly 1268....	Acres.	1,94,899	4 5
Increase....	Acres.	49	0 0
Decrease....	Acres.	..	..

60. 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 both in cultivation and revenue under all the three heads above mentioned, which is to be attributed to the favorable nature of the season.

61. It is reported that there has been an increase in the yield of the Cotton crops, owing to the fall of opportune rains. 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. The price paid by European merchants for the first sort of Cotton ranged from Rupees 78 to 84

per candy, or Rupees 6 to 12 less than that obtaining in the previous year. The price of the second sort was Rupees 75 a candy, or Rupees 5 more than in Fusly 1267.

62. From the Statement in the margin, it will be seen that an increase in the exports of this commodity of candies 3,985, has resulted during the past year. This is chiefly owing to a large quantity of Cotton purchased by the merchants in Fusly 1,267 and retained to the close of that Fusly, having been exported during the year under report. No complaint has been made of adulterations having been practiced in the year under notice.

1	Fusly 1266.	Advance for tiling Shops destroyed by fire.	
		Rs.	A. P.
Amount sanctioned.	5	950	0 0
Amount remitted to the Tadook for disbursement.	3	950	0 0
Amount returned to the Huzoor Treasury as undistributed.	4	..	..
Amount actually disbursed on account of advance.	5	950	0 0
Amount recovered up to the end of Fusly 1267.	6	475	0 0
Amount recovered up to the end of Fusly 1268.	7	475	0 0
Amount recovered up to August of Fusly 1269.	8	..	..
Balance to be recovered.	9	..	..

63. It will be observed from the Statement No. 13 in the margin, that the balance of the amount advanced in Fusly 1266, under the Orders of Government dated 30th April 1857, for rebuilding certain shops which had been destroyed by fire, has been recovered in full in the Fusly under report.

64. The balance on account of arrears of Land and Sundry Sources of Revenue and their respective Sevoy Jummahs, from Fusly 1258 to 1267, remaining unadjusted on the 31st August 1859, and amounting to Rupees 3,616-12-10, as shown in Column 11 of the accompanying Statement No. 13, being composed of the items specified in the following paragraphs, 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 Rupees 29-10-3 belonging to with the exception of Extra Revenue.

Rupees 1,034-0-5,* recommended for remission in paragraph 65 of the Settlement Report for Fusly 1267, dated 30th September 1858. These items are shown in the following paragraph:—

65. Land Revenue Arrears. Balance up to 31st August 1859..... Rs. A. P.
3,449 7 7
Deduct.

Amount of Irrecoverable balance recommended for Remission in paragraph 65 of the Jummahbundy Report for Fusly 1267, dated 30th September 1858... 1,004 6 2
Balance... 2,445 1 5

Particulars of the Balance.

Amount of teerwah on certain lands taken up for cultivation by a Durkastdar and included in the Jummahbundy, in consequence of his having agreed to pay teerwah, whether the lands were cultivated or not, but afterwards the Durkastdar having tendered a fresh Durkast, on the ground that the cultivating season of the Fusly included in his original Durkast had far advanced, and as the reason assigned by him was admissible, the teerwah charged in the accounts is recommended to be remitted.....	363 11 0
Amount being the Eravay Cottoo (or charges incurred in raising water by manual labor), charged on certain lands cultivated in a former Fusly, but objected to on the ground that the lands were cultivated by water raised by manual labor. The result of an enquiry instituted into the matter having showed that the objections raised by the Ryots are well grounded, it is recommended that the teerwah charged in the accounts should be remitted.....	35 3 3
Value of excess in the quantity of grain erroneously added to the 7 years' average Mailwarem of the village of Aurnoogamungalum in Streevygoontum Talook, and which excess has hitherto been remitted under the sanction of Government.....	203 12 0
Certain lands being in dispute between the Ryots of two villages, teerwah was entered in the accounts of both villages, it having been collected in one, that charged in the accounts of the other village should be remitted....	34 9 1
Amount of the difference between the Nunjah teerwah charged on certain airds on the ground that they were included under the head of Nunjah and that Cirkar water was used for their irrigation, and the special tax subsequently ordered to be levied on those lands in consequence of their having been ascertained to have been cultivated by raising water from old wells and to have been included in the Poonjah ayacut.....	36 14 5
Amount of the teerwah on certain lands formerly in dispute between the Government and a certain Zemindar, but now decided on enquiry to belong to the latter.....	29 1 10
Amount of an Enam erroneously included in the Beriz instead of being deducted as usual.....	1 15 7
In the Village of Valacoorchy in the Bremmadasem Talook, the teerwah on certain lands other than those originally intended, was being erroneously deducted from the Jummahbundy on account of certain Urdamanyam. On an examination of the accounts this error having been detected the lands usually deducted from the Jummahbundy were ordered to be carried to the credit of Government, but as the Jummahbundy accounts have been closed before the teerwah on the original Urdamanyam lands could be deducted from the accounts, it is now recommended that the amount of Manyam included in the Jummahbundy should be remitted.....	125 15 4
Amount of teerwah on certain lands and of fish rent due by certain individuals whose impoverished circumstances render them unable to pay.....	727 7 11
Amount, being the difference between teerwah calculated at the rate at which the grain received as Mailwarem on Coopchund's cowle lands while under Aumany, was commuted into money and the amount calculated with reference to the rate at which the grain was subsequently sold, inclusive of the loss occurring from wastage.....	110 2 7

Amount of teerwah charged by Curnom on certain lands proved on enquiry to have been left waste 6 9 7

Amount of "Panjamathy" (estimated value of the produce supposed to have been stolen by the Cavilgars while the crops which suffered from short produce were on the ground, and before they were inspected by the Talook servants) brought to account in Fusly 1265 and ordered to be paid by the Cavilgars. There was no proof that the Cavilgars stole this grain, it should now be remitted and should not, I think, have been entered in the Jummahbundy..... 94 8 3

Amount of teerwah on certain Poroopoo lands enjoyed by Neeranikums in payment for their services. According to the rules of the District, no remission is granted on Poroopoo lands, but it is recommended to be granted in favor of these Neeranikums as they performed their services, and their profits arising from the lands are miserably small, and in the Fuslies 1265 and 1267 for which the amount is due, they positively derived no benefit from their Manyam..... 34 12 8

Amount, being one half of the full teerwah erroneously charged for a second crop raised on one crop lands in the Nangoonary Talook.

The reason for recommending its remission is as follows :—

The Ayacut accounts do not show whether these are one or two crop lands. Full teerwah for two crops was being levied on these lands up to Fusly 1266. In Fusly 1267 the owner of these lands objected to pay full teerwah for two crops on the ground that his are one crop lands. On an examination of the accounts it was proved that the lands referred to are one crop lands, therefore it is recommended that one half of the full teerwah charged on these lands for a second crop in Fusly 1267 be remitted. 34 7 1

Amount, being the difference between the teerwah charged for Fusly 1267 on the wet lands of the Terookoorongoody village, in the Vulliyoor Talook, and that levied on the same lands in Fusly 1268, under the orders of the Board of Revenue conveyed in their Proceedings of 19th April 1859, No. 1389, in which the enhanced rate of the assessment complained of by the Ryots was authorised to be reduced to the level of adjoining similar villages..... 450 0 0

Amount of teerwah on certain lands, the crops raised on which were injured by flood..... 22 0 0

Amount of teerwah on certain lands which suffered from drought but which were included in the Jummahbundy, in consequence of the absence of the withered crops on the ground when the lands were inspected. On the investigation which was completed after the settlement, it having been ascertained that the withered crops had been destroyed by cattle, the teerwah charged on the same should be remitted..... 73 14 1

2,445 1 5

Arrears on account of Extra Revenue.

Amount, being the Moturpha tax due by certain individuals reported to have through poverty migrated to Colombo..... 95 13 9

Amount, being Moturpha tax due by certain persons reported to have died. 7 9 3

Amount, being Moturpha tax due by certain persons who are reported to be impoverished and consequently unable to pay their tax	32 10 5
Amount, being one of the two taxes erroneously imposed on a certain individual liable to Moturpha. One tax having been collected, the other charged twice over should be remitted.....	1 9 7
	137 11 0
Total amount recommended for Remission...	2,582 12 5

66. The information regarding the extent to which coercive process was employed in Fusly 1268, in realising the arrears of Revenue for Fusly 1267, is given in Enclosure A. to the accompanying Statement No. 13, from which it will be seen that personal property of the estimated value of Rupees 163-3-3 was sold by auction to the highest bidders for Rupees 209-8-5, or Rupees 42-8-5 in excess of the amount of the arrears 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, returned to the proper parties. No sales of property in satisfaction of current balance took place in Fusly 1268.

67. In conformity with the requisition contained in paragraph 5 of the 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 Rupees 2,26,789 in the collections on account of arrears of Land Revenue, is owing to the balance outstanding at the commencement of Fusly 1268 having been much smaller than that at the beginning of previous Fusly 1267; whilst the increase of Rupees 3,36,017 in the current collections arose from an augmentation of Revenue, consequent on an increase of cultivation and owing to the collections having been made without difficulty.

69. The decrease in the receipts under the heads of Land Revenue Sevoy Jumrah and Interest Account, amounting to Rupees 823 and 13 respectively, is to be attributed to the causes given in paragraph 48 of this Report.

70. The receipt under the head of "Refunds of Charges" during the year under report having been smaller than that of the previous year, is the cause of the decrease of Rupees 2,911, under that item.

71. The decrease of Rupees 5,082, under the head of Abkarry, is partly owing to the arrears outstanding at the beginning of Fusly 1268 having been less than that which remained to be collected at the commencement of the preceding Fusly, and partly to the want of punctuality in the payment of the current revenue.

72. The arrears on account of Moturpha at the commencement of the Fusly under report were less than those at the beginning of Fusly 1267, and this is the chief cause of the decrease of Rupees 5,997 under that head.

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 56 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 under reference.

74. The increase of Rupees 192 in the collections on account of Extra Revenue, under the head of Salt, is owing to the value of the decrease in the Salt heaps having been collected from the servants and the manufacturers, and to an increase in the amount of fines; whilst the increase of Rupees 1,835 in the similar item under the head of Sea Customs, is to be attributed to the amount of Tonnage Duty and Port Dues collected during the Fusly under review having been greater than those during the previous year.

75. The decrease of Rupees 2,113 in the collections on account of Extra Revenue, under the head of Stamps, was caused by the amount of collections on account of penalties on unstamped papers having been transferred from this head to that of Judicial Receipts agreeably to the instructions of the Accountant General.

76. The net decrease of Rupees 16,908, under the head of Collector's Salary, arose from the salary of the Collector, Mr. Silver, not having been disbursed throughout the year under report.

77. The charges on account of the pay of the Huzzoor and Talook Establishment not having included the pay of the late Head Sheristadar of this District, and now Deputy Collector of Coimbatore for April and May 1859, and short payments to other servants, have been the cause of the decrease of Rupees 176 under this head.

78. The decrease of Rupees 592, under the head of Saderward, has arisen from certain items of charges incurred during the Fusly not having been debited in the accounts in consequence of the non-submission of the bills for the same to the Civil Auditor for audit.

79. The decrease of Rupees 1,316 in the "Extra Revenue Charges not chargeable to any Particular Sources of Revenue" has occurred chiefly in the following items, viz.,

1. Batta to public servants.
2. Cart hire for the conveyance of remittance.
3. Rewards for killing wild beasts.
4. Hire for the conveyance of records with the circuit Cutcherry.

80. The decrease of Rupees 669, under the head of Tent Allowance, is owing to regular and extra tent allowance not having been drawn for a longer period as in the previous year.

81. The decrease of Rupees 172 in the Medical Revenue Charges, is owing to the non-employment of a second Dresser in the Sub-Collector's office throughout the year under report.

82. The decrease of Rupees 149 under the head of Refunds of Revenue Charges, is owing to the disbursements of Fusly 1268 under that head falling short of those of the previous year.

83. The decrease of Rupees 253 under the head of Salt, minor head Huzzoor and District Establishment, is owing to the amount of fines not having been included as usual in the sum entered under this head.

84. The increase of Rupees 367 under the item of Salt Extra Charges, is chiefly ascribable to the expenses incurred in conveying Salt from the pans to the sea ports for exportation to Canara and Travancore.

85. The decrease of Rupees 1,359 in the Salt manufacturer's share, is to be attributed to the amount disbursed under the head of Advance not having been debited in the Treasury accounts in consequence of the non-submission of the bills for the same to the Civil Auditor for audit.

86. For decrease of Rupees 134 in the charges incurred on account of the Huzzoor and Talook Establishment, under the head of Sea Customs, *vide* reasons assigned for the decrease in the similar item under the head of Salt.

87. The increase of Rupees 552, under the head of Drawback, is the payments made under Act VI of 1844, on goods imported into and re-exported from this District.

88. A decrease in the amount of Stamp duty refunded to the parties, is the chief cause of the decrease of Rupees 1,266 under the head of Stamp Charges.

89. In pursuance of the Circular Proceedings of the Board of Revenue, dated 13th August 1859, No. 3162, I have the honor to annex an Abstract Statement showing the number of public servants who have acquired lands during the Fusly under report, the extent so acquired and the mode of acquisition, &c., from which it will be seen that all the lands referred to in the above Statement were acquired with the permission of the Collector.

STATEMENT showing the lands acquired by Public Servants, during the Fyly 1268.

NAMES AND DESIGNATION OF PUBLIC SERVANTS.	Extent of lands acquired.	Assessment.	Mode of acquisition.	REMARKS.
Narayana Pillay, Moozondar of Sharenmadavy...	Sd. C. M. M. 2 20 0 of Nunjah land...	C. Rs. A. P. 123 1 1	Acquired with the permission of the Collector.....	Self-acquired subsequent to employment in the Public Service.
Mootterooluppa Pillay, Moonshee in the Tencausy Talook ...	4 14 1½ of Wet ... 3½ Chains of Dry ... 177 Palmirahs ...	157 7 0 314 9 410 0	...	Do. and patrimonial.
Jeevana Row, Tahsildar of Nelliambalum ...	Sd. C. M. M. 6 16 0½ of Wet land ...	141 9 4	Do.	Self-acquired subsequent to the employment in the Public Service.
Sashagerry Row, Tahsildar of Streerygoontum...	5 19 0½ of do. ...	79 9 0	Do.	Do.
Nullaseven Pillay, Tahsildar of Sharenmadavy	5 Chains of Dry land ...	19 10 0	Do.	Do.
Vycoontanier, Treasury Goonastah ...	Sd. M. M. 1 14 2 of Wet land ... 0½ Chain of Dry land ... 13 Palmirahs ...	56 15 9 0 2 10 0 6 4	Do.	Do.
Moottia Pillay, Huzzoor Moonshee ...	Sd. C. M. M. 0 6 3½ of Wet land ...	57 8 11 8 9 1	Do.	Do.

Sunkeraoomaraswamy Pillay, Stamp Vender of the Tencausy Talook ...	1 11 6½ of do. ... 0½ Chain of Dry land ... 83½ Palmirahs ...	55 15 4 0 15 7 1 8 11 58 7 10	...	Patrimonial property.
Arnachella Moodeliar, Head Siroff of the Punchamal Talook ...	Sd. C. M. M. 1 11 4 of Wet land ...	43 2 8	Do.	Partly self-acquired subsequent to employment in the Public Service and partly patrimonial property.
Cauza Hoossain Sah, Police Royasum of Shenkerninarcovil Talook...	6 10 0½ of do. ...	117 9 0	...	Patrimonial property.
Kristnier, Head Goonastah in the Nelliambalum Talook ...	1 0 0 of do...	10 6 10	Do.	Self-acquired subsequent to employment in the Public Service.
Ramaswamy Pillay, Peshcar of Calcaud ...	2 19 3½ of do. ...	83 12 3	Do.	Do.
Veerabudra Pillay, Nabh Sheristadar ...	3 17 3½ of do...	86 13 4	Do.	Do.
Konary Row, Head Sheristadar ...	3 17 3 of do. ...	114 4 4	Do.	Do.
Moottecoomaraswamy Pillay, Huzzoor Goonastah in the Sub-Collector's office ...	0 12 5½ of do...	8 5 8	Do.	Do.
Paundepernahl Pillay, Huzzoor Magistrate Record-keeper ...	2 15 7½ of do. ...	32 4 11	Do.	Do.

90. With reference to paragraph 18 of Extract from the Proceedings of the Board of Revenue, dated 3rd December 1858, No. 4498, I have the honor to annex a detailed Statement showing the amount of Popichay fees already resumed, the extent and description of rent-free lands assigned to certain pagodas in lieu of them, and also the collections of fees for which no assignments have been made, from which it will be seen that assignments of rent-free lands have been granted to 40 out of 58 pagodas; the delay in executing the Orders of Government in respect to the remaining 18 pagodas is chiefly owing to dislike on the part of the Trustees of the pagodas to accept arable waste lands in lieu of the ready money payments.

91. In my letter of the 29th December last, No. 428, I reported that rent free lands remained to be assigned to 16 pagodas, but the lands ordered to be granted to two pagodas in the Sharenmadavy Talook, have not as yet been made over to the Trustees for the reasons stated by me in my report to the Board on Petition No. 1987 of 1859.

STATEMENT showing the amount of Porpichay fees already resumed, the extent and description of rent-free lands assigned to certain Pagodas in lieu of them, and also the collections of fees for which no assignments have been made.

Taluk.	Total number of Pagodas.	Average amount of Porpichay revenue for 10 years.		Deduct number of Pagodas to which rent-free lands have been assigned.		Extent of rent-free lands assigned to the Pagodas.		Remarks.	
		C. Rs.	A. P.	No. of Pagodas.	Amount of Porpichay Revenue already resumed.	Description of lands.	Extent of lands.	C. Rs.	A. P.
Nellikumbalum.	4	4,219	15 4	3	1,770 2 9	Wet Seed Cottahs...	118 1 0	1,770	2 9
Vedogranum...	2	135 0 5	5	2	135 0 5	Do. Sd. C. ...	9 4 6	135	0 5
Tencany...	4	682	12 2	4	682 12 2	{ Dry Chains. ...	7 3 2	682	12 2
Streevigoontum.	16	2,718	2 3	8	1,112 15 4	Wet Seed Cottahs.	89 2 3	1,112	15 4
Ottapadarum.	2	262	12 3	2	262 12 3	Dry Chains.	128 1 2	262	12 3
Punchamahl.	2	155	13 5	2	155 13 5	Wet Seed Cottahs.	11 18 0	155	13 5
Nangoonary.	5	232	11 1	5	232 11 1	{ Wet do. do. ...	16 5 5	232	11 1
Vulliyoor.	3	217	13 9	3	217 13 9	{ Wet Seed Cottahs.	21 8 3	217	13 9
Sharanadavy.	14	1,122	4 8	11	720 5 0	{ Dry Chains.	1 2 2	720	5 0
Bremnadase.	2	166	11 3	1	18 5 0	Wet Seed Cottahs.	0 12 6	18	5 0
Streevillypoottoor.	3	140	14 2	3	140 14 2	Do. ...	13 10 5	140	14 2
Shenkarumareovill.	1	634	11 5	1	634 11 5	Do. ...	74 11 2	634	11 5
	58	10,749	10 2	40	6,144 4 9	{ Wet Seed Cottahs.	488 5 7	6,144	4 9
						{ Dry Chains.	163 3 4		

The demand for Fusly 1238 on account of Porpichay fees, under the head of 18 Pagodas to which no assignments of rent-free lands have been made, amounts to ... Rupees... 11,199 6 9

92. I beg to forward herewith the Report of the Sub-Collector on the four Talooks comprising the Sub-division.

93. Mr. Ames, the Acting Head Assistant, gave me satisfactory assistance during the short time he held that post, and that of Acting Sub-Collector Mr. Roberts also acted as Sub-Collector for three months with much benefit to that Division of the District.

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IN CON. 11TH AUGUST 1860, No. 4,963.
 From E. B. THOMAS, Esq., Collector of COIMBATORE,
 dated Coimbatore, 30th September 1859, No. 159.

I have the honor to forward the Statements connected with the Revenue Settlement of this District for Fusly 1268.

2. The Jamabundy of six Talooks were conducted under the orders of Messrs. Cherry, Walhouse and Sullivan, that of the remaining five* having been commenced and completed since my resuming charge of the District on my return in May last.

3. The following Statement shows the names of places where the settlement and distribution of Puttahs took place. In some few Talooks Puttahs were given both in the Cusbah and in one or more subordinate stations, for convenience to the Ryots and to prevent the assemblage of a large crowd of people.

Names of Officers.	Names of Talooks settled.	Where Puttahs given.	Remarks.
E. B. Thomas, Esq., Collector. ...	Coimbatore. ... Pollachy. ... Polladom. ... Neilgherries. ...	Coimbatore. Pollachy. Polladom.* Ootacamund and Coonoor.	Distributed individually.
H. E. Sullivan, Esq., Acting Sub-Collector in Charge.....	Sattimungalum....	Sattimungalum.	
J. A. C. Boswell, Esq., Acting Head Assistant Collector. ...	Andioor. ... Errode. ... Danaickencotah. ...	Bhowany Coodul. Parea aggraharum. Matopolliem. [drum.	
O. B. Irvine, Esq., Assistant Collector. ...	Colligal. ... Parindoray.... Cheyoor. ...	Colligal and Sevasamco- Parindoray and Chinga- Avenashy. [pully.	
M. J. Walhouse, Esq., Sub-Collector. ...	Kongiem. ... Caroor. ...	Kongiem. Purnutty.	
C. A. Roberts, Esq., Sub-Collector. ...	Dharapooram. ... Chuckragherry....	Dharapooram. Oodoomulcotah.	

4. The revenue of the present year from land amounts to Rupees 24,95,834, or Rupees 2,55,353, plus the amount of the preceding Fusly; but this does not represent the actual increase upon cultivation, which, inclusive of the ready money collections, is only Rupees 46,543,* the large increase observable having been realized from the adjustment in the accounts of the value of Teak supplied to the Bombay Dock-yard during the last few years; the aggregate increase bears a proportion of 11-6-4 per cent., and the particulars thereof are exhibited in the Memorandum below compared with the result of 1267.

ITEMS.	Fusly 1267.	Fusly 1268.	Increase.
Ryotwar ...	21,97,859	22,41,402	46,543
Shotriem Jodee, &c. ...	951	951	...
Quit Rent ...	4,443	4,581	138
Sale proceeds of Teakwood, &c. ...	9,208	2,17,880	2,08,672
Total...	22,12,461	24,67,814	2,55,353
Poligar's Peishcush, ...	28,020	28,020	...
Total...	22,40,481	24,95,834	2,55,353

5. The Demand as settled for the Fusly under review, is less by Rupees 71,713 than the amount of Fusly 1258, which was the highest revenue on record since the acquisition of the country by the British Government. Reductions have since been made in the Assessments of various descriptions of land, especially dry Gardens once watered by wells—several other remissions allowed to a considerable amount, in giving relief to the agricultural classes generally—

Fuslies.	Revenue.
1258	23,49,668
1259	23,40,092
1260	23,48,861
1261	23,20,684
1262	23,42,102
1263	23,33,602
1264	22,29,627
1265	21,95,200
1266	22,24,169
1267	22,31,378
Total...	2,29,15,278
Average per Annum...	22,91,538
Revenue of 1263....	22,77,854
Decrease	13,574

these remissions would have affected the revenue to a still larger extent but for the increase annually obtained since these wise reductions, giving confidence to the Ryot and stimulating him to outlay and effort in other directions; and had it not been for the last five succeeding *bad* years this deficiency would have been more than repaid, by the extended occupation of land; the decrease of 71,714, large as it may appear to be, is reduced to 13,574, if the rental of 1268 is compared with the average revenue of the past 10 years as indicated in the margin. In this calculation, the sale proceeds of Teak and Sandalwood are necessarily omitted as it is an adventitious item, not legitimately falling within the scope of the Ryotwar Settlement. I have no doubt whatever that with a few good years of rain, the *whole* of this deficiency would be more than made good.

6. The Rent Roll, Ayacut and other Returns, descriptive of the Statistics of the District, being quinquennial ones, they will be due in 1271; the latest returns having been furnished for 1266, and no explanation therefore seems called for at present on this point.

7. The number of Villages has been the same as in 1267, viz., 1,593 in the aggregate, but some slight fluctuation has taken place in the detail; an inconsiderable Village in Colligal, which paid an annual revenue of 5 Annas and 10 Pice, has been entirely deserted, whilst another in Danaickencotah Talook was reclaimed—the revenue of this at present, amounts to Rupees 45-2-8, which will rise eventually; two hamlets have sprung up in Danaickencotah* and Errode,† but being dependent upon some principal Villages, they have no distinct cultivation or revenue the aggregate number of hamlets thus amounts to 4,988, and exceeds that of the previous year by two.

8. I take this opportunity of submitting for the information of the Board that the five Villages indicated in the margin,* which formed a portion of the Danaickencotah Talook, were annexed to the Neilgherries by order of Mr. Cherry, late Acting Collector; the revenue of these Villages amounted in Fusly 1267 to Rupees 28. It has now risen to Rupees 108, the necessity of this transfer was clear; they are situated at the base of the Kotagerry Ghaut, and more immediately connected with the Neilgherries than Danaickencotah. They are inhabited by a hill tribe, and afford more easy access to the officials of the former than those of the latter Talook. Hence, and in order to place all the Villages at the base of the Ghaut under one jurisdiction, the Acting Collector appears to have considered the arrangement desirable, in which I fully concur.

9. The subjoined table exhibits the revenue for 1268 of these Villages compared with the revenue of 1267, in which they were under the authority of the Tahsildar of Danaickencotah.

Names of Villages.		Revenue of Fusly 1267.	Revenue of Fusly 1268.	Increase.
		Rs.	Rs.	Rs.
1	Vellery Combay	4	71	67
2	Seerul Combay	9	18	9
3	Coonjapanay	8	12	4
4	Aroovady Combay	5	5	0
5	Vaugapanay	2	2	0
Total...		28	108	80

10. The aggregate number of Puttahs for the current Fusly amounts to 2,45,807, or 10,185 above the number 1267; of these 1,96,677 are old ones, which were not renewed in consequence of no change in the holdings, and the number distributed was only 49,130, or 19 per cent. upon the whole. A large portion of this appertain to lands recently taken up for cultivation, those consequent upon the change in the extent of Farms having been comparatively small. Effort has long been made in this District to carry out the wishes of Government regarding the permanency of Puttahs, and I have little doubt that this proportion of 19 per cent. will still be reduced eventually.

11. Two hundred and forty new wells were excavated and 696 reclaimed this year, these would have been far greater in number, but for the high price of grain, and the difficulty of procuring labour; almost all the workmen obtainable having full employment in the Railway Department, where they are better paid than if they were engaged in the private works of the Ryots. The want of powder for blasting rock in wells (the manufacture of which in any large quantity has been prohibited), has proved also a drawback to the wells.

12. The season in the year under consideration was less unfavorable than in the previous Fusly. It commenced favorably, and there were ordinary falls of rain in April and May 1858, but the drought in the subsequent months was seriously felt, partial showers fell in September, but the rains in October and November were heavy and universal. Had it not been for this timely fall, the District would have greatly suffered; the cultivation of every description of land, Punjab, Nunjah, or Garden, increased, and the produce generally was of an average nature, though it was deficient in some few places. The high prices, however, which prevailed during the year, counteracted the diminution in the quantity of produce, and enabled the Ryots to pay their revenue without difficulty, whilst the well owners and the Ryots holding lands under the irrigation of river channels, greatly profited thereby. The non-agricultural portion of the people were the sufferers, who had to pay exorbitantly for every article required for consumption. These high prices, too often beyond the means of the poorer classes, would have naturally led to the perpetration of crimes and misdemeanors, but for the operations of the Railway Department, which proved an effectual help by employing a great number on liberal wages.

13. The freshes in the rivers Cavery, Bowany, Amravaty, Nayel, &c., were abundant, but they were too late to be of much use. Some of the crops under the Amravaty were destroyed thereby, but the damages were far less than had been sustained from the Cavery in the neighbouring District of Trichinopoly; a portion of the land was washed away in some places however, and some lands were rendered unfit for cultivation from the deposit of sand and mud;

the tanks, more or less, received a full supply of water, but it was likewise later than usual; hence some of the wet lands under them were cultivated with dry grain, whilst others remained waste.

14. The subjoined Memorandum shows the prices which governed the grain market throughout the Fusly, compared with the commutation rates and the prices of 1267:—

ITEMS.	DESCRIPTION OF GRAIN.	Commutation rate per Garce.	Prices in 1268 per Garce.	Increase.	Per Centage.	Prices in 1267.	Increase.	Decrease.	Per Centage.
Nunjah..	Paddy....	1st Sort ...	314 11 3	...	...	...	...	...	...
		2nd Sort ...	191 5 5	...	...	...	...	...	...
		Average....	203 0 4	114 2 8	128 7 10	190 6 4	12 10 0	...	6 10 1
		Cholum....	216 8 2	171 11 10	229 10 10	253 1 0	...	6 8 9	2 9 5
		Cumboo....	190 10 8	115 14 2	154 15 8	200 8 6	...	9 13 10	4 14 8
Punjab..	Dry Grain..	Horse-grain	349 8 3	174 11 10	233 10 11	235 7 8	14 0 7	...	5 15 5
		Raghee....	199 10 6	124 14 1	167 0 1	210 3 2	...	10 8 8	5 0 3
		Varagoo....	171 4 11	96 8 6	129 1 6	193 11 2	...	22 6 3	11 8 11

15. The price of Cotton (wool) rose from 68 to 80, or something more than 17 per cent., produced by increased demand—the out-turn was of an average nature in quality as well as quantity.

16. The District was not free from disease; fever prevailed to some extent, but it was not of a dangerous type. Cholera made its appearance in Sattimungalum, Coimbatore, Errode and other Talooks, it was virulent, and caused loss of life to some extent; the number of persons, who died, amounting to about 4,400. The cattle likewise suffered heavily from murrain, and no less than 27,900 head were lost, this has so greatly raised the price of cattle that a working bullock cannot now be had except at double the price it was sold for some three or four years previously, thus increasing the cost of agricultural labour to a considerable amount.

17. The net increase in the extended cultivation of Dry, Garden and Wet lands as shown in Statement No. 3 and its enclosures, is given in the subjoined Memorandum compared with the result of 1267.

ITEMS.	Fusly 1267.			Fusly 1268.			Increase.		
	Acres.	Assessment.	Settlement.	Acres.	Assessment.	Settlement.	Acres.	Assessment.	Settlement.
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Dry.....	1,390,703	12,86,764	11,07,326	1,412,460	13,18,201	11,41,427	31,757	31,437	34,101
Garden.....	155,567	5,79,696	4,55,800	156,307	5,82,412	4,59,280	740	2,716	3,480
Nunjah or wet	75,542	6,75,630	5,17,613	79,054	6,99,784	5,33,267	3,512	24,154	15,654
Total....	16,11,812	25,42,090	20,80,739	16,47,821	26,00,397	21,33,974	36,009	58,307	53,235
Deduct $\frac{1}{4}$ th and $\frac{1}{4}$ th remission... ..	.....	551	551	.....	546	546	Decrease.	5	5
Remainder...	.....	25,41,539	20,80,188	.....	25,99,351	21,33,428	.....	58,312	53,240
Ready money Collections.....	.....	1,17,671	.....	.....	1,10,974	Deduct Decrease.	.....	6,637	.....
Total....	.....	21,97,859	.....	.....	22,44,402	Net Increase.....	.....	46,543	.....

18. The annexed Memorandum shows the Gross Increase and Decrease under each of the above items in 1268.

	ITEMS.	Gross Increase.	Gross Decrease.	Net Difference.
		Rs.	Rs.	Rs.
Dry.	1. Land kept fallow, or cultivated from waste, ...	61,416	49,596	...
	2. Do. included in, or cultivated from Porumboko,	1,028	270	...
	3. Enam resumed, ...	14	...	...
	4. Charge or remission for difference of measurement, ...	706	172	...
	5. Remission for failure of produce, ...	665	20	...
	6. Teerwa Jasty or Teerwa Cummee, ...	29,322	9,022	Increase.
	Total....	93,181	59,050	34,101
Garden.	1. Land kept fallow, or cultivated from waste, ...	6,263	4,677	...
	2. Do. included in, or cultivated from Porumboko,	167	205	...
	3. Do. cultivated, being extra quantity of Enam resumed, ...	32	...	...
	4. Charge or remission for difference of measurement, ...	4	27	...
	5. Remission for failure of produce, ...	19	...	...
	6. Teerwa Jasty or Teerwa Cummee, ...	2,754	849	...
	Total....	9,239	5,759	3,480
Wet.	1. Land kept fallow, or cultivated from waste, ...	12,935	427	...
	2. Do. included in, or cultivated from Porumboko,	1,001	86	...
	3. Do. cultivated, being extra quantity of Enam resumed, ...	51	...	...
	4. Charge or remission for difference of measurement, ...	116	44	...
	5. Remission for failure of produce, ...	9,441	5,307	...
	6. Teerwa Jasty or Teerwa Cummee, ...	14,048	4,159	...
	7. Do. for land ploughed but not sown, ...	1,114	13,079	...
	Total....	38,756	23,102	15,654
	Total of three items, ...	1,41,176	87,911	53,235
	$\frac{1}{4}$ th and $\frac{1}{4}$ th Remission, ...	5	...	5
	Remainder, ...	1,41,181	87,941	53,240
	1. Tax on Fruit Trees and Palmyras, ...	32	133	Decrease. 101
	2. Quit Rent on Enams, ...	...	5	5
	3. Tax on Cattle, ...	...	4,555	4,555
	4. Paravapillovary, &c. ...	...	2,036	2,036
	Grand Total, ...	1,41,213	91,670	46,543

19. The Gross Decrease, No. 1, has been occasioned from the relinquishment of lands on the part of Ryots from inability to cultivate; the quantity which was appropriated to pasture has been charged at one-fourth of the fixed Assessment as usual, leaving the rest available to those wishing to occupy them; a portion of this extent also comprises the holdings of those who died or have deserted their villages.

20. Item No. 2 consists of Revenue on lands rendered unfit for cultivation from being cut up by streams and other causes, and also on lands appropriated to the site of Villages, the stand of Cattle, &c. &c.

21. The increase in the two* preceding items hardly require remark, having been produced from the occupancy of waste and Porumboko.

* Nos. 1 and 2.

22. No. 3 is an Enam and is composed of several sundry items. Rupees 14 form the Settlement on Enam originally alienated for the formation of a flower garden, which has now been resumed from the absence of the Enamdar or his heirs; the land has been surreptitiously enjoyed by the villagers for some time, and has therefore been assessed to the revenue. A large portion of Rupees 32-3-1, under the head of Garden, is the demand upon the Enam granted in lieu of the emoluments of Village Officers. It was formerly unirrigated dry land, but having since been converted into Garden cultivation by the use of water raised from Government channels, it became necessary to charge it with additional Assessment, and in doing this, the correct extent required to make up the amount of pay with reference to this enhanced demand was retained as Enam, and the rest carried to the account of Government in accordance with the established practice of this District. Paragraph 7 of the notes on the Ryotwar Rules directs that "it should hereafter be an invariable rule that these items should be represented as Enam Teerwa Jasty and Enam Fusul Jasty, under the head of Ready Money Collections," and this rule has been duly attended to as regarded the Enam temporarily improved, as it is likely that it would sooner or later revert to its original condition; but with reference to those which have undergone permanent improvement and conversion, it appears to me that the established usage of the District is better than the new rule. Should the Board, however, entertain a different opinion, their orders will be carried out; the entry of 51 Rupees under the head of Nunjah* has occurred under precisely the same circumstances, and requires no further elucidation.

* Wet.

23. No. 4 is an usual item; the revenue obtained on the quantity of land discovered upon remeasurement to be more than the extent entered in the Survey Register, exceeds that given up on account of short measurement, that is, on the extent found to be short of the Survey Standard—vide margin. A portion of this, however, comprises the land reclaimed from jungle.

24. No. 5. The remission for failure of produce in dry land in the small sum of 20 Rupees was unavoidable; the lands were actually cultivated, and when the plants were a few inches above the ground, they appeared certain to prove a failure. The holders of the land were very poor, and unable to pay up the amount, and consequently left their homes and cultivation, which latter was subsequently destroyed by cattle and yielded no sort of return; the retention of this amount in accounts was useless (as its recovery was hopeless), and was therefore remitted. The remission under this head in Nunjah is usual and necessary, and was caused by absolute want of water in tanks and channels, especially in the Talooks of Coimbatore, Caroor and Pulladom; the gross increase under this head in Dry, Garden and Wet, has been produced from lands which received remission last year, having been cultivated and charged with full rent in the present Fusly.

25. "Teerwa Cummee" and "Teerwa Jasty" occur annually; Dry and Garden when temporarily converted into Wet, and "Ain Grass" or pasture lands when cultivated, as well as two crop rent wet lands, paying one crop rent, when cultivated with two crops, are charged with their appropriate demand, and the difference between this, and the former payment is credited to "Fusul Jasty" or "Teerwa Jasty" as the case may be. In like manner when they revert to their original condition and pay a reduced revenue, the difference between the appropriate rate and the reduced charge is written off as "Fusul Cummee," or "Teerwa Cummee;" the one is far greater than the other in this year as will be seen in the margin.

	Increase. Teerwa Jasty, &c.	Decrease. Teerwa Cummee, &c.
Dry, ...	29,322	9,022
Garden, ...	2,754	849
Wet, ...	14,048	4,159
	<u>46,124</u>	<u>14,030</u>

26. No. 7.* Remission on wet land ploughed but not sown is Rupees 13,079, caused from real want of water.

27. The small sum of 5 Rupees shown as an increase under the head Remissions of 1/4th and 1/2th, has been obtained from the discontinuance of this indulgence in one instance in which the lands were sublet by the proprietor instead of being cultivated by himself, this being the condition upon which it was to be enjoyed; this remission amounted to as much as 2,540 Rupees in 1260. Careful inquiries have been annually made, and the indulgence was withheld in all cases in which it was abused; the present remission does not exceed 546 Rupees, which, I trust, will disappear in the course of a few years.

28. The decrease of 101 Rupees in the taxation of Fruit Trees and Palmyras has been occasioned by some of the trees having become unproductive, and from the circumstance of the land, on which they were grown, having been taken up for cultivation, and paid for as such.

29. The deficiency of Quit Rent on Enams is small, viz., 5 Rupees; it has taken place in three cases—in two, from sheer inability on the part of Enamdar to pay the amount for land, which was lying waste for years past without any prospect of cultivation, however remote; in the 3rd, a portion of the Enam has been taken up for Railway purposes, and the owner looked rather to a proportionate reduction of Quit Rent than to the alienation of other land in lieu.

30. The decrease of tax on Cattle, Rupees 4,555, is not a real one, it has been transferred from land Revenue to Moturpha, under instructions conveyed in the Board's Circular No. 2,645, dated the 16th July 1858.

31. There is a decrease of Rupees 2,036 in Paravapilloovary lands, arising chiefly from their having been cultivated and charged with full rent.

32. The following Memorandum exhibits every description of remission as extracted from Statement No. 4, with an increase of Rupees 5,430 above that of 1267.

ITEMS.	Fusly 1267.	Fusly 1268.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Cowle Remission. { Dry.....	47,609	49,772	1,963	...
{ Garden.....	453	477	24	...
{ Wet.....	5,222	5,798	576	...
	53,484	56,047	2,563	...
Grass do..... { Dry.....	84,739	80,650	...	4,089
{ Garden.....	1,657	1,554	...	103
	86,396	82,204	...	4,192
Remission.—Gardens on which 1/3rd of Assessment was reduced, now cultivated as Punjah and paid for accordingly, to pay full rent eventually.....	23,384	21,981	...	1,403
" Gardens, the Assessment reduced to 1st Class Punjah rate, but paying ordinary Punjah Assessment under similar circumstances.....	11,566	11,018	...	548
" Nunjah cultivated with Punjah and Garden produce and paid for as such.....	29,238	28,666	...	572
" For failure of produce.....	12,716	5,327	...	7,389
" On lands ploughed but not sown and waste.....	1,884	13,079	11,195	...
" On two crop lands cultivated with one crop.....	36,021	37,762	1,741	...
Reduction of Assessment.....	2,07,125	2,11,195	4,070	...
Remission of 1/4th and 1/2th to Bramins, &c.....	551	546	...	5
Total.....	3,22,515	3,29,574	16,996	9,037
Grand Total.....	4,62,335	4,67,825	19,539	14,129
		Deduct Decrease ..	14,129	
		Net Increase ..	5,430	

33. The increase in Cowle Remissions is a satisfactory result, as indicative of the progress of cultivation; the jungles in and about Anamalli have disappeared to a great extent, and fine Cholum and Rice Crops have taken their place; the Andioor Danaickenicottah, Colligal and Hasanoor jungles still remain. Unfortunately they are *unhealthy*, which is a serious drawback to the extension of cultivation in these localities.

34. The decrease in Grass Remissions is a desirable one, so also the deficiency in the other items.

35. The increase in remissions for Nunjah waste and for lands ploughed but not sown, is rather owing to the mode in which the present accounts were prepared, than to any real cause; in last year, a large portion of uncultivated land was strack off the accounts altogether, whereas it was retained in them this year in accordance with the orders of the Board conveyed in paragraph 18 of Extract from their Proceedings, dated 16th July 1858, No. 2,645.

36. Remission of two crop rent is an usual one and rises or falls according as the land is cultivated with one or two crops; the formation of topes* would avoid this annual fluctuation, but the existing terms of the Cowle-namah do not appear to be sufficiently liberal to attain this object.

37. The small decrease of 5 Rupees in the remission of $\frac{1}{4}$ th and $\frac{1}{8}$ th has already been explained.

38. I would earnestly request the attention of the Board to the amount of reduction of Assessment, which fictitiously swells the remissions and unnecessarily complicates the account. I see no real advantage in its retention, and would therefore recommend that it be expunged from the accounts—this subject was brought to the notice of the Board several years ago.

39. I think it requisite to submit for the information of the Board, that the Enam allotted for the pay of the "Neerani Tundulcar"* of Coorchy Village in the Coimbatore Talook, was taken up in part for Railway purposes; the entire Enam amounted to $2\frac{1}{2}$ Cawnies, bearing a nominal Assessment of Rupees 20-14-11, of this $1\frac{1}{2}$ th, assessed at 12-1-10, was appropriated to the formation of the Railway; it became necessary therefore to give him other land in lieu, which cannot be done without the sanction of the Board or Government; in the mean time, as it appeared unfair

to leave him unremunerated for his services, a piece* of dry land cultivated by him this year was allowed to be held rent free, pending the confirmation of this arrangement by the Board, which I request may now be ratified. In the event of the Board deeming a special reference on this subject necessary, I shall be prepared to submit one accordingly.

40. No new product has been introduced into the District. Indigo is still unknown, the small quantity manufactured from a common jungle leaf is of the coarsest kind. Sugar-cane cultivation has not much increased above that of last year. The increase in the culture of Cotton amounts to about 18,048 Acres in the present year. Coffee has much increased on the Neilgherries and is still advancing, it is exported in large quantities to the Western Coast, from whence it is shipped to England. The following Memorandum exhibits the extent of cultivation, of each of these products in 1268:—

PRODUCTS.	FUSLY 1267.		FUSLY 1268.		INCREASE.		DECREASE.	
	Number of Acres.	Assessment.	Number of Acres.	Assessment.	Number of Acres.	Assessment.	Number of Acres.	Assessment.
Sugar-cane.....	1,190	Rs. 8,766	1,344	Rs. 8,590	154	...	...	176
Cotton.....	113,663	1,29,124	131,711	1,49,770	18,048	20,646	...	...
Coffee.....	4,062	2,907	4,064	2,867	2	...	...	40

41. The total demand of Land Revenue for Fusly 1268, amounts to Rupees 24,95,834, as shown in the Memorandum in paragraph 4 of this Report, of this Rupees 24,16,903 were collected within the Fusly, leaving a balance of 78,931 Rupees, which has been reduced by subsequent collections to Rupees 13,281-0-0, for the realization of which the requisite measures have been adopted; this large balance would not have remained uncollected at the close of the Fusly, but for the delay in the completion of the Settlement consequent on the change of Officers.

42. The collections of the several sources of Land Revenue are as follow:—

ITEMS.	Demand for 1268.	COLLECTIONS.			Balance to be recovered.
		Within the year.	Subsequently.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Ryotwar and Quit Rent...	22,48,983	21,71,637	64,107	22,35,744	13,239
Shotriem Jodes, &c...	951	901	47	951	...
Sale proceeds of Teakwood, &c...	2,17,830	2,17,838	...	2,17,838	42
Total...	24,67,814	23,90,379	64,154	24,54,533	13,281
Poligars' Peishcush...	28,020	26,524	1,496	28,020	...
Grand Total...	24,95,834	24,16,903	65,650	24,82,553	13,281

43. The Settlement of the Sundry Sources of Revenue now remain to be explained. The total demand thereof amounts to Rupees 2,16,392, which is more by Rupees 4,146 than the Revenue of the preceding Fusly—vide below:—

ITEMS.	Demand for Fusly 1267.	Demand for Fusly 1268.	COMPARISON.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Abkarry...	1,26,916	1,23,930	...	3,016
Moturpha...	50,705	55,567	4,862	...
Stamps...	27,344	30,636	3,292	...
Extra Revenue...	7,016	5,976	...	1,040
Interest Account...	235	233	48	...
Total.....	2,12,216	2,16,392	8,202	4,056
Deduct Decrease...			4,056	
Net Increase...			4,146	

44. The decrease in the Abkarry Farms has been caused by the resale of the Farms of Pulladom and Caroor, the Renter having been unable to pay up the kists; the indifferent character of the season, and the high price of grain reduced the sale of liquor, and inflicted a serious loss upon the Renters.

45. The increase in Moturpha is a nominal one, produced by a difference in the mode of exhibiting it in the accounts as pointed out in paragraph 30.

46. The rise of Stamp Revenue is to be ascribed to increased litigation in the Courts of the District, which amongst the agricultural population is generally greater when high prices prevail.

47. The decrease in Extra Revenue is owing to a diminution in the amount of Revenue fines levied this year, and in the penalties recovered in Courts.

48. The revenue forming the item of "Interest Account" is attributable chiefly to the interest levied on the unadjusted portion of the advances made for the purchase of Tobacco during the Monopoly.

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[illegible]

51. In like manner the collections of the year under consideration are given in the marginal Abstract compared with those of the past Fusly, and inclusive of arrears—these exceed the amount of last year by Rupees 1,44,237, and it will be satisfactory to the Board to learn that in no instance was recourse had to coercive or extreme measures to realize this object, which I have no doubt chiefly results from the freedom of cultivation that has been allowed in this District for some years past, and to the concessions allowed by Government; and I feel confident that with the further remission of the 10 and 12 per cent. upon old Gardens proposed by me, and a few other items of nearly the same character, even the few difficulties that now present themselves in the way of the recovery of revenue would be avoided, and the necessity of the occasional remission of arrears would greatly, if not entirely, cease, and pave the way for a permanent and fixed Settlement.

55. The arrears at the close of the Fusly 1267 amounted to Rupees 1,13,937, out of this Rupees 1,05,404 were collected within this year and Rupees 168 subsequently. Rupees 3,045 were also remitted under the sanction of Government, dates as per margin,* making in all Rupees 1,03,617, and leaving a

*11th March 1856.
19th February 1857.
31st May 1858.
6th September 1858.

ITEMS.	Fusly 1267. Demand.	Fusly 1268. Demand.	COMPARISON.	
			Increase.	Decrease.
Land Revenue	Rs.	Rs.	Rs.	Rs.
Abkarry	22,40,481	24,05,834	2,55,353	...
Moturpha	1,26,946	1,23,930	...	3,016
Stamps	50,705	55,567	4,862	...
Extra Revenue	27,344	30,636	3,292	...
Interest Account	7,016	5,976	...	1,040
	235	283	48	...
Total Sundry Sources...	2,12,246	2,16,392	8,202	4,056
Grand Total ..	24,52,727	27,12,226	2,63,555	4,056
		Deduct Decrease...	4,056	
		Net Increase...	2,59,499	

being hopeless, I request the Board of Revenue will be good enough to obtain the sanction of Government for the same an explanatory Memorandum thereof is subjoined.

ITEMS.	Fuslies.	Due by deceased Ryots.		Due by Ryots who deserted their Village.		Due by Ryots in reduced circumstances.		Total.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue.....	1252.....	...	...	...	...	0	0 11	0	0 11
	1258.....	...	...	...	...	4	5 3	4	5 3
	1261.....	3	3 11	6	11 7	67	4 5	77	3 11
	1263.....	7	5 5	9	1 9	23	13 3	40	4 5
	1264.....	12	6 10	5	14 0	4	7 1	22	11 11
	1266.....	47	14 3	45	1 3	52	7 8	145	7 2
	1267.....	4	11 9	9	2 6	33	11 9	47	10 0
	Total...	75	10 2	75	13 1	186	8 4	338	1 7
Moturpha.....	1263.....	...	...	...	...	33	7 6	33	7 6
	1264.....	7	0 4	3	8 10	59	15 4	70	8 6
	1266.....	2	4 3	2	11 9	...	...	5	0 0
	1267.....	...	...	3	4 11	...	...	3	4 11
	Total...	9	4 7	9	9 6	93	6 10	112	4 11
	Grand Total...	84	14 9	85	8 7	279	15 2	450	6 6

56. The gross collections within the year from all sources, inclusive of the refunds of charges, amount to Rupees 27,33,672, and the charges to Rupees 2,28,116, which bears a proportion of 8 per cent., being just the same as in last year. These charges, however, are exclusive of the Marahmut expenditure, which is not included in the calculation.

57. The Abstract below shows the nature of the charges above enumerated compared with those of the past year.

ITEMS.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
Salary of Collectors, &c....	53,493	59,321	5,828	...
Huzoor and District Establishment ...	1,37,237	1,43,685	6,448	...
Saderward ...	4,395	4,093	...	302
Extra Revenue Charges ...	7,837	10,163	2,326	...
Tent allowance... ..	4,448	5,322	874	...
Medical Revenue Charges ...	565	337	...	228
Refunds of Revenue ...	...	109	109	...
Stamp Charges including refunds of Stamp Duty ...	4,278	5,036	808	...
	2,12,253	2,28,116	16,392	530
	Deduct Decrease...		530	
	Net Increase...		15,863	

58. The increase in the salary of Collectors, &c., Rupees 5,828, arises from there having been two Assistant Collectors in this year, whereas there was only a single Assistant in 1267.

59. The excess in the expenditure for Huzoor and District Establishment, Rupees 6,448, has been produced by the amalgamation of the establishment employed in the Anamalli Forest Department with the Land Revenue charges in 1268, whilst it formed a separate item of disbursement in 1267.

60. The decrease of 302 in Saderward has been caused by the Contingent Bills for April and May 1859 not having been passed and returned by the Civil Auditor in time to admit of the amount being debited in the accounts before the close of the Fusly.

61. The increase of Rupees 874 in Tent allowance is attributable to the cause explained in paragraph 58, and to the Collector or his subordinates having been out in the District for a longer period than in 1267.

62. The diminution in Medical Revenue Charges, viz., 228 Rupees, is to be ascribed to the non-appointment of a 2nd Dresser for the Sub-Collector's office during a greater portion of the Fusly.

63. Refunds of Revenue, Rupees 109, comprise the amount of fines levied from the Todas of the Neilgherries, for slaughtering cattle in a barbarous way, in defiance of orders and their own promise, during the performance of funeral obsequies; which has been refunded to them under orders from Government.

64. The Stamp Charges which show an increase of 808, do not seem to require comment. They depend upon the amount of sale, and are more or less according as the sales advance or fall.

65. The Extra Revenue Charges consist of the several items inserted below.

ITEMS.	Fusly 1267.	Fusly 1268.	COMPARISON.	
			Increase.	Decrease.
	Rs.	Rs.		
1. Establishment kept up for felling Sandalwood.....	654	660	6	...
2. Reward for killing Tigers and wild Elephants, &c.....	1,240	1,822	582	...
3. Woollen Cloth purchased for Jackets for Peons proceeding to the Neilgherries.....	447	...	...	447
4. Paper furnished to Carnums for Village Accounts.....	...	2,672	2,672	...
5. Sibbendy employed for the conveyance of District Tappaul.....	...	505	505	...
6. Travelling allowance to Officers in the Forest Department of Anamalli....	...	520	520	...
7. Feeding charges of Elephants.....	1,640	1,205	...	435
8. Miscellaneous too minute to be detailed.....	3,856	2,779	...	1,077
Total...	7,837	10,163	4,285	1,959
	Deduct Decrease...		1,959	
	Net Increase...		2,326	

66. The variation in the item No. 1 is too small to require notice.

67. The ravages of tigers have been greater this year than usual, which will account for the increased payment of reward for their destruction.

68. Woollen cloth was not purchased in the current Fusly, which would explain the cause of the decrease.

69. The value of paper furnished to Carnums for the preparation of Village Accounts in 1266, was disbursed this year. Similar expenditure was not incurred in 1267; hence the increase.

70. Item No. 5 is a new one, separate establishment having been recently kept up for the conveyance of District Dawk.

71. The nature of the charge No. 6 itself will explain the cause thereof, and therefore needs no further remark.

72. The death of two of the Government Elephants when temporarily lent to the Forest Department at Anamalli, has reduced the amount of feeding charges.

73. The Miscellaneous Charges consist of several petty items, the main cause of the deficiency is the limited number of Cash remittances from the Talooks to the Huzoor Treasury, and the consequent reduction of carriage hire, as well as the comparatively short period during which the public servants have been on circuit over the District, which, as a matter of course, affected the amount of their travelling batta.

74. The report of the Sub-Collector on the Settlement of the four Talooks under his charge, is submitted; my present Assistants, Mr. Carr and Mr. Irvine, afford me all the assistance in their power.

75. On nine years' experience in the District, I think I may safely and with satisfaction remark that it is in a sound and progressive condition. The value of land has risen steadily (especially *well* land); the Balances are small; Collections made easily; *no sales** of land, or

* Except 3 for small sums (in my absence) by the Head Assistant, which were unnecessary and unadvisable. See my letter of 8th September 1859, No. 169.

property, to realize Government dues, for the last five years; holdings now perfectly free; yearly puttalis reduced by 80 per cent.; the remaining 20 per cent. of new ones issued, being those where changes of land were desired by the Ryot. The District has stood four consecutive bad years of scanty rain (till the present) with the rental undiminished; 4,025 new wells have been dug in the last four years; waste, of any value, is gradually coming under the plough. The Ryots now feel they will enjoy the full untaxed benefit of any outlay of their own labour and capital and much has been sunk accordingly, in *new* wells alone, at a fair calculation above six lacs of Rupces; and if the reduction of the remaining 10 per cent., asked in my letter of 8th July 1859, No. 118, be conceded, many more *old* wells (now long waste and likely to remain so, and only swelling the present rental on paper, not in fact) will be repaired and made productive.

In Cox. 10TH NOVEMBER 1859, No. 5,506.

From T. J. KNOX, Esq., Officiating Collector of Salem,

dated Oosoor, 7th November 1859, No. 235.

I have the honor to submit the usual Settlement Report for Fusly 1263 (1858-59). I may remark that one of the Supplemental Statements called for in Extract Minutes of Consultation dated the 11th April 1856, and in Board's Proceedings of the 16th July 1858, has been dispensed with according to the instructions of the Board conveyed in their Proceedings of the 2nd September 1859, according to which Proceedings also Enclosure C. to Statement No. 3, has been prepared.

2. Having joined the District three months after the Settlement of the District had been closed. I shall confine myself to such explanatory remarks as the Statements now submitted seem to demand.

3. I may here observe that the Board's Proceedings of the 2nd September last, conveying certain instructions for the preparation of the Statements were received after many accounts had been made out, and as it was impossible to carry them out completely without considerable delay. I deemed it best to accomplish what I could this year assuring the Board that next year these instructions shall be closely followed.

4. Of the 14 Taluqs in the District, eight were settled by Mr. Hathaway, four by the Sub-Collector, and the remaining two by the Head Assistant. A few of the villages in the Taluqs noted in the margin were settled at short distances beyond the Taluq limits but in this the convenience of the people was consulted.

5. The total number of Land Revenue Pattas for the year was 1,73,213 of which 64,482 have been renewed during the year. The number of Moturpha Pattas for the year was 38,377 of which 4,909 were renewed.

6. The year under report may be pronounced somewhat better than the last, and yet the out-turn of both the wet and dry crops was but one-half the average yield, for the District suffered from drought during June, July and August. In the latter part of September and October heavy rains fell generally throughout the District and afforded to all tanks an abundant supply of water. From October to the close of the Fusly there were but few showers, and in some places dry crops suffered from want of rain. The District was free from cholera, but fever and ague prevailed generally to a greater extent than in any of the previous three or four years. Cattle have suffered from murrain during the year to such an extent as to affect the market prices.

Unsuccess- ful.	3,333	3,637	306
Successful.	18,427	17,551	876
No. of vac- cination.	22,363	21,188	1,172
Fuslies. 1857	1858	Decrease.	

7. The total number of vaccinations performed during the Fusly is 21,188 of which 17,551 are reported to have been successful and 3,637 unsuccessful. There are 13 Vaccinators allowed for this District, 12 of whom have each a Taluq assigned to them. There is one Vaccinator for the Taluqs of Trichengode and Paramati; the real usefulness of these men cannot be much depended on, for they have few motives to be zealous and careful, and have strong prejudices among all classes to oppose; in the large towns the benefit of vaccination is negatively admitted for people more willingly allow their children to be vaccinated; as they see no evil resulting therefrom, and it is always desirable to please the authorities, but as compulsory vaccination is necessary in civilized England it is the more so in this country.

8. Moreover the Order of the Government under date the 8th July 1858 sanctioning the payment of batta to poor mothers whose children are undergoing vaccination has been largely drawn upon in the town of Salem and adjoining villages, for about 150 Rupees on an average has been expended every month on this account. Every care no doubt is taken to prevent any fraud but as usual the offer of money speedily dispels prejudices.

9. Notwithstanding the favorable character of the season in comparison with that of the past year, the prices of grain have risen, probably owing to the scarcity experienced in the past year, and the increase in the demand from other Districts. The price lists submitted to the Board are prepared as follows:—The average prices for every month in two or three of the principal towns in a Taluq are taken to form the monthly average of that Taluq; and on the averages of all the Taluqs the average for the entire District is struck. Price lists shewing the fluctuations during each month are submitted to the Collector's office by the Taluq authorities who obtain them from the principal merchants in each place. At all Cusbah stations some of the merchants attend at the Taluq Cutcherry once a month to supply this information, while from other towns the accounts are sent by the merchants to the Taluq Cutcherry. The Taluq officials are always held responsible for any manifest errors. The prices thus taken are supposed to be the retail prices. The prices given in Statement No. 2, are mere compilations from the returns submitted to the Board monthly.

10. On the subject of the Board's remarks in paragraph 3 of their Proceedings under date the 2nd September last, I beg to refer the Board to Mr. Brett's commutation report of the 11th January 1855, and his settlement reports for Fuslies 1264 and 1265. The commutation rates given in Statement No. 2, were extracted from Colonel Read's report in which the rates are uniform for all Taluqs. The average price per garce of wet produce in Fusly 1268 exceeded the average price of Fusly 1267 by Rupees 21½ per cent. It exceeded the average price of the preceding ten years by Rupees 107-7-7 per cent. The average price of dry produce per garce in Fusly 1268 was above that in Fusly 1267 by Rupees 21-6-5 per cent. It exceeded the average price of the preceding ten years by Rupees 126-1-0, compared with the commutation rates the prices in Fusly 1268 exceeded the commutation rates in the one case by Rupees 94-14-6 and in the other by Rupees 122-12-8.

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 kind in Fusly 1267.

Description of Grain.	Fusly 1267.			Fusly 1268.			Increase.			Per centage.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Paddy, 1st sort ...	158	13	10	195	6	6	36	5	8	...	...	...
Do. 2d sort ...	144	7	3	173	4	9	28	13	6	...	...	...
Total...	303	7	1	368	11	3	65	4	2	...	...	...
Average...	151	11	7	184	5	7	32	10	0	21	8	1
Cholum ...	204	12	2	229	5	8	24	9	6	...	...	...
Cumboo ...	167	10	2	201	1	6	33	7	4	...	...	...
Horse Gram ...	182	7	6	232	7	8	50	0	2	...	...	...
Raggy ...	173	8	7	210	15	11	37	7	4	...	...	...
Veragoo ...	100	7	10	132	5	11	31	14	1	...	...	...
Total...	823	14	3	1,006	4	8	177	6	5	...	...	...
Average...	165	12	5	201	4	1	35	7	8	21	6	5

I confess I see little value in such averages, drawn from such totally different grains and not all the food of man.

Statement No. 3.

12. The subjoined abstract shews the aggregate demand for the year under report.

LAND REVENUE.				Rs.	A.	P.
Beriz of Fusly 1267 ...	...	...	...	16,95,391	4	2
Amount deducted on account of Lands relinquished. ...	...	...	...	33,136	0	9
Balance...	...	...	...	16,62,255	3	5
Increase in the demand for Fusly 1268 ...	...	...	...	1,47,699	9	1
Total...	...	...	...	18,09,954	12	6
Amount deducted on account of lands left waste...	...	...	...	15,274	8	6
Jamabandi Beriz for Fusly 1268. ...	...	...	...	17,91,689	4	0
Deduct Remissions as shewn in column 23 of Statement No. 3 ...	...	...	...	3,47,114	15	0
Balance...	...	...	...	14,47,566	5	0
Add Revenue derived from Sundry Items...	...	...	...	94,672	12	5
Total Ryotwar Beriz...	...	...	...	15,42,239	1	5
Permanent Beriz of Jaury Muththas Poliputts, &c. ...	...	...	...	4,57,161	2	3
Revenue derived from Dehat Inams Jahaghiars, &c. ...	...	...	...	13,908	14	11
Total...	...	...	...	20,13,309	2	7
Add Revenue derived from the Abkary farm ...	...	...	...	1,36,010	0	0
Moturpha Beriz ...	...	...	...	66,932	5	4
Stamp Revenue ...	...	...	...	37,485	0	0
Total...	...	...	...	22,53,738	7	11
Add amount derived from Extra Revenue or Savoy Jumma ...	...	...	...	8,340	7	4
Interest ...	...	...	...	2,064	4	11
Grand Total...	...	...	...	22,64,144	4	2
Total demand for Fusly 1267...	...	...	...	21,25,332	7	2
Net increase...	...	...	...	1,38,811	15	0

13. The Ryot's holdings at the commencement of the Fusly were acres 8,77,799 assessed at Rupees 16,95,391, this is inclusive of the permanent remissions and waste charged. Deducting from this the extent of land thrown up by the Ryots during the year, acres 25,185 assessed at Rupees 33,136, the remainder is acres 8,52,614 assessed at Rupees 16,62,255. The extent of fresh land taken up during the year was acres 79,974 assessed at Rupees 1,47,699 which gives an increase of acres 23,278 assessed at Rupees 54,281 over that of the past Fusly. This large increase is owing, partly to the favorable character of the season, and partly to the hopes of a reduction entertained by the Ryots in the assessment of the land. The actual cultivation during the Fusly amounted to acres 9,07,593 assessed at Rupees 17,63,622. Of which acres 7,989 bearing an assessment of Rupees 15,274 constitute the item waste remitted, and acres 17,006 assessed at Rupees 13,900 constitute the item waste charged. Under both these items a decrease of Rupees 42,797 is apparent, as detailed in the margin over those of the past Fusly.

14. The remissions for the year under review amount to Rupees 3,47,114. This sum includes the temporary remission of 12½ per cent. in the Talaghat Taluqs on all dry lands assessed at Rupees 1-5-3 per acre and upwards. Deducting this item, viz., Rupees 69,636 and the permanent remissions made in the assessment of the land since the date of the survey, viz., Rupees 41,369 the remainder amounts to Rupees 2,36,109 which is less by Rupees 35,270 than the remissions made in the

past Fusly, this is mainly owing to the remissions on withered crops having been given to a very limited extent this year.

15. Under the head of occasional remissions there appears a decrease of Rupees 32,162, and under the head of fixed remissions an increase of Rupees 1,956 is apparent. This latter increase is owing to the deductions on account of village servants having been greater this year than in the preceding one, consequent on the increase in the extent of cultivation.

16. The Beriz under the head of Sundry Items, amounts to Rupees 94,673, which is more than the Beriz of the last Fusly by Rupees 4,278, this increase is owing to an increase in the demand from the Hill Revenue, and to an increase in the rent derived from Palmyra trees. It is also owing to certain emoluments or "Meras," due to Curnums and Monegars in the Taluqs of Namul and Paramati, which had been collected up to the last year by the village servants themselves, having been entered in the Ryots Pattá, and included in the public accounts this year, according to the provision contained in paragraphs 25 and 26 of the Taluq Manual.

17. The remissions granted on wet crops at the time of the settlement amounted to Rupees 1,991, which is less than similar remissions granted last year by Rupees 57,155.

18. No remissions have been granted during the year for withered dry crops, some wet crops failed to some extent after the close of the settlement, and claims were preferred for remission, which on inquiry proving to be true, the Tahsildars were directed to suspend the collection of the revenue in such instances. The amount thus conditionally remitted on withered wet crops is Rupees 876.

19. The following abstract shews the Kaul Beriz, of the present Fusly as compared with the Kaul Beriz of the last Fusly.

FUSLY.	Fysel Assess-ment.		Kaul Remis-sion.		Net Beriz.	
1	2		3		4	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1267.....	1,41,374	6 11	77,637	2 0	63,637	4 11
1268.....	1,37,270	13 3	69,254	12 7	68,016	6 8
Increase....	...	...	...	...	4,378	11 9
Decrease....	4,003	9 8	8,382	5 5	...	...

20. From the above abstract a net increase of Rupees 4,378 is apparent in the Kaul Beriz of the present Fusly, which is owing to the lands taken up afresh during the year, on Kaul tenure having been less in extent than what had been taken up in the last Fusly, as also to a large extent of land having been transferred from the head of progressive Kaul to the head of lands paying full Assessment.

21. The following abstract exhibits in a comparative form the extent of land cultivated with Sugar-cane, Cotton and Indigo.

ITEMS.	FUSLY 1267.			FUSLY 1268.			DECREASE.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.	
1	2	3		4	5		6	7	
	Acre.	Rs.	A. P.	Acre.	Rs.	A. P.	Acre.	Rs.	A. P.
Sugar-cane.....	1,421	11,574	2 7	1,316	10,530	3 1	115	1,043	15 6
Cotton.....	16,054	25,928	13 5	13,212	22,229	1 6	2,842	3,699	11 11
Indigo.....	2,676	10,913	15 7	2,160	8,235	3 0	516	2,678	12 7
Total...	20,161	48,415	15 7	16,688	40,994	7 7	3,473	7,422	8 0

22. The cause of this decrease appears to be that the high prices for staple products afford higher profits than these crops which require much capital and labor.

23. The Moturpla Revenue of the year amounts in the aggregate to Rupees 69,020, which is less than the Revenue derived under that item last year by Rupees 2,139. The different items comprising this Revenue are given below.

ITEMS.	Fusly 1267.		Fusly 1268.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Tax on Trade	12,653	4 4	12,531	1 4	122	3 0
Do. on Looms	38,844	5 9	37,286	4 10	1,558	0 11
Do. on Professions	15,798	5 10	15,510	12 11	287	8 11
Do. on Houses	2,989	8 2	2,762	2 9	227	5 5
Sundry or Miscellaneous Taxes... ..	937	10 5	929	4 1	8	6 4
Total...	71,223	2 6	69,019	9 11	2,203	8 7
Deduct charges of Establishment	2,149	1 9	2,084	4 7	64	13 2
Net Beriz...	69,074	0 9	66,935	5 4	2,138	11 5

The falling off under the head of Loom Tax is owing to so many of the weavers as a body abandoning a trade which does not yield a livelihood in these days of high prices for food.

24. The Statement noted in the margin shews, that the Current demand on account of Extra Revenue and Interest is Rupees 10,405 being Rupees 2,099 in excess of that of the past Fusly. The increase of Rupees 1,036 under the head of Fines arose chiefly from the vigorous measures adopted by Mr. Hathaway, which the Board were pleased to approve. The increase of Rupees 565 under the head of Concealed Cultivation is owing to a large number of old cases, involving charges of that nature, having been disposed of during the year, and the increase of Rupees 528 under the head of interest is owing to a great number of Muththas having been attached for arrears of Revenue during the year.

Statement No. 10.

25. The annexed abstract shews the Jamabandi Beriz from all sources of Revenue in the District.

ITEMS.	Fusly 1267.		Fusly 1268.		COMPARISON ON			
					Increase.		Decrease.	
1	2		3		4		5	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue.	18,80,449	1 6	20,13,309	2 7	1,32,860	1 1	...	...
Sundry Sources of Revenue.	2,36,577	0 9	2,40,430	5 4	3,853	4 7	...	...
Sevgy Jamma.	6,920	9 8	8,440	7 4	1,419	13 8	...	...
Interest.	1,385	11 3	2,064	4 11	678	9 8	...	...
Total...	21,25,332	7 2	22,64,144	4 2	1,38,811	13 0	...	...

26. The Statement noted in the margin exhibits in a comparative form the receipts from all sources of Revenue. The decrease of Rupees 912-0-0 under the head of Permanently Settled Estates is owing to certain lands assessed at Rupees 904-0-0 having been appropriated for rail-roads, as also to a small extent of land, bearing an assessment of Rupees 8-0-0 belonging to the Muththa of Royacottah, having been taken up by the Government for the excavation of a channel in the village of Royacottah; the increase of Rupees 1,33,772 under the head of Ryotwar Land Revenue is owing to the increased extent of cultivation consequent on the favorable character of the season. An extensive sale of Stamp Papers accounts for further increase, as also does a large extent of cultivation brought into the accounts after the settlement closed.

27. The following abstract shews the Gross Revenue from both the Land Revenue and Sundry Sources in comparison with that of the preceding Fusly.

ITEMS.	Fusly 1267.		Fusly 1268.		COMPARISON ON			
					Increase.		Decrease.	
	1	2	3	4	5	6	7	8
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue.	22,57,768	8 8	23,60,423	1 7	1,02,654	8 1	...	...
Sundry Sources	2,38,726	2 6	2,42,514	9 11	3,788	7 5	...	...
Sevoy Jumma and Interest.	8,306	4 11	10,404	12 3	2,098	7 4	...	...
Total...	25,04,800	0 3	26,13,342	7 9	1,08,541	7 8	...	...

28. This Statement shews the extent of cultivation and the average assessment per acre. The assessment given in column 3 of this Statement is the Survey assessment inclusive of the Permanent remissions, but exclusive of the Tirvai Jasty and Fasl Jasty and corresponds with the assessments given in Columns 4, 6, 10, 14 and 18.

29. This Statement shews in one view the Demand, Collections and Balance from all sources of Revenue in the District.

30. The subjoined abstract shews the per centage between the Demand and the Balance at the close of the Fusly ending 30th June last, as compared with the Demand and Balance at the close of September.

ITEMS.	Demand at the beginning of Fusly.		Balance at the close of Fusly.		Balance at the end of September.		Per centage between col. 2 and 3.		Per centage between col. 2 and 4.	
	1	2	3	4	5	6	7	8	9	10
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Permanently settled Estates.	4,57,161	2 3	21,373	6 3	2,375	5 4	4	10 10	0	8 4
Jagir Jodighy and Inam Villages	18,908	4 11	2,723	14 8	1,766	15 7	19	9 4	12	10 4
Ryotwar	5,42,239	1 5	2,13,324	4 0	20,521	13 10	13	13 4	1	5 4
Moturpha and Abkarry	2,02,945	5 4	25,746	3 10	5,031	15 5	12	11 0	2	7 8
Sevoy Jumma	8,340	7 4	2,286	4 11	1,057	5 8	27	6 6	12	10 9
Total...	22,24,594	15 3	2,65,454	1 8	30,753	7 10	11	14 10	1	6 1

31. The aggregate amount of Peshkash outstanding against permanently settled estates under the head of Current Demand at the close of Fusly 1268, amounted to Rupees 21,373-6-3, deducting from this amount the sum of Rupees 18,998-0-11 being the collections made to the close of September, there remains still a balance of Rupees 2,375-5-4. Of this amount the sum of Rupees 30 appertaining to the Alagapuram estate in the Salem Taluq has been withheld by the proprietor of the estate, owing to certain lands assessed at that sum having been taken up for the construction of the new Court House, Jail, &c. A sum of Rupees 3-13-9 appertains also to the Mahandramungalum estate in the Kistnagherri Taluq, being the quit rent payable on a certain Inam land which has reverted to the Government. The payment of the quit rent in question was withheld by the proprietor of the estate; a separate report will be submitted to the Board at an early date on the subject of both these sums, and after obtaining the sanction of the Board, the amount will be deducted from the permanent Peshkash of the estates; however there remains still a Balance of Rupees 2,341-7-7 due from the two estates of Davastanum, and Poothagarum in the Tripatore Taluq, both of which are now under attachment.

32. The Muththa of Davastanum was brought under attachment in the month of March 1858, on account of certain arrears which had accrued against the Muththa for Fusly 1267, after the Muththa was attached, the Civil Judge of Salem requested the Collector in his letter dated the 7th April 1858, to expedite the division of the Muththa in the manner proposed by the Acting Civil Judge in his letter of the 19th January 1858, and in the mean time to take such steps as might be deemed necessary for the protection of the interests of the holder of one quarter share in the Muththa, according to the decree of the Mufti Sadr Amin. This circumstance was represented to the Board by Mr. Brett in a tabular report dated the 19th August 1858. The Board directed in their Proceedings of the 1st September 1858, that the Muththa in question should be first divided. Accordingly the Muththa was divided, and a report was submitted to the Board under date the 25th July 1859, by the Sub-Collector in charge. Though the arrears for which the Muththa was first attached had been collected, it became necessary according to the letter of the Civil Judge and the Board's Proceedings to keep the Muththa under attachment, and it is still under attachment, and the Revenue is collected by an Establishment appointed by the Collector, but it will be released from attachment, and made over to the parties on the receipt of the Board's sanction confirming the proposed division.

33. The other estate Poothagarum was attached on the 26th August last, for arrears of Revenue due against the estate on the 30th June 1859, and the circumstance reported to the Board in my letter dated the 17th October last. The date fixed for the sale of the Muththa is the 10th November next, but there is every probability of the arrears outstanding against this Muththa being previously paid.

34. The outstanding balance at the close of September last against Jodighy Srotriyam and Inam Villages amounted to Rupees 1,766-15-7.

35. The whole of this arrears is due from the Agraharums shewn below in the proportions set opposite to their names.

TALUQ.	Agraharum or Inam Village.	Balance at the close of September.		
		Rs.	A.	P.
Ahtoor	Sunkamasamoodrum..	317	15	1
Salem... ..	Pottypoorum	96	5	7
Rozepoor	Yattamanecanputty... ..	245	1	0
Do.	Poolavary	386	9	5
Do.	Munaeulloo	159	4	11
Paramatic	Condalum	561	11	7
Total...		1,766	15	7

36. All these Agraharams are now under attachment, and they will be resumed, if the arrears are not paid before the expiration of one year from the date of the attachment according to the rules of the District.

37. The outstanding balance at the close of September last, under the three heads of Ryotwar, Moturpha, Sevoy Jumma, amounted to Rupees 30,753-7-10; of this, the sum of Rupees 24,852-11-3 is considered recoverable, and the remainder Rupees 5,900-12-7 is irrecoverable. In regard to the latter sum careful enquiries will be made at the approaching settlement, and the result reported to the Board in the next year's report.

38. The subjoined Statement shows the aggregate amount outstanding under the head of Arrears in the beginning of Fusly 1268; Balance at the end of Fusly 1268, and that at the close of September.

ITEMS.	Amount of arrears outstanding at the beginning of Fusly 1268.			Balance at the close of the Fusly 1268.			Balance at the close of September 1855.		
1	2			3			4		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Permanently settled Estates...	39,572	10	1	27	2	6	27	2	6
Srotriyam and Jagir Villages, &c....	4,433	1	10	...	...	...	...	...	...
Ryotwar...	2,52,852	0	8	24,929	12	2	23,103	2	11
Moturpha...	12,743	1	6	3,726	14	0	3,613	13	0
Abkarry...	13,936	0	0	...	...	...	...	...	...
Sevoy Jumma...	2,745	9	7	1,362	5	1	1,268	2	11
Total...	3,26,282	7	8	30,016	1	9	28,007	7	4

39. The amount of arrears given in columns 3 and 4 of the above abstract is outstanding against the Alagapooram estate in the Salem Taluk, certain lands assessed at Rupees 27-2-6 were taken by the Government from the assets of the Alagapooram estate in Fusly 1267, and in consequence the proprietor withheld payment for the sum. This sum will be deducted from the permanent Peshkash with the sanction of the Government at an early date.

40. The outstanding balance under the head of Ryotwar Arrears at the close of the Fusly under report, amounted to Rupees 24,929-12-2, which is more than the outstanding balance at the close of Fusly 1267 by Rupees 1,022-12-4. Deducting from the above amount (Rs. 24,929-12-9) the sum of Rupees 1,826-9-3 being collections made to the close of September last, there remains still a balance of Rupees 23,103-2-11. Of this amount, the sum of Rupees 6,163-0-3 is recoverable, and the remainder Rupees 16,940-2-8 is irrecoverable.

41. The outstanding balance under the head of Moturpha Revenue at the close of September last, amounts to Rupees 3,613-13-0. Of which, the sum of Rupees 873-1-2 is considered recoverable and the remainder Rupees 2,735-11-10 irrecoverable. The Sevoy Jumma arrears at the close of September last amount to Rupees 1,263-2-11. Of which, the sum of Rupees 729-9-5 is considered recoverable and the remainder Rupees 539-9-6 irrecoverable.

42. The following abstract shows the irrecoverable balance for past years at the end of Fusly 1267 up to Fusly 1266, the amount collected during the Fusly, the amount written

off the accounts according to the sanction of the Government under date the 31st May 1858 and the 12th February 1859, and lastly the amount for which sanction is now applied for.

ITEMS.	The irrecoverable balance for past Fuslies at the end of Fusly 1267.		DEDUCT COLLECTIONS AND REMIS- SIONS.						Balance.	Amount for which sanction is now applied for.		Total.		
			Collections to the close of September 1859.		Remissions made as per sanction of Go- vernment.		Total.							
1	2		3		4		5		6		7		8	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue....	19,716	13 7	7 4	11	12,009	13 5	12,017	2 4	7,699	11 3	9,240	7 5	16,940	2 8
Moturpha	1,599	3 6	...	...	707	11 10	707	11 10	891	7 8	1,844	4 2	2,735	11 10
Sevoy Jumraa.....	204	3 10	0 11	0	123	11 2	123	11 2	80	8 8	459	0 10	539	9 6
Total...	21,520	4 11	7 15	11	12,840	9 5	12,848	9 4	8,671	11 7	11,543	12 5	20,215	8 0

43. The amount given in column 4 of the above abstract, viz., Rupees 12,840-9-5 had been written off the accounts according to the sanction of the Government, dated the 31st May 1858, and 12th February 1859.

44. The sum recommended for remission last Fusly is Rupees 8,679-0-6 the whole of which sum Government have directed in their Proceedings of the 26th September last, No. 1,301, to be written off the accounts. Deducting from this amount, the small sum of Rupees 7-4-11 being the collections made since the date of the last Settlement Report, the remainder Rupees 8,671-11-7 will be written off in the Demand, Collection and Balance Statement for November next.

45. The amount recommended for remission this year is Rupees 11,543-12-5, which is chiefly due from deceased, deserted and indigent Ryots, and I therefore request the sanction of the Government to remove it from the accounts.

46. The following abstract shows the Fuslies and the heads of Revenue to which the sum of Rupees 11,543-12-5 now recommended for remission belong.

FUSLIES.	Ryotwar Land Revenue.		Moturpha.		Sevoy Jumma.		Total.
1	2		3		4		5
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs. A. P.
1260.....	2	4 9	...	...	...	...	2 4 9
1261.....	2	4 9	...	...	7	0 0	9 4 9
1262.....	27	13 7	1	0 0	...	...	28 13 7
1263.....	13	13 7	...	...	1	2 1	14 15 8
1264.....	66	14 10	5	12 4	...	...	72 11 2
1265.....	36	6 1	5	10 9	6	2 2	48 3 0
1266.....	131	15 2	48	10 10	125	4 10	355 15 5
1267.....	8,908	14 1	1,783	2 3	319	7 9	11,011 8 1
Total...	9,240	7 5	1,844	4 2	459	0 10	11,543 12 5

47. The number of cases in which coercive process had been employed in the year

Enc. A. of Statement No. 13. was 156, and the Revenue collected by that process amounted to Rupees 449 out of an aggregate arrear of Rupees 1,759, which is more than the arrear of the past Fusly by Rupees 1,462.

48. From the Statement given in the margin an increase of Rupees 72,665 is apparent under the head of collections on account of arrears. This increase is owing to the collections at the beginning of Fusly 1268 having been in greater arrears than the collections outstanding at the beginning of Fusly 1267, as also to great exertion on the part of the Tahsildars and their subordinate officers. It also shews an increase of Rupees 1,67,757 in the collections on account of Current Revenue which is attributable to the increase in the Revenue of the year, and to remissions having been granted this year to a more limited extent than in the preceding year. The increase of Rupees 13,092 in the collections on account of the Abkarry Revenue is owing to the Abkarry Contractors having paid their kists with greater regularity than in the past year.

49. This Statement shews that the gross collections made during the year amounted to Rupees 22,82,830-13-8, and that the charges incurred during the year amounted to Rupees 1,88,651-2-9. The net Revenues of the year deducting the charges amounted to Rupees 20,94,176-10-11, which is by Rupees 2,68,507-8-9 more than the net Revenue of the past year.

50. The new forms of Village and Taluq accounts have been introduced in all the Taluqs of the District, the former in Fusly 1267, and the latter in Fusly 1268. The Curnums in the District for the most part appear to have become quite familiar with the forms, and find no difficulty in preparing the accounts according to these forms. Fair progress has also been made in the preparation of the Register A. A separate report will be submitted to the Board at an early date, shewing the number of Villages for which the register in question has been prepared in each of the Taluqs in the District. The new forms of Taluq accounts have been found a great relief to all the Taluq servants and the introduction of these forms have been the means of avoiding a great deal of delay and useless labor in the preparation of the Taluq accounts, the superiority of these forms both in point of clearness and brevity to the old ones, is fully appreciated by the Taluq servants who find no difficulty in preparing the accounts according to them.

51. I am unable to report on the character of the subordinate Revenue officials from personal knowledge, for many changes have taken place since the commencement of the present year. I have, however, every reason to believe that the zeal and ability of the Public officers in this District are above par.

IN. CON. 15TH SEPTEMBER 1860, No. 5213.

From W. FISHER, Collector of CANARA,

dated Mangalore, 12th October 1859, No. 182.

I have the honor to submit the following Report on the Land and Extra Sources of Revenue of this District, for Fusly 1268 (A. D.) 1858-59.

The 13 Talooks of which this Province is composed, were settled by the under-mentioned Officers, as noted in statement No. 1, viz., three by me, four by the Sub-Collector, Mr. Robinson, three by the Additional Sub-Collector, Mr. Pochin, and three by the Head Assistant, Mr. Binny.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—3. It will be observed that the settlement of the Balaghaut was conducted at a great number of places, Mr. Robinson having been desirous of ascertaining the actual state of the country, with reference to the disturbances that have lately occurred; and I regret extremely that his absence on other duty deprives me of the benefit of his observations, which would doubtless have been both useful and interesting.

4. Although no alteration in tenure has occurred since the last quinquennial return was made, Statement No. 1 shows a decrease of one village if compared with that return. This is owing to land taken up in two coolmast villages in Sondah, having been since thrown up, and to land in one such village in Soopah, having come into cultivation.

SEASON.—5. The rain fell heavily enough, but rather unseasonably in the Payenghaut Talooks, and the first rice crop was not therefore so abundant as it would otherwise have been. The second crop and the Sugar-cane produce were however good; and in the Balaghaut the season was altogether decidedly favorable to agricultural operations:—

	Southern division		Northern division		Balaghaut division	
	1267.	1268.	1267.	1268.	1267.	1268.
	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.
April and May.....	38	28	27	27	9	11
June.....	32	23	26	37	13	10
July.....	43	45	40	50	17	31
August.....	23	10	19	19	30	20
September to December.....	15	29	18	20	15	12
Total...	151	135	130	153	84	84

SANITARY STATE OF THE DISTRICT.—6. All parts of the District suffered more or less from Cholera, except the Cundapoor, Bilghy and Soopah Talooks, but this fearful scourge only proved particularly destructive to human life in some parts of the Bekul and Mangalore Talooks.

7. Deaths from small Pox and Eever do not appear to have been so numerous as they were in Fusly 1267.

	Deaths from Cholera.	Deaths from small Pox.	Deaths from Fever.
Fusly 1267.....	434	725	889
" 1268.....	1,627	448	292
	Inc.	Dec.	Dec.
Difference...	1,193	277	87

In Fusly 1267..... 23,159
 " 1268..... 7,914
 Decrease..... 15,245

8. Although Murrain was experienced throughout the District, the loss* of Cattle resulting from it was far below that of the previous Fusly.

Marked A.

	No of Vaccinations.	Successful.
1267.....	12,823	11,305
1268.....	13,444	11,908
Increase.....	621	
*Estimated population.....	11,50,000	
Not quite 3 per diem for each Vaccinator.		

9. The annexed Statement* shows an increase in the number of vaccinations during the year under report, but with so large a population as that of Canara,* the numbers given are not encouraging, whilst the very large proportion of cases entered as successful throws considerable doubt on the value of the return generally.

10. Better superintendence is very much required. At present there is none, I may say of the character most wanted. Zillah Surgeons can seldom or ever leave their stations, and if they could, they have little knowledge, generally speaking, of native languages, and less of the habits and customs of the people. If qualified persons were selected for this duty, and the true value of Vaccinators' work was really ascertained, there would be some use in commenting on the results, but at present the returns are not trustworthy, and judging from the periodical reports of the existence of small Pox for a series of years, I do not see that vaccination has as yet become sufficiently general to have any effect in staying its progress.

Statement No. 2.

PRICES.—11. Prices have reached a higher point during the year under review, than has been previously attained.

12. For the past four or five years, all articles of food have risen in value here as elsewhere. The importations of Mysore rice have been considerable during the past year, but the produce of the District was below the usual average. Although the trade with Arabia fell off very perceptibly, in consequence of the prices demanded for rice, Malabar provided a ready market for all that could be spared.

13. However beneficial ruling prices may have proved to wealthy land owners, and others who secured the crops of the poorer Ryots, there can be no doubt that they reached a point which seriously embarrassed people of limited means, and the numerous classes who depend on small salaries and daily wages.

14. As the price of rice has risen, that of all other articles of food has advanced also. Where wages are to a great extent paid in kind, as is the case with a large portion of the purely agricultural population, the poorest classes have not felt the full pressure of the long sustained advance in the value of all the necessaries of life, except in towns where daily hire is paid in cash. A small advance in wages can prove but poor compensation to the laborer when food has doubled in price.

	Payenghaut Talooks.			Balaghaut Talooks.
	Jeera Rice per Garce.	Muscatti Rice per Garce.	Rassi Rice per Garce.	Paddy per Garce.
	Rs.	Rs.	Rs.	Rs.
Fusly 1267	295	257	243	92
" 1268	321	293	265	93
Increase...	26	36	22	1
Average of the five previous years ...	237	213	196	74
Difference between 1268 and Average.	84	80	69	19
Per Centage...	35	37	35	26

15. The average prices of Betelnut, Pepper and Cardamums are given below, and they must have proved highly remunerative :—

	Betelnut per Candy.	Pepper per Candy.	Cardamums per Candy.
	Rs.	Rs.	Rs.
Fusly 1267	48	86	623
" 1268	57	80	643
Difference	Inc. 9	Dec. 6	Inc. 20
Per Centage	19	7	3
Average of 5 years ..	42	70	609
Difference	Inc. 15	10	34
Per Centage...	36	14	6

16. The out-turn of the Coconut harvest is said to be below average, and importation from Malabar being less considerable than usual, prices have risen as shown below:—

	Per Mill.
Fusly 1267..... Rs.	22
1268..... „	24
Increase... „	2
Per Centage... „	9
Average 5 years..... „	20
Increase... „	4
Per Centage... „	20

17. The present returns are founded on Maganiwar Statements received from the Talooks, and registered in the Huzoor. Explanations are called for whenever comparison of accounts of neighbouring Talooks brings to light discrepancies which cannot be accounted for. Beyond this, no further check on these accounts has been exercised.

18. Since the commencement of the Current Fusly, wholesale selling prices have been ascertained daily at each Cusbah town, and the Tahsildars furnish a monthly price Current, which is in fact the average rates obtained for each article, as ascertained from the daily entries.

19. On these returns the monthly price Current furnished to the Board is prepared, but that now furnished for the Fusly under report is drawn up in the customary manner, in order to facilitate comparison. In future the Annual price Current will be prepared from the Tahsildars Cusbah returns above alluded to.

Home Produce.		Rice.		CULTIVATION.—20. Although no detailed accounts of cul-	
In Fusly 1267.....	27,580	Cargos.	27,580	tivation can be furnished from this District, it is clearly increas-	
1268.....	22,650		22,650	ing both in private Estates and on land taken up from Govern-	
Decrease...	5,530			ment. Though the export returns show a falling off which may	
Per centage.....	20½			be partly attributed to the partial failure of the first Rice crop,	
Ghaut Produce.				other causes operate to prevent these returns affording a true in-	
1267.....	2,944			dication of the quantity produced, as high prices deterred our	
1268.....	3,654			usual customers, the Arabs, from dealing largely in this grain,	
Increase...	710			and the coast was visited towards the close of the season with a	
Per cent... ..	24			violent storm, which destroyed numerous vessels, and put an	
Exports to Arabia.		Cargos.		unusually early stop to the coasting trade.	
1267.....	13,278		13,278		
1268.....	9,919		9,919		
Decrease...	4,269				
* Fusly 1267.....	14,069	Cands.	14,069	21. The Export returns tell us nothing regarding Betelnut,	
1268.....	12,677		12,677	which is almost all sent into the interior. As the season was	
Decrease...	1,392			favorable, I see no reason to suppose that the crop was other-	
Per centage.....	10			wise than good. No cultivation in India is carried to a higher	
Average of 5 years.....	11,994			degree of perfection than that of these gardens, and as the	
Increase.....	683			means of the Ryots have increased enormously of late years,	
Per centage.....	6			there is every reason to believe that the general out-turn of the	
				garden maganies is much larger than it use to be formerly.	

22. The Pepper crop, if judged off by the Export returns, will appear to have been small,

	Cands.
1267.....	4,132
1268.....	1,743
Decrease.....	2,389
Per centage.....	58
Average of 5 years.....	4,122
Decrease.....	2,972
Per centage.....	63

but it is probable that growers were not willing to sell at market rates. They have been accustomed of late to see their produce increasing in value annually, and it would seem now to have attained as high a market value as it is ever likely to do. This produce keeps well, and the considerable fluctuations observable in the Export returns for a series of years, show that it is frequently withheld in the hope of a further advance of prices.

	Cands.
1267.....	248
1268.....	223
Decrease.....	115
Per centage.....	34
Average of 5 years.....	203
Increase.....	20
Per centage.....	9

23. Cardamum cultivation has either extended greatly, or been singularly successful of late, as the Export returns tend to show that this produce has been doubled in quantity within the last five years.

	Cands.
* Fusly 1264.....	119
1265.....	193
1266.....	217
1267.....	538
1268.....	223

24. The quantity of salt produced during the year was more considerable than in Fusly 1267, but was still very deficient, in consequence of the early and heavy rain experienced in April, just at the very time most favorable to manufacture.

25. Altogether the past year must be considered prosperous.

26. The disturbances in North Canara have been in a great measure put down, though a small and desperate band of miscreants are still at large. They have, however, suffered severe punishment from the armed Police under Lieutenant Dreyer, a most active and energetic Officer, and the well disposed, it is now hoped, are as well protected from the members of this gang still at large, as their scattered residences and an extremely wild and wooded country will admit of.

27. With the sanction of Government, a small amount of Tuccavi has been paid to persons who suffered most from the depredations of the Bund, and some remissions have been granted to the families of rebels (to whom their lands have been restored) in consequence of the poverty of these people, and the soil having been left uncultivated whilst its former owners were suffering imprisonment or were under trial.

REMISSIONS.—28. Under the head "Permanent Remissions" there is a small increase, the assessment of a piece of ground in the town of Honore on which a Roman Catholic Church has been built, having been remitted by order of Government.

29. Only one item of temporary remission calls for remark, and that, not on account of its magnitude, but because the figures do not convey the information which is gathered from similar entries under other heads. Remissions on Hossagamy (new cultivation) for the most part represent the difference between actual Jumma bundy settlement, and the amounts to be paid by instalments in full satisfaction of the assessment, and a decrease in this difference, though partly attributable to Vaidahs paid up, shows in fact that less Hossagamy has been brought to account during the year under review than in that which preceded it, and this is really the

ease. Business has been much delayed by the non-receipt of the sanction of Government, for the necessary Survey Establishment for the year, and by the disturbances in Soopah, where a considerable portion of the Government lands taken up, are situated.

SUNDRY ITEMS.—30. Under the head, "Sundry items," are exhibited various fluctuations, two of which only are of sufficient magnitude to call for remark. The increase of Forest Revenue is entered at Rupees 55,964. This is in a great measure owing to the manner in which this Revenue is now brought to account in the gross, and to the transfer, last year, of two items, "Sandalwood Oil" and "Cinnamon stills," from Moturpha to Forest Revenue.

31. In the sale proceeds of Amēndevi Coir there is a comparative decrease of Rupees 8,537, but this does not arise from any decline in sales or prices, but from the value of a consignment sent to the Marine department at Calcutta in the year under report, not having been adjusted in the accounts of the year, for want of a voucher required for that purpose. Had the value of the Coir so sent been received within the year, the returns would have shown an increase in the revenue derived from this item.

32. As already remarked above, the delay in the receipt of the sanction of Government for the entertainment of the temporary Pymash (Survey) Establishment, and the disturbances in the north, have prevented a proper portion of the land taken up, being brought into regular account during the year; but I trust that this will not again occur.

EXTENT OF LAND CULTIVATED WITH SPECIAL PRODUCTS.—
Statement No. 7. 33. The area entered in the Talook accounts, as under Cane cultivation can only be taken as approximately correct. It appears from them, that we have 3,236 acres under cultivation this year against 2,956 in Fusly 1267. This cultivation is not only increasing in quantity, but in quality, and I believe that Mauritius Cane is working its way into estimation. Its successful introduction must depend on the enterprize of a few who can be induced to try it without being first eye-witnesses of its superior worth when compared with native descriptions.

COMPARATIVE AND GENERAL RESULT OF LAND REVENUE SETTLEMENT.—34. This Comparative Statement exhibits a total and net increase of Rupees 77,277, and I now proceed to note the items of increase and decrease which call for explanation.

35. The increase in Land Revenue is Rupees 55,004, but the greater part of this is, in point of fact, derived from the forests, the increase of Revenue from cultivation being only Rupees 5,613.

36. More than half this latter amount is derived from the Balaghaut, though every Talook in the district has contributed to it, waste land having been taken up to some extent in all.

37. The revenue derived from the sale of Amēndevi Coir, which hitherto formed a distinct item under the general head of "Extra Sources," has this year been included under the head of "Sundry Items," and consequently appears blended in Land Revenue, as required by Circular, No. 3467, dated 2nd September 1859.

38. Abkarry exhibits a decrease of Rupees 2,875, which has chiefly occurred in the Mangalore farm, and is caused by continued high price for all the necessities of life. Wages and rates of hire do not increase in proportion to the dearth of provisions, and those who live by daily labor, in and about the town of Mangalore, and are the chief customers of the renters, have less money than usual to spend with them.

* Rs. 50,622. 39. The increase* in Salt Revenue is owing in a great measure to the re-opening of the Devimahy Ghaut, and the feeling among up-country traders that the stocks on the coast were low.

40. Nearly half our Sea Customs Revenue has disappeared under the influence of high prices (which closed the market against the Arabs), and the temporary reduction of the Export duty on rice. There was however a considerable quantity of Salt imported in Fusly 1267 by private individuals, and returns under this head have fallen off during the year now reviewed in consequence of the large importations of Goa Salt on behalf of Government.

41. The improvement in Sayer revenue is owing to the breaking up of the Sawunt Bund, and the restoration of order along the Goa frontier.

42. The slight decrease observable in stamp revenue, is attributed to the close of the Assistant Judge's Court at this station.

SEVOY JUMMAH AND INTEREST.—43. The only items calling for remark, are the increase observable in the revenue on newly cultivated lands brought to account, during the year reported on, under this head, and the collections made on account of Sea Custom certificates. The former is chiefly owing to the period which elapsed before sanction was received for the employment of the usual temporary Pymash Establishment; the latter, to the permission received to levy a fee of eight annas on every certificate, whether English or vernacular, if prepared by Government servants. Formerly the fee was only levied on English and Mahratta certificates, and consequently Canarese papers were taken out, though at Bombay and other coast ports the language is not understood and much inconvenience was caused by the practice.

Statement, No. 11.

Land.	Demand.		Collections including Remissions.		Balance on the 30th June 1859.		Subsequent collections to 30th September 1859.		Balance on the 30th September 1859.		COLLECTIONS.—44. The Land revenue has been collected during the year under report with more than usual ease and punctuality, but the increase in this item is owing chiefly to the new form of accounts by which the collections up to 30th June, are
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
Current	20,83,501	0 0	19,17,790	0 0	1,25,711	0 0	1,29,856	0 0	5,858	0 0	The Land revenue has been collected during the year under report with more than usual ease and punctuality, but the increase in this item is owing chiefly to the new form of accounts by which the collections up to 30th June, are
Arrears*	2,14,274	0 0	2,04,903	0 0	9,369	0 0	7,653	0 0	1,716	0 0	
	22,97,775	0 0	21,22,693	0 0	1,45,080	0 0	1,37,509	0 0	7,574	0 0	
Extra Sources.											
Current	7,81,274	0 0	7,61,525	0 0	22,749	0 0	18,943	0 0	3,806	0 0	
Arrears...	34,100	0 0	34,020	0 0	80	0 0	31	0 0	49	0 0	
	8,15,374	0 0	7,95,545	0 0	22,829	0 0	18,974	0 0	3,855	0 0	
Total...	31,16,152	0 0	29,48,240	0 0	1,67,918	0 0	1,56,483	0 0	11,429	0 0	

brought to account instead of those up to the 15th of that month, as was formerly the case under the old system. That observable in Forest revenue under the head "Current" is partly owing to actual increase, and partly to the gross revenue being brought to account, as already stated in paragraph 30.

45. The falling off in collections of arrears, is owing to large outstanding balances appertaining to Fusly 1266 having been brought to account in the following year, so that the recoveries during the Fusly under comparison with that reported on, were unusually large.

IRRECOVERABLE.
RECOMMENDED FOR REMISSION.—46. Sanction not having been received for writing off the sum of Rupees 43-5-7 regarding which a recommendation was made in the Report for Fussy 1267, it is again brought forward with a view to its remission being granted, and I have now to recommend that the further sum of Rupees 530-5-3 may be written off the accounts. Of this amount, Rs. 168-10-6 is recommended with reference to special cases of poverty, Rs. 69-10-9 is on sums unduly demanded and remitted on enquiry, and but two cases call, I think, for special notice.

This, however, would perhaps have been the case, whether his house had been robbed or not, as no attempt is made to conceal the fact, and as no enquiry was held at the time, in consequence of the confusion that prevailed whilst the insurgents were in force, and the money might very probably have been in his house, as stated, on the 11th of the month, and have been carried off by the band with the rest of the property, I have determined to recommend the case to the favorable consideration of the Board.

49. There seems to have been some misunderstanding about the matter, as the Officer in question did not admit the truth of the Contractor's statement. As it appears however, that the shop was closed for about three months, I think the Contractor is entitled to consideration, and that the sum of Rupees 30 may be remitted and written off the accounts.

Statement No. 13.

EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN
THE COLLECTION OF REVENUE.—51. The outstanding balance is
composed of the arrears of the past six years, and would have been very much smaller, but for
the new reading of the Regulations under which collections have of late been enforced. Now
that ample powers entailing but a simple process have been granted, these arrears will be
quickly recovered.

	Cands.	Amount.	52. Coercive process has only been necessary in a very
		Rs.	
Land Revenue...	17	775	few instances. The arrears for recovery of which property
Abkarry.	9	3,375	was distrained, was chiefly Abkarry, and the value of per-
	<u>26</u>	<u>4,150</u>	sonal property actually sold only amounts to Rupees 1,100.

CHARGES.—54. This account is prepared on the same principle as the Abstract of Charges furnished to the Accountant General. Advances appear as actual expenditure, and one-third of the salaries of Covenanted and Uncovenanted servants performing both Revenue and Magisterial duties is deducted from the Revenue, and debited to the Judicial Department.

55. The decrease appearing in the disbursement of Collector's salaries, &c., is chiefly attributable to the amount of deputation allowance having been comparatively small during the year

under review. There were four officiating Officers in Canara in 1267 who drew Rupees 6,424 in that year, while in 1268 there were but two, who received Rupees 2,100.

56. A large decrease appears in the payment of Establishments during the year under report. From the month of December 1856, it became the practice to charge in the accounts only the amount actually disbursed, but under modified instructions from the Accountant General, the amount due has since been debited and the portion of pay undisbursed has been placed to the credit of Deposits for future distribution. This arrangement was made applicable to the arrears due at the time it came into operation, and a large amount of arrears, part of which belonged to Fusly 1266, was accordingly adjusted in Fusly 1267, and the charges of that year were unusually large in consequence. Hence the difference apparent in the amounts paid on account of Establishments in all Departments, that of Amcendevi Islands excepted. This Establishment shows an increase. This is owing to some of the servants on it being paid in kind, so that expenditure on their account rises with the price of Rice. The change of system moreover did not affect this department, as there were no arrears of pay due in Fusly 1267.

57. The increase appearing in the Saderward and Extra Charges arises from the Establishment of a permanent advance fund for contingent charges which appears as actual expenditure as explained in paragraph 54.

58. In the Forest Department, a remarkable difference between the expenditure of the two years under comparison will be observed. Heretofore the whole of the expenditure of the Conservancy, except that for fixed Establishment and contingencies, was deducted from the Forest Revenue, the net profit only being carried to Government credit. In the year under report, the Revenue has been shown in the gross, as required by the Accountant General.

59. The increase in the purchase price of Salt is so large as to call apparently for particular explanation, but

	1267.				1268.			
	Quantity.	Rate per 120 Mds.	Amount.		Quantity.	Rate per 120 Mds.	Amount.	
	In. Mds.	Rs. A. P.	Rs.	In. Mds.	Rs. A. P.	Rs.		
Bombay Salt.....	52,085	52 10 1	22,843	...	...	...	...	
Coa Salt.....	92,750	21 0 10	16,803	42,325	37 13 3	13,342		
Canara Salt.....	2,50,322	12 1 5	25,269	2,87,928	11 11 7	28,156		
Eastern Coast Salt..	...	...	...	2,12,599	58 8 6	1,03,636		
Advances...	3,95,657	19 12 0	64,915	5,42,852	32 1 6	1,45,174		
	...	...	1,975	...	...	5,750		
	...	...	65,990	...	...	1,50,924		

Increase 84,934 aware, the subject of special reference. I need only say therefore, that the continued failure of the Home Manufacture and that of Western Coast salt generally, obliged me to have recourse to the Eastern Coast, and hence the very heavy expenditure incurred.

60. The reduction in the charges of the Stamp Department consists in the repayment of Stamp Revenue under Act. XVII of 1838. The amount so repay-
Total charges. Rs.
1266 12,528
1267 16,874
1268 11,834
payable is disbursed as the parties attend to receive the money, and fluctuates every year. The amount paid in Fusly 1267, was comparatively large, but the payments in 1268 will be found to be almost equal to those of Fusly 1266, as shown in the margin.

Rate per Corg of 42.		Meeras.	
1267	99 14 0		
1268	113 3 6		
Excess...	22 5 6		

61. The small increase in the purchase price of Coir, the produce of the Amcendevi Islands attached to this District, is to be attributed to the enhanced price of Rice which is delivered to the islanders at a fixed rate, in part payment of the Coir received from them.

WORKING OF NEW VILLAGE AND TALOOK ACCOUNT.—62. The village account forms prepared for the Districts generally, were not suited to this province, and after some delay I was allowed to submit a set of accounts for the consideration of the Board. My letter of the 26th of March 1859 is, I believe, still before them. With certain modifications reported to the Board, such Village forms as relate to money transactions are in use. In February last (1859) I was enabled to introduce the Talook forms of Treasury accounts, and the Huzoor accounts have since been prepared from them and duly submitted to the Accountant General. The Manual supplied from the Presidency was in Telugu, a language unknown here, and some time was lost in the preparation of a Canarese version. After the issue of these instructions, and such explanation as were from time to time found necessary, I have at last been enabled to obtain correct Talook accounts within the prescribed periods, and I now hope to be punctual in the transmission of my general statements, both to the Board and to the Accountant General. Though behind hand, they have been forwarded in better time each succeeding month. That these forms are simple, and that the work in the Talook Treasuries has been reduced, there can be no doubt, but I must reserve my opinion on the working of the village and Talook accounts until both have been fairly tried.

LAND ACQUISITION BY PUBLIC SERVANTS.—63. By the Board's Circular, No. 3,162 of the 13th August 1859, I am required to state in this Report the number of public servants who acquired landed property during the Fusly under review, the extent so acquired, and the mode of acquisition, &c., but I am under the necessity of deferring the submission of this information for the present, as all the Talook accounts have not been received, and those which have come to hand, are still under examination.

64. Mr. Binny and Mr. Robinson having severally left the District just before and after the close of the Fusly, no separate reports are furnished on the divisions under the management of these officers. Mr. Pochin's letter on the settlement of the Talooks in his charge is herewith forwarded, such comments as appeared desirable having been made in the margin.

65. My thanks are due to the above named officers for the energy displayed by them, in the management of their several divisions, and for the cordial assistance I have received from them on all occasions.

66. Mr. Robinson has lately been succeeded by Mr. Ames, now in charge of the Balaghat and the Soopah frontier; and Mr. Binny has, I am sorry to say, been obliged to return to England for the benefit of his health, which became greatly impaired from exposure in the north, and during the hot weather in which the Jummabundy of Pooteor and Buntwal was unavoidably made.

67. Mr. Webster joined the District at the end of March, and has been usefully employed at Mangalore, whilst improving his knowledge of Canarese.

68. The Deputy Collector, Mr. B. Fernandez and Soorapayah have, in their several capacities, afforded me every assistance. Mr. B. Fernandez has relieved me of the charge of the Treasury, and has also found time to take up Revenue and Police cases, which his long experience enables him to dispose of satisfactorily.

69. Soorapayah has been in temporary charge of the Head Assistant Collector's Division, the Mangalore Talook excepted, during the absence of any qualified Assistant, and has only been lately relieved after the arrival of Mr. D. Williams from Malabar.

70. Roodrapah, formerly Sub-Collector's Sheristadar, and now the Manager of my Office, has entered on his new duties with his accustomed energy, and I must also bring to the notice of the Board the untiring zeal and industry which Mr. J. F. Fernandez, the Head Accountant of this office, has exhibited in introducing the new system of Accounts and in assisting the Deputy Collector in charge of the Treasury, who unfortunately is not acquainted with English.

71. There have been no lapses of Devastanum allowances, during the year.

72. In conformity with the instructions conveyed in the Board's Circular of the 30th

	Unadjusted balance.						Deduct amount re- covered in this year.						Balance.							
	Stamp Value.				Amount of fees.				Total											
	Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.	
Up to Fusly 1267...	140	222	3	0	362	3	0		48	8	0		313	11	0					
Fusly 1268.....	...	...	...	...	...	...	...		...	...	...		...	...	...					
	140	222	3	0	362	3	0		48	8	0		313	11	0					

October 1855, the particulars of the unadjusted balance of charges incurred on account of law suits are given in the margin. Of Rupees 362-3-0 remaining unadjusted at the end of Fusly 1267, Rs. 48-8-0 have been recovered during this year, and of the balance, the sum of Rs. 220-15-10, being irrecoverable, owing to the poverty of the suitor, will form the subject of

a separate report. The sum remaining to be adjusted hereafter will therefore be only Rupees 92-11-2.

73. With reference to the observations made by the Board, in the Extract from their Proceedings, dated the 10th January 1859, No. 108, on the Report of settlement for Fusly 1266 A. D. 1856-57, I have the honor to offer the following observations:—

74. In paragraph 10, commenting on paragraphs, 57, 65 and 66 of the Jummabundy Report, the remission on lands newly taken up for cultivation was attributed to the reckless competition for land, and the difficulty experienced by the officers of the District in discriminating between fitting and unfitting applications for it.

75. The fact is, that as explained in paragraph 29 of this Report, these figures are, as regards Hossagamy, deceptive; for, what appears as remission, is in fact the difference between the assessment on the land and the actual settlement of the year reported on. These vary widely, as the land has been granted on Cowle, and the greater part of the sum of Rupees 8,257, to which the Board allude, is the amount to be paid up by future instalments, and is no real remission at all.

76. The real Hossagamy remissions in Fusly 1266 amounted to Rupees 170. That there is reckless competition for land, is true enough, and it has lately been reported to me that in some of the Payenghaut Talooks, much Hossagamy land has never been cultivated, the Durkast-dars being satisfied for the present with having secured it, and kept out strangers whom they do not want to have in their immediate neighbourhood. During my approaching tour, I shall

collect accurate information on this point, and learn both the true cause of this system, and its effects, as a ryot is simply paying for so much bungar (waste), because it is so situated that, if in other hands, the value of his own property would be decreased.

77. As observed by Mr. Robinson, rents have become enormously high, in consequence of the great competition for land, existing in certain localities. As the Board remark, the owners of the estates benefit thereby, unless it is pushed too far, when the land is sure to suffer. Waste lands, the property of Government, are made over to applicants on terms regulated by their value, and not by the eagerness of the parties competing for them. When offers are equally worthy of consideration, the person asking the shortest Cowle is probably preferred to the man who demands a long one, and in one or two instances in which there have been a number of applications for one plot, and no particular persons could be selected as having better claims than the others, the land has been assessed according to its real value, and then sold in lots by auction.

78. A plot of upland was disposed of some years ago at Udapi in this manner, and was sold off at absurd prices, in consequence of some extraordinary notions that got into people's heads on the Establishment of large Mission premises near that town. This land has, for the most part, been built over by the purchasers, who will not lose by their speculation, probably though they could not account for the desire that seized them, to possess the ground.

79. The difference in the number of villages given in Fusly 1266,* and that in the previous Fusly 1265,† remarked upon in paragraph 13, arises from land having been taken up in two *Bacharach* or deserted villages, which necessarily caused the increase. In Soopah and some parts of Sonda, fluctuations of this kind will appear occasionally, particularly on the Darwar frontier, as people take up waste for few years, first on one side of the border, and then on the other, and appear to find these migrations more profitable than settled cultivation. This system will however die out, as population increases and demand for land in these particular localities becomes greater.

* 2257
† 2265
Diff.... 8

80. The aggregate of Moturpha Revenue was below that of the year under comparison, and in pointing to this fact, Mr. Robinson seems to have used an expression which certainly implied that a decrease was exhibited under each head, an evident error.

81. With reference to the Humer Magany, I would observe that its chief disadvantage seems to be its climate, which is undoubtedly bad. The consequence is that the population is sickly, and does not increase as it does elsewhere. The soil, though good, is said to be deficient in moisture, owing to position and its porous nature which facilitate drainage down the ghaut, on the edge of which the Magany is situated. The truth seems to be, that the Magany never recovered from the effects of a severe attack of cholera, which swept off a number of its inhabitants about 18 or 20 years ago. Since then, the cultivation has not prospered, and fever of a

very fatal type which prevailed in this Magany in Fusly 1265, and 1266 nearly completed the

	Per. Candy.		
	Rs.	A.	P.
1st sort Betelnut.	1	1	1
2nd ditto.	0	12	2
3rd ditto.	0	9	0
Pepper.	1	1	1
Cardamums	7	9	2

ruin of the inhabitants. If these betel gardens are neglected for a single year, it is very difficult to get them into order again, and years must pass before they can be again brought into full bearing. The produce of the Hunner Magany is taxed by the Mysore authorities, as shown in the margin, but it is clear that this transit duty can have done little to mar the prosperity of the parish, as prices of produce have trebled of late years, and these gardens, the produce of which is chiefly exported by sea, were able to bear not only this tax, but the heavy export duty formerly levied on the betelnut and pepper, when the price of these articles was little more than a third of what it is now. I shall pay an early visit to this part of the District, but believe that under any circumstances, time alone will effect the improvement that is so desirable.

IN CON. 6TH SEPTEMBER 1859, No. 4443.
From P. GRANT, Esq., Collector of MALABAR,
dated Calicut, 19th August 1859, No. 204.

I have the honor to submit my Report upon the Settlement of the Land and Extra Sources of Revenue of this district for Fusly 1268 (1858-59), together with the statements connected therewith.

VILLAGES AT WHICH THE SETTLEMENT WAS MADE. STATEMENT No. 1.—2. The puttahs were distributed by the officers, and at the places, specified in the accompanying statement No. 1. The villages amount to 433 in number, and the puttahs issued were 29,031, of which 13,301 appertained to land and 15,730 to moturpha revenue.

SEASON AND SANITARY STATE OF THE DISTRICT.—3. The season was as favorable as in the preceding year. The S. W. monsoon set in about the end of April 1858, and though the fall of rain was a little below that of the previous year, yet it exceeded the average of the last five years by 10 in. 27 cts.

The out-turn of the first crop was generally abundant. In some parts of the country, however, the crops suffered from inundation caused by excessive rain. The second crop was partially affected in one talook, Shernaad, by the failure of after-rains.

	Small pox.			Cholera.		
	No. of cases.	Died.	Reco- vered.	No. of cases.	Died.	Reco- vered.
In 1855-56 ...	3,004	1,676	1,328	500	368	132
1856-57 ...	10,489	2,768	7,721	228	117	111
1857-58 ...	14,607	7,879	6,728	4,731	3,257	1,474
1858-59 ...	2,577	650	1,927	1,097	900	197

4. During the year under review, the district was remarkably healthy. The subjoined statement shews a striking disparity both in the number of cases as well as deaths from small pox and cholera as contrasted with the previous year. The talooks in which the diseases chiefly prevailed were Chowghaut, Cootnaad and Cartenaad.

Articles.	Average price of five years ending 1851-52.	Average price of five years ending 1856-57.	Price in 1857-58.	Price in 1858-59.
Paddy per garce...	78	108	149	166
Gingelly seed do.	266	311	392	407
Pepper per candy of 560 lbs.	51	85	100	95
Coffee do.	75	98	130	121
Ginger, green do....	11	21	23	25
Cocoanuts per 1,000 ...	12	16	21	22

Fusly 1268, ...	Rupees 357 per Garce.
" 1267, ...	" 351 "
Increase	" 36 "
Per centage	" 10 "

PRICES OF GRAIN. STATEMENT No. 2.—5. Statement No. 2 exhibits the commutation and current prices of grain. The prices of almost every kind of agricultural produce ranged higher than in Fusly 1267, and were nearly 100 per cent. above the rates which obtained some ten years back. The average price of rice at the chief stations of the district was likewise 10 per cent. higher. This latter result may be ascribed partly to large exportations and partly to the increased demand for consumption, arising from the ameliorated condition of the laboring classes, consequent upon the extensive operations of the Railway Company and

coffee planters, rendering them capable of using more freely this staff of life.

Exports of oil in Fusly 1267, ...	Cwt. 1,84,253
Do. do. 1268, ...	1,50,841
Decrease...	33,412

6. The prices of the produce of the cocoanut tree as will be seen by the following abstract, continued favorable, despite the depressed trade in oil during the year.

	Average price in Fusly 1267.	Average price in Fusly 1268.	Increase.	Decrease.	Per centage.
	Rs.	Rs.	Rs.	Rs.	Rs.
Cocoanuts per mill ...	201 22	11 0			7
Kernels per candy of 640 lbs. ...	42 40	0 24			6
Cocoanut oil per do. of 560 lbs. ...	85 81	0 4			5

ACTUAL CULTIVATION. STATEMENT No. 3.—7. The result of the dry or up-land cultivation is, as exhibited in the subjoined comparative abstract, a net decrease of Rupees 5,199, attributable chiefly to a smaller extent of land than in the preceding year having been taken up for culture, owing to the unfavorable nature of the season in the year under report for this species of cultivation.

	Fusly 1267.			Fusly 1268.			Increase.	Decrease.
	Extent in Acres.	Assessment.		Extent in Acres.	Assessment.		In Acres.	In Assessment.
		Rs.	A. P.		Rs.	A. P.	Rs.	Rs.
Moddum or up-land paddy.	50,256	36,269	1 1	46,357	31,670	8 10	3,899	4,598
Ponom or hill paddy.....	25,947	16,574	5 9	23,861	14,745	0 6	2,086	1,829
Elloo or oil seed.....	35,021	17,512	12 10	32,465	18,741	7 3	1,228	2,556
	1,11,224	70,356	3 8	1,02,683	65,157	0 7	1,228	8,541
								6,427
								Net decrease...
								8,541 5,199

8. Of wet lands the demand for Fusly 1268 amounted to ...	Rs. A. P.	Rs. A. P.
Add resumption of remissions ...	4,529 6 10	11,40,876 3 3
New cultivation ...	2,664 3 1	
		7,193 9 11
Vide Statement No. 4. Deduct remissions granted in this Fusly.	8,245 0 8	11,48,069 13 2
Net recoverable jumma ...		11,39,824 12 6
Do. do. of Fusly 1267...		11,40,876 3 3
Decrease in Fusly 1268...	1,051 6 9	

9. The next item assessed to revenue is bagayet or gardens which yielded an increase of Rupees 2,174, as shewn below:—	Rs. A. P.	Rs. A. P.
Recoverable jumma in 1268...	4,34,308 12 7	
Add tax on new gardens ...	1,752 8 10	
Do. on old gardens re-inspected on occasions of applications for remissions ...	512 5 9	
Resumption of remissions allowed in previous years ...	1,526 10 8	
		3,791 9 3

Deduct remissions granted in this year ...	Total...	4,38,100 5 10
Net recoverable beriz ...		1,617 3 4
Do. do. in 1267 ...		4,36,483 2 6
		4,34,308 12 7
	Increase.	2,174 5 11

10. I need scarcely add that the concessions both on account of rice lands and gardens were made with reference to the exigency of each particular case. The circumstances which called for them were, as regards the former, the destruction of wet cultivation from inundation, which occurred chiefly in the talooks noted in the margin, and with respect to the latter (gardens), the remissions were solely allowed on account of the deteriorated state of several gardens held by ryots in adverse circumstances and damage caused to trees by lightning, encroachment of sea rivers, &c.

11. The subject of remissions allowed for withered crops (shavy), appearing to fall below 10 per cent. by the entries in column 8 of statement No. 5, while it is not actually so, has been already explained at length in paragraph 11 of the Settlement Report for Fusly 1267.

EXTENT OF LANDS TAKEN UP ON COWLES. STATEMENT No. 6.—12. It will be observed by the accompanying statement that 299 cowles were issued during the late Fusly for 1,130 acres of waste land taken up for wet cultivation, the revenue derivable from which is computed at Rupees 2,148.

Besides the above, 1,225 cowles were granted for 4,582 acres of waste to be converted into gardens; but as the assessment on them can only be determined when the trees (cocoanut, betelnut and jack), now planted come into bearing, it is not shewn in column 3 of the statement.

ABSTRACT SHEWING THE DEMAND OF ALL SOURCES OF REVENUE. STATEMENT No. 7.—

13. The appended figured abstract exhibits at one view the revenue administration of this district in 1268. The result is a net decrease of Rupees 69,650.

	Fusly 1267.			Fusly 1268.			Increase.	Decrease.
	Rs.	A. P.		Rs.	A. P.		Rs.	Rs.
1. Land revenue.....	17,31,015	5 1	16,87,026	4 4	...	43,989		
2. Sundry sources of revenue.....	9,38,213	11 7	9,43,199	9 0	4,986	...		
Total land and sundry sources.....	26,69,229	0 8	26,30,225	13 4	4,986	43,989		
3. Extra* revenue.....	32,329	3 7	2,181	1 3	...	30,148		
4. Interest account.....	677	11 1	178	14 6	...	499		
Total...	33,006	14 8	2,359	15 9	...	30,647		
Grand Total...	27,02,235	15 4	26,32,585	13 1	4,986	74,636		
						Net Decrease...	69,650	

Vide Statement No. 8.

14. The deficit of Rs. 43,989 apparent under the head of Land Revenue is partly attributable to the demand of Fusly 1267, being inclusive of Rs. 40,855 on account of "Local Funds," which is now credited to its proper head, and partly to the diminution in up-land cultivation adverted to in paragraph 7.

* Rs. 4,986. 15. The net increase* in the second item (Sundry Sources of Revenue), falls on stamps.

† Rs. 30,148. 16. The decrease† against "Extra Revenue" may be said to be merely nominal, as the two principal items which it embraced, viz., sale proceeds of the Betutnaad Rajah's escheated lands and penalties levied on un-stamped deeds, have been transferred to other heads‡ of "Sales and purchase of land," and account from the time§ the new forms were introduced. ‡ "Judicial receipts." § May 1858.

DEMAND, COLLECTION AND BALANCE, CURRENT AND ARREARS OF ALL SOURCES OF REVENUE. STATEMENT No. 9.—17. I beg to subjoin an abstract shewing a comparison of the Demand, Collection and Balance of all Sources of Revenue between the present and past year.

		Demand.		Collection.		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.		R.	A.P.	
Fusly 1267, A.D. 1857-1858.	Land revenue....	17,31,015	5 1	17,03,703	14 8	27,311	6 5	1 9	25,176	1 2	1 7
	Sundry sources of revenue....	9,38,213	11 7	9,36,975	5 2	1,238	6 5	0 2	72	0 11	0 6
	Extra revenue....	33,006	14 8	33,006	14 8	...	...	...	...	...	...
	Total.....	27,02,235	15 4	26,73,686	2 6	28,549	12 10	1 1	25,245	2 1	0 15
Fusly 1268, A.D. 1858-1859.	Land revenue....	16,87,026	4 4	16,67,148	10 11	19,877	9 5	1 2	17,027	3 6	1 0
	Sundry sources of revenue....	9,43,199	9 0	9,41,101	14 10	2,097	10 2	0 4	75	10 8	0 0
	Extra revenue....	2,359	15 9	2,359	15 9	...	...	...	...	...	...
	Total.....	26,32,585	13 8	26,10,610	9 6	21,975	3 7	0 13	17,102	14 2	0 10
Comparison.	Decrease.....	69,650	2 3	63,075	9 0	6,574	9 3	9 7	8,145	3 11	11 11

18. The balance of land revenue current, after deducting Rs. 2,850, realized up to 31st July last, is Rs. 17,027, of which Rs. 15,000 are due by the Beebee of Cannanore, and Rs. 792 by the contractor of the gold washing farm in Wynaad, leaving a residue of only Rs. 1,235 to be hereafter collected—a result that tells much in favor of the year under report.

ABKARRY. STATEMENT No. 7.—19. This source of revenue exhibits an increase of Rupees 4,986, ascribable to an extension of the renting system agreeably to the provisions of Regulation I. of 1820.

Of the balance of Rupees 1,592, out-standing against this head at the close of the Fusly, Rupees 1,534 have since been realized and Rupees 58 remain to be recovered.

MOTURPHA. STATEMENT No. 10.—20. The result of the settlement of this source of revenue is a net increase of Rupees 663, although it was found necessary to allow remissions to

the extent of 1,662 Rupees on houses, mills, shops, &c. gone to ruin as well as on houses held by individuals in indigent circumstances, whose difficulties had increased with the steadily rising prices of every article of food.

DEMAND, COLLECTION AND BALANCE ON ACCOUNT OF ARREARS OF ALL SOURCES OF REVENUE. STATEMENT No. 11.—21. The transactions regarding arrears of all sources of revenue are shewn in the following abstract :—

	Land revenue.		Sundry sources of revenue.		Total.	
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Balance at the commencement of the Fusly...	36,787	9 9	1,412	15 2	38,200	8 11
Amount collected within ditto.	28,422	4 10	1,208	1 3	29,630	6 1
Remitted as per sanction of Government, dated 31st May 1858, and 12th February 1859.	517	11 8	85	4 0	*602	15 8
Ditto as per sanction of the Board, dated 20th Sept. 1858.	2,000	0 0	...	...	2,000	0 0
	30,940	0 6	1,293	5 3	32,233	5 9
Balance at the close of the Fusly.	5,847	9 3	119	9 11	5,967	3 2
Deduct subsequent collections...	18	9 5	3	7 9	22	1 2
Balance on the 31st July 1859...	5,828	15 10	116	2 2	5,945	2 0

* Amount sanctioned... Rs. 653 0 1
Deduct subsequent collections... 50 0 5
Difference.....602 15 8

* Viz. Rs. 5,945. 22. Of the net balance* still out-standing Rupees 1,866-15-8, are due by the Beebee of Cannanore, and Rupees 4,078-2-4 by sundry ryots. This may be classified as follows :—

	Land revenue.		Sundry sources.				Total.	
			Abkarry.		Moturpha.			
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Recoverable...	2,483	7 4	6	8 0	1	13 8	*2,491	13 0
Doubtful.....	3,146	15 10	...	...	8	13 9	†3,155	13 7
Irrecoverable..	198	8 8	43	11 3	55	3 6	297	7 3

The total amount irrecoverable, I may add, includes the sums* recommended to be written off the accounts in the 19th and 20th paragraphs of my report for the previous year, minus Rupees 1,224-8-5 on account of losses sustained by the contractor of the Irrity ferry, which as it appertains to "Local Funds" has been now omitted for reasons assigned above in paragraph 14, as well as Rupees 18-14-10, since collected.

* On account of land revenue, Rupees.	1,298	0 1
Do. sundry sources do.	42	11 3
	1,340	11 4
Deduct amount transferred to "Local Fund"...	1,224	8 5
Do. since collected ...	18	14 10
	1,243	7 3
Difference, Rs.	97	4 1

23. It will be seen by Appendix A. to statement No. 11 that in only one case recourse had to extreme measures for the collection of arrears of revenue which amounted to Rupees 136. The property attached and sold realized Rupees 151.

No revenue defaulters were placed in confinement during the year.

GROSS COLLECTIONS AND CHARGES.—24. With reference to the statement noted in the margin, I beg to submit the following explanation of the causes which have given rise to the large fluctuations in the receipts and disbursements apparent under each head of revenue.

LAND REVENUE ARREARS, INCREASE Rs. 10,923.—25. This excess was occasioned partly by a large collection on account of arrears of peshcush due by the Beebee of Cannanore, and partly by the balance out-standing at the commencement of the year having been greater than it was in the preceding Fusly.

LAND REVENUE CURRENT, INCREASE Rs. 1,917.—26. The increase here noticed may be ascribed mainly to the receipts on account of sale proceeds of trees felled from Government gardens having been considerably more than in the preceding year. The proportion which the land revenue charges bear to the gross collections, is 15 per cent. The charges when compared with those of Fusly 1267, exhibit a net increase of Rupees 15,372 which is due to the full amount of Messrs. Clarke and Morris' salaries not having been drawn in the latter year in consequence of absence on leave.

EXTRA REVENUE, DECREASE Rs. 17,495; ABKARRY, INCREASE Rs. 2,763.—27. The causes which influenced the fluctuations under these heads have been already explained in paragraphs 16 and 17 of this report.

SALT, INCREASE Rs. 3,971.—28. I beg to submit the statements noted in the margin, containing the details connected with the salt transactions during the year.

	In Mds.	Rs.
In Fusly 1268.....	4,64,118	5,32,778
" 1267.....	4,57,395	5,28,808
Increase.....	6,723	3,970

The sales of salt exceed those of the preceding Fusly by 6,723 Indian Maunds, and the consequent increase of revenue is Rupees 3,970.

	In Mds.	Rs.
Salt purchased in Fusly 1267.....	4,358	Garee.
" 1268.....	4,136	"
Decrease.....	222	

	Rs.
Price paid for salt in Fusly 1268.....	2,07,048
" 1267.....	1,79,807
Increase, Rs.	27,241

	Average price per Garee.
In Fusly 1264..	Rs. 30 10 0
" 1265..	" 30 4 5
" 1266..	" 28 12 2

29. Though the quantity of salt purchased was less than in the previous year, yet the charges on this account exhibit an excess of Rupees 27,241. This is entirely due to the unprecedentedly high prices at which salt was purchased owing to the produce in Bombay having been scanty and the rate of freight being greatly enhanced. The total charges (Rupees 2,12,055), when contrasted with the gross revenue (Rupees 5,32,881), bear to the latter a proportion of 39 per cent.

SEA CUSTOMS, DECREASE Rs. 23,121.—30. The falling off in this branch of revenue may be chiefly traced to the following causes:—

Importation of rails.....	Decrease, Rs. 12,121
Do. of salt for private trade.	do. " 7,337
Do. of empty casks.....	do. " 4,522
	<u>Rs. 23,980</u>

The diminution in the last item is attributable to the trade in oil having suffered a check from the enhanced prices which obtained for this article, having rendered its exportation to England a profitless speculation. The consequent loss of export duty on oil was, however, made up by an augmentation in the collection on account of Wynaad coffee shipped. The per centage which the charges bear to the gross collection is 20 Rupees.

STAMPS.—31. The sales of stamps evince a marked improvement; the receipts exceed those of the previous year by Rupees 17,763 and the excess is attributable to an increase of business in the Courts as well as to the constitution of a new Moonsiff's Court at Shavasherry in North Malabar. On the other hand the item of extra revenue under this head shews a deficiency of Rupees 13,213 which however is nominal, as explained in paragraph 16. The charges bear a proportion of 17 per cent. to the collection.

32. In short the result on the whole was a net decrease carried to the credit of Government, in the year under review of Rupees 90,601 as follows:—

Total collection of all branches of revenue,	Rupees 26,41,254
Charges.....	" 5,10,015
Net revenue credited to Government...	" 21,31,239
Ditto. in Fusly 1267.....	" 22,21,840
Difference ..	<u>90,601</u>

The proportion which the total charges bear to the gross collection is 19 per cent.

32. A copy of the Sub Collector's report on the settlement of the five talooks forming his division is herewith submitted as Appendix A.

REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—33. The European officials have, without exception, rendered the most cordial and valuable aid in the discharge of their respective duties. The Head Sheristadar, Coonjoo Menon, who retires from the public service in a few days, has displayed up to the present date the same ability and zeal for the public service which has characterized his public career now extending over a period of 46 years. C. Canaren, now Deputy Collector formerly Naib Sheristadar, has carried on to my satisfaction the important and in many ways, tedious duties entrusted to him, and I feel confident that the same ability and intelligence which have marked his conduct hitherto, will be brought to bear on his duties in his new sphere of action.

Mr. Bates, my Deputy Collector in charge of the treasury, &c., has only lately assumed charge of his office, but his thorough knowledge of his duties has already been beneficially brought into play.

With the other subordinate officials I have reason to be pleased, and the conduct of the tahsildars as a body has been satisfactory.

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IN CON. 8TH DECEMBER 1860, No. 4,351.

From B. CUNLIFFE, Esq., Collector of MADRAS;

dated Madras, 30th August 1859, No. 125.

I have the honor to submit the following Report on the Settlement of the Land and Extra Sources of Revenue of this Collectorate for Fusly 1268, together with the usual 13 Statements, accompanied by two others transmitted quinquennially.

2. The season in the early part of the year was not favorable, as the rains were scanty from July to October; but in November, the north-east monsoon set in with great force, and brought an abundant supply of water to the tanks. The principal one of Saint Thomé was indeed purposely breached, in order to allow an escape for its waters.

3. The sanitary state of the District was ordinary; but cholera in a severe form broke out occasionally, until March, and fever was also prevalent at certain periods.

4. The following Table exhibits the prices of the principal grains as compared with last Fusly. The price of food of every description, and of all articles of domestic consumption rose to such an height, as to embarrass those who are not in easy circumstances.

Description of Grains.	Sort.	Fusly 1267.	Fusly 1268.
Paddy.....	1st	141	154
Do.	2d	135	145
Cholum.....	"	166	175
Cumboo.....	"	188	175
Horse Gram.....	"	199	231
Raggy.....	"	168	173
Varagoo.....	"	223	252
Firewood per 1,000 Billets.....	"	11	16
Straw per candy	"	2	3

5. An Abstract of the Land Revenue Demand for the current Fusly, as compared with the last, is annexed :—

No.	Items.	Fusly 1267.			Fusly 1268.			Increase.	Decrease.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
1	Shrotrium.....	210	0	0	210	0	0	...	...
2	Quit-rent.....	67,445	0	11	68,022	9	9	578	...
3	Ground-rent	11,331	0	10	9,868	9	6	...	1,462
4	Gramasamoodayem.....	33	3	1	14	7	0	...	19
5	Sundry Items.....	4,436	5	0	4,434	8	0	...	2
		83,455	9	10	82,550	2	3	578	1,483
									578
								Net Decrease. 905	

6. The particulars of the decrease in the Rent are detailed below :—

<i>Additions to the Quit-rent.</i>		Rs.	A.	P.
1. By land hitherto unassessed.....		88	11	1
2. By free grant resumed.....		3	15	6
3. By Rent increased on the renewal of Certificates.....		15	4	0
4. By the substitution of Ground rate for Cawny rate, and sub-division of lands.		34	0	11
5. By excess land assessed.....		89	14	1
6. By increased valuation of buildings within the Black Town walls.....		67	3	9
7. By amount obtained by adding to the Bills in certain cases the Quit-rent for 11 days, which was remitted in last Fusly in consequence of the change in the commencement of the Fusly.....		6	3	10
8. By lands hitherto entered under the head of Waste.....		2,079	6	6
		2,384	11	8
<i>Deductions.</i>				
By decreased valuation of buildings within the Black Town walls.....		19	11	3
By the consolidation of several Certificates into one.....		22	7	11
By the reduction of Ground rate to Cawny rate, and of Quit-rent on certain lands.....		73	11	9
By remission on lands taken for public purposes.....		70	5	1
By the exemption of Quit-rent on General Gent's house in Fort St. George, as per letter 14th February last, of Messrs. Binny and Co., stating that the Government had purchased the same in January 1853.....		7	0	0
By deduction of the amount of a second Bill issued under mistake.....		2	14	0
By consolidation of excess lands charged for last year separately, as explained in my last year's Report, paragraphs 10 and 11.....		1,611	0	10
		1,807	2	10
Net Increase.....		577	8	10

7. Item No. 1 alone calls for remark, and consists of Quit-rent on land newly discovered as unassessed in the villages of Perambore, Veasurpaudy and Tondiarpet.

8. The survey of Triplicane division is completed, as also that of Egmore, respecting which I alluded in paragraph 14 of my past year's Report; but the accounts are not yet ready, owing to the absence of the parties interested. I have no power to enforce their attendance; we are however expediting the completion of the accounts, setting apart the cases of absentees for future disposal, though this proceeding will make my Report the less satisfactory, as being incomplete.

9. The survey of Porasavankum and Vepery by Mr. Walker's party, and of Black Town by Mr. Plumbes, is now in progress.

10. The decrease of Rupees 1,462 under ground-rent is owing to a certain tract of Government land at Royapooram having been made over to the Railway Company, as per orders of Government, No. 444, dated 14th August 1858. The rent* in last year upon this land was Rupees 3,611, of which Rupees 1,080 of this year were realized up to October last, making a loss in ground rent of 2,531 Rupees by this transfer alone, though the decrease in the aggregate under this item is only Rupees 1,462.

11. The decrease under the head of Samoodayem is owing to less land being taken for cultivation, upon which a money payment was fixed, as per orders of the Board, 30th August 1856, No. 2,816, paragraph 4.

12. Sundry Items are composed of the following :—

Items.	Fusly 1267.		Fusly 1268.		Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
Fees on Stamping Weights and Measures..	4,312	5 0	4,358	8 0	46	...
Do. on Licenses for burning Bricks....	124	0 0	76	0 0	..	48
Total...	4,436	5 0	4,434	8 0	46	48

SUGAR-CANE.—13. There is very little Sugar-cane grown in this Collectorate, and the following is the extent of land cultivated with it in this year, showing a decrease of six acres below that of last Fusly :—

		Acres.
Fusly 1267.....	72	
Do. 1268.....	66	
	6 Decrease.	

SEVOY JUMMAH.—14. The current demand on account of Sevoy Jumma in comparison with that of the last year is as follows :—

		Rs.	A.	P.
Fusly 1267.....	12,120	6	3	
Do. 1268.....	4,046	0	6	
Decrease...	8,074	5	9	

15. This decrease is owing to the non-collection of the retrospective demand on lands hitherto enjoyed without assessment, as per orders of the Board, 17th November 1,858, No. 4,276.

16. The collections of current demand including Sevoy Jumma are shown in the subjoined Statement :—

Nos.	Items.	Fusly 1267.		Fusly 1268.		Increase.	Decrease.
		Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
1	Shrotrium.....	203	0 0	199	0 0	..	4
2	Quit-rent.....	56,437	11 7	56,224	8 9	..	213
3	Ground-rent.....	10,159	4 2	8,078	13 7	..	2,080
4	Gramasamoodayem.....	33	3 1	14	7 0	..	19
5	Sundry Items.....	4,436	5 0	4,434	8 0	..	2
		71,269	7 10	68,951	5 4	..	2,318
	Sevoy Jumma.....	7,052	6 9	4,041	0 6	..	3,011
		78,321	14 7	72,992	5 10	..	5,329

17. The Demand, Collection and Balance of current Revenue are as follows :—

Items.	Demand.			Collection.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Iyen.....	82,550	2	3	68,951	5	4	13,598	12	11
Sevoy Jummah.....	4,046	0	6	4,041	0	6	5	0	0
	86,596	2	9	72,992	5	10	13,603	12	11

18. Of this, the balance standing on account of Shrotrium is Rupees 11 0 0
and Quit-rent.....11,798 1 0
while the remainder.....1,789 11 11

appertains to ground-rent. The subsequent collections up to 22nd August have decreased the balance to Rupees 11,846-7-7.

19. 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 the Fusly.....	54,878	10	4	8,585	0	6	63,463	10	10
Amount of collection do. ...	6,224	4	5	690	5	5	6,914	9	10
Remitted, as per sanction of Government, dated 6th November 1854, and 31st May 1858.....	11,950	7	0	...	...	...	11,950	7	0
	18,174	11	5	690	5	5	18,865	0	10
Balance at the close of Fusly.....	36,703	14	11	7,894	11	1	44,598	10	0

20. The difference between the sum remitted and that sanctioned is Rupees 22-8-5, which had been collected before the date of sanction.

21. The subsequent collections up to 22nd August are Rupees 584-4-4, which reduces the balance to Rupees 44,014-5-8, of which the balance due against General Gent's house in the Fort is Rupees 42 from Fusly 1262 to 1267, and against holdings taken for public purposes Rupees 59-13-4 from Fusly 1264 to 1267, or a total of Rupees 101-13-4 which must be written off, leaving a net balance of Rupees 43,912-8-4.

22. As arrears above six years cannot be collected under Section 11 of Act XII of 1851, I append their amount.

Fusly.	Amount.		
	Rs.	A.	P.
1260.....	2,078	13	4
1261.....	1,737	3	6
1262.....	1,675	4	4
1263.....	4,286	11	3
Total....	9,778	0	5

23. As there is no limitation for the collection of arrears of ground rent, which should be collected monthly, I have set aside all bills beyond two years' date, as the collection of these is hopeless, and their amount, as under, is Rupees 4,492-11-10.

Fusly.	Amount.		
	Rs.	A.	P.
1260.....	498	3	2
1261.....	486	9	1
1262.....	525	10	1
1263.....	728	15	4
1264.....	797	14	0
1265.....	798	0	3
1266.....	657	7	1
Total.....	4,492	11	0

24. Out of the above net balance of Rupees 43,912-8-4, if Rupees 9,778-0-5 as Quit-rent, and Rupees 4,492-11-0 as ground rent arrears are written off, for which I request the sanction of the Board, the balance of arrears, the realization of which will be attempted, is Rupees 29,641-12-11.

25. Enclosure A in No. 13 will show that process of distraint was issued against 11,284 individuals for Rupees 26,707, and that the estimated value of the property distrained was Rupees 1,807, the difference having been paid before distraint was enforced. Out of the last mentioned sum, property to the amount of Rupees 205 was sold by auction, and that for Rupees 1,552 returned, the owners having paid up the arrears, while the remainder Rupees 50 awaits disposal.

26. One chief reason of the backwardness on the part of land-owners in the payment of Government dues, arises from no extra charge having been hitherto imposed upon them by the issue of a warrant of distraint, such as is expressly allowed by our Revenue Act of XII of 1851, Section 7, which enacts that distress shall be levied after the manner laid down by Act VII of 1847, relative to the collection of small rents in the town of Calcutta.

27. It is surprising that this course was not followed when Act XII of 1851 was first introduced, as the fees which may be levied in addition to the Quit-rent due by the defaulter, is the very inducement required for the more ready payment of the demand when first made.

28. I have now notified, in several successive issues of the Government Gazette, my intention of exacting fees according to the Schedule given below, a course which, I apprehend, will much facilitate our future collections.

Amount due.		Fees.	
		Rs.	A.P.
1 and under 5 Rupees.....		1	0 0
5 do. 10		1	8 0
10 do. 15		2	0 0
15 do. 20		3	0 0
20 do. 25		3	8 0
25 do. 30		4	0 0
30 do. 35		4	8 0
35 do. 40		5	8 0
40 do. 45		6	8 0
45 do. 50		7	0 0
50 do. 60		8	0 0
60 do. 80		9	0 0
80 do. 100		10	0 0

29. The general result of the collection is shown in the following Abstract:—

No.	Items.	Fusly 1267.			Fusly 1268.			Increase.	Decrease.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
1	Land Revenue { Current.....	71,269	7	10	68,951	5	4	...	2,318
	Arrears.	6,893	13	11	6,224	4	5	..	670
2	Extra Revenue { Current.....	7,052	6	9	4,041	0	6	..	3,011
	Arrears.....	657	2	1	690	5	5	33	...
3	Refunds.....	1,323	7	0	148	4	2	..	1,175
	Total...	87,196	5	7	80,055	3	10	33	7,174

30. The charges of management are as follows:—

No.	Items.	Fusly 1267.			Fusly 1268.			Increase.	Decrease.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
1	Salary of Collectors, &c.,.....	33,344	1	5	29,293	8	9	...	4,050
2	Hoozoor and District Establish- ment.....	18,555	9	5	18,429	15	6	...	126
3	Saderward.....	269	3	0	255	4	2	...	14
4	Extra Revenue charges not chargeable to any particular source of Revenue.....	9,071	15	11	9,802	6	8	730	...
5	Law charges.....	136	11	3	87	13	6	...	49
6	Refunds.....	504	0	0	64	6	1	...	440
		61,881	9	0	57,933	6	8	730	4,679

31. The arrears of the salary of the Collector in the preceding year were Rupees 5,344-1-5, from which deducting Rupees 1,293-8-9, the increased salary of the two Deputy Collectors of this office, the net decrease is Rupees 4,050.

32. The increase under the head of Extra Revenue is owing to the arrears of the salary of Mr. Surveyor Walker for three months in the preceding year having been charged in the year under review, as well as the cost of the Establishment of Hungamy Maistries employed to re-measure certain sites in the Mylapore Division, under the sanction of Government, No. 1311, 21st October 1858, and also charges incurred for the employment of the two Hungamy Peons in the Quit-rent Department.

33. The Collection, Charges, Net Revenue and Per centage are shown below:—

Fusly.	Collections.			Charges.			Net Revenue			Per centage.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
1267.....	87,196	5	7	61,881	9	0	25,314	12	7	71
1268.....	80,055	3	10	57,933	6	8	22,121	13	2	72

ABKARRY.—34. The 48 Colombo and 57 Putta Arrack shops within the Supreme Court limits were rented at the dowe of last year.

35. The five Arrack Depôts beyond the Supreme Court limits, comprising 35 Putta shops, were let out by competition to the highest bidders.

36. The number of Toddy shops of all classes was 425, of which 300 were within the Supreme Court limits, and the rest beyond them.

37. The Palmyra Toddy shops were 168 in number, and were exclusively established beyond the Supreme Court limits. The season for Palmyra Toddy commences in January and ceases in June.

38. The following Abstract exhibits the Current Revenue under different heads, in comparison with the result of the preceding year:—

No.	Items.	Fusly 1267.			Fusly 1268.			Increase.	Decrease.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	Rs.
1	Colombo Arrack.....	2,47,370	10	4	2,12,843	11	6	...	34,527
2	Putta....	2,62,903	14	0	2,83,434	10	10	20,531	...
3	Toddy....	2,59,894	5	8	2,75,134	11	8	15,240	...
4	Brandy retailed at four Circular Shops for medicinal purposes.....	2,307	6	0	1,896	12	0	...	410
5	Extra Revenue... ..	7,72,476	4	0	7,73,309	14	0	25,771	34,937
		291	9	6	1,550	4	11	1,259	..
		7,72,767	13	6	7,74,860	2	11	37,030	34,937
	Deduct Decrease.....							34,937	
	Net Increase... ..							2,093	

39. The Extra Revenue consists of sums realized as annual fees upon Licenses issued for Chendoo shops, as per Board's Proceedings 11th August 1857, No. 2,683, and of those daily collected upon shops at the Mount and Palaveram Cantonments, wherein intoxicating drugs as well as Madut, Opium, Ganjah, &c., are retailed. These last fees were, until the year under report, collected by the Mount Police officers and disposed of by them without, I believe, being entered upon the public accounts; but as the Act clearly places these shops under the fiscal authority of the Collector of Madras, I this year took charge of them, and their proceeds have been regularly credited.

40. During the 99 days of the issue of Batavia Arrack which is not liked by native consumers, the daily dowe was 99½ gallons, and for the remaining 266 days during which Colombo Arrack was issued, 192 Gallons a day. The difference being lost by the dislike taken to Batavia Arrack, and its retail value of 31,650 Rupees being also lost to the Government.

41. During these 99 days, however, the daily sale of Putta Arrack was 224 gallons, and during the re-issue of Colombo, it has fallen to 187½ gallons, giving a decrease of 3,614 gallons, of the value of 10,842 Rupees. The difference between these two sums is 20,807 Rupees, and this amount would have been in all probability realized, had Colombo Arrack been supplied by the Commissariat instead of Batavia.

42. The Toddy Abkarry gave an increase of 15,000 Rupees. Had we, therefore, received our usual supplies of Colombo Arrack, I might have reckoned on an increase of Rupees 35,807 over the actual receipts, which are, however, in advance of the very high revenue of the preceding year by Rupees 2,082.

43. This result must be looked upon as satisfactory, and to reflect credit upon the Abkarry Department, and upon its head, C. Narrainasawmy Moodely; the year was any thing but favorable to expenditure in liquor, the price of grain and all articles of consumption ruling very high, and a less number of both European and Native troops having been located in and about Madras than in the previous year. English Brandy, too, was much cheaper, and this materially interferes with the sale of country liquor.

44. The general result of the Collection is shown in the following Abstract :—

No.	Items.	Fusly 1267.		Fusly 1268.		Increase.	Decrease.
		Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
1	Colombo Arrack...	2,47,370	10 4	2,12,843	11 6	...	34,527
2	Putta	2,62,903	14 0	2,83,434	10 10	20,531	...
3	Toddy.... { Current....	2,55,736	5 8	2,75,134	11 8	19,398	...
	{ Arrears....	2,231	0 4	...	...	...	2,231
4	Brandy..	2,307	6 0	1,896	12 0	...	410
		7,70,549	4 4	7,73,309	14 0	39,929	37,168
5	Extra Revenue.....	291	9 6	1,550	4 11	1,259	...
6	Refunds of charges..	323	3 4	312	6 6	...	11
		7,71,164	1 2	7,75,172	9 5	41,188	37,179
		Deduct Decrease..				37,179	
		Net Increase...				4,009	

45. The Abstract below mentioned will show the Charges incurred under different heads :—

No.	Items.	Fusly 1267.		Fusly 1268.		Increase.	Decrease.
		Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
1	Establishment...	21,047	4 0	18,840	2 2	...	2,207
2	Saderward.....	126	13 0	163	14 0	37	...
3	Extra charges.....	44,179	0 4	1,88,275	8 11	1,44,096	...
		65,353	1 4	2,07,279	9 1	1,44,133	2,207

46. The large increase in Extra Charges requires explanation. The Commissariat Department in this year audited the accounts of the Arrack supplied in the preceding two years, the sum debited to this office being 1,28,650 Rupees. For the supply in this year, Rupees 52,692 have been charged at Rupees 1-10-4 per Gallon instead of 10 annas, the usual rate of former years.

47. The charges were also increased by the high price of Jaggery, which ranged from Rupees 15-12 to 25 Rupees per candy, instead of from Rupees 15-12 to 18 Rupees as in previous years.

48. The Gross Collections, Charges and the Net Revenue are as follows, the very high percentage being caused by the facts related in the preceding paragraph :—

Fusly.	Collections.		Charges.		Net.	Per centage.
	Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
1267.....	7,71,164	1 2	65,353	1 4	7,05,811	8
1268.....	7,75,172	9 5	2,07,279	9 1	5,67,893	26

SALT.—49. The manufacture of Salt was not commenced till the 25th February last, owing to the heavy rains of last, and to the freshes in the Cortilliar during the early part of this year. The manufacture has been extremely interfered with by periodical falls of rain, and although the Salt Department and the ryots themselves have exerted themselves to the utmost during this unfavorable season, our out-turn falls short by 2 lacs of maunds of what a good year would yield.

50. The following Abstract will show the dittum as well as the out-turn of Salt for each village :—

Number.	Village.	Number of Pans worked.	Dittum.	Received in to store within the Fusly.	After, up to 22d Aug. 1859.	In the Pans.	Total.
			Mds.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
1	Attiput..	645½	4,64,760	1,79,218 3 13	56,037 36 3	6,250 0 0	2,41,506 0 0
2	Ennore..	332½	2,39,715	81,955 14 8	34,192 25 8	...	1,16,148 0 0
3	Vulloor..	755½	5,43,645	1,22,040 12 7	90,677 27 9	2,180 0 0	2,14,898 0 0
4	Voyaloor.	431	3,10,320	...	16,785 11 0	50,430 0 0	67,215 11 0
5	Poorthe-wauk...	562	2,69,760	78,796 16 43	35,937 23 3	2,810 0 0	1,17,544 0 0
		2,726½	18,28,200	4,62,010 7 9	2,33,631 3 7	61,670 0 0	7,57,311 11 0

51. The receipts and sales of Salt are shown below :—

Receipts.		In. Mds.
Quantity of salt remaining at the commencement of the Fusly	6,44,612	
Do. received into store within the Fusly	9,84,438	
Gain by measurement and salt confiscated.....	1,195	
	9,85,633	
Total Receipts.....	16,30,245	

Sales.		
Quantity sold for Home consumption.....	86,537	
Do. for Inland consumption.....	5,88,039	
Export by Sea.....	6,74,576	
Government Indent.....	13,520	
Private Trade.....	44,113	
	57,633	
Wastage.....	3,146	
	7,35,355	

Remaining in store at the close of the Fusly..... 8,94,890

52. The balance of salt shown as remaining in store at the close of the Fusly is as follows :—

		In. Mds. S. C.
Quantity of salt actually in store.....	8,56,489 29 8	
Do. with Messrs. Cammiade and Co.....	38,400 0 0	
	8,94,889 29 8	

53. The subjoined Statement will show the result of the Home and Inland sales of the year under report in comparison with the preceding Fusly :—

Items.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Home.....	94,955	86,537	...	8,418
Inland.....	5,73,606	5,88,039	14,433	..

54. Our Home sales are affected by the practice of taking out salt for Inland consumption, and disposing of it within the Town. This is objectionable, as the Inland salt is chiefly purchased by the heap, at a discount of 5 per cent. and by the Home retail an advantage is given to small transactions, which was not intended by the Government; but the salt having once passed beyond my Cotaurs, I have no further control over it.

55. Of the quantity of salt sold for Inland consumption, about 2,42,100 Indian Maunds were conveyed to the interior by the Railway by Messrs. Cammiade and Co. and other merchants, and if facilities are given for the easier conveyance of salt to the Rail, and the line be extended farther inland, our sales will doubtless much increase.

56. The export by sea, as particularized in the following Statement, fell short of those of the preceding year by 1,15,993 Indian Maunds.

Names of Ports.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Government Indent, Chittagong.....	1,10,151	14,518	...	95,633
Private Trade, Calcutta.....	65,673	45,313	..	20,360
	1,75,824	59,831	...	1,15,993

57. The Gross Receipts and Charges are shown in the subjoined Statement :—

No.	Receipts.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
		Rs. A. P.	Rs. A. P.	Rs.	Rs.
1	By Home consumption.....	94,950 13 1	86,537 0 0	..	8,414
2	Inland.....	5,42,126 12 10	5,59,959 0 0	17,832	..
3	Exportation by Sea.....	26,703 4 9	8,644 15 2	..	18,058
4	Extra Revenue.....	6,63,780 14 8	6,55,140 15 2	17,832	26,472
5	Refunds of charges.....	179 8 1	76 9 8	...	103
		356 15 4	167 4 1	...	190
		6,64,317 6 1	6,55,384 12 11	17,832	26,765

No.	Charges.	Fusly 1267.	Fusly 1268.	Increase.	Decrease.
		Rs. A. P.	Rs. A. P.	Rs.	Rs.
1	Hoozoor and District Establishment.....	11,947 9 1	10,426 10 7	...	1,521
2	Saderward.....	187 14 6	245 0 6	57	..
3	Extra Charges.....	54,769 14 5	47,363 15 0	...	7,405
4	Salt manufacturer's share....	95,680 1 11	79,907 14 10	..	15,772
5	Salt compensation.....	3,139 3 10	2,634 7 6	...	505
		1,65,724 11 9	1,40,578 0 5	57	25,203
	Net Revenue.....	4,98,592 10 4	5,14,806 12 6	16,214	..
	Per Centage....	24 0 0	21 0 0	...	...

58. The decrease in the charges is owing to the small quantity of salt manufactured in this year, being 1,77,420 maunds below that of the past year.

STAMPS.—59. The collections from the sale of Stamps exhibit a decrease of 451 Rupees, as seen from the following Table :—

Items.	Fusly 1267.	Fusly 1268.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs.
Iyen.....	12,201 6 0	11,782 3 6	419
Refunds of charges...	32 0 0	...	32
	12,233 6 0	11,782 3 6	451

60. The Charges under this head are :—

Items.	Fusly 1267.	Fusly 1268.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs.
Commission	627 2 3	561 1 9	66
Refunds	2,590 8 0	438 0 0	2,152
	3,217 10 3	999 1 9	2,218
Per Centage....	26 0 0	8 0 0	..

61. In conclusion, the subjoined Table will show the aggregate result from all Sources of Revenue:—

No.	Items.	Last Fusly.		Present Fusly.		Increase.	Decrease.
		Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
	<i>Demand.</i>						
1	Land Revenue.....	83,455	9 10	82,550	2 3	..	905
	<i>Sundry Sources of Revenue.</i>						
2	Abkarry.....	7,72,476	4 0	7,73,309	14 0	833	..
3	Salt.....	6,63,780	14 8	6,55,140	15 2	..	8,640
4	Stamps.....	12,201	6 0	11,782	3 6	..	419
	Total.....	14,48,458	8 8	14,40,233	0 8	833	9,059
	Total of Land and Sundry Sources of Revenue.....	15,31,914	2 6	15,22,783	2 11	833	9,964
	<i>Extra Revenue.</i>						
5	Land.....	12,120	6 3	4,046	0 6	..	8,074
6	Sundry Sources of Revenue.....	471	1 7	1,626	14 7	1,156	..
		12,591	7 10	5,672	15 1	1,156	8,074
	Grand Total.....	15,44,505	10 4	15,28,456	2 0	1,989	18,038
	Collections from all branches of Revenue.....	15,34,911	2 10	15,22,394	13 8	..	12,517
	Charges.....	2,96,177	0 4	4,06,790	1 11	1,10,613	..
	Net Revenue.....	12,38,734	2 6	11,15,604	11 9	1,10,613	..

62. I have had reason to be satisfied with the manner in which my several subordinates have performed their duties. Mr. Campbell who had so efficiently managed the Salt Department for many years, left to my regret in January last, having been appointed to the Deputy Commissionership of Police. His place has been taken by Mr. A. Smith, who performs his work most zealously.

63. My late Sheristadar, V. Rungasawmy Iyengar, and the Manager, C. Narrainsawmy Moodelly, have been promoted to Deputy Collectorships, the former still remains with me, having transferred only his usefulness from the lower to the higher office; but the latter proceeds to take charge of the Salt department in Nellore, and I shall thus lose his very valuable services.

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